

San Diego Gas & Electric Company

Volume 3

Workpapers for

Volume 2

**TO3-Cycle 5
Order on Compliance Filing
(October 2, 2012)**

Docket No. ER11-4318-001

San Diego Gas & Electric Company

Volume 3

Section – 2A

FORMULA COST STATEMENT WORKPAPERS

(Includes Base & Forecast Period)

Docket No. ER11-4318-001

San Diego Gas & Electric Company Base & Forecast Period Statements Workpapers

Volume 3

Section 2A

Table of Contents

A. Statement AD – Cost of Plant	Page AD1; AD-4 to AD-6; AD-9; AD-12
B. Statement AE – Accumulated Depreciation & Amortization	Page AE1; AE-4; AE-9; AE-11
C. Statement AF – Specified Deferred Credits	Page AF1 - AF2
D. Statement AH – Operation and Maintenance Expenses	Page AH1; AH3; AH4
E. Statement AJ – Depreciation and Amortization Expenses	Page AJ1; AJ-4; AJ-9
F. Statement AL – Working Capital	Page AL1
G. Statement AV – Cost of Capital and Fair Rate of Return	Page AV1 – AV2
H. Summary of Weighted HV-LV Forecast Plant Additions	Page 1 – 2
I. Forecast Electric Transmission Plant Additions	Page 1 – 2
J. Comparison of CAISO Average HV-LV Rates (TO3 Cycle 5 Order of Compliance vs TO3 Cycle 5 Settlement Filing)	Page 1
K. Wildfire Insurance Premiums to be Recovered in Final TO3 TU Adjustment	Page 1

San Diego Gas & Electric Company

Base Period Statement AD -Cost of Plant Workpapers

Docket No. ER11-4318-001

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AD - Workpapers
Cost of Plant
For 12-Months Ending - December 31, 2010
(\$1,000)

Line No	(a) 31-Dec-09	(b) 31-Dec-10	(c) Average Balance	Reference	Line No
1 Total Electric Miscellaneous Intangible Plant ^{b, 2}	\$ 26,878	\$ 27,754	\$ 27,316	BPWP; Page AD-8; Line 3	1
2					2
3 Total Steam Production Plant ^a			342,958	BPWP; Page AD-1; Line 17	3
4					4
5 Total Nuclear Production Plant ^a			1,335,537	BPWP; Page AD-2; Line 17	5
6					6
7 Total Hydraulic Production Plant ^a			-		7
8					8
9 Total Other Production Plant ^a			289,584	BPWP; Page AD-3; Line 17	9
10					10
11 Total Production Plant and Intangible plant			\$ 1,995,394	Sum Lines 1 thru 9	11
12					12
13 Total Distribution Plant ^b	4,280,742	4,551,264 √	4,416,003 √	BPWP; Page AD-5; Line 3	13
14					14
15 Transmission Plant ^{a, 1}			1,621,480 √	BPWP; Page AD-4; Line 17	15
16					16
17 Total General Plant ^{b, 2}	171,081	187,205 √	179,143 √	BPWP; Page AD-6; Line 3	17
18					18
19 Total Common Plant ^{b, 2}	452,001	502,349	477,175	BPWP; Page AD-7; Line 3	19
20					20
21 Total Plant in Service	<u>\$ 4,903,824</u>	<u>\$ 5,240,818 √</u>	<u>\$ 8,689,196 √</u>	Sum Lines 11; 13; 15; 17; and 19	21
22					22
23 Transmission Plant			\$ 1,621,480 √	See Line 15 Above	23
24					24
25 Transmission Wages and Salaries Allocation Factor			15.19%	Statement AI; Line 19	25
26					26
27 Transmission Related Electric Miscellaneous Intangible Plant			4,149	Line 1 x Line 25	27
28					28
29 Transmission Related General Plant			27,212 √	Line 17 x Line 25	29
30					30
31 Transmission Related Common Plant			72,483	Line 19 x Line 25	31
32					32
33 Transmission Related Total Plant in Service			<u>\$ 1,725,324 √</u>	Sum Lines 23; 27; 29; 31	33
34					34
35 Transmission Plant Allocation Factor ³			<u>19.86% *</u>	Line 33 / Line 21	35

NOTES:

- ^a The balances for Steam, Nuclear, Hydraulic, Other Production, and Transmission plant are derived based on a 13-month weighted average balance.
- ^b The balances for Electric Miscellaneous Intangible, Distribution, General and Common plant are derived based on a simple average balance using beginning and ending balances.
- ¹ The amounts stated above are ratemaking utility plant in service and are derived by multiplying the book utility plant in service by the FERC's Seven Element Adjustment Factors.
- ² Electric Miscellaneous Intangible Plant, General Plant, and Common Plant have a Seven Element Adjustment Factor of "1" because there is no transfer of transmission or distribution plant among these categories.
- ³ Used to allocate all elements of working capital, other than working cash, in conformance with TO-3 settlement, Appendix VII, Page 139, Item 3.
- √** Items that are in BOLD have changed compared to the original TO3-Cycle 5 Informational Filing that was filed on August 15, 2011.
- * The minute change in the plant balances had no effect on the Transmission Plant Allocation Factor of 19.86%.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
PERIOD 1 - December 31, 2010 PER BOOK
(\$1,000)
TRANSMISSION PLANT

Line No.	Month	Order of Compliance Filing		Reference From	Line No.
		(1) Total Transmission Plant Per Book	(2) Transmission Plant Ratemaking		
1	Dec-09 (see page AD-13)	\$ 1,647,983	\$ 1,601,245	T-wp2	1
2	Jan-10	1,638,349	1,591,653	"	2
3	Feb	1,639,401	1,592,730	"	3
4	Mar	1,644,591	1,597,920	"	4
5	Apr	1,651,657	1,604,986	"	5
6	May	1,660,957	1,614,285	"	6
7	June	1,667,510	1,620,838	"	7
8	July	1,671,673	1,625,000	"	8
9	Aug	1,684,996	1,638,324	"	9
10	Sep	1,688,559	1,641,886	"	10
11	Oct	1,690,012	1,643,343	"	11
12	Nov	1,691,988	1,645,278	"	12
13	Dec-10 (see page AD-12)	1,726,210	1,681,794	T-wp1	13
14	Total 13 Months	21,703,887	21,099,282		14
15	Less 1/2 First & Last Months	1,687,097	1,641,519		15
16	Total 12 Months Wtd. Average	20,016,789	19,457,763		16
17	Monthly Weighted Average	\$ 1,668,066	\$ 1,621,480		17

Column 2 represents the monthly ratemaking plant balances for the base period. These plant balances reflect the amounts shifted between functions (transmission to distribution, transmission to generation, distribution to transmission, etc.) as required by FERC Order 888 - Seven Factor Test.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
PERIOD 1 - December 31, 2010 PER BOOK
(\$1,000)
TRANSMISSION PLANT

Line No.	Month	8/15/11		8/15/11		(3) = (2) - (1)	(4)	(5)	(6) = (5) - (4)
		Informational Filing	Order of Compliance Filing	Informational Filing	Order of Compliance Filing				
		(1) Total Transmission Plant Per Book As Filed	(2) Total Transmission Plant Per Book Adjusted	Variance	Transmission Plant Rate As Filed	Transmission Plant Rate Adjusted	Variance		
1	Dec-09	\$ 1,647,983	\$ 1,647,983	\$ -	\$ 1,601,245	\$ 1,601,245	\$ -		
2	Jan-10	1,638,349	1,638,349	-	1,591,653	1,591,653	-		
3	Feb	1,639,401	1,639,401	-	1,592,730	1,592,730	-		
4	Mar	1,644,591	1,644,591	-	1,597,920	1,597,920	-		
5	Apr	1,651,657	1,651,657	-	1,604,986	1,604,986	-		
6	May	1,660,957	1,660,957	-	1,614,285	1,614,285	-		
7	June	1,667,510	1,667,510	-	1,620,838	1,620,838	-		
8	July	1,671,673	1,671,673	-	1,625,000	1,625,000	-		
9	Aug	1,684,996	1,684,996	-	1,638,324	1,638,324	-		
10	Sep	1,688,559	1,688,559	-	1,641,886	1,641,886	-		
11	Oct	1,690,012	1,690,012	-	1,643,343	1,643,343	-		
12	Nov	1,692,034	1,691,988	(46)	1,645,325	1,645,278	(46)		
13	Dec-10	1,727,359	1,726,210	(1,149)	1,682,943	1,681,794	(1,149)		
14	Total 13 Months	21,705,082	21,703,887	(1,195)	21,100,478	21,099,282	(1,195)		
15	Less 1/2 First & Last Months	1,687,671	1,687,097	(575)	1,642,094	1,641,519	(575)		
16	Total 12 Months Wtd. Average	20,017,410	20,016,789	(621)	19,458,383	19,457,763	(621)		
17	Monthly Weighted Average	\$ 1,668,117	\$ 1,668,066	\$ (52)	\$ 1,621,532	\$ 1,621,480	\$ (52)		

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
PERIOD 1 - December 31, 2010 PER BOOK
(\$1,000)
DISTRIBUTION PLANT

Line No.	Month	Order of Compliance Filing		Order of Compliance Filing		Line No.
		(1) Total Distribution Plant Per Book	Reference From	(2) Distribution Plant Ratemaking	Reference From	
1	Dec-09	\$ 4,239,937	D-wp2	\$ 4,280,742	D-wp2	1
2	Dec-10	4,500,277	D-wp1	4,551,264	D-wp1	2
3	Beginning and End Period Average	\$ 4,370,107		\$ 4,416,003		3

Column 2 represents the monthly ratemaking plant balances for the base period. These plant balances reflect the amounts shifted between functions (transmission to distribution, transmission to generation, distribution to transmission, etc.) as required by FERC Order 888 - Seven Factor Test.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
PERIOD 1 - December 31, 2010 PER BOOK
(\$1,000)
DISTRIBUTION PLANT

Line No.	Month	8/15/11 Informational Filing		Order of Compliance Filing		8/15/11 Informational Filing		Order of Compliance Filing		Line No.
		(1) Total Distribution Plant Per Book As Filed	(2) Total Distribution Plant Per Book Adjusted	(3) = (2) - (1) Variance	(4) Distribution Plant Ratemaking As Filed	(5) Distribution Plant Ratemaking Adjusted	(6) = (5) - (4) Variance			
1	Dec-09	\$ 4,239,937	\$ 4,239,937	\$ -	\$ 4,280,742	\$ 4,280,742	\$ -			1
2	Dec-10	4,500,399	4,500,277	(122)	4,551,387	4,551,264	(122)			2
3	Beginning and End Period Average	\$ 4,370,168	\$ 4,370,107	\$ (61)	\$ 4,416,064	\$ 4,416,003	\$ (61)			3

Notes:

¹ Distribution plant variance only affects the total plant in service to derive the transmission plant allocation factor which did not change at 19.86%. In a very few situations, where there were transmission projects with a distribution component, the electric transmission overhead key was assigned to the distribution internal orders. In these situations, the overhead key was the driver and thus small amounts of the wildfire insurance and damages overhead was loaded onto distribution costs. These overhead charges were also reversed as a result of the FERC Order, and the electric distribution cost statements have been adjusted to reflect these reversals.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
PERIOD 1 - 12/31/2010 PER BOOK
(\$1,000)
GENERAL PLANT

**Order of
 Compliance
 Filing**

Line No.	Adjusted FERC General Plant Balance	Reference From	Line No.
1	\$ 171,081	G-wp2	1
2	187,205	G-wp1	2
3	\$ 179,143		3

Beginning and End Period Average

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
PERIOD 1 - 12/31/2010 PER BOOK
(\$1,000)
GENERAL PLANT

8/15/11 Order of
 Informational Compliance
 Filing Filing

Line No.	(1) Adjusted FERC General Plant Balance As Filed	(2) Adjusted FERC General Plant Balance Adjusted	(3) = (2) - (1) Variance	Line No.
1	\$ 171,081	\$ 171,081	-	1
2	187,234	187,205	(29)	2
3	\$ 179,158	\$ 179,143	\$ (15)	3
Beginning and End Period Average				1

Notes:

1 General plant variance at line 3 above

\$ (15)

Transmission wages & salaries allocation factor

15.19%

Transmission related general plant cost variance

\$ (2)

On many of the electric transmission projects, there is a related telecomm component that is normally charged to electric general plant. As the internal orders for the telecomm component are directly related to the transmission project, an electric transmission overhead key is assigned to the general plant internal order. As a result, there were related wildfire insurance and damages overheads loaded on these general plant orders. These overhead charges were reversed as a result of the FERC order and the impacted electric general cost statements have been adjusted to reflect these reversals.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
San Diego Gas & Electric Company	(1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	(Mo, Da, Yr) 10/01/2012	2010/Q4
FOOTNOTE DATA			

Schedule Page: 204 Line No.: 104 Column: g

Reclassification of 2010 Electric Plant-in-Service for Ratemaking
Plant in Service Classified in Accordance with FERC Seven Factor Test
In Accordance with Guidelines in FERC Order 888

	BOY 2010	EOY 2010
Intangible Plant	26,878,263	27,754,034
Steam Production Plant	339,387,400	342,939,020
Nuclear Production Plant	1,274,370,239	1,368,159,434 ✓
Other Production Plant	288,861,111	289,822,922 ✓
Transmission Plant	1,601,245,107	1,681,793,830 ✓
Distribution Plant	4,280,741,797	4,551,264,366 ✓
General Plant	171,081,428	187,204,623 ✓
Ratemaking Electric	<u>7,982,565,345</u>	<u>8,448,938,229</u> ✓
FAS 143 Steam Production	115,379	115,379
FAS 143 Nuclear Production	126,553,134	114,838,931
FIN 47 Transmission Plant	1,738,612	1,893,233
FIN 47 Distribution Plant	<u>3,101,844</u>	<u>3,593,882</u>
Total Electric Plant-in-Service	8,114,074,314*	8,569,379,654** ✓
* Line 104 of FERC Form 1, page 206, col. (b).		
** Line 104 of FERC Form 1, page 207, col. (g).		
Total Wtd. Average Plant Balance for 2010 - Steam Production		342,957,574
Total Wtd. Average Plant Balance for 2010 - Nuclear Production		1,335,537,079
Total Wtd. Average Plant Balance for 2010 - Other Production		289,583,697
Total Wtd. Average Plant Balance for 2010 - Transmission Plant		<u>1,621,480,217</u> ✓

✓ changed from the original TO3 cycle 5 Informational Filing
that was filed on August 15, 2011.

