

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 1. Please provide a copy of all data requests submitted to SDG&E with regard to A. 14-11-003 by DRA or other parties to this proceeding that are not set forth on the company's public website including all requests submitted as part of any Master Data Requests.

**SDG&E Response:**

Please see the enclosed CDs for a copy of data requests submitted to SDG&E with regard to A.14-11-003.

(CD-1) SDG&E's 2016 ORA MDR Requests and Responses;

(CD-2) SDG&E's ORA-DR-01 - ORA-DR-60;

(CD-3) SDG&E's Intervenor Discovery:

- MGRA –(MGRA DR-01 & DR-02 (Requests Only)
- NAAC – Request/Response DR-01
- SDCAN – Request Only
- SED - Requests/Responses DR01- DR-03
- TURN-SEU DR-01 & DR-02 (Requests & Responses)
- TURN-SDG&E DR-01 & DR-02 (Requests & Responses)
- UCAN SEU (Request Only)

Please be apprised that certain responses to ORA are considered confidential and are labeled with the following: **Confidential Pursuant to PU Code Section 583 & General Order 66-C.** These same responses are being submitted as PROTECTED MATERIALS under the Commission-adopted Protective Order, and accessible only to reviewing representatives who have executed a non-disclosure certificate. To expedite production of these materials, please consider those documents originally marked as confidential (as noted above) as **PROTECTED MATERIALS SUBMITTED PURSUANT TO PROTECTIVE ORDER/NDA.**

Non confidential data requests and data responses will be updated on an ongoing basis at: <http://www.sdge.com/regulatory-filing/12931/sdge-grc-testimony-exhibit-list>.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 2. Please provide a copy of all responses to the data requests referred to in Item #1 above. To the extent any responses have not yet been issued, please provide them when they become available.

**SDG&E Response:**

Please see the response to Question 1.

Non confidential data requests and data responses will be updated on an ongoing basis at:  
<http://www.sdge.com/regulatory-filing/12931/sdge-grc-testimony-exhibit-list>.

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

**COST ESCALATION**

FEA 01-3      Workpapers. Provide Scott R. Wilder's workpapers (Exhibit No. SDG&E-33-WP) in excel with all formulas and cell references intact.

**SDG&E Response:**

Six attached Excel files correspond to pages 1 through 6 of Mr. Wilder's SDG&E workpapers.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 4. Labor O&M Escalation. Refer to pages SRW-1 (lines 26-29) and SRW-2 (line 1) of Scott Wilder's testimony. Identify the weights of the wage and salary cost indexes approved in the last rate case for a) utility service workers, b) managers and administrators, and c) professional and technical workers. Also, d) explain the reason for any significant changes in the weights in the current case from the last case and, e) if the escalation rates are calculated differently than in the prior rate case, explain how and why.

**SDG&E Response:**

- a) 46.363% utility service workers weighting in 2012 General Rate Case (GRC) approved labor O&M escalation.
- b) 19.088% managers and administrators weighting in 2012 GRC approved labor O&M escalation.
- c) 34.549% professional and technical workers weighting in 2012 GRC approved labor O&M escalation.
- d) Weights changed because in the 2012 GRC the weights were based on SDG&E and SoCalGas combined labor earnings from recorded Base Year 2009; in the current 2016 GRC the weights were based on SDG&E labor earnings from recorded Base Year 2013.
- e) In the 2012 GRC, weights were based on *combined* (2009) labor earnings for SDG&E and SoCalGas together, and the same weights were used for both utilities. In the current 2016 GRC, weights were based on *separate* (2013) labor earnings for each of SDG&E and SoCalGas, with the two different resulting sets of weights used for the two respective utilities. In the current proceeding, separate-utility weightings were used because between 2009 and 2013, some departments which were formerly shared among the two utilities were split--with each utility now having its own separate departments in those formerly shared areas.

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE**

**DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 5. Non-Labor O&M Escalation. Refer to Table SDG&E-SRW-1 on page SRW-2 of Scott Wilder's testimony and a) provide a similar table showing the weights approved in the last rate case, b) explain any significant changes in weights and, c) if the escalation rates are calculated differently than in the prior rate case, explain how and why.

**SDG&E Response:**

a) Here is the equivalent table from page 3 of Mr. Wilder's testimony in the 2012 GRC.

<u>Weight</u>	<u>Series Name</u>	<u>Description</u>
<b>100.00%</b>	<b>JETOTALMSX_SD</b>	SDG&E Composite Electric Non-Labor O&M Index
<b>5.67%</b>	<b>JEFOMMS</b>	Electric Steam Generation
<b>20.81%</b>	<b>JEOMMS</b>	Electric Other Generation
<b>45.50%</b>	<b>JEDOMMS</b>	Electric Distribution
<b>9.79%</b>	<b>JECAOMS</b>	Electric Customer Accounts
<b>3.75%</b>	<b>JECSIOMS</b>	Electric Customer Service & Information
<b>14.48%</b>	<b>JEADGOMMS_X926</b>	Electric Admin & General, excluding Pensions & Benefits
<b>100.00%</b>	<b>JGTOTALMSX_SD</b>	SDG&E Composite Gas Non-Labor O&M Index
<b>16.56%</b>	<b>JGTOMMS</b>	Gas Transmission
<b>25.95%</b>	<b>JGDOMMS</b>	Gas Distribution
<b>20.00%</b>	<b>JGCAOMS</b>	Gas Customer Accounts
<b>7.20%</b>	<b>JGCSIOMS</b>	Gas Customer Service & Information
<b>30.29%</b>	<b>JGADGOMMS_X926</b>	Gas Admin & General, excluding Pensions & Benefits

b) Non-labor O&M weights changed because the 2012 GRC weights shown here were based on SDG&E's expenses for recorded Base Year 2009, whereas weights in the current proceeding were based on SDG&E's expenses for recorded Base Year 2013.

c) The non-labor O&M weights were calculated in the same way as in the prior rate case.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 6. Non-Labor O&M Escalation. Refer to page SRW-3 lines (12-16) of Scott Wilder's testimony and a) identify the labor and non-labor weights approved in the last rate case, b) explain any significant changes in weights and, c) if the escalation rates are calculated differently than in the prior rate case, explain how and why.

**SDG&E Response:**

- a) Shared-service approved weightings in the 2012 GRC were 48.43% labor, 51.57% non-labor.
- b) The weightings are similar in the current case: 43.36% labor, 56.64% non-labor. Differences are due to the fact that the 2012 GRC weightings were based on recorded Base Year 2009 expenses, where the current case's weights were based on recorded Base Year 2013 expenses.
- c) Shared service weights were calculated in the same way as in the 2012 GRC.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 7. Capital Cost Escalation. Refer to page SRW-4 (lines 1-4) of Scott Wilder's testimony. Identify the following weights approved in the last rate case for a) electric distribution plant, b) steam production plant, and c) other production plant. Also, d) explain the reason for any significant changes in the weights in the current case from the last case and e) if the escalation rates are calculated differently than in the prior rate case, explain how and why.

**SDG&E Response:**

In the 2012 GRC, approved weights for the Electric Plant capital escalation indexes' three components were:

- a) 82.44% electric distribution plant;
- b) 8.78% steam production plant;
- c) 8.78% other production plant.
  
- d) The weights in the current case (80.86%, 9.57%, 9.57%, respectively) are not significantly different from the last case. The slight differences are due to the last case's weightings being based on SDG&E's Base Year 2009 ratebase dollar values, while the current case's weightings were based on Base Year 2013 ratebase values.
  
- e) The Electric Plant escalation rates in the current case were calculated in the same way as in the prior rate case.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 8. Capital Cost Escalation. (Common Plant) Refer to page SRW-4 (lines 5-8) of Scott Wilder's testimony. Identify the weights for JUG@PCF, JUEPD@PCF and JUEPT@PCF approved in the last rate case. Explain any changes in weights.

**SDG&E Response:**

In the 2012 GRC, approved weights were: 22.86% JUG@PCF, 65.87% JUEPD@PCF, and 11.27% JUEPT@PCF (little different from the current case's respective weights of 25.18%, 62.49%, and 12.33%). The change in weights is due to 2012 GRC weights being based on actual cost data for 2009, while current case weights were based on actual cost data for 2013.



**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 9. Capital Cost Escalation. (Combined cycle plant) Refer to page SRW-4 (lines 9-14) of Scott Wilder's testimony. Identify the weights for JUEPPF@PCF and JUEPPO@PCF approved in the last rate case. Explain any significant changes in weights.

**SDG&E Response:**

In the 2012 GRC, approved weights were 66.1% JUEPPF@PCF and 33.9% JUEPPO@PCF – not significantly different from the 68.8% and 31.2% respective weights in the current case.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 10. Post test year cost escalators. Refer to page SRW-4 (lines 25-29) of Scott Wilder's testimony. Identify the a) O&M labor index, b) non labor gas O&M cost index JGTOTALMSX\_SD, and c) non-labor electric O&M cost index JETOTALMSX\_SD approved in the last rate case. Also, d) explain any changes in weights and e) if the escalation rates are calculated differently than in the prior rate case, explain how and why.

**SDG&E Response:**

Above-mentioned “approved” indexes are not comparable as Post-Test-Year (PTY) escalators, because in the 2012 GRC, they were not approved or used for PTY escalation. (They were approved and used for escalation from Base Year 2009 to Test Year 2012.) Instead, in the 2012 GRC the CPUC approved fixed (PTY) escalation of 2.65% for 2013, 2.75% for 2014, and 2.75% for 2015 -- based on forecasted changes in the U.S. all-urban Consumer Price Index (CPI) plus a 75 basis-point premium.

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 11. Summary of cost escalation indexes. Refer to Table SDG&E-SRW-2 on page SRW-5 of Scott Wilder's testimony and a) provide a similar table showing the amounts approved in the last case. Also, b) explain any changes in weights over 1%.

**SDG&E Response:**

a) From page UP-3 of SDG&E/SoCalGas' February 17, 2012 filed Update Testimony in the 2012 GRC, here is the equivalent table of annual percentage changes in SDG&E's escalation indexes. (Figures in the 2012 GRC table below were approved for escalation from Base Year 2009 to Test Year 2012).

