

**San Diego Gas & Electric Company**  
**TO4 Cycle 1 - Offer of Settlement**

**Attachment A**  
**Transmission, General, Common Depreciation Rates and Intangible**  
**Plant Amortization Periods**

**Docket No. ER13-941-001**

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AJ - Workpapers**  
**TO4 - Annual Transmission Plant Depreciation Rates <sup>1</sup>**  
**Cycle 1, For 12 - Months Ending May 31, 2012**

Line No	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = a + b Total Rate	Line No
1	E352.10	Other	1.36%	0.82%	2.18%	1
2	E352.20	SWPL	1.01%	0.61%	1.62%	2
3	E352.60	SRPL	1.39%	0.00%	1.39%	3
4	<b>E352 - Total</b>	<b>Struct &amp; Improv</b>	<b>1.36%</b>	<b>0.32%</b>	<b>1.68%</b>	4
5	E353.10	Other	2.20%	1.32%	3.52%	5
6	E353.20	SWPL	2.51%	1.51%	4.02%	6
7	E353.40	CTC	2.03%	1.22%	3.25%	7
8	E353.60	SRPL	2.01%	0.00%	2.01%	8
9	<b>E353</b>	<b>Station Equip</b>	<b>2.20%</b>	<b>1.00%</b>	<b>3.20%</b>	9
10	E354.10	Other	1.57%	1.56%	3.13%	10
11	E354.20	SWPL	1.33%	1.32%	2.65%	11
12	E354.60	SRPL	1.47%	0.00%	1.47%	12
13	<b>E354</b>	<b>Towers &amp; Fixtrs</b>	<b>1.46%</b>	<b>0.24%</b>	<b>1.70%</b>	13
14	E355.10	Other	2.33%	2.32%	4.65%	14
15	E355.20	SWPL	2.54%	2.54%	5.08%	15
16	E355.60	SRPL	2.26%	0.00%	2.26%	16
17	<b>E355</b>	<b>Poles &amp; Fixtrs</b>	<b>2.33%</b>	<b>2.26%</b>	<b>4.59%</b>	17
18	E356.10	Other	1.60%	1.60%	3.20%	18
19	E356.20	SWPL	0.89%	0.88%	1.77%	19
20	E356.60	SRPL	1.75%	0.00%	1.75%	20
21	<b>E356</b>	<b>OVH Cnd &amp; Dev</b>	<b>1.57%</b>	<b>1.10%</b>	<b>2.67%</b>	21
22	E357.00	Other & SWPL	1.68%	0.75%	2.43%	22
23	E357.60	Other & SRPL	1.69%	0.00%	1.69%	23
24	<b>E357</b>	<b>Trans UG Cnduit</b>	<b>1.69%</b>	<b>0.36%</b>	<b>2.05%</b>	24
25	E358.00	Other & SWPL	1.89%	0.19%	2.08%	25
26	E358.60	Other & SRPL	2.02%	0.00%	2.02%	26
27	<b>E358</b>	<b>Trans UG Cndctr</b>	<b>1.98%</b>	<b>0.07%</b>	<b>2.05%</b>	27
28	E359.10	Other	1.65%	0.00%	1.65%	28
29	E359.20	SWPL	1.44%	0.00%	1.44%	29
30	E359.60	SRPL	1.68%	0.00%	1.68%	30
31	<b>E359</b>	<b>Roads &amp; Trails</b>	<b>1.67%</b>	<b>0.00%</b>	<b>1.67%</b>	31
32						32
33	<b>Composite Depreciation Rate</b>		<b>1.82%</b>	<b>0.70%</b>	<b>2.52%</b>	33

<sup>1</sup> The rates in these subaccounts will not change during the term of the TO4 Formula. Workpapers will be included in each Annual Information Filing that will calculate the annual composite rates shown on Line 33 pursuant to Term 53 in Appendix VIII.