SDG&E
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS
Balances as of 12/31/2010
In Thousands

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass as Generation	(5) Transmission Account 101 Plant Reclass as Nuclear	(6) Transmission Account 101 Plant Reclass as Distribution	(7) Total Transmission Plant Adjusted Book SUM I:6
1	303.0	Production Related to Trans	-	-	-	-	-	-	-
2	310.1	Intangibles	-	-	-	-	-	-	-
3	340.0	Land & Land Rights	-	4	-	-	-	-	4
4	360.0	Land & Land Rights	-	-	3,623	-	-	-	3,623
5	361.0	Structures & Improvements	-	-	1,090	-	-	-	1,090
6	TOTAL	TRANSMISSION RELATED	-	4	4,712	-	-	-	4,716
7	350.0	Land & Land Rights	102,738	-	-	-	-	(4,619)	98,119
8	352.0	Structures & Improvements	100,004	-	-	(1,199)	-	(25,981)	72,824
9	353.0	Station Equipment	670,266	-	-	(7,024)	(5,944)	(2,603)	654,695
10	354.0	Towers and Fixtures	109,041	✓	-	-	-	-	109,041
11	355.0	Poles and Fixtures	196,980	✓	-	-	-	-	196,980
12	356.0	OH Conductors and Device	269,750	✓	-	-	-	-	269,750
13	357.0	Underground Conduit	132,908	✓	-	-	-	-	132,908
14	358.0	UG Conductors & Devices	116,799	✓	-	(1,762)	-	-	115,037
15	359.0	Roads & Trails	27,723	✓	-	-	-	-	27,723
16	TOTAL	TRANSMISSION PLANT	1,726,210	✓	-	(9,986)	(5,944)	(33,203)	1,677,077
17	GRAND TOTAL	RECLASS TRANS PLANT	1,726,210	✓	4	(9,986)	(5,944)	(33,203)	1,681,794

* (5,944) Reclassified as Nuclear Production and part of SONGS Settlement Agreement.

✓ changed from the original TOG cycle 5 Informational Filing that was filed on August 15, 2011.

San Diego Gas & Electric Company

Base Period Statement - AE Accumulated Depreciation and Amortization Workpaper

Docket No. ER11-4318-001

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AE - Workpapers
Accumulated Depreciation and Amortization
For 12-Months Ending - December 31, 2010
(\$1,000)

Line No	(a) 31-Dec-09	(b) 31-Dec-10	(c) Average Balance	Reference	Line No
1	\$ -	\$ -	\$ 493,611	BPWP; Page AE-4; Line 17	1
2					2
3	25,441	26,367	25,904	BPWP; Page AE-8; Line 3	3
4					4
5	72,762	79,957	76,359	BPWP; Page AE-6; Line 3	5
6					6
7	244,803	275,566	260,185	BPWP; Page AE-7; Line 3	7
8					8
9			15.19%	See Statement AI; Line 19	9
10					10
11			\$ 3,935	Line 3 x Line 9	11
12					12
13			11,599	Line 5 x Line 9	13
14					14
15			39,522	Line 7 x Line 9	15
16					16
17			<u>\$ 548,667</u>	Sum Lines 1; 11; 13; 15	17

NOTES:

- ^a The depreciation reserve for transmission plant is derived based on a 13-month weighted average balance.
- ^b The depreciation reserve for Electric Miscellaneous Intangible, General and Common plant is derived based on a simple average balance.
- ¹ The amounts stated above are ratemaking utility plant in service and are derived by multiplying the book utility plant in service by the FERC's Seven Element Adjustment Factors.
- ² Electric Miscellaneous Intangible Plant, General Plant, and Common Plant have a Seven Element Adjustment Factor of "1" because there is no transfer of transmission or distribution plant among these categories.
- ✓ **Items that are in BOLD have changed compared to the original TO3-Cycle 5 Informational Filing that was filed on August 15, 2011.**

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
PERIOD 1 - December 31, 2010 PER BOOK
(\$1,000)
TRANSMISSION PLANT

Line No.	Month	Order of Compliance Filing		Reference From	Transmission Reserves Ratemaking	Reference From	Line No.
		(1) Total Transmission Reserves Per Book	(2) Transmission Reserves Ratemaking				
1	Dec-09	\$ 498,036		T-wp2	\$ 482,893	T-wp2	1
2	Jan-10	499,214		"	484,025	"	2
3	Feb	499,213		"	483,992	"	3
4	Mar	501,633		"	486,335	"	4
5	Apr	505,298		"	489,912	"	5
6	May	507,604		"	492,138	"	6
7	June	509,031		"	493,502	"	7
8	July	511,145		"	495,538	"	8
9	Aug	513,387		"	497,712	"	9
10	Sep	515,679		"	499,934	"	10
11	Oct	517,515		"	501,710	"	11
12	Nov	520,825		"	504,938	"	12
13	Dec-10	519,787		T-wp1	504,296	T-wp1	13
14	Total 13 Months	6,618,367			6,416,926		14
15	Less 1/2 First & Last Months	508,912			493,595		15
16	Total 12 Months Wtd. Average	6,109,454			5,923,331		16
17	Monthly Weighted Average	\$ 509,121			\$ 493,611		17

Column 2 represents the monthly ratemaking depreciation reserve balances for the base period. These depreciation reserve balances reflect the amounts shifted between functions (transmission to distribution, transmission to generation, distribution to transmission, etc.) as required by FERC Order 888 - Seven Factor Test.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
PERIOD 1 - December 31, 2010 PER BOOK
(\$1,000)
TRANSMISSION PLANT

Line No.	Month	8/15/11 Informational Filing		Order of Compliance Filing		8/15/11 Informational Filing		Order of Compliance Filing	
		(1) Total Transmission Reserves Per Book As Filed	(2) Total Transmission Reserves Per Book Adjusted	(3) = (2) - (1) Variance	(4) Transmission Reserves Ratemaking As Filed	(5) Transmission Reserves Ratemaking Adjusted	(6) = (5) - (4) Variance		
1	Dec-09	\$ 498,036	\$ 498,036	\$ -	\$ 482,893	\$ 482,893	\$ -		
2	Jan-10	499,214	499,214	-	484,025	484,025	-		
3	Feb	499,213	499,213	-	483,992	483,992	-		
4	Mar	501,633	501,633	-	486,335	486,335	-		
5	Apr	505,298	505,298	-	489,912	489,912	-		
6	May	507,604	507,604	-	492,138	492,138	-		
7	June	509,031	509,031	-	493,502	493,502	-		
8	July	511,145	511,145	-	495,538	495,538	-		
9	Aug	513,387	513,387	-	497,712	497,712	-		
10	Sep	515,679	515,679	-	499,934	499,934	-		
11	Oct	517,515	517,515	-	501,710	501,710	-		
12	Nov	520,809	520,825	17	504,922	504,938	17		
13	Dec-10	519,569	519,787	218	504,078	504,296	218		
14	Total 13 Months	6,618,132	6,618,367	235	6,416,691	6,416,926	235		
15	Less 1/2 First & Last Months	508,803	508,912	109	493,486	493,595	109		
16	Total 12 Months Wtd. Average	6,109,328	6,109,454	126	5,923,205	5,923,331	126		
17	Monthly Weighted Average	\$ 509,111	\$ 509,121	\$ 11	\$ 493,600	\$ 493,611	\$ 11		

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <u> </u> An Original (2) <u>X</u> A Resubmission	Date of Report (Mo, Da, Yr) 10/01/2012	Year/Period of Report 2010/Q4
FOOTNOTE DATA			

Schedule Page: 200 Line No.: 4 Column: b
Not included in ratebase plant amounts on page 204, accounts 300-399.

Schedule Page: 200 Line No.: 14 Column: b

**Reclassification of 2010 Accum. Provision for Depreciation & Amortization for Ratemaking
Accumulated Provision for Depreciation & Amortization Classified
under FERC Seven Factor Test
In Accordance with Guidelines in FERC Order 888**

Accumulated Provision

Electric	
Intangible Plant	26,366,969
Steam Production Plant	71,955,975
Nuclear Production Plant	1,889,911,428
Other Production Plant	36,831,696
Transmission Plant	504,295,871 ✓
Distribution Plant	1,845,380,778 ✓
General Plant	<u>79,957,141</u> ✓
Ratemaking Electric	4,454,699,858 ✓
FAS 143 Steam Production	4,088,653
FAS 143 Nuclear Production	(578,268,275)
FAS 143/ FIN 47 - Distribution & Transmission	(8,779,877)
OMEC Capital Lease A/D	27,464,942
Orange Grove Capital Lease A/D	447,802
El Cajon Capital Lease A/D	444,268
Total Electric	3,900,097,371 ✓
Ratemaking Gas	777,472,080
FIN 47 - Gas	(215,658,471)
Total Gas	561,813,609
Ratemaking Common	357,228,069
FIN 47 - Common	516,167
Fleet Capital Lease A/D	6,020,187
Total Common	363,764,423
Total Accumulated Provision 2010	4,825,675,403 ✓
Total Wtd. Avg. Accum. Provision for 2010 - Transmission Plant	<u>493,610,899</u> ✓

*Line 14 of FERC Form 1, pages 200-201 for EOY 2010

✓ changed from the original TOJ cycle 5 Informational Filing
that was filed on August 15, 2011.

KE-9

SDG&E
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED
ACCUMULATED DEPRECIATION AND AMORTIZATION
Balances as of 12/31/2010
In Thousands

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclasp as Transmission	(3) Distribution Account 108 Reserves Reclasp to Transmission	(4) Transmission Account 108 Reserves Reclasp as Steam Prod.	(5) Transmission Account 108 Reserves Reclasp as Other Prod.	(6) Transmission Account 108 Reserves Reclasp as Nuclear	(7) Transmission Account 108 Reserves Reclasp as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1-7	Line No.
1	303.0	Intangibles	-	-	-	-	-	-	-	-	1
2	310.1	Land	-	-	-	-	-	-	-	-	2
3	340.0	Land & Land Rights	-	1	-	-	-	-	-	1	3
4	360.0	Land & Land Rights	-	-	69	-	-	-	-	69	4
5	361.0	Structures & Improvements	-	-	410	-	-	-	-	410	5
6	TOTAL	TRANSMISSION RELATED	-	1	479	-	-	-	-	480	6
7	350.0	Land & Land Rights	11,224	-	-	-	-	-	(245)	10,979	7
8	352.0	Structures & Improvements	31,555	-	-	(131)	-	-	(7,675)	23,748	8
9	353.0	Station Equipment	143,567	-	-	(457)	(242)	(5,944)	(1,037)	135,887	9
10	354.0	Towers and Fixtures	82,333	-	-	-	-	-	-	82,333	10
11	355.0	Poles and Fixtures	43,114	-	-	-	-	-	-	43,114	11
12	356.0	OH Conductors and Device	162,067	-	-	-	-	-	-	162,067	12
13	357.0	Underground Conduit	18,792	-	-	-	-	-	-	18,792	13
14	358.0	UG Conductors & Devices	21,117	-	-	(240)	-	-	-	20,877	14
15	359.0	Roads & Trails	6,018	-	-	-	-	-	-	6,018	15
16	TOTAL	TRANSMISSION PLANT	519,787	-	-	(828)	(242)	(5,944)	(8,957)	503,816	16
17	GRAND TOTAL	RECLASS TRANS PLANT	519,787	1	479	(828)	(242)	(5,944)	(8,957)	504,296	17

* (5,944) Reclassified as Nuclear Production and part of SONGS Settlement Agreement.

✓ changed from the original 10yr cycle 5 Informational Filing that was filed on August 15, 2011.

San Diego Gas & Electric Company

Base Period Statement - AF Specified Deferred Credits Workpaper

Docket No. ER11-4318-001

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AF - Workpapers
Deferred Credits
For 12-Months Ending - December 31, 2010
(\$1,000)

Line No	(a) 31-Dec-09	(b) 31-Dec-10	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1 Transmission Related ADIT - Excluding Bonus Depreciation	\$ (105,633)	\$ (138,399) v	\$ (122,016) v		1
2					2
3 Transmission Related ADIT from Bonus Depreciation	(19,600)	(24,929) v	(22,264) v		3
4					4
5 Total ¹	<u>\$ (125,233)</u>	<u>\$ (163,328) v</u>	<u>\$ (144,281) v</u>	Sum Lines 1 and 3	5

Form 1; Pg. 450.1; Sch. Pg. 274; Ln. 2; Cols. B and K

NOTE:

¹ See the attached page from FERC Form 1 supporting the beginning and ending accumulated deferred income tax balances.

v Items that are in **BOLD** have changed compared to the original TO3-Cycle 5 Informational Filing that was filed on August 15, 2011.

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AF - Workpapers
Deferred Credits
For 12-Months Ending - December 31, 2010
(\$1,000)

Line No	(a) 31-Dec-09	(b) 31-Dec-10	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1 Transmission Related ADIT - Excluding Bonus Depreciation	\$ (105,633)	\$ (138,412)	\$ (122,023)		1
2					2
3 Transmission Related ADIT from Bonus Depreciation	(19,600)	(25,130)	(22,365)		3
4					4
5 Total ¹	<u>\$ (125,233)</u>	<u>\$ (163,542)</u>	<u>\$ (144,388)</u> ^(f)	Sum Lines 1 and 3	5

Form 1; Pg. 450.1; Sch. Pg. 274; Ln. 2; Cols. B and K

NOTE:

¹ See the attached page from FERC Form 1 supporting the beginning and ending accumulated deferred income tax balances.

original TD3 C5 Informational Filing ^(f) (144,388)
order of compliance Filing (144,281)
Deferred Credits Variance 107

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 10/01/2012	Year/Period of Report 2010/Q4
FOOTNOTE DATA			

Schedule Page: 274 Line No.: 2 Column: b

Transmission related accumulated deferred income taxes included in electric accumulated deferred income taxes at the beginning of the year was \$125,233,027

Allocated General and Common accumulated deferred federal income taxes included in transmission related accumulated deferred federal income taxes at the beginning of the year was \$2,692,494.

Schedule Page: 274 Line No.: 2 Column: g

Refer to Note D. in the Footnotes to Financial Statements, page 123.3.

Schedule Page: 274 Line No.: 2 Column: h

Refer to Note D. in the Footnotes to Financial Statements, page 123.3.

Schedule Page: 274 Line No.: 2 Column: k

Transmission related accumulated deferred income taxes included in electric accumulated deferred income taxes at the end of the year was \$163,328,398.* ✓

Allocated General and Common accumulated deferred federal income taxes included in transmission related accumulated deferred income taxes at the end of the year was \$2,701,093.

* Refer to Note D. in the Footnotes to Financial Statements, page 123.3.

Schedule Page: 274 Line No.: 11 Column: h

Refer to Note D. in the Footnotes to Financial Statements, page 123.3.

Schedule Page: 274 Line No.: 12 Column: h

Refer to Note D. in the Footnotes to Financial Statements, page 123.3.