<b>Annual Percent Changes</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b>Shared Services</b>	3.76%	3.46%	3.19%	4.13%	1.33%	2.39%	2.96%	2.28%	2.54%	2.54%	2.61%
<b>Operations &amp; Maintenance</b>											
Labor O&M Index	3.37%	2.90%	2.77%	3.36%	2.46%	2.50%	2.64%	2.27%	2.70%	2.83%	2.65%
Electric Nonlabor O&M Index	5.33%	5.14%	3.86%	6.51%	-0.04%	2.27%	4.14%	2.37%	2.29%	2.35%	2.76%
Gas Nonlabor O&M Index	4.24%	3.84%	3.42%	5.29%	-0.19%	2.35%	3.55%	2.28%	2.43%	2.24%	2.50%
Post-Test-Year GEOMPI	4.07%	3.70%	3.17%	4.54%	1.45%	2.41%	3.20%	2.30%	2.55%	2.63%	2.68%
<b>Capital-Related</b>											
Steam Production Plant	5.42%	4.58%	5.07%	6.94%	-0.60%	4.40%	3.31%	1.62%	2.83%	2.05%	2.43%
Other Production Plant	2.04%	6.68%	12.83%	11.03%	7.00%	4.91%	2.30%	3.33%	4.11%	2.35%	2.08%
Electric Distribution Plant	7.30%	10.48%	10.32%	9.26%	2.31%	4.15%	4.02%	3.78%	3.07%	2.55%	2.53%
Total Gas Plant	17.33%	4.09%	-1.90%	12.58%	-1.05%	4.29%	5.86%	1.42%	2.74%	3.03%	2.25%
Combined Cyle Plant	4.40%	5.20%	7.40%	8.23%	1.85%	4.57%	2.96%	2.19%	3.27%	2.15%	2.31%
Common Plant	9.78%	8.59%	7.01%	9.88%	0.99%	4.08%	4.33%	3.26%	2.97%	2.63%	2.46%

b) The figures in these tables are annual percentage changes; they are not weights.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 12. Summary of cost escalation indexes. Refer to Table SDG&E-SRW-2 on page SRW-5 of Scott Wilder's testimony. Are the amounts shown for the years 2009-2013 actual percentages? If so, please provide an updated chart with 2014 actual data. If not, please provide an explanation of how the percentages are derived.

**SDG&E Response:**

The amounts are actual for years 2009 through 2012, with 2013 partly estimated actual and partly forecasted. 2014 actual data will be available later in 2015. Actual data for 2013 and 2014 will be included in SDG&E's Update Testimony scheduled to be filed in late August 2015.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

**RATE BASE**

FEA 01 - 13. Workpapers. Provide Jesse Aragon's workpapers in Exhibit No. SDG&E-27-CWP in excel with all formulas and cell references intact.

**SDG&E Response:**

**PROTECTED MATERIALS, SUBMITTED PURSUANT TO PROTECTIVE  
ORDER/NDA.**

Work papers for Exhibit No. SDG&E 27-CWP are included as part of the results of operation model (RO model). The RO model is provided in CD format. Please refer to the following files for rate base related workpapers:

- rbSCGBilledCap.xlsb
- rbSDGEDataInput.xlsb
- rbSDGEData.xlsb
- rbSDGEAdds.xlsb
- rbSDGEPlantSum.xlsb
- rbSDGETax.xlsb
- rbSDGETotals.xlsb

The workpaper pages that support recorded data and historical studies, plus copies of FERC Form 1 and 2 pages are maintained in a number of different file versions. In the case that those are needed, please request the specific page numbers from the workpapers and SDG&E will attempt to supply those.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 14. Refer to Table SDG&E-JSA-1 on page JSA-1 of Jesse Aragon's testimony. Provide a similar table of SDG&E's actual rate base amounts for the components shown (separate schedules for electric and gas) for each of the years 2010, 2011, 2012, 2013 and 2014.

**SDG&E Response:**

Please refer to the attachment noted below for SDG&E's rate base schedules for years 2010, 2011 and 2012. Recorded year 2013 is included in the testimony and workpapers of Jesse S. Aragon. Adjusted-recorded base-year-plus-one data (2014), while not required under the rate case plan, will be provided after SDG&E makes its 10-K filing with the SEC in early 2015. It is currently expected that SDG&E will provide the adjusted recorded 2014 financial information in March 2015. Adjusted-recorded 2015 data would not be available until approximately the same time in 2016.

- FEA DR-01 Q-14 Attachment.xlsx

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 15. Refer to Table SDG&E-JSA-1 on page JSA-1 of Jesse Aragon's testimony. Provide monthly balances for each of the rate base components shown (separately for electric and gas) for each of the years 2010, 2011, 2012, 2013, 2014 and year to date 2015. Please update this response for the 2015 amounts as they become known.

**SDG&E Response:**

Please refer to the attachment noted below for monthly balances of the rate base components as requested, for years 2010, 2011, 2012 and 2013. Please note that for 2013, the San Onofre Nuclear Generating Station (SONGS) assets are removed from rate base as a result of the shutdown of SONGS. Adjusted-recorded base-year-plus-one data (2014), while not required under the rate case plan, will be provided after SDG&E makes its 10-K filing with the SEC in early 2015. It is currently expected that SDG&E will provide the adjusted recorded 2014 financial information in March 2015. Adjusted-recorded 2015 data would not be available until approximately the same time in 2016.

- FEA DR-01 Q-15 Attachment.xlsx

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 16. Customer deposits. Has the Company deducted customer deposits from rate base in the test year? If not, explain why.

**SDG&E Response:**

Yes. SDG&E reflects customer deposits as a reduction to rate base.



**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 17. Customer deposits. Provide monthly balances for SDG&E's customer deposits (separately for electric and gas) for each of the years 2010, 2011, 2012, 2013, 2014 and year to date 2015. Please update this response for the 2015 amounts as they become known.

**SDG&E Response:**

Please refer to the Customer Advances tab in the response attachment for question 15, for monthly balances for 2010, 2011, 2012 and 2013. Adjusted-recorded base-year-plus-one data (2014), while not required under the rate case plan, will be provided after SDG&E makes its 10-K filing with the SEC in early 2015. It is currently expected that SDG&E will provide the adjusted recorded 2014 financial information in March 2015. Adjusted-recorded 2015 data would not be available until approximately the same time in 2016.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 18. Contributions in aid of construction. Provide monthly balances for SDG&E's contributions in aid of construction (separately for electric and gas) for each of the years 2010, 2011, 2012, 2013, 2014 and year to date 2015. Please update this response for the 2015 amounts as they become known.

**SDG&E Response:**

Please refer to attachment noted below for monthly balances for SDG&E's contributions in aid of construction for years 2010, 2011, 2012 and 2013. Adjusted-recorded base-year-plus-one data (2014), while not required under the rate case plan, will be provided after SDG&E makes its 10-K filing with the SEC in early 2015. It is currently expected that SDG&E will provide the adjusted recorded 2014 financial information in March 2015. Adjusted-recorded 2015 data would not be available until approximately the same time in 2016.

- FEA DR-01 Q-18 Attachment.xlsx

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 19. Injuries and damages reserve. Has the Company deducted the injuries and damages reserve from rate base in the test year? If not, explain why.

**SDG&E Response:**

Injuries and damages are not included as a component for rate base for SDG&E.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 20. Injuries and damages reserve. Provide monthly balances for SDG&E's injuries and damages reserve (separately for electric and gas) for each of the years 2010, 2011, 2012, 2013, 2014 and year to date 2015. Please update this response for the 2015 amounts as they become known.

**SDG&E Response:**

See response to FEA 01 – 19.

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 21. Materials and Supplies. Refer to page JSA-9 of Jesse Aragon's testimony.  
Provide a detailed explanation of the substantial increase in materials and supplies  
in the test year over the recorded year level.

**SDG&E Response:**

For a detailed explanation of the substantial increase in materials and supplies in the test year,  
please refer to the direct testimony of witness Carl LaPeter, SDG&E-11.

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

**ACCUMULATED DEFERRED INCOME TAXES (ADIT)**

FEA 01 - 22. ADIT. Please confirm that the level of ADIT SDG&E included in the test year rate base does not include the extension of bonus depreciation for property placed in service during 2014.

**SDG&E Response:**

Yes, that is correct.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 23. Refer to the tables on JSA-6 and JSA-12. Please update the test year ADIT amounts on the tables by incorporating the bonus depreciation for property placed in service during 2014, pursuant to the Tax Increase Prevention Act of 2014, which was signed by the President in December 2014.

**SDG&E Response:**

The ADIT amounts will be updated to reflect the impact of 50% bonus depreciation for property placed in service during 2014 in SDG&E's errata testimony, which is anticipated to be filed in March 2015.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 24. ADIT. Provide monthly balances for SDG&E's ADIT (separately for electric and gas) for each of the years 2010, 2011, 2012, 2013, 2014 and year to date 2015. Please update this response for the 2015 amounts as they become known.

**SDG&E Response:**

SDG&E does not record ADIT on a monthly basis. Rather, SDG&E accrues deferred taxes quarterly based on forecasted amounts. The forecasted amounts are trued-up and recorded as an annual amount at year end.

The table below shows the recorded balances for electricity and gas for each of the years 2010 – 2013. The average monthly ADIT amounts shown in the table were derived by dividing the recorded ADIT amount for the year by 12 months.

	(\$ amounts in thousands)	
	Electric	Gas
2010 ADIT	347,850	80,835
Average monthly ADIT	28,988	6,736
2011 ADIT	432,048	95,664
Average monthly ADIT	36,004	7,972
2012 ADIT	466,156	101,609
Average monthly ADIT	38,846	8,467
2013 ADIT	445,665	80,394
Average monthly ADIT	37,139	6,700

Adjusted-recorded base-year-plus-one data (2014), while not required under the rate case plan, will be provided after SDG&E makes its 10-K filing with the SEC in early 2015. It is currently expected that SDG&E will provide the adjusted recorded 2014 financial information in March 2015. Adjusted-recorded 2015 data would not be available until approximately the same time in 2016.



**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

**PLANT**

FEA 01 - 25. Electric Plant. Refer to page 8 of Exhibit No. SDG&E-27-CWP Witness Aragon. Provide a similar schedule with monthly plant balances for each of the categories shown (distribution, general plant, common plant, steam and other generation, nuclear generation, and a total plant column), for the years 2010, 2011, 2012, 2013, 2014 and year to date 2015. Please update this response for the 2015 amounts as they become known.

**SDG&E Response:**

Please refer to the attachment noted below for a schedule that shows electric monthly plant balances by functional category, as requested above, for years 2010, 2011, 2012 and 2013. The 2014 financial information will not be available until approximately March of 2015. The 2015 financial information will not be available until sometime in 2016.

- FEA DR-01 Q-25 Attachment.xlsx

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 26. Gas Plant. Refer to page 17 of Exhibit No. SDG&E-27-CWP Witness Aragon. Provide monthly plant balances for each of the categories shown (gas plant, common gas plant and a total column), for the years 2010, 2011, 2012, 2013, 2014 and year to date 2015. Please update this response for the 2015 amounts as they become known.

**SDG&E Response:**

Please refer to the attachment noted below for a schedule that shows gas monthly plant balances by functional category, as requested above, for years 2010, 2011, 2012 and 2013. Adjusted-recorded base-year-plus-one data (2014), while not required under the rate case plan, will be provided after SDG&E makes its 10-K filing with the SEC in early 2015. It is currently expected that SDG&E will provide the adjusted recorded 2014 financial information in March 2015. Adjusted-recorded 2015 data would not be available until approximately the same time in 2016.