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AJ - Workpapers**  
**TO4 - Annual Intangible Plant Authorized Amortization Period**  
**Cycle 1, For 12 - Months Ending May 31, 2012**

<b>Line No</b>	<b>FERC Acct No</b>	<b>DESCRIPTION</b>	<b>Amortization Period (Yrs)<sup>1</sup></b>	<b>Line No</b>
1				1
2		ELECTRIC DISTRIBUTION		2
3	E303	Electric Distribution Software	5, 7, or 10 years	3
4	E360	Electric Distribution Easements (land rights)	45 years	4
5				5
6		ELECTRIC TRANSMISSION		6
7	E350	Electric Transmission Easements (land rights)	100 years	7
8				8

<sup>1</sup> These periods may not be changed absent a section 205 or 206 filing. The annual Information Filing will reference the docket number of the FERC proceeding that establishes new General Plant and Common Plant depreciation rates and Intangible Plant amortization periods.

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AJ - Workpapers**  
**TO4 - Annual General Plant Depreciation Rates**  
**Cycle 1, For 12 - Months Ending May 31, 2012**  
**For Use During the 7-Months Period from June 1, 2011 to Dec 31, 2011**

**2011 General Rates** <sup>1,2</sup>

Rates based on 12/31/2010 Plant Balances						
Line No	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = a + b Total Rate	Line No
1						1
2	E0139000	Struct. and Improv.	4.43%	0.66%	5.09%	2
3	E0139220	Transprtn Eq-Trailer	4.46%	0.00%	4.46%	3
4	E0139310	Stores Equip.-Other	4.84%	0.00%	4.84%	4
5	E0139411	Portable Tools-Other	3.80%	0.00%	3.80%	5
6	E0139420	Shop Equipment	5.10%	0.25%	5.35%	6
7	E0139510	Laboratory Eq.-Other	7.35%	0.00%	7.35%	7
8	E0139710	Commun. Equip.-Other	4.32%	0.43%	4.75%	8
9	E0139720	Commun. Equip.-SWPL	3.86%	0.38%	4.24%	9
10	E0139760	Commun. Equip.-SRPL	N/A	N/A	N/A	10
11	E0139810	Misc. Equip. - Other	8.75%	0.00%	8.75%	11
12						12

<sup>1</sup> The above Electric General Plant depreciation rates are applicable to SDG&E's 2011 calendar year recorded depreciation. As such, they are applicable to the first seven months of SDG&E's TO4 Formula Cycle 1 Prior Year Period, 12 months ended May 2012.

<sup>2</sup> These rates may not be changed absent a section 205 or 206 filing. The annual Information Filing will reference the docket number of the FERC proceeding that establishes new General Plant and Common Plant depreciation rates and Intangible Plant amortization periods.

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AJ - Workpapers**  
**TO4 - Annual General Plant Depreciation Rates**  
**Cycle 1, For 12 - Months Ending May 31, 2012**  
**For Use During the 5-Months Period from Jan 1, 2012 to May 31, 2012**

**2012 General Rates** <sup>1, 2</sup>

Rates based on 12/31/2011 Plant Balances						
Line No	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = a + b Total Rate	Line No
1						1
2	E0139000	Struct. and Improv.	4.67%	1.16%	5.83%	2
3	E0139220	Transprtn Eq-Trailer	4.46%	0.00%	4.46%	3
4	E0139310	Stores Equip.-Other	3.92%	0.00%	3.92%	4
5	E0139411	Portable Tools-Other	3.79%	0.00%	3.79%	5
6	E0139420	Shop Equipment	4.78%	0.00%	4.78%	6
7	E0139510	Laboratory Eq.-Other	7.35%	0.00%	7.35%	7
8	E0139710	Commun. Equip.-Other	3.06%	0.46%	3.52%	8
9	E0139720	Commun. Equip.-SWPL	2.27%	0.34%	2.61%	9
10	E0139760	Commun. Equip.-SRPL	3.56%	0.54%	4.10%	10
11	E0139810	Misc. Equip. - Other	8.78%	0.00%	8.78%	11
12						12

<sup>1</sup> The above Electric General Plant depreciation rates are applicable to SDG&E's 2012 calendar year recorded depreciation. As such, they are applicable to the last five months of SDG&E's TO4 Formula Cycle 1 Prior Year Period, 12 months ended May 2012.