✓ changed from the original TO3 cycle 5 Informational Filing that was filed on August 15, 2011.

San Diego Gas & Electric Company

Base Period Statement - AH Operation and Maintenance Expenses Workpapers

Docket No. ER11-4318-001

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AH - Workpapers
Operation and Maintenance Expenses
For 12-Months Ending - December 31, 2010
(\$1,000)

Line No.	Amount	Reference	Line No.
1			1
<u>Derivation of Transmission Operation and Maintenance Expense:</u>			
2	\$ 92,118	Stmnt AH WP; Page-AH2; Line 32; Col. A	2
3	(9,224)	Stmnt AH WP; Page-AH2; Line 6; Col. B	3
4	(1,874)	Stmnt AH WP; Page-AH2; Line 10; Col. B	4
5	(5,324)	Stmnt AH WP; Page-AH2; Line 14; Col. B	5
6	(36,539)	Stmnt AH WP; Page-AH2; Line 15; Col. B	6
7	4,471	Stmnt AH WP; Page-AH2; Line 16; Col. B	7
8	\$ 43,628	Sum Lines 2 thru 7	8
9	-		9
10	\$ 43,628	Sum Lines 8 thru 9	10
11			11
<u>Derivation of Administrative and General Expense:</u>			
12			12
13	\$ 283,719 v	Stmnt AH WP; Page-AH3; Line 18; Col. A	13
<u>Adjustments to Per Book A&G Expenses:</u>			
15	(98)	Stmnt AH WP; Page-AH3; Line 23; Col. B	15
16	(1,055)	Stmnt AH WP; Page-AH3; Line 24; Col. B	16
17	(17,792) v	Stmnt AH WP; Page-AH3; Line 25; Col. B	17
18	(4,962)	Stmnt AH WP; Page-AH3; Line 26; Col. B	18
19	(2,229)	Stmnt AH WP; Page-AH3; Line 27; Col. B	19
20	(14,350)	Stmnt AH WP; Page-AH3; Line 28; Col. B	20
21	(14,318)	Stmnt AH WP; Page-AH3; Line 31; Col. B	21
22	(873)	Stmnt AH WP; Page-AH3; Line 32; Col. B	22
23	(227)	Stmnt AH WP; Page-AH3; Line 33; Col. B	23
24	\$ 227,815 v	Sum Lines 15 thru 23	24
25	(3,548)	Stmnt AH WP; Page-AH3; Line 6; Col. C	25
26	\$ 224,266 v	Sum Lines 24 and 25	26
27	15.19%	Statement AI; Page 1, Line 19	27
28	\$ 34,066 v	Line 26 x Line 27	28
29			29
<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			
30			30
31	\$ 1,621,480 v	Statement AD; Page 1; Line 23	31
32	27,212 v	Statement AD; Page 1; Line 29	32
33	72,483	Statement AD; Page 1; Line 31	33
34	\$ 1,721,175 v	Sum Lines 31; 32; 33	34
35			35
36	\$ 1,621,480 v	Statement AD; Page 1; Line 23	36
37	342,958	Statement AD; Page 1; Line 3	37
38	289,584	Statement AD; Page 1; Line 9	38
39	-	Not Applicable in Developing Ratio	39
40	4,416,003 v	Statement AD; Page 1; Line 13	40
41	179,143 v	Statement AD; Page 1; Line 17	41
42	477,175	Statement AD; Page 1; Line 19	42
43	\$ 7,326,342 v	Sum Lines (36 through 42)	43
44			44
45	23.49% *	Line 34 / Line 43	45
46			46
47	\$ 3,548	See Line 25 Above	47
48			48
49	833	Line 45 x Line 47	49
50			50
51	34,066 v	See Line 28 Above	51
52			52
53	\$ 34,899 v	Sum Lines 49 and 51	53

v Items that are in **BOLD** have changed compared to the original TO3-Cycle 5 Informational Filing that was filed on August 15, 2011.

* The minute change in the plant balances had no effect on the Transmission Plant Property Insurance Allocation Factor of 23.49%.

San Diego Gas & Electric
Administrative & General Expenses
12 Month Ending December 31, 2010
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) + (b) Total Adjusted	Reference	Line No.
1		<u>Administrative & General</u>					1
2	920	A&G Salaries	\$ 17,201	-	\$ 17,201	Form 1; Pg. 323; Ln. 181; Col. B	2
3	921	Office Supplies & Expenses	7,655	-	7,655	Form 1; Pg. 323; Ln. 182; Col. B	3
4	922	Less Construction Transfer	(5,767)	-	(5,767)	Form 1; Pg. 323; Ln. 183; Col. B	4
5	923	Outside Services	60,412	-	60,412	Form 1; Pg. 323; Ln. 184; Col. B	5
6	924	Property Insurance	3,646	(98)	3,548	Form 1; Pg. 323; Ln. 185; Col. B	6
7	925	Damages & Injuries ¹	15,363	(1,201)	14,162	Form 1; Pg. 323; Ln. 186; Col. B	7
8	925	Damages & Injuries - Wildfire Ins. Premium - TO3 Cycle 5 ²	56,264	-	56,264	Form 1; Pg. 323; Ln. 186; Col. B	8
9	925	Damages & Injuries - Wildfire Ins. Premium - TO3 Cycle 4 ³	17,792	(17,792)	-	Form 1; Pg. 323; Ln. 186; Col. B	9
10	926	Employee Pension & Benefits	51,223	(559)	50,664	Form 1; Pg. 323; Ln. 187; Col. B	10
11	927	Franchise Expenses	-	-	-	Form 1; Pg. 323; Ln. 189; Col. B	11
12	928	Regulatory Expenses	15,437	(7,191)	8,246	Form 1; Pg. 323; Ln. 190; Col. B	12
13	929	Company Energy Use	(1,707)	-	(1,707)	Form 1; Pg. 323; Ln. 192; Col. B	13
14	930	Misc. General Expenses	30,024	(27,964)	2,060	Form 1; Pg. 323; Ln. 193; Col. B	14
15	931	Rents	8,606	(873)	7,733	Form 1; Pg. 323; Ln. 193; Col. B	15
16	935	Maintenance of General Plant	7,571	(227)	7,344	Form 1; Pg. 323; Ln. 196; Col. B	16
17		Total Administrative & General Expenses	\$ 283,719	\$ (55,904)	\$ 227,815	Sum Lines 2 thru 16	17
18							18
19							19
20							20
21	FERC Acct	Excluded Expenses		Current Year			21
22	924	Nuclear property insurance expenses		\$ (98)			22
23	925	Nuclear liability insurance expenses		(1,055)			23
24	925	2009 Wildfire insurance premium recorded in 2010 - TO3 Cycle 4		(17,792)			24
25	928	CPUC reimbursement fees	\$ (4,962)				25
26	928	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	<u>(2,229)</u>	(7,191)			26
27	930	Consumer Protection & Safety Division (CPSD) wildfire investigation settlement		(14,350)			27
28	925	CPUC energy efficiency programs	\$ (145)				28
29	926	CPUC energy efficiency programs	(559)				29
30	930	CPUC energy efficiency programs	<u>(13,614)</u>	(14,318)			30
31	931	Advanced Metering Infrastructure (AMI) lease facilities		(873)			31
32	935	Hazardous substances-Hazardous Substance Cleanup Cost Account		<u>(227)</u>			32
33		Total		\$ (55,904)			33
34							34
35							35

- Notes:**
- 1 FERC Acct 925 is shown in three parts to reflect wildfire insurance premium by cycle.
 - 2 The \$56.3M wildfire insurance premium expense was recorded during Cycle 5 Base Period that now includes the previously capitalized cost to comply with FERC Cycle 5 Order ER11-4318 to reflect all wildfire insurance premium expenses to be charged to FERC electric division acct 925.
 - 3 The \$17.8M wildfire insurance premium expense was taken out of FERC accounts 566 and 588 and recorded to FERC account 925 in Nov and Dec 2010 to comply with FERC Cycle 4 Order ER10-2235. This includes the capital cost to comply with FERC Cycle 5 Order ER11-4318 to reflect all wildfire insurance premium expenses to be charged to FERC electric division acct 925. This amount is excluded as it pertains to SDG&E's Cycle 4 filing.

V Items that are in BOLD have changed compared to the original TO3-Cycle 5 Informational filing last August 15, 2011.

Name of Respondent San Diego Gas & Electric Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 10/01/2012	Year/Period of Report End of 2010/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
166	Operation				
167	(907) Supervision	206,237	138,333		
168	(908) Customer Assistance Expenses	127,425,498	151,617,640		
169	(909) Informational and Instructional Expenses	113,089	65,851		
170	(910) Miscellaneous Customer Service and Informational Expenses	894,345	1,584,180		
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	128,639,169	153,405,804		
172	7. SALES EXPENSES				
173	Operation				
174	(911) Supervision				
175	(912) Demonstrating and Selling Expenses				
176	(913) Advertising Expenses				
177	(916) Miscellaneous Sales Expenses				
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)				
179	8. ADMINISTRATIVE AND GENERAL EXPENSES				
180	Operation				
181	(920) Administrative and General Salaries	17,201,054	14,290,294		
182	(921) Office Supplies and Expenses	7,655,150	2,080,647		
183	(Less) (922) Administrative Expenses Transferred-Credit	5,767,358	4,725,196		
184	(923) Outside Services Employed	60,411,738	58,295,447		
185	(924) Property Insurance	3,646,154	3,168,670		
186	(925) Injuries and Damages	89,418,454	10,774,639		
187	(926) Employee Pensions and Benefits	51,223,161	51,996,223		
188	(927) Franchise Requirements	78,596,651	78,242,807		
189	(928) Regulatory Commission Expenses	15,436,867	15,627,039		
190	(929) (Less) Duplicate Charges-Cr.	1,706,995	1,727,837		
191	(930.1) General Advertising Expenses				
192	(930.2) Miscellaneous General Expenses	30,023,954	17,221,322		
193	(931) Rents	8,606,273	8,348,021		
194	TOTAL Operation (Enter Total of lines 181 thru 193)	354,745,103	253,592,076		
195	Maintenance				
196	(935) Maintenance of General Plant	7,570,736	8,239,277		
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	362,315,839	261,831,353		
198	TOTAL Elec Op and Maint Exprns (Total 80,112,131,156,164,171,178,197)	1,742,308,816	1,639,593,347		
<p>① Total A & G - 362,315,839</p> <p>② Less Franch. Req. - <u>78,596,651</u></p> <p>Net A & G - <u>283,719,188</u></p> <p>✓ changed from the original 2009 cycle 5 Informational Filing that was filed on August 15, 2011.</p>					

San Diego Gas & Electric Company

Base Period Statement - AJ Depreciation and Amortization Expenses Workpaper

Docket No. ER11-4318-001

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AJ - Workpapers
Depreciation and Amortization Expense
For 12-Months Ending - December 31, 2010
(\$1,000)

Line No.		Amount	Reference	Line No.
1	Transmission Depreciation Expense	\$ 41,806 ✓	BPWP; Page AJ-4; Line 11	1
2				2
3	General Plant Depreciation Expense ¹	\$ 7,966	BPWP; Page AJ-6; Line 1	3
4				4
5	Transmission Wages and Salaries Allocation Factor	15.19%	Statement AI; Line 19	5
6				6
7	Transmission Related General Plant Depreciation Expense	<u>\$ 1,210</u>	Line 3 x Line 5	7
8				8
9	Common Plant Depreciation Expense ¹	\$ 37,170	BPWP; Page AJ-7; Line 1	9
10				10
11	Transmission Related Common Plant Depreciation Expense	<u>\$ 5,646</u>	Line 5 x Line 9	11
12				12
13	Electric Miscellaneous Intangible Plant Amortization Expense ¹	\$ 925	BPWP; Page AJ-8; Line 1	13
14				14
15	Transmission Related Electric Miscellaneous Intangible Plant Depreciation Expense	<u>\$ 141</u>	Line 5 x Line 13	15
16				16
17	Transmission, Intangible, Gen. and Comm. Depr. & Amort. Exp.	<u>\$ 48,803</u> ✓	Sum Lines 1; 7; 11; 15	17
18				18
19	Valley Rainbow Project Cost Amortization Expense ²	<u>\$ 1,893</u>	BPWP; Page AJ- 4; Line 12	19

NOTES:

¹ See the attached FERC Form 1 Footnote Data, Page 450.1, Schedule Page 336, Line 12; Column (f), as filed in SDG&E's 2010 annual FERC Form 1 filing.

² See the attached FERC Form 1 Page 230b, Column (e), as filed in SDG&E's 2010 annual FERC Form 1 filing. In addition, see footnote data on page 450.1, Schedule Page 230, line 23, column (a).

✓ **Items that are in BOLD have changed compared to the original TO3-Cycle 5 Informational Filing that was filed on August 15, 2011.**

SDG&E STATEMENT AJ
TRANSMISSION EXPENSE AND EXPENSE RELATED TO TRANSMISSION
 (\$1,000)

Depreciation and Amortization Expense as of December 31, 2010

Order of Compliance Filing

Line No.	Account No.	Description	FERC Transmission Expense Per Book	Transmission Expense Ratemaking	Line No.
1	303	Intangibles	\$ -		1
2	350	Land and Land Rights	622		2
3	352	Structures and Improvements	2,548		3
4	353	Station Equipment	14,926		4
5	354	Towers and Fixtures	2,332		5
6	355	Poles and Fixtures	7,785		6
7	356	Overhead Conductors & Devices	7,716		7
8	357	Underground Conduit	3,312		8
9	358	Underground Conductors & Devices	3,159		9
10	359	Roads and Trails	404		10
11		Subtotal	42,804	41,806	11
12		Valley Rainbow Amortization Expense	1,893	1,893	12
13		Total Transmission Expense	\$ 44,696	\$ 43,699	13

SDG&E STATEMENT AJ
TRANSMISSION EXPENSE AND EXPENSE RELATED TO TRANSMISSION
 In Thousands

Depreciation and Amortization Expense as of December 31, 2010

Account No.	Description	8/15/11		8/15/11		(3) = (2) - (1)	8/15/11		(6) = (5) - (4)
		Informational Filing	Order of Compliance Filing	Informational Filing	Order of Compliance Filing		Informational Filing	Order of Compliance Filing	
		(1) FERC Transmission Expense Per Book As Filed	(2) FERC Transmission Expense Per Book Adjusted	(4) Transmission Expense Ratemaking As Filed	(5) Transmission Expense Ratemaking Adjusted				
303	Intangibles	\$ -	\$ -			\$ -			
350	Land and Land Rights	622	622			-			
352	Structures and Improvements	2,548	2,548			0			
353	Station Equipment	14,926	14,926			(0)			
354	Towers and Fixtures	2,332	2,332			(0)			
355	Poles and Fixtures	7,786	7,785			(1)			
356	Overhead Conductors & Devices	7,716	7,716			(0)			
357	Underground Conduit	3,312	3,312			(0)			
358	Underground Conductors & Devices	3,159	3,159			(0)			
359	Roads and Trails	404	404			(0)			
	Subtotal	\$ 42,805	\$ 42,804			\$ (2)	\$ 41,808	\$ 41,806	\$ (2)
	Valley Rainbow Amortization Expense	1,893	1,893			-	1,893	1,893	-
	Total Transmission Expense	\$ 44,698	\$ 44,696			\$ (2)	\$ 43,701	\$ 43,699	\$ (2)

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <u> </u> An Original (2) <u>X</u> A Resubmission	Date of Report (Mo, Da, Yr) 10/01/2012	Year/Period of Report 2010/Q4
FOOTNOTE DATA			

Schedule Page: 336 Line No.: 3 Column: b

Nuclear Production Plant includes \$8,816,662 of nuclear decommissioning expense.