- FEA DR-01 Q-26 Attachment.xlsx

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 27. Plant held for future use. Please a) identify the amount of PHFFU included in the recorded year and the test year rate base, separately for electric and gas, b) for each item of PHFFU, provide i) a description of each component of PHFFU, ii) the date when the property was acquired, iii) the purpose of acquiring the property and iv) the date when the property is expected to be used and useful.

**SDG&E Response:**

- a) Please refer to the attachment noted below which reflects the amount of PHFU included in the recorded years 2010-2013, as expected years 2014-2015 and the TY 2016 rate base. SDG&E has no gas PHFU.
- FEA DR-01 Q-27 Attachment.xlsx
- b)
- i) Torrey Pines Substation Land\*\*
  - ii) 2005
  - iii) Transmission / Distribution Substation
  - iv) Held for use in 69/12kV-120MVA substation; estimated in-service date 12/2014
  - v) \$1,785,268
- 
- i) Salt Creek Substation Land\*\*
  - ii) 2011
  - iii) Distribution Substation
  - iv) Held for use in 69/12kV-120MVA substation; estimated in-service date 06/2016
  - v) \$6,005,098
- 
- i) Oceanside Substation Land\*\*
  - ii) 2012
  - iii) Distribution Substation
  - iv) Held for use in 69/12kV-120MVA substation; estimated in-service date 06/2018
  - v) \$360,835
- 
- i) Ocean Ranch Substation Land\*\*
  - ii) 2013
  - iii) Distribution Substation
  - iv) Held for use in 69/12kV-120MVA substation; estimated in-service date 12/2018
  - v) \$4,941,794

\*\*For ratemaking: ½ of cost allocated to electric transmission (FERC jurisdiction) and ½ of cost allocated to electric distribution (CPUC jurisdiction).

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 28. AFUDC. Please a) identify the amount of AFUDC included in rate base in the recorded year and the test year, separately for electric and gas, and b) provide the monthly balances of AFUDC for the years 2010, 2011, 2012, 2013, 2014 and year to date 2015. Please update this response for the 2015 amounts as they become known.

**SDG&E Response:**

A component of plant-in-service is Allowance for Funds Used During Construction (AFUDC). Accruing for AFUDC is a generally accepted regulatory accounting procedure to capitalize the cost of debt and equity funds used to finance capital expenditures/additions, while they are under construction. Thus AFUDC is accrued on Construction Work in Progress (CWIP), and once the project is completed, the CWIP balance closes to plant-in-service as a component of rate base. While SDG&E can monitor and report on monthly AFUDC accrued on construction work in progress, it does not have the means to report it as an individualized component of rate base.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 29. CWIP. Please a) identify the amount of CWIP included in rate base in the recorded year and the test year, separately for electric and gas, and b) provide the monthly balances of CWIP for the years 2010, 2011, 2012, 2013, 2014 and year to date 2015. Please update this response for the 2015 amounts as they become known.

**SDG&E Response:**

SDG&E does not include any CWIP in rate base.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 30. Abandoned plant. Has the Company included any abandoned plant in rate base? If so, identify the amount included in the recorded year and the test year. Also identify the date when the plant was abandoned, as well as an explanation of why the abandoned plant has been included in rate base.

**SDG&E Response:**

SDG&E has not included any abandoned plant in rate base.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 31. Non-utility plant. Has the Company included any non-utility plant in rate base? If so, identify the amount included in the recorded year and the test year. Provide an explanation of why the non-utility plant has been included in rate base.

**SDG&E Response:**

SDG&E does not include any non-utility plant in rate base.

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

**WORKING CAPITAL**

FEA 01 - 32. Working Capital Workpapers. Provide Jack Lewis' workpapers (Exhibit No. SDG&E-30-CWP) in excel with all formulas and cell references intact.

**SDG&E Response:**

Please see attachment “FEA Q32 SDG&E-30-WP-Supplemental.xlsx” for an excel version of the Working Capital workpapers.



**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 33. Working Capital. Identify any changes in the methodology of the working cash calculation over the working cash calculation approved in the last rate case (e.g., including, but not limited to, inclusion or exclusion of components comprising the working cash request, changes in the method of calculating the lead/lag days, etc.)

**SDG&E Response:**

SDG&E's TY 2016 Working Cash methodology is consistent with the TY 2012 Working Cash methodology.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 34. Working Capital. Identify SDG&E's level of working capital approved in the last rate case, separately for electric and gas (adjusted-recorded base year and rate years).

**SDG&E Response:**

In the last rate case SDG&E calculated 2012 Working Cash requirements of \$108.8 million for electric and \$18.0 million for gas. The 2009 Working Cash recorded base year amounts were \$71.5 million for electric and \$20.8 million for gas. Although those were the amounts that SDG&E calculated and filed, SDG&E ultimately elected to request \$0 funding level for SDG&E's 2012 GRC working cash requirement as a one-time non-precedential policy decision as noted in the policy testimony of Michael R. Niggli in Exhibit SDG&E-1.

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

**ELECTRIC DISTRIBUTION CAPITAL FORECAST**

FEA 01 - 35. Capital Expenditure Workpapers. Provide John D. Jenkins' Capital workpapers (Exhibit No. SDG&E-09-CWP) in excel with all formulas and cell references intact.

**SDG&E Response:**

The workpapers are produced as a report from a larger database system, and do not originate as Excel worksheets or electronic form which has spreadsheet functionality; tables that are shown are not worksheets, therefore there are none to provide.

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 36. Capital Expenditures. Provide John D. Jenkins' Appendix A in excel with all formulas and cell references intact.

**SDG&E Response:**

See attached EXCEL file titled “FEA\_DR-01\_Q36 Appendix A – List of Budget Codes in Numerical Order.xlsx”.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 37. Capital Expenditures. Refer to JDJ-26, Table 2 and a) provide a similar table showing the annual actual historical amounts spent for each of the categories shown for each of the years 2010, 2011, 2012, 2013, and 2014 and b) provide actual spending for year to date 2015 for the categories shown. Please provide monthly updates to this response as the 2015 amounts become known.

**SDG&E Response:**

The table below provides the annual historical amounts spent for each of the categories shown from 2009 through 2013.

2014 financial information will not be available until after SDG&E makes its 10-K filing with the SEC in early 2015. It is currently expected that SDG&E will provide the adjusted recorded 2014 financial information to ORA in March 2015. Adjusted-recorded 2015 data is not available.

**Capital Expenditures Summary of Costs**

**By Category - \$'s in Thousands**

**ELECTRIC DISTRIBUTION**

**Figures Shown In Thousands of 2013 Dollars**

CATEGORIES OF MANAGEMENT		Recorded 2009	Recorded 2010	Recorded 2011	Recorded 2012	Recorded 2013
A	CAPACITY/EXPANSION	15,026	18,400	25,022	25,293	17,796
B	EQUIP/TOOLS/MISC	1,548	1,205	1,125	2,069	913
C	FRANCHISE	45,043	45,073	43,624	42,838	32,196
D	MANDATED	27,599	35,468	27,960	26,566	28,650
E	MATERIALS	22,768	21,749	17,850	18,232	15,605
F	NEW BUSINESS	48,431	42,139	44,797	36,228	32,006
G	OVERHEAD POOLS	57,617	55,052	53,773	57,406	63,755
H	RELIABILITY/IMPROVEMENTS	66,852	57,551	65,996	84,044	61,914
I	SAFETY AND RISK MANAGEMENT	1,004	1,453	3,256	8,464	11,041
J	SMART METER PROGRAM	28,832	144,007	45,487	12,831	2,458
K	TRANSMISSION/FERC DRIVEN PROJECTS	12,717	24,332	25,775	9,486	8,780
	<b>Total</b>	<b>327,437</b>	<b>446,429</b>	<b>354,665</b>	<b>323,457</b>	<b>275,114</b>

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 38. Capital Expenditures. Refer to JDJ-26, Table 2. Provide the annual budgeted amounts for each of the categories shown for each of the years 2010, 2011, 2012, and 2013.

**SDG&E Response:**

Budget figures differ from values shown in the GRC for several reasons, including:

- Budget figures include non-GRC items such as FERC jurisdictional costs and refundable costs.
- Budget figures do not exclude overheads and loaders, while GRC values show direct-costs only, with overheads being shown as direct costs at their source.
- Budget figures do not reflect final reconciliation of settlement reassignments for shared services.
- Budgets may change during the year due to reprioritization, changing working conditions and emergent work.

In addition, some budgets may have been reassigned to different categories depending on the driver and supporting goals for the purpose of the GRC filing. Budgets can also be assigned to further category subsets from year to year.

With these considerations in mind, please see the attached EXCEL file titled “FEA DR-01\_Q38 and 42\_2010 - 2014” for SDG&E's budgeted amounts for these capital project categories:

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 39. Capital Expenditures. Refer to JDJ-A-1 through JDJ-A-4 (Appendix A). For each of the line items shown in this appendix in the following categories: New Business, Reliability/Improvements, Overhead Pools and Safety and Risk Management, provide all documentation supporting the estimated 2014, 2015 and 2016 amounts (including, but not limited to: engineering analyses, cost-benefit analyses, work orders, capital budgets, capital expenditure requisitions, project approval documents, board of directors meeting minutes, etc.) Please organize the documentation as follows: Provide the documents on a CD or zip drive and create a separate "folder" for each line item on Appendix A and within the folder, create three separate folders (one for each of the estimated years 2014, 2015 and 2016).

**SDG&E Response:**

Through communications with FEA counsel, SDG&E understands that the supplemental work papers included in the workpaper group for each budget code in the New Business, Reliability/Improvements, Overhead Pools and Safety and Risk Management categories will be sufficient for this request.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 40. Capital Expenditures. Refer to JDJ-A-1 through JDJ-A-4 (Appendix A). For each of the line items shown in this appendix, provide the actual amounts spent for 2014 and year to date 2015. Update this response monthly for 2015 amounts, as they become known.

**SDG&E Response:**

2014 financial information will not be available until after SDG&E makes its 10-K filing with the SEC in early 2015. It is currently expected that SDG&E will provide the adjusted recorded 2014 financial information to ORA in March 2015. Adjusted-recorded 2015 data will not be available until approximately the same time in 2016.



**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 41. Capital Expenditures. Refer to JDJ-A-1 through JDJ-A-4 (Appendix A). For each of the line items shown in this appendix, if any projects have since been delayed, identify those projects, the reason for the delay and the new projected start date and completion date.