<sup>2</sup> These rates may not be changed absent a section 205 or 206 filing. The annual Information Filing will reference the docket number of the FERC proceeding that establishes new General Plant and Common Plant depreciation rates and Intangible Plant amortization periods.

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AJ - Workpapers**  
**TO4 - Annual Common Plant Depreciation Rates**

**Cycle 1, For 12 - Months Ending May 31, 2012**  
**For Use During the 7-Months Period from June 1, 2011 to Dec 31, 2011**

**2011 Common Rates**<sup>1, 2</sup>

Rates based on 12/31/2010 Plant Balances						
Line No	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = a + b Total Rate	Line No
1						1
2	C1839010	Struct & Imprv-Other	5.44%	0.82%	6.26%	2
3	C1839110	Offc Furn & Eq-Other	5.81%	0.00%	5.81%	3
4	C1839120	Offc Furn & Eq-Cmptr	19.31%	0.00%	19.31%	4
5	C1839220	Transprtn Eq-Trailer	57.34%	0.00%	57.34%	5
6	C1839310	Stores Equip.-Other	36.30%	0.00%	36.30%	6
7	C1839411	Portable Tools-Other	4.55%	0.00%	4.55%	7
8	C1839421	Shop Equip. - Other	4.87%	0.00%	4.87%	8
9	C1839431	Garage Equip.-Other	10.47%	1.05%	11.52%	9
10	C1839510	Laboratory Eq.-Other	4.23%	0.00%	4.23%	10
11	C1839710	Commun. Equip.-Other	6.88%	0.34%	7.22%	11
12	C1839810	Misc. Equip. - Other	8.96%	0.00%	8.96%	12
13						13

<sup>1</sup> The above Common Plant depreciation rates are applicable to SDG&E's 2011 calendar year recorded depreciation. As such, they are applicable to the first seven months of SDG&E's TO4 Formula Cycle 1 Prior Year Period, 12 months ended May 2012.

<sup>2</sup> These rates may not be changed absent a section 205 or 206 filing. The annual Information Filing will reference the docket number of the FERC proceeding that establishes new General Plant and Common Plant depreciation rates and Intangible Plant amortization periods.

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AJ - Workpapers**  
**TO4 - Annual Common Plant Depreciation Rates**

**Cycle 1, For 12 - Months Ending May 31, 2012**  
**For Use During the 5-Months Period from Jan 1, 2012 to May 31, 2012**

**2012 Common Rates**<sup>1, 2</sup>

Rates based on 12/31/2011 Plant Balances						
Line No	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = a + b Total Rate	Line No
1						1
2	C1839010	Struct & Imprv-Other	4.35%	0.43%	4.78%	2
3	C1839110	Offc Furn & Eq-Other	5.81%	0.00%	5.81%	3
4	C1839120	Offc Furn & Eq-Cmptr	19.31%	0.00%	19.31%	4
5	C1839220	Transprtn Eq-Trailer	55.04%	0.00%	55.04%	5
6	C1839310	Stores Equip.-Other	21.37%	0.00%	21.37%	6
7	C1839411	Portable Tools-Other	4.52%	0.00%	4.52%	7
8	C1839421	Shop Equip. - Other	4.86%	0.00%	4.86%	8
9	C1839431	Garage Equip.-Other	9.84%	0.00%	9.84%	9
10	C1839510	Laboratory Eq.-Other	4.22%	0.00%	4.22%	10
11	C1839710	Commun. Equip.-Other	6.83%	0.00%	6.83%	11
12	C1839810	Misc. Equip. - Other	10.89%	0.00%	10.89%	12
13						13

<sup>1</sup> The above Common Plant depreciation rates are applicable to SDG&E's 2012 calendar year recorded depreciation. As such, they are applicable to the last five months of SDG&E's TO4 Formula Cycle 1 Prior Year Period, 12 months ended May 2012.

<sup>2</sup> These rates may not be changed absent a section 205 or 206 filing. The annual Information Filing will reference the docket number of the FERC proceeding that establishes new General Plant and Common Plant depreciation rates and Intangible Plant amortization periods.