Schedule Page: 336 Line No.: 12 Column: f

Reclassification of 2010 Electric Depreciation and Amortization Charges
Depreciation and Amortization Expense Charged in Accordance with FERC Seven Factor Test
In Accordance with Guidelines in FERC Order 888

	Depreciation Expense (Account 403)	Amortization of Limited Term Electric Plant (Account 404)	Amortization of Other Electric Plant (Account 405)	Total
Intangible Plant	-	925,490	-	925,490
Steam Production	10,618,926	-	-	10,618,926
Nuclear Production	20,910,293	-	-	20,910,293
Other Production	10,823,476	-	-	10,823,476 ✓
Transmission Plant	41,174,979	-	615,560	41,790,539 ✓
Distribution Plant	174,910,073	-	1,504,618	176,414,691 ✓
General Plant	7,966,235	-	-	7,966,235 ✓
Common Plant-Electric	22,858,262	14,311,532	-	37,169,794 ✓
Total Ratemaking Depreciation & Amort.	<u>289,262,244</u> * ✓	<u>15,237,022</u> * ✓	<u>2,120,178</u> * ✓	<u>306,619,444</u> * ✓

*Line 12 of FERC Form 1, page 336.

Schedule Page: 336.2 Line No.: 50 Column: a

Items in column (b) are 12/31/10 weighted plant balances based on 12/31/2009 plant balances (Account 101) plus weighted net additions for 2010 less non-depreciables for each plant account.

Page 337, 337.1, and 337.2, Cols. (c) thru (g): No changes.

✓ changed from the original TDJ cycle 5 Informational Filing
that was filed on August 15, 2011.

San Diego Gas & Electric Company

Base Period Statement AL - Working Capital Workpaper

Docket No. ER11-4318-001

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AL - Workpapers
Working Capital
For 12-Months Ending - December 31, 2010
(\$1,000)

Line No.	Working Cash	13 Months Average Balance	Reference	Line No.
1		\$ 53,421	BPWP; Page AL-2; Line 17	1
2				2
3		<u>19.86% *</u>	Statement AD1; Line 35	3
4				4
5		<u>\$ 10,609</u>	Line 1 x Line 3	5
6				6
7		<u>25,644</u>	BPWP; Page AL-3; Line 17	7
8				8
9		<u>\$ 5,093</u>	Line 3 x Line 7	9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
11	<u>Derivation of Transmission Related Cash Working Capital:</u>			
12	\$ 43,628		Statement AH1; Line 10	12
13	34,899 ✓		Statement AH1; Line 53	13
14	-		Statement AH1; Line 9	14
15	<u>\$ 78,527</u> ✓		Sum Lines 12; 13; 14	15
16				16
17		<u>12.50%</u>	FERC Method = 1/8 of O&M Expense	17
18				18
19		<u>\$ 9,816</u> ✓	Line 15 x Line 17	19
20				20
21		<u>\$ 9,816</u> ✓	(Line 12 + Line 13) x Line 17	21

^a The balances for Materials & Supplies and Prepayments are derived based on a 13-month weighted average balance.

^b See the attached FERC Form 1 Footnote Data, Page 450.1, Schedule Page 227, Line 12; Column C, as filed in SDG&E's 2010 annual FERC Form 1 filing.

✓ Items that are in **BOLD** have changed compared to the original TO3-Cycle 5 Informational Filing that was filed on August 15, 2011.

* The minute change in the plant balances had no effect on the Transmission Plant Allocation Factor of 19.86%.

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AL - Workpapers
Working Capital
For 12-Months Ending - December 31, 2010
(\$1,000)

Line No.	Working Cash	13 Months Average Balance	Reference	Line No.
1		\$ 53,421	BPWP; Page AL-2; Line 17	1
2				2
3		19.86%	Statement AD1; Line 35	3
4				4
5		\$ 10,609	Line 1 x Line 3	5
6				6
7		25,644	BPWP; Page AL-3; Line 17	7
8				8
9		\$ 5,093	Line 3 x Line 7	9
10				10
11	<u>Derivation of Transmission Related Cash Working Capital:</u>			
12	\$ 43,628		Statement AH1; Line 10	12
13	29,466	⓪	Statement AH1; Line 53	13
14			Statement AH1; Line 9	14
15	\$ 73,094		Sum Lines 12; 13; 14	15
16				16
17		12.50%	FERC Method = 1/8 of O&M Expense	17
18				18
19	\$ 9,137		Line 15 x Line 17	19
20				20
21	\$ 9,137		(Line 12 + Line 13) x Line 17	21

^a The balances for Materials & Supplies and Prepayments are derived based on a 13-month weighted average balance.

^b See the attached FERC Form 1 Footnote Data, Page 450.1, Schedule Page 227, Line 12; Column C, as filed in SDG&E's 2010 annual FERC Form 1 filing.

original TO3 cycle 5 Informational Filing ⓪ 29,466
order of compliance Filing 34,899
Variance 5,433
1/8 of O&M 12.50%
Transmission Related Working Capital Variance 639

San Diego Gas & Electric Company

Base Period Statement - AV Cost of Capital and Fair Rate of Return Workpaper

Docket No. ER11-4318-001

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
For 12-Months Ending - December 31, 2010
(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
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41			41
42			42
43			43
44			44

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
For 12-Months Ending - December 31, 2010
(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
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24			24
25			25
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27			27
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30			30
31			31
32			32
33			33

✓ Items that are in BOLD have changed compared to the original TO3-Cycle 5 Informational Filing that was filed on August 15, 2011.

San Diego Gas & Electric Company

Summary of Weighted High Voltage – Low Voltage Transmission Forecast Plant Additions and Transmission Related General and Common Plant Additions

Docket No. ER11-4318-001

San Diego Gas & Electric Company
 Summary of HV-LV Splits for Forecast Plant Additions
 Forecast Period from April 2011 - August 2012
 (\$1,000)

Line No.	Line No.	Reference	(a)		(b)	(c)	(d)	(e)	(f)
			Gross - HV	Gross - LV					
1	Forecast Period - Transmission Capital Additions	See Note 1 Below	\$ 1,561,783	\$ 317,360	\$ 1,879,143	✓	\$ 423,430	\$ 193,314	\$ 616,743
2									
3	Forecast Period - General & Common & IT	See Note 2 Below	\$ 12,586	\$ 11,520	\$ 24,106		\$ 8,365	\$ 7,659	\$ 16,024
4									
5									
6	Total	Sum Lines 1 thru 4	\$ 1,574,369	\$ 328,880	\$ 1,903,249	✓	\$ 431,795	\$ 200,973	\$ 632,767
7									
8	HV-LV Ratio					✓	68.24%	31.76%	100.00%

NOTES:

- 1 See Summary of Weighted Transmission Plant Additions Workpapers; Page 2; Line 19
- 2 See Summary of Weighted Transmission Related General and Common Plant Additions Workpapers; Page 3; Line 19

✓ Items that are in **BOLD** have changed from the TO3-Cycle 5 settlement filing last November 17, 2011.

San Diego Gas & Electric Company
 Derivation of Weighted Plant Additions
 Forecast Period April 2011 - August 2012
 Summary of Weighted Transmission Plant Additions (\$1,000)

Line No.	Date	Additions			Retirements			Net Plant Additions			Weighting Factor	Weighted Net Plant Additions			Line No.
		HV	LV	Total	HV	LV	Total	HV	LV	Total		HV	LV	Total	
1	Apr-11	\$ 1,552	\$ 3,037	\$ 4,589	\$ 10	\$ 20	\$ 31	\$ 1,542	\$ 3,017	\$ 4,558	1.00000	\$ 1,542	\$ 3,017	\$ 4,558	1
2	May-11	1,348	4,433	5,781	9	30	39	1,339	4,403	5,742	1.00000	1,339	4,403	5,742	2
3	Jun-11	4,556	43,610	48,166	30	291	322	4,526	43,319	47,844	1.00000	4,526	43,319	47,844	3
4	Jul-11	1,037	20,292	21,329	7	136	142	1,030	20,156	21,187	1.00000	1,030	20,156	21,187	4
5	Aug-11	937	13,223	14,160	6	88	95	931	13,135	14,065	1.00000	931	13,135	14,065	5
6	Sep-11	859	10,899	11,758	6	73	79	853	10,826	11,679	1.00000	853	10,826	11,679	6
7	Oct-11	803	5,388	6,391	5	37	43	798	5,551	6,348	0.91667	731	5,088	5,819	7
8	Nov-11	17,943	3,464	21,407	120	23	143	17,823	3,441	21,264	0.83333	14,853	2,867	17,720	8
9	Dec-11	32,627	62,052	94,679	218	415	632	32,409	61,637	94,047	0.75000	24,307	46,228	70,535	9
10	Jan-12	794	7,240	8,034	5	48	54	789	7,192	7,980	0.66667	526	4,794	5,320	10
11	Feb-12	837	5,466	6,303	6	37	42	831	5,429	6,261	0.58333	485	3,167	3,652	11
12	Mar-12	805	2,093	2,898	5	14	19	800	2,079	2,879	0.50000	400	1,040	1,439	12
13	Apr-12	777	14,883	15,660	5	99	105	772	14,784	15,555	0.41667	322	6,160	6,481	13
14	May-12	786	2,085	2,871	5	14	19	781	2,071	2,852	0.33333	260	690	951	14
15	Jun-12	1,494,465	111,108	1,605,573	9,983	742	10,725	1,484,482	110,366	1,594,848	0.25000	371,120	27,591	398,712	15
16	Jul-12	830	2,156	2,986	6	14	20	824	2,142	2,966	0.16667	137	357	494	16
17	Aug-12	827	5,731	6,558	6	38	44	821	5,693	6,514	0.08333	68	474	543	17
18															18
19	Total	\$ 1,561,783	\$ 317,360	\$ 1,879,143	\$ 10,433	\$ 2,120	\$ 12,553	\$ 1,551,350	\$ 315,240	\$ 1,866,590		\$ 423,430	\$ 193,314	\$ 616,743	19
20		83.11%	16.89%	\$ 1,879,143	83.11%	16.89%	\$ 12,553	83.11%	16.89%	\$ 1,866,590		68.66%	31.34%	100.00%	20
21		100.00%	100.00%	\$ 1,879,143	100.00%	100.00%	\$ 12,553	100.00%	100.00%	\$ 1,866,590					21
22															22
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31															31

Summary of Transmission Plant Additions:	HV	LV	Unweighted
Net - Electric Transmission Plant	\$ 1,551,350	\$ 315,240	\$ 1,866,590
Total	\$ 1,551,350	\$ 315,240	\$ 1,866,590
Total	83.11%	16.89%	100.00%

Calculated Retirement Rate Check:	0.67%
Retirement Rate (Input):	0.67%

0.00%

San Diego Gas & Electric Company

Forecast Electric Transmission Plant Additions Workpapers

Docket No. ER11-4318-001

**SAN DIEGO GAS & ELECTRIC COMPANY
FORECAST OF TRANSMISSION CAPITAL ADDITIONS- TO3 CYCLE 5**

Line No.	Project Name	Voltage	Budget Code	In-Service Dates		2011 Plant Additions											
				Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Line No.				
BLANKET BUDGET PROJECTS														1			
1	Electric Transmission Line Reliability Projects		100	9-mo. Ave. W/O Life	1,275	1,187	1,108	1,038	975	918	868	822	782	742	2		
2	Transmission Substation Reliability		103	6-mo. Ave. W/O Life	172	153	145	138	133	128	124	113	103	93	3		
3	Renewal of Transmission Line Assets		104	4-mo. Ave. W/O Life	684	512	389	314	250	201	164	137	116	104	4		
4	Electric Transmission Tools & Equipment		105	4-mo. Ave. W/O Life	5	10	9	20	17	14	13	11	10	5	5		
5	Transmission Infrastructure Improvements		1145	9-mo. Ave. W/O Life	608	633	589	561	535	513	492	474	455	435	6		
6	Electric Transmission System Automation		3171	6-mo. Ave. W/O Life	88	82	86	89	91	93	112	110	109	7			
7	Fiber Optic for Relay Protection & Telecommunication		7144	9-mo. Ave. W/O Life	572	555	540	540	526	514	503	493	484	8			
8	Substation Security		8162	12-mo. Ave. W/O Life	335	317	310	303	313	322	331	339	346	9			
9	Condition Based Maintenance		9144	4-mo. Ave. W/O Life	779	605	473	374	299	243	200	168	144	10			
10	Transmission Power Quality Program		96157	9-mo. Ave. W/O Life	5	14	22	30	36	42	48	53	57	11			
11	Transmission Ceramic Insulator Replacement		99128	9-mo. Ave. W/O Life	68	63	58	54	50	47	44	41	39	12			
12														13			
13														14			
14														15			
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99														100			

Notes:
 (1) \$1,299K of the project was placed in service Dec. 2010.
 (2) \$879K of work under the Sunrise scope was completed at the South Bay Substation and placed in Service Nov. 2010.