**SDG&E Response:**

The projects represented in the GRC are developed as a snapshot-in-time as of the November 2014 date of the Application filing, and representative of the types of projects and programs the utility expects to encounter in the normal course of business. Projects that are either delayed or advanced in one area may be offset by other projects that are advanced or delayed in another as a result of changing conditions such as permit applications, resource supply, changed priorities and emergent work. The Rate Case Plan does not provide for the utility to update its forecasted expenses, either up or down, in its application except for certain, specific and identified items in the update filing following hearings. With these conditions in mind, SDG&E responds to this question as follows:

See attached EXCEL file titled “FEA\_DR-01\_Q41.xlsx”

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 42. Capital budget variance reports. Provide SDG&E's capital budget variance reports for each of the years 2010, 2011, 2012, 2013, 2014 and 2015 year to date. Update this response for 2015 as additional variance reports become available.

**SDG&E Response:**

Budget figures differ from values shown in the GRC for several reasons, including:

- Budget figures include non-GRC items such as FERC-jurisdiction costs and refundable costs.
- Budget figures do not exclude overheads and loaders, while GRC values show direct-costs only, with overheads being shown as direct costs at their source.
- Budget figures do not reflect final reconciliation of settlement reassignments for shared services.
- Budgets may change during the year due to reprioritization, changing working conditions and emergent work.

In addition, some budgets may have been reassigned to different categories depending on the driver and supporting goals for the purpose of the GRC filing. For example, two new categories were created: (1) Safety and Risk Management; and (2) Transmission/FERC Driven Projects for the TY2016 GRC Electric Distribution Capital testimony. Budgets can also be broken out into further subsets from year to year.

With these considerations in mind, please see the attached EXCEL file titled “FEA DR-01\_Q38 and 42\_2010 - 2014 Budgets and Budget Variances by Category” for SDG&E's budgeted amounts for these capital project categories.

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

**ELECTRIC DISTRIBUTION O&M EXPENSES**

FEA 01 - 43. Workpapers. Provide Jonathan Woldemariam's workpapers (Exhibit No. SDG&E-10-WP) in excel with all formulas and cell references intact.

**SDG&E Response:**

The workpapers are produced as a report from a larger database system, and do not originate as Excel worksheets or electronic form which has spreadsheet functionality; tables that are shown are not worksheets, therefore there are none to provide.

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE**

**DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 44. Refer to page JTW-8 of Jonathan Woldemariam's testimony. Provide a similar table showing the actual amounts by categories of management for each of the years 2010, 2011, 2012, 2013, 2014 and year to date 2015.

**SDG&E Response:**

		2010 Adjusted- Recorded	2011 Adjusted- Recorded	2012 Adjusted- Recorded	2013 Adjusted- Recorded
	<b>Categories of Management - (Nonshared Svcs)</b>				
1.	Electric Regional Operations	34,537	34,174	34,477	31,749
2.	Troubleshooting	7,638	8,083	8,100	7,525
3.	Skills Training	2,812	3,011	3,022	3,660
4.	Project Management	374	796	409	482
5.	Service Order Team (SOT)	374	251	623	846
6.	Regional Public Affairs	1,414	1,218	1,075	1,687
7.	Grid Operations	262	298	284	148
8.	Substation Construction & Maintenance	7,294	7,973	6,691	5,896
9.	System Protection	519	745	1,526	1,545
10.	Distribution Operations	9,445	8,430	11,530	10,938
11.	DistOps EGISS	1,520	1,578	1,971	2,091
12.	Kearny Operations Services	1,839	1,898	1,861	1,838
13.	Construction Services	5,287	4,512	6,021	5,226
14a.	Vegetation Management (Tree Trim Pgrm)	25,648	23,283	26,108	23,104
14b.	Vegetation Management (Pole Brush)	4,295	4,303	4,821	3,752
15.	Compliance & Asset Management	1,652	2,196	2,525	2,458
16.	Distribution Engineering	1,085	1,361	1,440	1,319
17.	Technology Innovation & Development	138	113	173	327
18.	Reliability & Capacity Analysis	476	936	616	538
19.	Information Management Support	141	4	32	261
20.	Major Projects	20	26	31	78
21.	Technology Utilization	1,296	1,339	1,531	1,287
22.	Admin & Mgt	141	169	144	209
23.	Officer	445	402	543	518
<b>Total</b>		<b>108,652</b>	<b>107,099</b>	<b>115,554</b>	<b>107,482</b>

2014 financial information will not be available until after SDG&E makes its 10-K filing with the SEC in early 2015. It is currently expected that SDG&E will provide the adjusted recorded 2014 financial information to ORA in March 2015. 2015 adjusted recorded data is not available.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 45. Refer to page JTW-8 of Jonathan Woldemariam's testimony. For each of the following categories of management, separate the cost by labor and non-labor, for the recorded year and the test year, separately: a) Electric regional operations, b) Distribution Operations, and c) Construction services.

**SDG&E Response:**

a)

<b>Electric Regional Operations</b>		
<b>Thousands 2013 Dollars</b>		
	<b>2013 Adjusted- Recorded</b>	<b>TY2016 Estimated</b>
Labor	22,172	25,386
Non-Labor	9,577	12,952
<b>Total</b>	<b>31,749</b>	<b>38,338</b>

b)

<b>Distribution Operations</b>		
<b>Thousands 2013 Dollars</b>		
	<b>2013 Adjusted- Recorded</b>	<b>TY2016 Estimated</b>
Labor	3,790	5,704
Non-Labor	7,148	9,611
<b>Total</b>	<b>10,938</b>	<b>15,315</b>

c)

<b>Construction Services</b>		
<b>Thousands 2013 Dollars</b>		
	<b>2013 Adjusted- Recorded</b>	<b>TY2016 Estimated</b>
Labor	468	308
Non-Labor	4,757	18,557
<b>Total</b>	<b>5,225</b>	<b>18,865</b>

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 46. Refer to page JTW-8 of Jonathan Woldemariam's testimony. For each of the following categories of management: a) Electric regional operations, b) Distribution Operations, and c) Construction services, provide a detailed explanation as to which specific workpapers in Exhibit No. SDG&E-10-WP correspond to these categories. (e.g., which workpapers in Exhibit No. SDG&E-10-WP will add up to the test year amount of \$38.338 million on JTW-8 for Electric regional operations O&M expense.)

**SDG&E Response:**

The workpapers associated with the categories requested can be found in the following sections of the workpaper exhibit SDG&E-10-WP, and are also identified in the index to that volume:

<b>Categories of Management</b>	<b>Wrk Paper Group</b>
Electric Regional Operations	1ED011.000
Distribution Operations	1ED004.000
Construction Services	1ED002.000

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 47. Electric regional operations. Provide a list of all new positions (by job title) the company is requesting for this category. For each position, identify the annual fully loaded salary and the date the position was filled. If it has not been filled, identify the date the Company plans to fill the position.

**SDG&E Response:**

SDG&E is not requesting any incremental new positions in the test year forecast for Electric Regional Operations. There are an additional 6.2 FTEs that represent filling existing positions that were vacant when the base year data was determined.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 48. Electric distribution operations. Provide a list of all new positions (by job title) the company is requesting for this category. For each position, identify the annual fully loaded salary and the date the position was filled. If it has not been filled, identify the date the Company plans to fill the position.

**SDG&E Response:**

SDG&E is not requesting any incremental new positions in the test year forecast for Electric Distribution Operations. There are an additional 16.2 FTEs that represent filling existing positions that were vacant when the base year data was determined.



**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 49. Construction Services. Provide a list of all new positions (by job title) the company is requesting for this category. For each position, identify the annual fully loaded salary and the date the position was filled. If it has not been filled, identify the date the Company plans to fill the position.

**SDG&E Response:**

SDG&E is not requesting incremental positions in the test year forecast for Construction Services.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 50. Vegetation Management - Tree Trimming. Provide a list of all new positions (by job title) the company is requesting for this category. For each position, identify the annual fully loaded salary and the date the position was filled. If it has not been filled, identify the date the Company plans to fill the position.

**SDG&E Response:**

SDG&E is requesting a 2.3 FTE increase in Vegetation Management – Tree Trimming for administrative support. To date, these positions have not been filled. The expectation is to fill these positions by mid-2015.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 51. Vegetation Management -Pole Brushing. Provide a list of all new positions (by job title) the company is requesting for this category. For each position, identify the annual fully loaded salary and the date the position was filled. If it has not been filled, identify the date the Company plans to fill the position.

**SDG&E Response:**

SDG&E is not requesting incremental positions in the test year forecast for Vegetation Management – Pole Brushing.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 52. Refer to page JTW-14, lines 26-29, which states, "My testimony requests several new vehicles and work equipment to enable the work described." Please explain why items such as vehicles and equipment are included in an O&M expense request rather than being capitalized.

**SDG&E Response:**

There are no vehicle expenses in these figures. As stated in the Testimony, fleet vehicle expenses are addressed in the testimony of Carmen Herrera, Exhibit SDG&E-16. The equipment identified in this category are all small tools and equipment that are minor individualized expenses that do not meet the tool capitalization guidelines.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 53. Electric regional operations. Provide a list of the additional vehicles needed for this category. Identify the date when each vehicle was purchased/leased. If the vehicle has not been purchased/leased, provide the estimated date the purchase/lease will occur.

**SDG&E Response:**

Additional light duty subcompact picks are required in order to conduct patrols and QC inspections on the distribution system. SDG&E requires these vehicles due to changes in the inspection process, order to meet regulatory deadlines for these patrols and QC inspections.

42-foot reach capability light duty aerial lift trucks will also be required in order to conduct the 2-man CMP follow-up work. This need is due to the patrol process backlog workload that has increased.

SDG&E is not requesting funding for additional vehicles as part of the Electric Distribution Operations and Maintenance testimony. Fleet vehicle expenses are being addressed by the testimony of Carmen Herrera for Fleet Services, Exhibit SDG&E-16.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 54. Electric distribution operations. Provide a list of the additional vehicles needed for this category. Identify the date when each vehicle was purchased/leased. If the vehicle has not been purchased/leased, provide the estimated date the purchase/lease will occur.

**SDG&E Response:**

SDG&E is not requesting additional vehicles as part of the Electric Distribution Operations and Maintenance testimony. Fleet vehicle expenses are being addressed by Carmen Herrera, Exhibit SDG&E-16.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 55. Construction Services. Provide a list of the additional vehicles needed for this category. Identify the date when each vehicle was purchased/leased. If the vehicle has not been purchased/leased, provide the estimated date the purchase/lease will occur.

**SDG&E Response:**

SDG&E is not requesting additional vehicles as part of the Electric Distribution Operations and Maintenance testimony. Fleet vehicle expenses are being addressed by Carmen Herrera, Exhibit SDG&E-16.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 56. Vegetation Management - Tree Trimming. Provide a list of the additional vehicles needed for this category. Identify the date when each vehicle was purchased/leased. If the vehicle has not been purchased/leased, provide the estimated date the purchase/lease will occur.

**SDG&E Response:**

SDG&E is not requesting additional vehicles as part of the Electric Distribution Operations and Maintenance testimony. Fleet vehicle expenses are being addressed by Carmen Herrera, Exhibit SDG&E-16.