**SAN DIEGO GAS & ELECTRIC COMPANY
FORECAST OF TRANSMISSION CAPITAL ADDITIONS - T03 CYCLE 5**

Line No.	Project Name	Voltage	Budget Code	In-Service Dates	2012 Plant Additions												Total Plant Additions	High Voltage 200kV	Low Voltage	Line No.
					Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12								
BLANKET BUDGET PROJECTS																				
1	Electric Transmission Line Reliability Projects					772	764	756	749	743	738	733	728	\$ 14,955	15%	85%	1			
2	Transmission Substation Reliability					95	96	97	98	99	100	101	101	\$ 1,956	28%	74%	2			
3	Renewal of Transmission Line Easements					106	105	117	126	208	270	317	352	\$ 4,358	45%	55%	3			
4	Electric Transmission Tools & Equipment					9	9	9	9	9	9	8	8	\$ 179	0%	100%	4			
5	Transmission Infrastructure Improvements					724	871	802	740	685	724	633	623	\$ 10,660	43%	57%	5			
6	Electric Transmission System Automation					100	92	86	80	76	80	84	87	\$ 1,548	35%	65%	6			
7	Fiber Optic for Relay Protection &					498	510	521	530	540	547	554	560	\$ 9,035	16%	84%	7			
8	Substation Security					328	311	320	329	337	345	352	358	\$ 5,596	30%	70%	8			
9	Condition Based Maintenance					119	100	86	76	68	62	57	54	\$ 3,908	68%	32%	9			
10	Transmission Power Quality Program					60	62	64	66	68	70	71	72	\$ 939	0%	100%	10			
11	Transmission Ceramic Insulator Replacement					39	39	39	38	38	38	38	38	\$ 1,694	100%	0%	11			
12														\$ 9,047	0%	99%	12			
13														\$ 53,867			13			
TRANSMISSION LINE PROJECTS																				
14	TL650: Cable Replacement - Pipe Type to XLPE	69KV		Jun-11										\$ 3,694	0%	100%	14			
15	TL667 Upgrade Penasquitos - Del Mar #2	69KV		Jun-11										\$ 2,834	0%	100%	15			
16	Reconductor TL680A San Luis Rev to Melrose Tap	69KV		Jun-11										\$ 5,602	0%	100%	16			
17	TL6927 East Gate-Rose Canyon	138KV		Aug-11										\$ 7,530	0%	100%	17			
18	13835 Tap at Talega	69KV		Aug-11										\$ 1,472	0%	100%	18			
19	TL628 Reconductor	69KV		Oct-11										\$ 3,493	0%	100%	19			
20	Camp Pendleton Tower Lighting	230KV		Dec-11										\$ 1,694	100%	0%	20			
21	Ramona Transmission Reliability	69KV		Jun-12						9,047				\$ 9,047	100%	0%	21			
22														\$ 1,694	100%	0%	22			
23														\$ 35,365			23			
SUBSTATION PROJECTS																				
24	Claremont Substation Rebuild	69KV		Jun-11										\$ 5,626	0%	100%	24			
25	Elliott Substation- add 3rd bank	69KV		Jun-11										\$ 2,244	0%	100%	25			
26	Emergency Substation Equipment	69KV		Jun-11										\$ 617	0%	100%	26			
27	Olav Ranch Land Purchase	69KV		Jun-11										\$ 3,000	0%	100%	27			
28	Rancho Mission Viejo New Substation	138KV		Aug-11										\$ 9,464	0%	100%	28			
29	Sweetwater Substation Rebuild	69KV		Dec-11										\$ 9,405	0%	100%	29			
30	Ocean Ranch Land Purchase	138 KV		Dec-11										\$ 3,114	0%	100%	30			
31	Synchronized Phasor Measurement	230/500KV		Dec-11, Aug-12									411	\$ 1,655	0%	100%	31			
32	69 / 138KV Breaker Upgrades	69/138KV		Dec-11, Aug-12									2,106	\$ 6,764	0%	100%	32			
33	69KV Capacitor Additions	69KV		Jun-12						8,059				\$ 8,059	0%	100%	33			
34	Telegraph Canyon- add 4th Bank	138KV		Jun-12						1,451				\$ 1,451	0%	100%	34			
35	Miguel Substation- Bank 60	138KV		Jun-12						14,771				\$ 14,771	0%	100%	35			
36														\$ 66,169			36			
37														\$ 66,169			37			
WOOD TO STEEL PROJECTS																				
38	TL6911- Jannacha Getaways Pole Replacement	69KV		May-11										\$ 1,633	0%	100%	38			
39	TL698 WS Pole Replacement	69KV		Jul-11										\$ 2,601	0%	100%	39			
40	TL695 Warners-SYsabel Pole Replacement	69KV		Jun-11, Dec-11										\$ 15,800	0%	100%	40			
41	TL698 Wood to Steel Pole Replacement	69KV		Sep-11, Dec-11										\$ 8,798	0%	100%	41			
42	TL616 Rancho Santa Fe-Bernardo-Lake Hodges	69KV		Dec-11, Feb-12						201				\$ 12,932	0%	100%	42			
43	TL13826 Miguel Proctor Valley	138KV		Feb-12						3,142				\$ 3,142	0%	100%	43			
44	TL6910 ES-BE Wood to Steel Pole Replacement	69KV		Apr-12, Jun-12						12,817				\$ 13,018	0%	100%	44			
45	TL6926 Rincon-Valley Center Pole Replacement	69KV		Jun-12, Aug-12						201				\$ 16,512	0%	100%	45			
46	TL6912 (DOD- Camo Pendleton)	69KV		Jun-12, Aug-12						16,210				\$ 15,217	0%	100%	46			
47	TL637 Creelman - Santa Ysabel	69KV		Jun-12						14,461				\$ 14,461	0%	100%	47			
48										44,757				\$ 44,757	0%	100%	48			
49														\$ 134,411			49			
GENERATOR INTERCONNECTION PROJECTS																				
50	O201: Orange Grove Reconductor	69KV		Jul-11										\$ 7,739	0%	100%	50			
51														\$ 7,739			51			
52														\$ 7,739			52			
SUNRISE PROJECTS																				
53	San Luis Rev Substation Upgrades (1)	230KV/69KV		Jun-11										\$ 5,940	57%	43%	53			
54	TL6915 / 6924 Reconductor	69KV		Nov-11										\$ 1,455	0%	100%	54			
55	IV Substation Upgrade	500KV		Nov-11										\$ 17,191	100%	0%	55			
56	Pomerado Substation Upgrades - Sunrise	69KV		Dec-11										\$ 1,505	0%	100%	56			
57	Scions Substation Upgrades - Sunrise	69KV		Dec-11										\$ 1,279	0%	100%	57			
58	TL6916 Reconductor	69KV		Dec-11										\$ 8,223	0%	100%	58			
59	Sweetmore Canyon Substation Upgrade	230/69KV		Dec-11										\$ 16,329	68%	32%	59			
60	Encina Substation Upgrades	230/138KV		Dec-11										\$ 30,852	62%	38%	60			
61	TL639 Reconductor	69KV		Jan-12						5,184				\$ 5,184	0%	100%	61			
62	Sunrise Balance of Project	500/230KV		Jun-12						1,493,634				\$ 1,493,634	100%	0%	62			
63														\$ 1,581,592			63			
64														\$ 1,879,143			64			
65	Notes:													\$ 5,558			65			
66	(1) \$1,298K of the project was placed in service Dec. 2010.													\$ 827			66			
67	(2) \$979K of work under the Sunrise scope was completed at the South Bay Substation and placed in Service Nov. 2010.													\$ 5,731			67			
68														\$ 6,558			68			

San Diego Gas & Electric Company

Comparison of CAISO Average HV-LV Rates

TO3-Cycle 5
Order on Compliance

VS

TO3-Cycle 5
Settlement Filing

Docket No. ER11-4318-001

TO3-Cycle 5 Order on Compliance Filing						
SAN DIEGO GAS & ELECTRIC COMPANY						
Comparison of CAISO Average HV-LV Rates						
TO3-Cycle 5 Order on Compliance Filing vs. TO3-Cycle 5 Settlement Filing						
Line No.	Components	(1) Total High Voltage TRR	(2) Total Low Voltage TRR	(3) = (1) + (2) Combined TRR	Notes & Reference	Line No.
1					Cycle 5 Order on Compliance Filing	1
2	Wholesale Base TRR - Cycle 5 Order on Compliance Filing ¹	\$ 206,173,000	\$ 198,270,000	\$ 404,443,000	Vol. 1; Stmt BL-CAISO Wholesale; Page 1; Line 1	2
3	Gross Load Forecast - Cycle 5 (MWH)	21,539,407	21,539,407	21,539,407	Vol. 1; Stmt BL-CAISO Wholesale; Page 1; Line 9	3
4	Average Rate Per MWH	\$ 9.57190	\$ 9.20499	\$ 18.77689	Line 2 / Line 3	4
5						5
6					Cycle 5 - Offer of Settlement Filing	6
7	Wholesale Base TRR - Cycle 5 ²	\$ 206,091,000	\$ 198,717,000	\$ 404,808,000	Vol. 1; Stmt BL-CAISO Wholesale; Page 1; Line 1	7
8	Gross Load Forecast - Cycle 5 (MWH)	21,539,407	21,539,407	21,539,407	Vol. 1; Stmt BL-CAISO Wholesale; Page 1; Line 9	8
9	Average Rate Per MWH	\$ 9.56809	\$ 9.22574	\$ 18.79383	Line 7 / Line 8	9
10						10
11						11
12	Difference (\$)	\$ 0.00381	\$ (0.02075)	\$ (0.01694)	Line 4 Minus Line 9	12
13	Difference (%)	0.04%	-0.22%	-0.09%	Line 12 / Line 9	13
14						14
1	Information comes from SDG&E's Cycle 5 Order on Compliance Filing to be filed with the FERC on October 2, 2012.					
2	Information comes from SDG&E's Cycle 5 Offer of Settlement filing, FERC docket number ER11-4318-000, filed with the FERC on November 17, 2011.					

San Diego Gas & Electric Company

Wildfire Insurance Premiums to be Recovered in Final TO3 TU Adjustment

Docket No. ER11-4318-001

Ln	SDG&E	Cycle 5 Order of Compliance Worksheet	Retention AFUDC Worksheet
		Cycle 5 Order of Compliance Worksheet	
		Wildfire Insurance Premiums Recorded for the Following Months	
1	Jan-10		\$ 3,297,353
2	Feb-10		\$ 3,297,353
3	Mar-10		\$ 3,297,353
4			
5	Total Wildfire Insurance Premiums assigned to the Electric Division Account 925		\$ 9,892,059 Sum L 1 to 3
6			
7	Cycle 4 transmission labor ratio	=	14.60%
8			
9	Wildfire Insurance Premiums Allocated to Transmission Service		\$ 1,444,241 L 7 x 5
10			
11	Amount of expenses from Cycle 4 that was recorded and capitalized to ET capital		
12	for Jan to Mar 2010 (1)		\$ (526,299)
13			
14	Amount of wildfire insurance premiums from Cycle 4 that SDG&E would recover		
15	as an expense item in its Final TO3 TU Adjustment		\$ 917,942
16			
17	(1) In the Cycle 5 Compliance Order filing SDG&E is charging all wildfire insurance premiums for the		
18	Cycle 5 2010 Base Period Months commencing Jan 2010. As such, for the first 3 months of this Base Period,		
19	Jan to Mar 2010 it is fully charging total monthly wildfire insurance premiums to Electric Division Account 925,		
20	which in turn for the Cycle 4 TU Period gets allocated to transmission using a transmission labor ratio of		
21	14.60%. To the extent in Cycle 4 \$526 K was recovered as capital, SDG&E needs to collect the \$918 since		
22	it is now treated as an expense item in the Cycle 5 Base Period.		

San Diego Gas & Electric Company

Volume 3

Section – 2B

FORMULA COST STATEMENT WORKPAPERS

(True-Up Period Only)

Docket No. ER11-4318-001

San Diego Gas & Electric Company 12-Month True-Up Period Statements Workpapers

Volume 3

Section 2B

Table of Contents

A. Statement AD – Cost of Plant	Page AD-WP; AD-4 to AD-6; AD-9 to AD-10
B. Statement AE – Accumulated Depreciation & Amortization	Page AE-WP; AE-4; AE-9; AE-10
C. Statement AF – Specified Deferred Credits	Page AF1
D. Statement AH – Operation and Maintenance Expenses	Page AH1; AH3
E. Statement AJ – Depreciation and Amortization Expenses	Page AJ1; AJ-4; AJ-6
F. Statement AK – Taxes Other Than Income Taxes	Page AK1
G. Statement AL – Working Capital	Page AL1
H. Statement AV – Cost of Capital and Fair Rate of Return	Page AV1 – AV2

San Diego Gas & Electric Company

True-Up Period Statement AD - Cost of Plant Workpapers

Docket No. ER11-4318-001

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AD - Workpapers
Cost of Plant
True Up Period (4/1/2010 - 3/31/2011)
(\$1,000)

Line No	(a) 31-Mar-10	(b) 31-Mar-11	(c) Average Balance	Reference	Line No
1	\$ 27,997	\$ 28,082	\$ 28,039	TU-Period WP-AD8; Line 3	1
2					2
3			343,909	TU- Period WP-AD1; Line 17	3
4					4
5			1,369,640	TU-Period WP-AD2; Line 17	5
6					6
7			-		7
8					8
9			289,817	TU-Period WP-AD3; Line 17	9
10					10
11			\$ 2,031,404	Sum Lines 1 thru 9	11
12					12
13			1,645,201 ✓	TU-Period WP-AD4; Line 17	13
14					14
15	4,358,313	4,596,269	4,477,291 ✓	TU-Period WP-AD5; Line 3	15
16					16
17	174,364	190,096	182,230 ✓	TU-Period WP-AD6; Line 3	17
18					18
19	460,267	506,529	483,398	TU-Period WP-AD7; Line 3	19
20					20
21	\$ 4,992,944	\$ 5,292,894	\$ 8,819,524 ✓	Sum Lines 11 thru 19	21
22					22
23			\$ 1,645,201 ✓	See Line 15 Above	23
24					24
25			15.19%	Statement AI; Line 19	25
26					26
27			4,259	Line 1 x Line 25	27
28					28
29			27,681 ✓	Line 17 x Line 25	29
30					30
31			73,428	Line 19 x Line 25	31
32					32
33			\$ 1,750,569 ✓	Sum Lines 23; 27; 29; 31	33
34					34
35			19.85%	Line 33 / Line 21	35
36					36
37			\$ -	N/A For True-Up Period	37

NOTES:

^a For the true-up period, the balances for Steam, Nuclear, Hydraulic, Other Production, and Transmission plant are derived based on a 13-month weighted average balance.

^b The balances for Electric Miscellaneous Intangible, Distribution, General and Common plant are derived based on a simple average balance.

¹ The amounts stated above are ratemaking utility plant in service and are derived by multiplying the book utility plant in service by the FERC's Seven Element Adjustment Factors.

² Electric Miscellaneous Intangible Plant, General Plant, and Common Plant have a Seven Element Adjustment Factor of "1" because there is no transfer of transmission or distribution plant among these categories.

³ Used to allocate all elements of working capital, other than working cash, in conformance with TO-3 settlement, Appendix VII, Page 139, Item 3.

✓ **Items that are in BOLD have changed from the TO3-Cycle 5 Compliance filing last November 14, 2011.**

The Transmission Plant Allocation Factor did not change because some of the changes to plant were minimal.

**SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
TRUE UP PERIOD - March 31, 2011 PER BOOK
(\$1,000)**

TRANSMISSION PLANT

Order of Compliance Filing

Line No.	Month	(1) Total Transmission Plant Per Book	Reference From	(2) Transmission Plant Ratemaking	Reference From	Line No.
1	Mar-10 See AD-9	1,644,591	T-wp2	1,597,920	T-wp2	1
2	Apr	1,651,657	"	1,604,986	"	2
3	May	1,660,957	"	1,614,285	"	3
4	Jun	1,667,510	"	1,620,838	"	4
5	Jul	1,671,673	"	1,625,000	"	5
6	Aug	1,684,996	"	1,638,324	"	6
7	Sep	1,688,559	"	1,641,886	"	7
8	Oct	1,690,012	"	1,643,343	"	8
9	Nov	1,691,988	"	1,645,278	"	9
10	Dec	1,726,210	"	1,681,794	"	10
11	Jan-11	1,731,007	"	1,686,573	"	11
12	Feb	1,732,256	"	1,687,872	"	12
13	Mar-11 See AD-10	1,754,845	T-wp1	1,706,554	T-wp1	13
14	Total 13 Months	21,996,261		21,394,652		14
15	Less 1/2 First & Last Months	1,699,718		1,652,237		15
16	Total 12 Months Wtd. Average	20,296,542		19,742,416		16
17	Monthly Weighted Average	1,691,379		1,645,201	√	17

Column 2 represents the monthly ratemaking plant balances for the true-up period. These plant balances reflect the amounts shifted between functions (transmission to distribution, transmission to generation, distribution to transmission, etc.) as required by FERC Order 888 - Seven Factor Test.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
TRUE UP PERIOD - March 31, 2011 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	C5 Compliance 14-Nov-2011		Order of Compliance		C5 Compliance 14-Nov-2011		Order of Compliance		Col. 5 - Col. 4 Variance
		(1) Total Transmission Plant Per Book As Filed	(2) Total Transmission Plant Per Book Adjusted	(3) Col. 2 - Col. 1 Variance	(4) Transmission Plant Ratemaking As Filed	(5) Transmission Plant Ratemaking Adjusted	(6)			
1	Mar-10	1,644,591	1,644,591	-	1,597,920	1,597,920	-	1,597,920	-	
2	Apr	1,651,657	1,651,657	-	1,604,986	1,604,986	-	1,604,986	-	
3	May	1,660,957	1,660,957	-	1,614,285	1,614,285	-	1,614,285	-	
4	Jun	1,667,510	1,667,510	-	1,620,838	1,620,838	-	1,620,838	-	
5	Jul	1,671,673	1,671,673	-	1,625,000	1,625,000	-	1,625,000	-	
6	Aug	1,684,996	1,684,996	-	1,638,324	1,638,324	-	1,638,324	-	
7	Sep	1,688,559	1,688,559	-	1,641,886	1,641,886	-	1,641,886	-	
8	Oct	1,690,012	1,690,012	-	1,643,343	1,643,343	-	1,643,343	-	
9	Nov	1,692,034	1,691,988	(46)	1,645,325	1,645,278	(46)	1,645,278	(46)	
10	Dec	1,727,359	1,726,210	(1,149)	1,682,943	1,681,794	(1,149)	1,681,794	(1,149)	
11	Jan-11	1,732,433	1,731,007	(1,426)	1,687,998	1,686,573	(1,426)	1,686,573	(1,426)	
12	Feb	1,733,838	1,732,256	(1,582)	1,689,454	1,687,872	(1,582)	1,687,872	(1,582)	
13	Mar-11	1,757,636	1,754,845	(2,792)	1,709,346	1,706,554	(2,792)	1,706,554	(2,792)	
14	Total 13 Months	22,003,256	21,996,261	(6,995)	21,401,647	21,394,652	(6,995)	21,394,652	(6,995)	
15	Less 1/2 First & Last Months	1,701,114	1,699,718	(1,396)	1,653,633	1,652,237	(1,396)	1,652,237	(1,396)	
16	Total 12 Months Wtd. Average	20,302,141	20,296,542	(5,600)	19,748,015	19,742,415	(5,600)	19,742,415	(5,600)	
17	Monthly Weighted Average	1,691,845	1,691,379	(467)	1,645,668	1,645,201	(467)	1,645,201	(467)	

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
TRUE UP PERIOD - 03/31/2011 PER BOOK
(\$1,000)

DISTRIBUTION PLANT

Order of Compliance Filing

Line No.	Month	(1) Total Distribution Plant Per Book	Reference From	(2) Distribution Plant Ratemaking	Reference From	Line No.
1	Mar-10	4,317,489	D-wp2	4,358,313	D-wp2	1
2	Mar-11	4,541,160	D-wp1	4,596,269	D-wp1	2
3	Beginning and End Period Average	4,429,324		4,477,291	V	3

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
TRUE UP PERIOD - 03/31/2011 PER BOOK
(\$1,000)

DISTRIBUTION PLANT

Line No.	Month	C5 Compliance 14-Nov-2011		Order of Compliance		C5 Compliance 14-Nov-2011		Order of Compliance		Line No.
		(1) Total Distribution Plant Per Book As Filed	(2) Total Distribution Plant Per Book Adjusted	(3) Col. 2 - Col. 1 Variance	(4) Distribution Plant Ratemaking As Filed	(5) Total Distribution Ratemaking Adjusted	(6) Col. 5 - Col. 4 Variance			
1	Mar-10	4,317,489	4,317,489	-	4,358,313	4,358,313	-	1		
2	Mar-11	4,541,315	4,541,160	(155)	4,596,424	4,596,269	(155)	2		
3	Beginning and End Period Average	4,429,402	4,429,324	(78)	4,477,368	4,477,291	(78)	3 ✓		

* Distribution plant variance only affects the total plant in service to derive the transmission plant allocation factor which did not change at 19.85%.

** In very few situations, where there were transmission projects with a distribution component, the electric transmission overhead key was assigned to the distribution internal orders. In these situations, the overhead key was the driver and thus small amounts of the wildfire insurance and damages overhead was loaded onto distribution costs. These overhead charges were also reversed as a result of the FERC Order, and the electric distribution cost statements have been adjusted to reflect these reversals.

**SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
TRUE UP PERIOD - 03/31/2011 PER BOOK**

(\$1,000)

GENERAL PLANT

Order of Compliance Filing

Line No.	Adjusted FERC General Plant Balance	Line No.	From
1	174,364	1	G-wp2
2	190,096	2	G-wp1
3	182,230	3	V
Beginning and End Period Average			

* On many of the electric transmission projects, there is a related telecomm component that is normally charged to electric general plant. As the internal orders for the telecomm component are directly related to the transmission project, an electric transmission overhead key is assigned to general plant internal order. As a result, there were related wildfire insurance and damages overheads loaded on these general plant orders. These overhead charges were reversed as a result of the FERC Order and the impacted electric general cost statements have been adjusted to reflect these reversals.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
TRUE UP PERIOD - 03/31/2011 PER BOOK

(\$1,000)

GENERAL PLANT

C5 Compliance
14-Nov-2011

Order of
Compliance
(2)

Line No.	Adjusted FERC General Plant Balance As Filed (1)	Adjusted FERC General Plant Balance Adjusted (2)	Col. 2 - Col. 1 Variance	Line No.
1	174,364	174,364	-	1
2	190,162	190,096	(66)	2
3	Beginning and End Period Average	182,263	(33)	3

* General plant variance at line 3 above

\$ (33)

Transmission wages & salaries allocation factor

15.19%

Transmission related general plant cost variance

\$ (5) ✓

SDG&E
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS
Balances as of 03/31/2010
In Thousands

Order of Compliance Filing

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7
1	303.0	Production Related to Trans								
2	310.1	Intangibles	-	-	-	-	-	-	-	-
3	340.0	Land & Land Rights	-	-	-	-	-	-	-	-
4	360.0	Land & Land Rights	-	-	4	-	-	-	-	4
5	361.0	Structures & Improvements	-	-	-	-	-	-	-	3,623
					1,090					1,090
6	TOTAL	TRANSMISSION RELATED	-	-	4,712	-	-	-	-	4,716
7	350.0	Land & Land Rights	100,819	-	-	-	-	-	(4,619)	96,200
8	352.0	Structures & Improvements	98,248	-	-	(1,779)	-	-	(25,438)	71,031
9	353.0	Station Equipment	640,472	-	-	(7,642)	(1,600)	(5,944)	(2,603)	622,683
10	354.0	Towers and Fixtures	108,349	-	-	-	-	-	-	108,349
11	355.0	Poles and Fixtures	172,215	-	-	-	-	-	-	172,215
12	356.0	OH Conductors and Device	257,332	-	-	-	-	-	-	257,332
13	357.0	Underground Conduit	129,527	-	-	-	-	-	-	129,527
14	358.0	UG Conductors & Devices	111,895	-	-	(1,762)	-	-	-	110,133
15	359.0	Roads & Trails	25,734	-	-	-	-	-	-	25,734
16	TOTAL	TRANSMISSION PLANT	1,644,591	-	-	(11,184)	(1,600)	(5,944)	(32,660)	1,593,203
17	GRAND TOTAL RECLASS TRANS PLANT		1,644,591	4	4,712	(11,184)	(1,600)	(5,944)	(32,660)	1,597,920

* (5,944) Reclassified as Nuclear Production and part of SONGS Settlement Agreement.

SDG&E
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS
Balances as of 03/31/2011
In Thousands

Order of Compliance Filing

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7
1	303.0	Production Related to Trans	-	-	-	-	-	-	-	-
2	310.1	Intangibles	-	-	-	-	-	-	-	-
3	340.0	Land & Land Rights	-	-	-	-	-	-	-	-
4	360.0	Land & Land Rights	-	4	-	-	-	-	-	4
5	361.0	Structures & Improvements	-	-	3,623	-	-	-	-	3,623
					1,090					1,090
6	TOTAL	TRANSMISSION RELATED	-	4	4,712	-	-	-	-	4,716
7	350.0	Land & Land Rights	103,589	-	-	-	-	-	(4,619)	98,970
8	352.0	Structures & Improvements	101,011	-	-	(1,801)	-	-	(25,952)	73,258
9	353.0	Station Equipment	676,467	-	-	(8,752)	(1,600)	(5,944)	(2,577)	657,595
10	354.0	Towers and Fixtures	109,109	-	-	-	-	-	-	109,109
11	355.0	Poles and Fixtures	210,030	-	-	-	-	-	-	210,030
12	356.0	OH Conductors and Device	275,748	-	-	-	-	-	-	275,748
13	357.0	Underground Conduit	133,425	-	-	-	-	-	-	133,425
14	358.0	UG Conductors & Devices	117,011	-	-	(1,762)	-	-	-	115,248
15	359.0	Roads & Trails	28,454	-	-	-	-	-	-	28,454
16	TOTAL	TRANSMISSION PLANT	1,754,845	-	-	(12,316)	(1,600)	(5,944)	(33,148)	1,701,837
17	GRAND TOTAL RECLASS TRANS PLANT		1,754,845	4	4,712	(12,316)	(1,600)	(5,944)	(33,148)	1,706,554

* (5,944) Reclassified as Nuclear Production and part of SONGS Settlement Agreement.

San Diego Gas & Electric Company

True-Up Period Statement – AE Accumulated Depreciation and Amortization Workpapers

Docket No. ER11-4318-001

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AE - Workpapers
Accumulated Depreciation and Amortization
True Up Period (4/1/2010 - 3/31/2011)
(\$1,000)

Line No	(a) 31-Mar-10	(b) 31-Mar-11	(c) Average Balance	Reference	Line No
1			\$ 499,448 ✓	TU-Period WP-AE4; Line 17	1
2					2
3	25,648	26,573	26,110	TU-Period WP-AE8; Line 3	3
4					4
5	74,483	82,059	78,271	TU-Period WP-AE6; Line 3	5
6					6
7	254,088	283,900	268,994	TU-Period WP-AE7; Line 3	7
8					8
9			<u>15.19%</u>	See Statement AI; Line 19	9
10					10
11			\$ 3,966	Line 3 x Line 9	11
12					12
13			11,889	Line 5 x Line 9	13
14					14
15			<u>40,860</u>	Line 7 x Line 9	15
16					16
17			<u>\$ 556,163</u> ✓	Sum Lines 1; 11; 13; 15	17

NOTES:

- ^a The depreciation reserve for transmission plant is derived based on a 13-month weighted average balance.
- ^b The depreciation reserve for Electric Miscellaneous Intangible, General and Common plant is derived based on a simple average balance.
- ¹ The amounts stated above are ratemaking utility plant in service and are derived by multiplying the book utility plant in service by the FERC's Seven Element Adjustment Factors.
- ² Electric Miscellaneous Intangible Plant, General Plant, and Common Plant have a Seven Element Adjustment Factor of "1" because there is no transfer of transmission or distribution plant among these categories.