**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 57. Vegetation Management - Pole Brushing. Provide a list of the additional vehicles needed for this category. Identify the date when each vehicle was purchased/leased. If the vehicle has not been purchased/leased, provide the estimated date the purchase/lease will occur.

**SDG&E Response:**

SDG&E is not requesting additional vehicles as part of the Electric Distribution Operations and Maintenance testimony. Fleet vehicle expenses are being addressed by Carmen Herrera, Exhibit SDG&E-16.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 58. Pole loading. Refer to page JTW-11, lines 13-14. Provide copies of any documentation the company is relying upon for the increase in pole loading calculations by 50%.

**SDG&E Response:**

The 50% increase is derived from the 2012 through 2013 increase in the number of work requests.

The average cost per basic analysis currently is \$160.00.

Total work requests for 2012.....4,195

Total work requests for 2013.....6,252

It is anticipated that pole loading calculations will increase by 50% throughout the next three years (2014, 2015 and 2016).

Utilizing the total requests for 2013 and an average cost of \$160, the following would show the increased cost estimate:

$$= 50\% \times 6,252 = 3,126$$

$$\text{Cost} = \$160 \times 3,126 = \$500,160$$

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

**WILDFIRE INSURANCE**

FEA 01 - 59. Wildfire Insurance Workpapers. Provide Katherine Carbon's workpapers (Exhibit No. SDG&E-21-WP) in excel with all formulas and cell references intact.

**SDG&E Response:**

The Excel workpapers for Wildfire Insurance with all formulas and cell references intact are provided in the attached file (“FEA\_DR-01\_Q59\_Attachment.xlsx”).

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 60. Liability insurance-excess fire. Refer to workpaper B-2 ESC. Update this schedule to include 2014 actual costs.

**SDG&E Response:**

It is currently expected that SDG&E will provide the adjusted recorded 2014 financial information to ORA in mid-March 2015.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 61. Liability insurance-excess fire. Refer to page KC-13 of Katherine Carbon's testimony, lines 19-20, and a) explain the basis for using a 3% escalation factor and b) provide copies of all documentation supporting use of the 3% escalation factor.

**SDG&E Response:**

Many factors influence rates charged by insurance carriers including general market conditions, industry (power and utility) specific market conditions as well as company-specific conditions. Primarily with Wildfire Insurance, the severe drought in California drives industry concern that the higher probability factor could increase the chances of fire and potential for claims. These conditions are discussed in the testimony of Katherine Carbon, Exhibit SDG&E-21, pages 6-9 and influence the estimates for rate increases. From 2009 through 2013 the escalation rates have varied between 2% and 16%, showing the cyclical aspect of the insurance market. While rates dropped slightly for 2014, this is not expected to continue due to the nature of insurable events. As such, the forecast for 2016 is based on a reasonable estimated escalation rate of 3%.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 62. Liability insurance-excess fire. Provide a copy of the excess fire liability policy (ies) supporting the 2013 adjusted recorded year. Provide a worksheet showing how the amounts were derived from the policy to the adjusted-recorded 2013 amount.

**SDG&E Response:**

**PROTECTED MATERIALS, SUBMITTED PURSUANT TO PROTECTIVE  
ORDER/NDA.**

The attachment contains a summary of the invoice amounts paid in 2013 for excess fire liability insurance coverage as well as copies of the invoices (Please see Confidential Attachment: “FEA\_DR-01\_Q62\_Attachment (C).pdf”).

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 63. Liability insurance-excess fire. Refer to page KC-14 of Katherine Carbon's testimony. Provide the allocation rates approved in the last rate case. Explain any change in allocation over 5%.

**SDG&E Response:**

Liability Insurance for Excess Fire allocations are based on miles of electrical lines per business unit. As a result, there is very little change year over year. The Table below shows the allocations from the 2012 rate case, the 2013 actual rates as well as the 2016 forecast allocation rates.

		<b>Allocation Rates</b>		
		2012	2013	2016
<b>Fire</b>	SDG&E	99.5%	99.5%	99.5%
	SoCalGas	0.4%	0.4%	0.4%
	Global / Retained	0.1%	0.1%	0.1%
		100.0%	100.0%	100.0%

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 64. Wildfire damage reinsurance. Refer to workpaper B-2.1 ESC. Update this schedule to include 2014 actual costs.

**SDG&E Response:**

It is currently expected that SDG&E will provide the adjusted recorded 2014 financial information to ORA in mid-March 2015.



**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 65. Wildfire damage reinsurance. Refer to page KC-14 of Katherine Carbon’s testimony. Provide the allocation rates approved in the last rate case. Explain any change in allocation over 5%.

**SDG&E Response:**

Since the 2012 GRC, the allocation for Wildfire Damage Reinsurance has been based on miles of electrical lines for SDG&E and SoCal Gas only. As a result, there is very little change year over year. The Table below shows the authorized allocation from the 2012 rate case, the 2013 actual rates as well as the 2016 forecast allocation rates.

		<b>Allocation Rates</b>		
		2012	2013	2016
<b>Fire Reinsurance</b>	SDG&E	100.0%	99.6%	99.6%
	SoCalGas	0.0%	0.4%	0.4%
	Global / Retained	0.0%	0.0%	0.0%
		100.0%	100.0%	100.0%

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 66. Wildfire damage reinsurance. Refer to page KC-14 of Katherine Carbon's testimony, lines 7-8, and a) explain the Company's basis for assuming the premiums will remain flat and b) provide copies of all documentation supporting the Company's assumption.

**SDG&E Response:**

Many factors influence rates charged by insurance carriers including general market conditions, industry (power and utility) specific market conditions as well as company-specific conditions. Primarily with Wildfire Insurance, the severe drought in California drives industry concern that the higher probability factor could increase the chances of fire and potential for claims. These conditions are discussed in the testimony of Katherine Carbon, Exhibit SDG&E-21, pages 6-9 and influence the estimates for rate increases. While rates dropped slightly for 2014, this is not expected to continue due to the cyclical aspect of the insurance market. As such, estimates for 2016 are projected to remain flat, in line with 2013 expenses.

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 67. Wild damage reinsurance. Provide a copy of the wildfire damage reinsurance policy (ies) supporting the 2013 adjusted recorded year. Provide a worksheet showing how the amounts were derived from the policy to the adjusted-recorded 2013 amount.

**SDG&E Response:**

**PROTECTED MATERIALS, SUBMITTED PURSUANT TO PROTECTIVE  
ORDER/NDA.**

The attachment contains a summary of the invoice amounts paid in 2013 for wildfire damage reinsurance coverage as well as copies of the invoices (Please see Confidential Attachment: “FEA\_DR-01\_Q67\_Attachment (C).pdf”).

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

**REGULATORY ACCOUNTS**

**Tree Trimming Balancing Account (TTBA)**

FEA 01 - 68. TTBA. - Provide monthly balances of the tree trimming balancing account for SDG&E for each of the following years: 2010, 2011, 2012, 2013, 2014 and 2015 year to date.

**SDG&E Response:**

Please refer to attached file *FEA DR-1 Q68\_Attachment\_TTBA.xlsx* for monthly balances of the tree trimming balancing account from January 2010 through September 2014. It is currently expected that SDG&E will have available the October 2014 through December 2014 balances in March 2015. 2015 amounts are not available.

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 69. TTBA. Identify any other California utilities that have two way tree trimming balancing accounts.

**SDG&E Response:**

SDG&E does not maintain this type of information regarding other California utilities.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 70. TTBA. Provide the annual advice letter filings for each of the years 2010, 2011, 2012, 2013 and 2014.

**SDG&E Response:**

Please refer to attached files:

AL2201-E RegAcctUpdateFiling\_Oct2010.pdf  
AL2298-E RegAcctUpdateFiling\_Oct2011.pdf  
AL2412-E RegAcctUpdateFiling\_Oct2012.pdf  
AL2412-E-A RegAcctUpdateFiling\_Dec2012.pdf  
AL2532-E RegAcctUpdateFiling\_Oct2013.pdf  
AL2664-E RegAcctUpdateFiling\_Oct2014.pdf

AL2222-E ConsolidatedFiling\_Dec2010.pdf  
AL2323-E ConsolidatedFiling\_Dec2011.pdf  
AL2443-E ConsolidatedFiling\_Dec2012.pdf  
AL2564-E ConsolidatedFiling\_Dec2013.pdf  
AL2685-E ConsolidatedFiling\_Dec2014.pdf

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE**

**DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 71. Tree trimming. Refer to Jonathan Woldemariam's workpapers (Exhibit No. SDG&E-10-WP), page 74. Update this page to include the actual adjusted-recorded amounts for 2014.

**SDG&E Response:**

2014 financial information will not be available until after SDG&E makes its 10-K filing with the SEC in early 2015. It is currently expected that SDG&E will provide the adjusted recorded 2014 financial information to ORA in March 2015.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 72. Tree trimming. Refer to page JTW-51 of Jonathan Woldemariam's testimony, lines 19-22. Please explain the basis for use of a three year historical average for tree trimming expenditures.

**SDG&E Response:**

A three-year average is appropriate because the shorter duration more accurately reflects future costs in light of vegetation growth rates, annual rainfall and other short-term cyclical factors. This includes contractor insurance reimbursement costs that have decreased in recent years, along with upward pressures related to administrative, operational, and information technology.



**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 73. Tree trimming. Refer to page JTW-51 of Jonathan Woldemariam's testimony, lines 16-17. Identify the recent regulatory changes to G.O. 95, rule 35 which the Company is referring to.

**SDG&E Response:**

Clearance requirements were expanded from 18 inches to 4 feet within the fire threat zone.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 74. Tree trimming. Refer to page JTW-51 of Jonathan Woldemariam's testimony, lines 17-18. Provide copies of the documents that discuss CalFIRE's concerns regarding increased inspection and removal of hazard trees that SDG&E is referring to.

**SDG&E Response:**

Please see the accompanying documents:

“FEA-DR-01-Q74-Davis EO Bark Beetle.pdf”

“FEA-DR-01-Q74-Gov\_2003\_bark\_beetle\_proc.pdf”

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 75. Tree trimming. Identify the budgeted annual tree-trimming expenditures for SDG&E for each of the following years: 2010, 2011, 2012, 2013, 2014 and 2015 year to date.

**SDG&E Response:**

Budget figures differ from values shown in the GRC for several reasons, including:

- Budget figures include non-GRC items such as FERC-jurisdiction costs and refundable costs.
- Budget figures do not exclude overheads and loaders, while GRC values show direct-costs only, with overheads being shown as direct costs at their source.
- Budget figures do not reflect final reconciliation of settlement reassignments for shared services.
- Budgets may change during the year due to reprioritization, changing working conditions and emergent work.

With these considerations in mind, SDG&E responds to this question as follows:

**Tree-Trimming Expenditures**  
**Dollars in thousands**

<b>Year</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
Budgeted	19,652	19,652	19,652	35,973	28,951

The figures presented in the table above are fully loaded nominal dollars and do not correspond to the 2013 direct-only dollars shown in the GRC.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 76. Tree trimming. Identify the actual annual tree-trimming expenditures for SDG&E for each of the following years: 2010, 2011, 2012, 2013, 2014 and 2015 year to date.