✓ **Items that are in BOLD have changed from the TO3-Cycle 5 Compliance filing last November 14, 2011.**

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
TRUE UP PERIOD - March 31, 2011 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Order of Compliance Filing

Line No.	Month		(1) Total Transmission Reserves Per Book	Reference From	(2) Transmission Reserves Ratemaking	Reference From
1	Mar-10	See AE-9	501,633	T-wp2	486,335	T-wp2
2	Apr		505,298	"	489,912	"
3	May		507,604	"	492,138	"
4	Jun		509,031	"	493,502	"
5	Jul		511,145	"	495,538	"
6	Aug		513,387	"	497,712	"
7	Sep		515,679	"	499,934	"
8	Oct		517,515	"	501,710	"
9	Nov		520,825	"	504,938	"
10	Dec		519,787	"	504,296	"
11	Jan-11		522,661	"	507,101	"
12	Feb		523,903	"	508,333	"
13	Mar-11	See AE -10	525,813	T-wp1	510,184	T-wp1
14	Total 13 Months		6,694,282		6,491,633	
15	Less 1/2 First & Last Months		513,723		498,259	
16	Total 12 Months Wtd. Average		6,180,558		5,993,374	
17	Monthly Weighted Average		515,047		499,448	√

Column 2 represents the monthly ratemaking plant balances for the true-up period. These plant balances reflect the amounts shifted between functions (transmission to distribution, transmission to generation, distribution to transmission, etc.) as required by FERC Order 888 - Seven Factor Test.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
TRUE UP PERIOD - March 31, 2011 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	C5 Compliance 14-Nov-2011		Order of Compliance		C5 Compliance 14-Nov-2011		Order of Compliance		Line No.
		(1) Total Transmission Reserves Per Book As Filed	(2) Total Transmission Reserves Per Book Adjusted	(3) Col. 2 - Col. 1 Variance	(4) Transmission Reserves Ratemaking As Filed	(5) Transmission Reserves Ratemaking Adjusted	(6) Col. 5 - Col. 4 Variance			
1	Mar-10	501,633	501,633	-	486,335	486,335	-	1		
2	Apr	505,298	505,298	-	489,912	489,912	-	2		
3	May	507,604	507,604	-	492,138	492,138	-	3		
4	Jun	509,031	509,031	-	493,502	493,502	-	4		
5	Jul	511,145	511,145	-	495,538	495,538	-	5		
6	Aug	513,387	513,387	-	497,712	497,712	-	6		
7	Sep	515,679	515,679	-	499,934	499,934	-	7		
8	Oct	517,515	517,515	-	501,710	501,710	-	8		
9	Nov	520,809	520,825	17	504,922	504,938	17	9		
10	Dec	519,569	519,787	218	504,078	504,296	218	10		
11	Jan-11	522,311	522,661	350	506,751	507,101	350	11		
12	Feb	523,400	523,903	504	507,829	508,333	504	12		
13	Mar-11	525,281	525,813	532	509,652	510,184	532	13		
14	Total 13 Months	6,692,662	6,694,282	1,621	6,490,012	6,491,633	1,621	14		
15	Less 1/2 First & Last Months	513,457	513,723	266	497,993	498,259	266	15		
16	Total 12 Months Wtd. Average	6,179,204	6,180,559	1,353	5,992,019	5,993,374	1,354	16		
17	Monthly Weighted Average	514,934	515,047	113	499,335	499,448	113	17		

SDG&E
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED
ACCUMULATED DEPRECIATION AND AMORTIZATION
 Balances as of 03/31/2010
 In Thousands

Order of Compliance Filing

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclaim as Transmission	(3) Distribution Account 108 Reserves Reclaim to Transmission	(4) Transmission Account 108 Reserves Reclaim as Steam Prod.	(5) Transmission Account 108 Reserves Reclaim as Other Prod.	(6) Transmission Account 108 Reserves Reclaim as Nuclear	(7) Transmission Account 108 Reserves Reclaim as Distribution	(8) Total Transmission Reserves Reclaiming SUM 1:7	Line No.
1	303.0	Production Related to Trans	-	-	-	-	-	-	-	-	1
2	310.1	Intangibles	-	-	-	-	-	-	-	-	2
3	340.0	Land & Land Rights	-	1	-	-	-	-	-	1	3
4	360.0	Land & Land Rights	-	-	68	-	-	-	-	68	4
5	361.0	Structures & Improvements	-	-	394	-	-	-	-	394	5
6	TOTAL	TRANSMISSION RELATED	-	1	461	-	-	-	-	462	7
7	350.0	Land & Land Rights	10,754	-	-	-	-	-	(238)	10,516	8
8	352.0	Structures & Improvements	30,456	-	-	(166)	-	-	(7,363)	22,928	9
9	353.0	Station Equipment	140,278	-	-	(571)	(214)	(5,944)	(1,062)	132,487	10
10	354.0	Towers and Fixtures	80,639	-	-	-	-	-	-	80,639	11
11	355.0	Poles and Fixtures	40,296	-	-	-	-	-	-	40,296	12
12	356.0	OH Conductors and Device	158,460	-	-	-	-	-	-	158,460	13
13	357.0	Underground Conduit	16,305	-	-	-	-	-	-	16,305	14
14	358.0	UG Conductors & Devices	18,730	-	-	(202)	-	-	-	18,528	15
15	359.0	Roads & Trails	5,714	-	-	-	-	-	-	5,714	16
16	TOTAL	TRANSMISSION PLANT	501,633	-	-	(938)	(214)	(5,944)	(8,664)	485,873	17
17	GRAND TOTAL	RECLASS TRANS PLANT	501,633	1	461	(938)	(214)	(5,944)	(8,664)	486,335	16

* (5,944) Reclassified as Nuclear Production and part of SONGS Settlement Agreement.

SDG&E
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED
ACCUMULATED DEPRECIATION AND AMORTIZATION
Balances as of 03/31/2011
In Thousands

Order of Compliance Filing

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclasse as Transmission	(3) Distribution Account 108 Reserves Reclasse to Transmission	(4) Transmission Account 108 Reserves Reclasse as Steam Prod.	(5) Transmission Account 108 Reserves Reclasse as Other Prod.	(6) Transmission Account 108 Reserves Reclasse as Nuclear	(7) Transmission Account 108 Reserves Reclasse as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1:7	Line No.
1	303.0	Production Related to Trans	-	-	-	-	-	-	-	-	1
2	310.1	Intangibles	-	-	-	-	-	-	-	-	2
3	340.0	Land & Land Rights	-	1	-	-	-	-	-	1	3
4	360.0	Land & Land Rights	-	-	70	-	-	-	-	70	4
5	361.0	Structures & Improvements	-	-	416	-	-	-	-	416	5
6	TOTAL	TRANSMISSION RELATED	-	1	486	-	-	-	-	486	7
7	350.0	Land & Land Rights	11,383	-	-	-	-	-	(247)	11,136	8
8	352.0	Structures & Improvements	31,999	-	-	(138)	-	-	(7,786)	24,075	9
9	353.0	Station Equipment	145,034	-	-	(477)	(251)	(5,944)	(1,020)	137,341	10
10	354.0	Towers and Fixtures	82,911	-	-	-	-	-	-	82,911	11
11	355.0	Poles and Fixtures	43,880	-	-	-	-	-	-	43,880	12
12	356.0	OH Conductors and Device	162,906	-	-	-	-	-	-	162,906	13
13	357.0	Underground Conduit	19,642	-	-	-	-	-	-	19,642	14
14	358.0	UG Conductors & Devices	21,930	-	-	(253)	-	-	-	21,678	15
15	359.0	Roads & Trails	6,128	-	-	-	-	-	-	6,128	16
16	TOTAL	TRANSMISSION PLANT	525,813	-	-	(868)	(251)	(5,944)	(9,053)	509,698	17
17	GRAND TOTAL RECLASS TRANS PLANT		525,813	1	486	(868)	(251)	(5,944)	(9,053)	510,184	16

* (5,944) Reclassified as Nuclear Production and part of SONGS Settlement Agreement.

San Diego Gas & Electric Company

True-Up Period Statement – AF Specified Deferred Credits Workpapers

Docket No. ER11-4318-001

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AF - Workpapers
Deferred Credits
True Up Period (4/1/2010 - 3/31/2011)
(\$1,000)

Line No	(a) 31-Mar-10	(b) 31-Mar-11	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
Order of Compliance					
1	\$ (107,800)	\$ (142,465)	\$ (125,133) ✓		1
2					2
3	(20,950)	(25,948)	(23,449) ✓		3
4					4
5	<u>\$ (128,750)</u>	<u>\$ (168,413)</u>	<u>\$ (148,581) ✓</u>	Sum Lines 1 and 3 TU-Period WP-AF1; Line 5	5
 6 As Filed in TO3 C5 filing dated August 15, 2011					
7	(107,803)	(136,358)	\$ (122,081)		
8	<u>(21,000)</u>	<u>(32,515)</u>	<u>\$ (26,758)</u>		
9	<u>(128,803)</u>	<u>(168,873)</u>	<u>(148,838)</u>	Sum Lines 7 and 8	
10			\$ 257		

✓ Items that are in BOLD have changed from the TO3-Cycle 5 Compliance filing last November 14, 2011.

As Filed in T03 C5 August 15, 2011

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AF - Workpapers
Deferred Credits
True Up Period (4/1/2010 - 3/31/2011)
(\$1,000)

Line No		(a) 31-Mar-10	(b) 31-Mar-11	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1	Transmission Related ADIT - Excluding Bonus Depreciation	\$ (107,803)	\$ (136,358)	\$ (122,081)		1
2						2
3	Transmission Related ADIT from Bonus Depreciation	<u>(21,000)</u>	<u>(32,515)</u>	<u>(26,758)</u>		3
4						4
5	Total	<u>\$ (128,803)</u>	<u>\$ (168,873)</u>	<u>\$ (148,838)</u>	Sum Lines 1 and 3 TU-Period WP-AF1; Line 1	5

San Diego Gas & Electric Company

True-Up Period Statement – AH Operation and Maintenance Expenses Workpapers

Docket No. ER11-4318-001

SAN DIEGO GAS AND ELECTRIC COMPANY

**Statement AH - Workpapers
Operation and Maintenance Expenses
True Up Period (4/1/2010 - 3/31/2011)
(\$1,000)**

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54
55			55

✓ Items that are in **BOLD** have changed from the TO3-Cycle 5 Compliance filing last November 14, 2011.

San Diego Gas & Electric
Administrative & General Expenses
12 - Months True-Up Ending March 31, 2011

(\$1,000)
Order of Compliance

Line No.	A	B	C = A + B	Line No.
FERC Account	Total Per Books	Adj. & Excl. Amounts	Total Adjusted	
1	\$ 14,969	\$ -	\$ 14,969	1
2	5,342	-	5,342	2
3	(5,965)	-	(5,965)	3
4	60,424	-	60,424	4
5	3,427	(1)	3,426	5
6	14,116	(1,408)	12,708	6
7	925 Wildfire Insurance Premium C5	1,852	64,465	7
8	925 Wildfire Damage Claims Adjustment	44,489	44,489	8
9	925 Wildfire Insurance Premium C4 2009 True up	(17,792)	0	9
10	925 Wildfire Insurance Premium C4 Jan-Mar 2010 True up	(9,892)	0	10
11	926 Employee Pension & Benefits	(573)	51,122	11
12	927 Franchise Expenses	-	-	12
13	928 Regulatory Expenses	(7,486)	7,790	13
14	929 Company Energy Use	-	(1,741)	14
15	930 Misc. General Expenses	(27,920)	2,141	15
16	931 Rents	(816)	8,313	16
17	935 Maintenance of General Plant	(221)	7,574	17
18				18
19	Total	\$ (19,768)	\$ 275,058	19
20				20
21		12 MTD		21
22	<u>Excluded Expenses</u>	<u>Mar '11</u>		22
23	924 Nuclear property insurance expenses	\$ (1)		23
24	925 Nuclear liability insurance expenses	(1,264)		24
25	925 Wildfire Ins Premium Allocation C4	(17,792)		25
26	925 Wildfire Ins Premium Allocation C4	(9,892)		26
27		(27,684)	(27,684)	27
28	925 Wildfire Ins Premium Allocation C5 recorded in Dec 2011	1,852		28
29	925 Wildfire Damages	44,489		29
30	928 CPUC reimbursement fees	(5,248)		30
31	928 Litigation Expense (LCMA)	(2,238)		31
32	930.2 CPSD Wildfire Investigation Settlement	(14,350)		32
33	925/926/930 CPUC energy efficiency programs	(14,287)		33
34	931 AMI Lease Facilities	(816)		34
35	935 Hazardous Substances	(221)		35
36	Total Excluded Expenses	<u>\$ (19,768)</u>		36

San Diego Gas & Electric
Administrative & General Expenses
12 - Months True-Up Ending March 31, 2011

(\$1,000)

TO3 C5 Compliance Filing Nov 14, 2011

Line No.		A	B	C = A + B	Line No.
	FERC Account	Total Per Books	Adj. & Excl. Amounts	Total Adjusted	
1	920 A&G Salaries	\$ 14,969	\$ -	\$ 14,969	1
2	921 Office Supplies & Expenses	5,342	-	5,342	2
3	922 Less Construction Transfer	(5,965)	-	(5,965)	3
4	923 Outside Services	60,425	-	60,425	4
5	924 Property Insurance	3,427	(1)	3,426	5
6	925 Damages & Injuries	13,478	(1,408)	12,070	6
7	925 Wildfire Insurance Premium Alloc.	85,298	(61,183)	24,115	7
8	925 Wildfire Damage Claims Adjustment		15,619	15,619	8
9	926 Employee Pension & Benefits	51,696	(573)	51,123	9
10	927 Franchise Expenses	-	-	-	10
11	928 Regulatory Expenses	15,276	(7,486)	7,790	11
12	929 Company Energy Use	(1,741)	-	(1,741)	12
13	930 Misc. General Expenses	30,061	(27,920)	2,141	13
14	931 Rents	9,129	(816)	8,313	14
15	935 Maintenance of General Plant	7,795	(221)	7,574	15
16					16
17	Total	\$ 289,190	\$ (83,989)	\$ 205,201	17
18					18
19					19
20	<u>Excluded Expenses</u>		<u>12 MTD Mar '11</u>		20
21	924 Nuclear property insurance expenses		\$ (1)		21
22	925 Nuclear liability insurance expenses		(1,264)		22
23	925.4 Wildfire Ins Premium Allocation		(61,183)		23
24	925.4 Wildfire Damages		15,619		24
25	928 CPUC reimbursement fees		(5,248)		25
26	928 Litigation Expense (LCMA)		(2,238)		26
27	930.2 CPSD Wildfire Investigation Settlement		(14,350)		27
28	925/926/930 CPUC energy efficiency programs		(14,287)		28
29	931 AMI Lease Facilities		(816)		29
30	935 Hazardous Substances		(221)		30
31	Total Excluded Expenses		<u>\$ (83,768)</u>		31
32	TO3 C5 Order of Compliance		275,058		32
33	TO3 C5 Compliance Filing - Nov 14, 2011		<u>205,201</u>		33
34	Difference		69,857	L32 - L33	34
35	Labor Ratio		<u>15.19%</u>		35
36	Transmission Related Difference		10,611		36

As Filed TO3 C5 Compliance Filing - Nov 14, 2011

San Diego Gas & Electric Company

True-Up Period Statement – AJ Depreciation and Amortization Expenses Workpapers

Docket No. ER11-4318-001

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AJ - Workpapers
Depreciation and Amortization Expense
True Up Period (4/1/2010 - 3/31/2011)
(\$1,000)

Line No.	Amount	Reference	Line No.
1 Depreciation Expense for Transmission Plant	\$ 42,537 v	TU-Period WP-AJ4; Line 11	1
2			2
3 General Plant Depreciation Expense	\$ 8,161 v	TU-Period WP-AJ6; Line 1	3
4			4
5 Transmission Wages and Salaries Allocation Factor	<u>15.19%</u>	Statement AI; Line 19	5
6			6
7 Transmission Related General Plant Depreciation Expense	<u>\$ 1,240</u>	Line 3 x Line 5	7
8			8
9 Common Plant Depreciation Expense	\$ 38,690	TU-Period WP-AJ7; Line 1	9
10			10
11 Transmission Related Common Plant Depreciation Expense	<u>\$ 5,877</u>	Line 9 x Line 5	11
12			12
13 Electric Miscellaneous Intangible Plant Amortization Expense	\$ 925	TU-Period WP-AJ8; Line 1	13
14			14
15 Transmission Related Electric Miscellaneous Intangible Plant Depreciation Expense	<u>\$ 140</u>	Line 13 x Line 5	15
16			16
17 Transmission, Intangible, General and Common Depreciation & Amortization Exp	<u>\$ 49,794 v</u>	Sum Lines (1; 7; 11; 15)	17
18			18
19 Valley Rainbow Project Cost Amortization Expense	<u>\$ 1,893</u>	TU-Period WP-AJ4; Line 12	19

v Items that are in **BOLD** have changed from the TO3-Cycle 5 Compliance filing last November 14, 2011.

SDG&E STATEMENT AJ
TRANSMISSION EXPENSE AND EXPENSE RELATED TO TRANSMISSION
 In Thousands

Privileged
 Prepared i
 Attorney C
 Work Prod

Depreciation and Amortization Expense as of March 31, 2011

Order of Compliance Filing

Account No.	Description	FERC Transmission Expense Per Book	Transmission Expense Ratemaking
303	Intangibles	-	
350	Land and Land Rights	629	
352	Structures and Improvements	2,560	
353	Station Equipment	15,108	
354	Towers and Fixtures	2,338	
355	Poles and Fixtures	8,098	
356	Overhead Conductors & Devices	7,842	
357	Underground Conduit	3,336	
358	Underground Conductors & Devices	3,201	
359	Roads and Trails	414	
	Subtotal	43,525	42,537
	Valley Rainbow Amortization Expense	1,893	1,893
	Total Transmission Expense	45,417	44,429

v

SDG&E STATEMENT AJ
TRANSMISSION EXPENSE AND EXPENSE RELATED TO TRANSMISSION
 In Thousands

Depreciation and Amortization Expense as of March 31, 2011

Account No.	Description	C5 Compliance 14-Nov-2011		Order of Compliance		C5 Compliance 14-Nov-2011		Order of Compliance	
		(1) FERC Transmission Expense Per Book As Filed	(2) FERC Transmission Expense Per Book Adjusted	(3) Col. 2 - Col. 1 Variance	(4) Transmission Expense Ratemaking As Filed	(5) Transmission Expense Ratemaking Adjusted	(6) Col. 5 - Col. 4 Variance		
303	Intangibles	-	-	-	-	-	-	-	-
350	Land and Land Rights	629	629	-	-	-	-	-	-
352	Structures and Improvements	2,560	2,560	0	0	0	0	0	0
353	Station Equipment	15,108	15,108	(0)	(0)	(0)	(0)	(0)	(0)
354	Towers and Fixtures	2,338	2,338	(0)	(0)	(0)	(0)	(0)	(0)
355	Poles and Fixtures	8,107	8,098	(9)	(9)	(9)	(9)	(9)	(9)
356	Overhead Conductors & Devices	7,846	7,842	(4)	(4)	(4)	(4)	(4)	(4)
357	Underground Conduit	3,337	3,336	(1)	(1)	(1)	(1)	(1)	(1)
358	Underground Conductors & Devices	3,202	3,201	(1)	(1)	(1)	(1)	(1)	(1)
359	Roads and Trails	414	414	(0)	(0)	(0)	(0)	(0)	(0)
	Subtotal	43,541	43,525	(16)	42,553	42,537	42,537	(16)	(16)
	Valley Rainbow Amortization Expense	1,893	1,893	-	1,893	1,893	1,893	-	-
	Total Transmission Expense	45,434	45,417	(16)	44,446	44,429	44,429	(16)	(16)

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
TRUE UP PERIOD - 03/31/2011 PER BOOK

(\$1,000)

GENERAL PLANT

Order of Compliance Filing

Line No.	FERC General Plant Expense	Reference From	Line No.
1	March 31, 2011 Expense	8,161	AJ1-Gwp1
			1

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
TRUE UP PERIOD - 03/31/2011 PER BOOK

(\$1,000)

GENERAL PLANT

C5 Compliance
14-Nov-2011
Order of
Compliance

	(1) FERC General Plant Expense As Filed	(2) FERC General Plant Expense Adjusted	Col. 2- Col.1 Variance
1	8,162	8,161	(1)

Line
No.

1

March 31, 2011 Expense

Line
No.

1

San Diego Gas & Electric Company

True-Up Period Statement – AK Taxes Other Than Income Taxes Workpapers

Docket No. ER11-4318-001

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AK - Workpapers
Taxes Other Than Income Taxes
True Up Period (4/1/2010 - 3/31/2011)
(\$1,000)

Line No.	Amount	Reference	Line No.
1 Total Property Taxes	\$ 50,119 v	TU-Period WP-AK1; Line 3	1
2			2
3 SONGS Property Taxes	<u>2,920</u>	TU-Period WP-AK1 and Related Footnote 1	3
4			4
5 Total Property Taxes Less SONGS	<u>\$ 47,199 v</u>	Line 1 Minus Line 3	5
6			6
7 Payroll Taxes Expense:	\$ 12,872	TU-Period WP-AK2; Line 5	7
8			8
9 Transmission Wages and Salaries Allocation Factor	<u>15.19%</u>	Statement AI; Line 19	9
10			10
11 Transmission Related Payroll Taxes Expense	<u>\$ 1,955</u>	Line 7 x Line 9	11
12 TO3 C5 Compliance Filing Dated November 14, 2011			12
13 Total Property Taxes	50,109		13
14 SONGS Property Taxes	<u>2,920</u>		14
15 Total Property Taxes Less SONGS	47,189	Line 13 minus Line 14	15
16 Difference	\$ 10	Line 5 minus Line 15	16

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AK - Workpapers
Taxes Other Than Income Taxes
True Up Period (4/1/2010 - 3/31/2011)
(\$1,000)

Line No.	Amount	Reference	Line No.
1 Total Property Taxes	\$ 50,109	TU-Period WP-AK1; Line 3	1
2			2
3 SONGS Property Taxes	<u>2,920</u>	TU-Period WP-AK1 and Related Footnote 1	3
4			4
5 Total Property Taxes Less SONGS	<u>\$ 47,189</u>	Line 1 Minus Line 3	5
6			6
7 Payroll Taxes Expense:	\$ 12,872	TU-Period WP-AK2; Line 5	7
8			8
9 Transmission Wages and Salaries Allocation Factor	<u>15.19%</u>	Statement AI; Line 19	9
10			10
11 Transmission Related Payroll Taxes Expense	<u>\$ 1,955</u>	Line 7 x Line 9	11

TO3 C5 Compliance as Filed Nov 14, 2011

San Diego Gas & Electric Company

True-Up Period Statement AL - Working Capital Workpapers

Docket No. ER11-4318-001

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AL - Workpapers
Working Capital
True Up Period (4/1/2010 - 3/31/2011)
(\$1,000)

Line No.		13 Month Wtd Average Balance	Reference	Line No.
1	Plant Materials and Operating Supplies ^a	\$ 53,783	TU-Period WP; Page AL2; Line 17	1
2				2
3	Transmission Plant Allocation Factor	19.85%	Statement AD; Line 35	3
4				4
5	Transmission Related Materials and Supplies	<u>\$ 10,676</u>	Line 1 x Line 3	5
6				6
7	Prepayment	<u>\$ 27,541</u>	TU-Period WP; Page AL3; Line 17	7
8				8
9	Transmission Related Prepayments	<u>\$ 5,467</u>	Line 3 x Line 7	9
10				10
11	<u>Derivation of Transmission Related Cash Working Capital:</u>			11
12	Transmission Operation & Maintenance Expense	\$ 44,557	Statement AH; Page-AH1; Line 10	12
13	Transmission Related Administrative & General Expenses	42,067 v	Statement AH; Page-AH1; Line 55	13
14	Intervenor Compensation Expenses	-	Statement AH; Page-AH1; Line 9	14
15	Total	<u>\$ 86,624 v</u>	Sum Lines 12; 13; 14	15
16				16
17	One Eighth of O & M Percentage Rate	12.50%	FERC Method = 1/8 of O & M	17
18				18
19	Adjust O&M Percentage Rate to Account for 12-Month Period	<u>12.50%</u>	Line 17 / 1.0	19
20				20
21	Transmission Related Cash Working Capital - Retail Customers	<u>\$ 10,828 v</u>	Line 15 x Line 19	21
22				22
23	Transmission Related Cash Working Capital - Wholesale Customers	<u>\$ 10,828 v</u>	(Line 12 + Line 13) x Line 19	23

NOTES:

^a The balances for Materials & Supplies and Prepayments are derived based on a 13-month weighted average balance.

v Items that are in BOLD have changed from the TO3-Cycle 5 Compliance filing last November 14, 2011.

San Diego Gas & Electric Company

True-Up Period Statement – AV Cost of Capital and Fair Rate of Return Workpaper

Docket No. ER11-4318-001

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
True Up Period (4/1/2010 - 3/31/2011)
(\$1,000)

Line No.	Amounts	Reference	Line No.			
1	<u>Long-Term Debt Component - Denominator:</u>		1			
2	(Plus) Bonds (Acct. 221) (p112.Line18d)	\$ 2,686,905	2			
3	(Less) Reacquired Bonds (Acct. 222) (p112.Line19d)	-	3			
4	(Plus) Other Long-Term Debt (Acct. 224) (p112.Line21d)	253,720	4			
5	(Plus) Unamortized Premium on Long-Term Debt (Acct 225) (p112.Line22d)	-	5			
6	(Less) Unamortized Discount on Long-Term Debt-Debit (Acct 226) (p112.Line23d)	9,271	6			
7	LTD = Long Term Debt (p112, sum of Line17d thru Line22d, details on p256-257)	<u>\$ 2,931,354</u>	Lines 2-3+4+5-6 7			
8			8			
9	<u>Long-Term Debt Component - Numerator:</u>		9			
10	(Plus) Interest on Long-Term Debt (427) (p117.Line62c)	\$ 138,022	10			
11	(Plus) Amort. of Debt Disc. and Expense (428) (p117.Line63c)	2,027	11			
12	(Plus) Amortization of Loss on Reacquired Debt (428.1) (p117.Line64c)	3,510	12			
13	(Less) Amort. of Premium on Debt-Credit (429) (p117.Line65c)	-	13			
14	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1) (p117.Line66c)	-	14			
15	i = LTD interest (p117, sum of Line56c thru Line60c, details on p257)	<u>\$ 143,559</u>	Lines 10+11+12-13-14 15			
16			16			
17	<u>Cost of Long-Term Debt:</u>	<u>4.90%</u>	Line 15 / Line 7 17			
18			18			
19			19			
20	<u>Preferred Equity Component:</u>		20			
21	PF = Preferred Stock - Acct 204 (p112.3d)	\$ 78,475	21			
22	d(pf) = Total Dividends Declared-Preferred Stocks (Acct. 437) (p118.29c)	4,820	22			
23	Cost of Preferred Equity	<u>6.14%</u>	Line 22 / Line 21 23			
24			24			
25			25			
26	<u>Common Equity Component:</u>		26			
27	Proprietary Capital (p112.15d)	\$ 3,476,377	27			
28	(Less) Preferred Stock - Acct 204 (p112.3d)	78,475	28			
29	(Less) Unappropriated Undistributed Subsidiary Earnings (Acct. 216.1) (p112.12d)	-	29			
30	CS = Common Stock	<u>\$ 3,397,902</u>	Line 27 - Line 28 - Line 29 30			
31			31			
32	<u>Cost of Common Equity - Per Settlement:</u>	<u>11.35%</u>	Appendix 8; Page 28; Item (a) iii 32			
33	(a)	(b)	(c)	(d) = (b) x (c)		
34		Cap. Struct.		Weighted		
35	<u>Weighted Cost of Capital:</u>	Amount	Ratio	Cost of Capital	Cost of Capital	
36						
37	Long-Term Debt	\$ 2,931,354	45.75%	4.90%	2.24%	Col. C = Line 17 Above 37
38	Preferred Equity	78,475	1.23%	6.14%	0.08%	Col. C = Line 23 Above 38
39	Common Equity	3,397,902	53.03%	11.35%	6.02%	Col. C = Line 32 Above 39
40	Total Capital	<u>\$ 6,407,732</u>	<u>100.00%</u>		<u>8.34%</u>	Sum Lines 37; 38; 39 40
41						41
42						42
43	<u>Cost of Equity Component:</u>				<u>6.10%</u>	Sum Lines 38; 39 43

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
True Up Period (4/1/2010 - 3/31/2011)
(\$1,000)

Line No.		Amounts	Amounts	Line No.
1	Derivation of Cost of Capital Rate			1
2				2
3	A. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	6.10%	Statement AV-WP; Page AV-1; Line 43	6
7	B = Trans. Related Amort. of ITC and Excess Deferred Tax Liab.	\$ 268	Statement AR; Page 11; Line 5	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		8
9	D = Transmission Rate Base	\$ 1,112,689 ✓	Statement BK1; Page 2; Line 20	9
10				10
11	FT = Federal Income Tax Rate July 1, 2010	35%	Federal Income Tax Rate	11
12				12
13	Federal Income Tax ² = $\frac{(A + [(C - B) / D]) (FT)}{1 - FT}$	3.2716%		13
14				14
15				15
16				16
17	B. State Income Tax Component:			17
18				18
19	Where:			19
20	A = Sum of Preferred Stock and Return on Equity Component	6.10%	Statement AV-WP; Page AV-1; Line 43	20
21	B = Trans. Related Amort. of ITC and Excess Deferred Tax Liab.	\$ 268	Statement AR; Page 11; Line 5	21
22	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		22
23	D = Transmission Rate Base	\$ 1,112,689 ✓	Statement BK1; Page 2; Line 20	23
24				24
25	FT = Federal Income Tax Rate July 1, 2010	3.2716%	Statement AV-WP; Page AV2, Line 13	25
26	ST = State Income Tax Rate July 1, 2010	8.84%	State Income Tax Rate	26
27				27
28	State Income Tax = $\frac{(A + [(C - B) / D] + \text{Federal Income Tax}) (ST)}{1 - FT}$	0.9065%		28
29				29
30				30
31	C. Total Federal & State Income Tax Rate:	4.1781%	Line 13 + Line 28	31
32				32
33	D. Total Weighted Cost of Capital After Federal & State Income Taxes:	<u>8.3400%</u>	Statement AV-WP; Page AV-1; Line 40	33
34				34
35	E. Cost of Capital Rate Before Federal & State Income Taxes:	<u><u>12.5181%</u></u>	Line 31 + Line 33	35

✓ Items that are in BOLD have changed from the TO3-Cycle 5 Compliance filing last November 14, 2011.