**SDG&E Response:**

**Tree-Trimming Expenditures**  
**Dollars in thousands**

<b>Year</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Actual	18,131	18,337	22,914	23,100

The figures presented in the table above are nominal direct dollars loaded with V&S and do not correspond to the 2013 direct-only dollars shown in the GRC.

2014 financial information will not be available until after SDG&E makes its 10-K filing with the SEC in early 2015. It is currently expected that SDG&E will provide the adjusted recorded 2014 financial information to ORA in March 2015.

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 77. Tree trimming. Provide a copy of SDG&E's vegetation management plan, including vegetation maps with explanatory keys for the last five years.

**SDG&E Response:**

Please see the accompanying documents:

“FEA-DR-01-Q77-Veg Mgmt Forester Regions.pdf”

**THE DOCUMENTS REFERENCED BELOW ARE PROTECTED MATERIALS,  
SUBMITTED PURSUANT TO PROTECTIVE ORDER/NDA**

“FEA-DR-01-Q77-Veg Mgmt Work Plans.pdf”

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 78. Tree trimming. Provide copies of any internal audit reports pertaining to vegetation management produced in 2010, 2011, 2012, 2013, and 2014. Also, identify any planned or in progress for 2015.

**SDG&E Response:**

**THE DOCUMENTS REFERENCED BELOW ARE PROTECTED MATERIALS,  
SUBMITTED PURSUANT TO PROTECTIVE ORDER/NDA**

Please see the accompanying documents: “FEA-DR-01-Q78-SDGE Veg Mgmt PowerWorkz Application Review Report.pdf”

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 79. Tree trimming. Identify the budgeted and actual trees trimmed for SDG&E each of the following years: 2010, 2011, 2012, 2013, 2014 and 2015 year to date.

**SDG&E Response:**

SDG&E does not “budget” for the number of tree trims. The actual number of trees trimmed is provided in the table below.

**Number of Actual Trees Trimmed**

<b>Year</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>January 2015</b>
	155,791	171,008	179,730	170,510	245,891	30,131

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 80. Tree trimming. Provide SDG&E's planned tree trimming cycle for the last ten years.

**SDG&E Response:**

All trees are maintained on an annual cycle. Please see the accompanying document:

“FEA-DR-01-Q80-VMA Cycles\_MasterSchedules.zip”



**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 81. Tree trimming. Please calculate SDG&E's actual tree trimming cycle for each of the last ten years. Include all workpapers and calculations assumptions used in the response. For each year that the actual and planned tree trimming cycles differs, explain the reason for the difference.

**SDG&E Response:**

SDG&E conducts annual inspections and the work is generated as a result of the inspections. The variances from year to year are results of environmental effects such as; Drought, bark beetle, structural damage caused by wind, decay, included bark, and or erosion. Other factors are newly planted trees by customers and agencies, and or trees removed by customers and agencies. SDG&E utilizes a three year trend to help forecast planned work. The above environmental factors are also considered in the forecast.

Please see documentation provided in Question 80 above for the tree trimming cycles.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 82. Tree trimming. Please identify all third-party contractors SDG&E uses to provide vegetation management.

**SDG&E Response:**

The following third-party contractors are utilized to provide vegetation management:

- Utility Tree Service (tree trim and removal);
- Davey Tree (tree trim and removal);
- Davey Resource Group (annual inspections);
- Western Environmental Consulting Inc. (field audits).

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 83. Tree trimming. Refer to page JTW-56 of Jonathan Woldemariam's testimony, lines 28-30 and a) provide copies of the Request For Proposal (RFP) SDG&E will be issuing to contractors for its vegetation management activities, as well as b) a copy of the RFP issued to contractors for the current five year contract.

**SDG&E Response:**

Please see the accompanying documents:

“FEA-DR-01-Q83-Veg Mgmt 2010 Purpose.pdf”  
“FEA-DR-01-Q83-Veg Mgmt 2010 RFP.pdf”  
“FEA-DR-01-Q83-Veg Mgmt 2010 RFP Questionnaire.xls”  
“FEA-DR-01-Q83-Veg Mgmt 2015 RFI Instructions.pdf”  
“FEA-DR-01-Q83-Veg Mgmt 2015 RFI Questionnaire.xls”  
“FEA-DR-01-Q83-Veg Mgmt 2015 RFI QA.docx”  
“FEA-DR-01-Q83-Veg Mgmt 2015 RFI Scopes.pdf”

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 84. Tree trimming. Identify any vegetation management software SDG&E or its vendors use, and provide copies of any reports or recommendations from the software for the last five years.

**SDG&E Response:**

SDG&E's Vegetation Management System was replaced with Powerworkz in December of 2013. Powerworkz is an integration of three software packages, Cityworkz by Azteca, InfraMap by IWater and ESRI.

Reports are produced on an ad-hoc basis. Please see the following accompanying documents provided as samples of the reports, which have been redacted to remove customer information:

“FEA-DR-01-Q84-Powerworkz Example-Memo\_QA1.pdf”

“FEA-DR-01-Q84-VMS\_Example\_048\_Myprojects\_Overhangs.pdf”

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 85. Tree trimming. Refer to page JTW-57 of Jonathan Woldemariam's testimony, lines 6-19 and a) identify SDG&E's total cost of the Powerworkz information system implemented in 2014. Also, b) is this included in rate base?, c) identify the forecasted ongoing O&M costs by category associated with this system for 2015 and 2016, d) provide copies of any contracts with vendors supporting the annual estimates and e) identify the actual costs for 2015.

**SDG&E Response:**

- a) SDG&E's total cost of the Powerworkz information system implemented in 2014 was \$14.5M.
- b) Yes, this was included in rate base.
- c) The forecasted ongoing O&M costs associated with this system are addressed by the testimony of Mr. Stephen Mikovits for IT, Exhibit SDG&E-19.
- d) The requested information is confidential under contractual terms with those vendors, if the specific contracts are still desired please advise and SDG&E will seek permission from those vendors to provide contract copies under terms of the Protective Order in this proceeding and the signed Non-Disclosure Agreement.
- e) 2015 actual costs are unavailable.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 86. Refer to page JTW-54 of Jonathan Woldemariam's testimony, lines 2-3. Provide a copy of the Commission direction requiring SDG&E continue its off-cycle inspections in the Company's highest risk fire areas through year 2016.

**SDG&E Response:**

Please see the accompanying document, "FEA-DR-01-Q86.pdf"

Section 3.1.5 Remedial Measures, subsection D. which provides that "SDG&E will conduct Supplemental Quality Assurance/Quality Control inspections for its distribution and transmission systems in the Highest Risk Fire Areas (HRFAs) until the end of 2016."

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 87. Tree trimming. Refer to page JTW-54 of Jonathan Woldemariam's testimony, lines 8-9. Provide a copy of the letter from Denise Tyrrell to SDG&E. Also provide copies of any of SDG&E's reply correspondence to Ms. Tyrrell's letter.

**SDG&E Response:**

Please see the accompanying documents:

“FEA-DR-01-Q87-SDGE to Tyrrell.pdf”

“FEA-DR-01-Q87-Tyrrell to SDGE.pdf”

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 88. Tree trimming. Update the following tables in Mr. Woldmariam's testimony to include 2010-2014 (separately for each year) actual data: Table 1, 2, and 3.

**SDG&E Response:**

<b>Table 1: Tree Inventory by Year</b>		
<b>Year</b>	<b>Beginning of Year</b>	<b>End of Year</b>
2010	374,741	390,041
2011	390,041	414,868
2012	414,868	454,095
2013	454,095	454,890
2014	454,890	462,351

<b>Table 2: Tree Trim and Removal by Year</b>			
<b>Year</b>	<b># of Trims (Total)</b>	<b># of Removals (Total)</b>	<b>Combined Total</b>
2010	155,791	10,584	166,378
2011	171,008	8,060	179,068
2012	179,730	10,156	189,886
2013	170,510	10,160	180,670
2014	245,891	11,534	257,425

<b>Table 3: Hazard Tree Trim and Removal by Year</b>			
<b>Year</b>	<b># of Trims</b>	<b># of Removals</b>	<b>Combined Total</b>
2010	5,613	376	5,989
2011	2,247	250	2,497
2012	3,679	128	3,807
2013	4,026	98	4,124
2014	4,958	217	5,175



**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 89. Provide the tree inventory by year, tree trim and removal by year, and hazard tree trim and removal for years 2010, 2011, 2012, 2013, 2014 and 2015 year-to-date.

**SDG&E Response:**

<b>Table 1: Tree Inventory by Year</b>		
<b>Year</b>	<b>Beginning of Year</b>	<b>End of Year</b>
2010	374,741	390,041
2011	390,041	414,868
2012	414,868	454,095
2013	454,095	454,890
2014	454,890	462,351
Jan 2015	462,351	463,108

<b>Table 2: Tree Trim and Removal by Year</b>			
<b>Year</b>	<b># of Trims (Total)</b>	<b># of Removals (Total)</b>	<b>Combined Total</b>
2010	155,791	10,584	166,378
2011	171,008	8,060	179,068
2012	179,730	10,156	189,886
2013	170,510	10,160	180,670
2014	245,891	11,534	257,425
Jan 2015	36,284	1,201	37,485

<b>Table 3: Hazard Tree Trim and Removal by Year</b>			
<b>Year</b>	<b># of Trims</b>	<b># of Removals</b>	<b>Combined Total</b>
2010	5,613	376	5,989
2011	2,247	250	2,497
2012	3,679	128	3,807
2013	4,026	98	4,124
2014	4,958	217	5,175
Jan 2015	482	22	504

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 90. Tree trimming. Refer to page JTW-55 of Jonathan Woldemariam's testimony, lines 10-20. Provide the amount of reimbursement SDG&E paid to contractors for the additional excess liability coverage in 2010, 2011, 2012, 2013, 2014 and 2015 year to date.

**SDG&E Response:**

The figures represented in the table below represent total contractor reimbursement costs. 77% of these totals are applied to the Tree Trimming Balancing Account.

<b>Year</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Dollars in thousands	7,011	8,365	8,363	4,463	2,122	N/A

The figures presented in the table above are direct nominal dollars and do not correspond to the 2013 direct dollars shown in the GRC.

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 91. Pole brushing. Refer to page JTW-63 of Jonathan Woldemariam's testimony. Explain the rationale for use of a three year historical average for pole brushing expense.

**SDG&E Response:**

The three year historical average appears most indicative because it best represents the current pole brush activity volume/requirements in light of such factors as annual rainfall, brush vegetation growth cycles and other cyclical factors.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 92. Pole brushing. Provide the actual pole brushing expense for each of the years 2010, 2011, 2012, 2013, 2014 and year to date 2015.

**SDG&E Response:**

<b>Actual Pole Brushing Expense</b>				
<b>Dollars in Thousands</b>				
<b>Year</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Actual	3,444	3,405	3,737	3,181
Contractor Insurance Reimbursement	511	801	985	447
<b>Total</b>	<b>3,955</b>	<b>4,206</b>	<b>4,722</b>	<b>3,628</b>

The figures presented in the table above are fully loaded nominal dollars and do not correspond to the 2013 direct-only dollars shown in the GRC.

2014 financial information will not be available until after SDG&E makes its 10-K filing with the SEC in early 2015. It is currently expected that SDG&E will provide the adjusted recorded 2014 financial information to ORA in March 2015.

**FEA DATA REQUEST  
 FEA-SDG&E-DR-01  
 SDG&E 2016 GRC – A.14-11-003  
 SDG&E RESPONSE  
 DATE RECEIVED: FEBRUARY 11, 2015  
 DATE RESPONDED: FEBRUARY 26, 2015  
 FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 93. Pole brushing. Provide the budgeted pole brushing expense for each of the years 2010, 2011, 2012, 2013, 2014 and 2015.

**SDG&E Response:**

Budget figures differ from values shown in the GRC for several reasons, including:

- Budget figures include non-GRC items such as FERC-jurisdiction costs and refundable costs.
- Budget figures do not exclude overheads and loaders, while GRC values show direct-costs only, with overheads being shown as direct costs at their source.
- Budget figures do not reflect final reconciliation of settlement reassignments for shared services.
- Budgets may change during the year due to reprioritization, changing working conditions and emergent work.

With these considerations in mind, SDG&E responds to this question as follows:

<b>Budgeted Pole Brushing Expense</b>						
<b>Dollars in Thousands</b>						
<b>Year</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>January 2015</b>
Budgeted	3,468	3,488	3,556	3,742	3,235	225

The figures presented in the table above are fully loaded nominal dollars and do not correspond to the 2013 direct-only dollars shown in the GRC.

Please note: Budget figures exclude any allotment for contractor insurance reimbursements.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

**New Environmental Regulatory Balancing Account (NERBA)**

FEA 01 - 94. Refer to page RSP-9 of R. Scott Pearson testimony, lines 18-19, and provide copies of the documentation supporting the company's statements that "We expect these strategies to result in more restrictive requirements within watersheds to reduce pollutants from specified types of discharges and/or more generally from all types of discharges" and, lines 28-29 "SDG&E's facilities and operations will be subject to the new requirements established by the copermitees."

**SDG&E Response:**

- **"We expect these strategies to result in more restrictive requirements within watersheds to reduce pollutants from specified types of discharges and/or more generally from all types of discharges"**

SDG&E supports the above statement with the following explanation and documentation:

The basic framework of the MS-4 permit (Order No. R9-2013-0001) requires the Copermitees to establish individual Jurisdictional Runoff Management Plans (JRMPs). JRMPs contain requirements for "Development Planning" (p. 81 et. seq.) and for "Existing Development Management", including commercial and industrial facilities (p. 99 et. seq.). Development Planning establishes required Best Management Practices (BMPs) for all Development Projects (p. 81 et. seq.) and additional requirements for "Priority Development Projects" (p. 83 et. seq.). For commercial and industrial facilities, the MS4 permit requires each Copermitee to designate minimum BMPs that are required to be implemented by these facilities "...specific to facility or area types and pollutant generating activities, as appropriate." (p. 101).

New to this permit is the requirement for the Copermitees to develop Water Quality Improvement Plans or WQIPs" (p. 17 et. seq.) that identify waters that require further protection and or restoration, and goals and strategies to further protect and/or restore these waters. The goals and strategies from the WQIPs are to be used to inform the JRMPs and the requirements contained therein. Given: 1) the WQIPs are focused on waters that need further restoration or protection; and 2) the WQIPs are to be used to inform development of the minimum BMPs, it is reasonable to conclude that the minimum BMPs may, within one or more Copermitee jurisdictions, become more restrictive. The WQIPs have been submitted to the Regional Water Board but have not yet been approved. These Water Quality Improvement Plan Goals, Strategies, and Schedules are available online at

[http://www.waterboards.ca.gov/sandiego/water\\_issues/programs/stormwater/wqip.shtml](http://www.waterboards.ca.gov/sandiego/water_issues/programs/stormwater/wqip.shtml).

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE**

**DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

**Response to FEA DR-01 Question 94 (Continued)**

- **"SDG&E's facilities and operations will be subject to the new requirements established by the copermittees."**

SDG&E supports the above statement with the following explanation and documentation:

The MS-4 permit (Order No. R9-2013-0001) also specifies that “Each Copermittee must establish, maintain, and enforce adequate legal authority within its jurisdiction to control pollutant discharges into and from its MS-4 through statute, ordinance, permit, contract, order, or similar means.” (p. 72). Further, the MS-4 permit requires that each Copermittee enforce its legal authority for all its development projects (p. 94) and its inventoried existing development (p.105), as necessary, to achieve compliance with the requirements of the MS4 permit. At this time, none of the Copermittees have adopted their revised ordinances to implement the new MS-4 permit. Several Copermittee’s ordinances, however, are in preliminary draft or draft stages (e.g., City of San Diego (FEA DR-01 Q94 Attachment\_CitySDStormwtrAmendmnt.pdf and FEA DR-01 Q94 Attachment\_CtySDDrftMinbmp.pdf) and County of San Diego (FEA DR-01 Q94 Attachment\_CoWatershed.pdf)).

Since the Copermittees are required to establish requirements for development projects and existing commercial and industrial development and they are further required to enforce these requirements through ordinances or other legal means, it is reasonable to conclude that SDG&E’s facilities and operations will be subject to any new applicable requirements developed by the Copermittees.

Please refer to attached files:

- ***FEA DR-01 Q94 Attachment\_R9-2013-0001.pdf***
- ***FEA DR-01 Q94 Attachment\_CoWatershed.pdf***
- ***FEA DR-01 Q94 Attachment\_CitySDStormwtrAmendmnt.pdf***
- ***FEA DR-01 Q94 Attachment\_CtySDDrftMinbmp.pdf***

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 95. NERBA. Provide monthly balances of the NERBA for SDG&E since its inception. Provide the information separately for each subaccount within the NERBA (i.e., electric (PCB, Cap & Trade, and AB32 Admin fees) and gas (subpart W, Cap & Trade operations, Cap & Trade end user, and AB32 Admin)).

**SDG&E Response:**

Please refer to attached file *FEA DR-1 Q95\_Attachment\_NERBA.xlsx* for monthly balances of the New Environmental Regulation Balancing Account (NERBA) since inception through September 2014. It is currently expected that SDG&E will have available the October 2014 through December 2014 balances in March 2015.



**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 96. NERBA. Provide the annual advice letter filings made since the accounts inception.

**SDG&E Response:**

The NERBA was approved on October 28, 2013 through AL2496-E/2205-G attached here. This approval was not in time for the Annual Regulatory Account Update filing prepared in October 2013 (AL 2532-E and 2237-G).

Please refer to attached file:

***FEA DR-01 Q96 AL2496-E\_2205-G\_EstablishNERBA.pdf***

Please refer to SDG&E's response to FEA 01-99 for the following attachments:

***AL2237-G RegAcctUpdateFiling\_Oct2013.pdf***

***AL2332-G RegAcctUpdateFiling\_Oct2014.pdf***

***AL2258-G ConsolidatedFiling\_Dec2013.pdf***

***AL2347-G ConsolidatedFiling\_Dec2014.pdf***

Please refer to SDG&E's response to FEA 01-70 for the following attachments:

***AL2532-E RegAcctUpdateFiling\_Oct2013.pdf***

***AL2664-E RegAcctUpdateFiling\_Oct2014.pdf***

***AL2564-E ConsolidatedFiling\_Dec2013.pdf***

***AL2685-E ConsolidatedFiling\_Dec2014.pdf***

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

**Pension Balancing Account (PBA)**

FEA 01 - 97.PBA. Identify any other California utilities that recover in a balancing account, income taxes associated with unamortized balance of pension costs capitalized to utility rate base along with the currently balanced depreciation and return components of capital-related costs.

**SDG&E Response:**

SDG&E does not maintain this type of information regarding other California utilities.

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 98. PBA. Provide monthly balances of the PBA for SDG&E for each of the following years: 2010, 2011, 2012, 2013, 2014 and 2015 year to date.

**SDG&E Response:**

Please refer to attached file *FEA DR-1 Q98&114 Att\_PBA\_PBOP.xlsx* for monthly balances of the pension balancing account (PBA) from January 2010 through September 2014. It is currently expected that SDG&E will have the October 2014 through December 2014 balances available sometime in March 2015.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 99. PBA. Provide the annual advice letter filings for each of the years 2010, 2011, 2012, 2013 and 2014.

**SDG&E Response:**

Please refer to attached files:

*AL1985-G RegAcctUpdateFiling\_Oct2010.pdf*  
*AL2067-G RegAcctUpdateFiling\_Oct2011.pdf*  
*AL2146-G RegAcctUpdateFiling\_Oct2012.pdf*  
*AL2237-G RegAcctUpdateFiling\_Oct2013.pdf*  
*AL2332-G RegAcctUpdateFiling\_Oct2014.pdf*

*AL2002-G ConsolidatedFiling\_Dec2010.pdf*  
*AL2082-G ConsolidatedFiling\_Dec2011.pdf*  
*AL2160-G ConsolidatedFiling\_Dec2012.pdf*  
*AL2258-G ConsolidatedFiling\_Dec2013.pdf*  
*AL2347-G ConsolidatedFiling\_Dec2014.pdf*

Please refer to SDG&E's response to FEA 01-70 for the following attachments:

*AL2201-E RegAcctUpdateFiling\_Oct2010.pdf*  
*AL2298-E RegAcctUpdateFiling\_Oct2011.pdf*  
*AL2412-E RegAcctUpdateFiling\_Oct2012.pdf*  
*AL2412-E-A RegAcctUpdateFiling\_Dec2012.pdf*  
*AL2532-E RegAcctUpdateFiling\_Oct2013.pdf*  
*AL2664-E RegAcctUpdateFiling\_Oct2014.pdf*

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 100. Pension. Please identify and provide a description of each pension plan SDG&E has. Indicate whether each plan is a qualified or non-qualified plan.

**SDG&E Response:**

A description is provided in the Direct Testimony of David Sarkaria, Exhibit: SDG&E-23, of the 2016 General Rate Case, Application A.14-11-003 for a description of the SDG&E qualified pension plan (See pages DS-1, lines 10 to 31 and DS-2, lines 1-18).

A description of the SDG&E non-qualified pension plans is included in the Direct Testimony of Debbie Robinson, Compensation, Health & Welfare, Exhibit SDG&E-22 of the 2016 General Rate Case, Application A.14-11-003 (See pages DSR-30, lines 17 to 26 and DSR-31, lines 1-20).

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 101. Pension. Provide Exhibit No. SDG&E-23-WP in excel with all formulas and cell references intact.

**SDG&E Response:**

The native file for the tables on pages 1 to 3, 5 to 8, and 14 to 17 are not in excel and information in the workpapers was generated using a software application called CrystalReporting.

The excel file that contains the worksheets on pages 10 to 12 and 19 to 21 is attached (See “FEA DR-01 Q101.xlsx”).

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 102. For each pension plan, provide a complete copy of the two most recent actuarial reports.

**SDG&E Response:**

Complete copies of the two most recent actuarial reports for the pension plans are attached below.

Qualified Plans: See Attachment: “Sempra Val QP SDGE Cash Bal Plan 2013 FINAL.pdf” and “Sempra Val QP SDGE CB Plan 2014 FINAL.pdf”.

Non-Qualified Plans (Redacted): See Attachment: “Sempra 2013 Val – NQ SERP –FINAL 1.3.pdf” and “Sempra-Val NQ FINAL Feb.2015.pdf”.

Non-Qualified Plans (Not Redacted): **PROTECTED MATERIALS, SUBMITTED PURSUANT TO THE SIGNED PROTECTIVE ORDER/NDA**. See Confidential Attachments “Sempra 2013 Val – NQ SERP –FINAL 1.3 (C).pdf” and “Sempra-Val NQ FINAL Feb.2015 (C).pdf”.

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 103. Pension expense. Provide SDG&E's annual FAS 87 pension expense for each of the years 2010, 2011, 2012, 2013, 2014 and year to date 2015.

**SDG&E Response:**

<b>ASC 715-30 (formerly FAS 87) Pension Expense</b>					
	<b>Year</b>				
<b><u>Plan Type</u></b>	<b><u>2010</u></b>	<b><u>2011</u></b>	<b><u>2012</u></b>	<b><u>2013</u></b>	<b><u>2014</u></b>
Qualified	\$ 43,336,171	\$36,722,819	\$38,173,857	\$ 32,222,404	\$ 36,974,255
Non-Qualified	\$ 3,998,039	\$ 5,140,488	\$ 5,300,611	\$ 5,285,715	\$ 6,052,407

YTD 2015 expense for the qualified plan is currently based upon the estimate on page 11 of Exhibit No. SDG&E-23-WP and will not be finalized until the actuarial valuations are completed in August 2015.

YTD 2015 expense for the non-qualified plan is currently based upon the estimate on page 127 of Exhibit No. SDG&E-22-WP and will not be finalized until the actuarial valuations are completed in August 2015.



**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 104. Provide the amount of contributions to SDG&E's pension plan for each of the years 2010, 2011, 2012, 2013, 2014 and year to date 2015.

**SDG&E Response:**

See page 5 of Exhibit No. SDG&E-23-WP for the contributions to the SDG&E qualified pension plan for each of the years 2010 to 2013. Actual 2014 contributions will not be available until sometime in March 2015. There are no projected contributions in 2015 as noted on page 10 of Exhibit No. SDG&E-23-WP.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 105. Provide any and all projections for FAS 87 expense over the next five calendar years.

**SDG&E Response:**

Projections of the ASC 715-30 (formerly FAS 87) expense for the qualified pension plan over the next 5 calendar years can be found on page 11 of Exhibit No. SDG&E-23-WP in the row titled "FAS Cost".

Projections of the ASC 715-30 (formerly FAS 87) expense for the non-qualified pension plan over the next 5 calendar years can be found on page 127 of Exhibit No. SDG&E-22-WP in the row titled "Total".

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 106. Provide any and all projections for contributions to the plans over the next five calendar years.

**SDG&E Response:**

The projected contributions to the SDG&E qualified plan for the next 5 calendar years can be found on page 11 of Exhibit No. SDG&E-23-WP on the line entitled “Minimum Required”.

The projected contributions to the non-qualified plan for the next 5 calendar years can be found on page 127 of Exhibit No. SDG&E-22-WP on the line entitled “Contributions”.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 107. Provide a detailed explanation of how the Company determines how much funding contributions it will make each year. Show the Company's analysis of optimal funding contributions for each year beginning with 2010 through the present.

**SDG&E Response:**

The Company funds the SDG&E qualified pension plan with the ERISA minimum required contribution each year based on the Commission approved settlement agreement in the SDG&E 2008 General Rate Case as described on page DS-12 of Exhibit SDG&E-23 (See D.08-07-046). The actual ERISA minimum required contributions for each of the years 2010 to 2013 can be found on page 5 of Exhibit SDG&E-23-WP. The projected minimum required contributions for 2014 and 2015 can be found on page 11 of Exhibit SDG&E-23-WP. All funding contributions are calculated by the Company's actuary, Towers Watson.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 108. Provide a copy of any corporate policies regarding the Company's pension plans, including funding of the plans.

**SDG&E Response:**

As described in question FEA 01-107, it is the Company's policy to fund the SDG&E qualified pension with the ERISA minimum required contribution each year pursuant to the Commission (in D.08-07-046) approved settlement agreement in the SDG&E 2008 General Rate Case.

The non-qualified pension plan is unfunded and therefore distributions paid to participants are deemed to be contributions.

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 109. For each pension plan, state whether it is the Company's policy to fund only the minimum requirements. If so, explain why. If not explain, why not.

**SDG&E Response:**

As described in question FEA 01-107 it is the Company's policy to fund the SDG&E qualified pension with the ERISA minimum required contribution each year pursuant to the Commission (in D.08-07-046) approved settlement agreement in the SDG&E 2008 General Rate Case.

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 110. For each pension plan for each year 2010 through 2014, provide the following amounts:

- a. Discount rate
- b. Salary increase percentage
- c. Return on assets
- d. Amortization of gains and losses

**SDG&E Response:**

Plan		Year				
		2010	2011	2012	2013	2014
<b>Qualified</b>	Discount Rate	5.40%	4.80%	3.95%	4.70%	4.00%
	Salary Increase % <sup>1</sup>	Age Based	Age Based	Age Based	Age Based	Age Based
	Return on Assets (actual)	\$ 80,190,238	\$ (8,152,880)	\$ 99,596,940	\$ 116,584,176	\$ 63,463,570
	Amortization of losses	\$ 10,760,150	\$ 7,424,478	\$ 13,091,451	\$ 12,704,960	\$ 2,949,048
<b>Non-Qualified</b>	Discount Rate	5.45%	4.70%	3.80%	4.55%	4.05%
	Salary Increase %	4.50%	4.50%	4.50%	4.50%	4.50%
	Return on Assets (actual)	n/a	n/a	n/a	n/a	n/a
	Amortization of losses	\$ 1,380,238	\$ 1,281,219	\$ 1,267,253	\$ 1,281,401	\$ 1,121,884
<sup>1</sup> <b>Age</b>		<b>Rate</b>				
	Below 25	8.50%	8.50%	8.50%	9.50%	10.00%
	25-29	7.50%	7.50%	7.50%	8.00%	8.50%
	30-34	6.50%	6.50%	6.50%	6.50%	6.50%
	35-39	5.50%	5.50%	5.50%	5.50%	5.50%
	40-44	4.50%	4.50%	4.50%	4.50%	4.50%
	45-49	4.00%	4.00%	4.00%	4.00%	4.00%
	Above 49	3.50%	3.50%	3.50%	3.50%	3.50%

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 111. For each pension plan for each year 2015 through 2018, provide the following projected amounts:

- a. Discount rate
- b. Salary increase percentage
- c. Return on assets
- d. Amortization of gains and losses

**SDG&E Response:**

**Qualified Pension Plan**

- a. The projected discount rate for the SDG&E qualified plan for each year 2015 through 2018 can be found on page 12 of Exhibit SDG&E-23-WP.
- b. The projected salary increase percentages for the years 2015 to 2018 are the age based percentages for the year 2014 in the response to FEA 01-110 above.

(\$ in millions)	Year:	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
c. Expected return on assets	\$	55.14	\$ 54.71	\$ 52.81	\$ 50.93	\$ 50.51
d. Amortization of Unrec. Loss	\$	2.95	\$ 4.84	\$ 8.14	\$ 7.59	\$ 7.08

**Non-Qualified Plan**

- a. The projected discount rate for the SDG&E non-qualified plan for each year 2015 through 2018 can be found on page 127 of Exhibit SDG&E-22-WP.
- b. The projected salary increase percentage for the years 2015 to 2018 is 4.5%.
- c. The non-qualified plan is unfunded and therefore there is no rate of return.
- d. The projected amortized loss for the SDG&E non-qualified plan for each year 2015 through 2018 can be found on page 127 of Exhibit SDG&E-22-WP.



**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

**Post Retirement Benefits Other Than Pension Balancing Account (PBOPBA)**

FEA 01 - 112. Identify any other California utilities that recover in a balancing account income taxes associated with unamortized balance of PBOP costs capitalized to utility rate base along with the currently balanced depreciation and return components of capital-related costs.

**SDG&E Response:**

SDG&E does not maintain this type of information regarding other California utilities.

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 113. Provide SDG&E's PBOP actuarial reports for 2013 and 2014.

**SDG&E Response:**

The SDG&E PBOP plan's actuarial reports for the years 2013 and 2014 are attached (See "Sempra-Val PBOP SDGE FINAL 2013.pdf" and "Sempra-Val PBOP SDGE FINAL 2014.pdf").

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 114. PBOPBA. Provide monthly balances of the PBOPBA for SDG&E for each of the following years: 2010, 2011, 2012, 2013, 2014 and 2015 year to date.

**SDG&E Response:**

Please refer to attached file *FEA DR-1 Q98&114\_Att\_PBA\_PBOP.xlsx* for monthly balances of the post-retirement benefits other than pensions balancing account (PBOPBA) from January 2010 through September 2014. It is currently expected that SDG&E will have available the October 2014 through December 2014 balances in March 2015.

**FEA DATA REQUEST**  
**FEA-SDG&E-DR-01**  
**SDG&E 2016 GRC – A.14-11-003**  
**SDG&E RESPONSE**  
**DATE RECEIVED: FEBRUARY 11, 2015**  
**DATE RESPONDED: FEBRUARY 26, 2015**  
**FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 115. PBOPBA. Provide the annual advice letter filings for each of the years 2010, 2011, 2012, 2013 and 2014.

**SDG&E Response:**

Please refer to SDG&E's response to FEA 01-99 for the following attachments:

*AL1985-G RegAcctUpdateFiling\_Oct2010.pdf*  
*AL2067-G RegAcctUpdateFiling\_Oct2011.pdf*  
*AL2146-G RegAcctUpdateFiling\_Oct2012.pdf*  
*AL2237-G RegAcctUpdateFiling\_Oct2013.pdf*  
*AL2332-G RegAcctUpdateFiling\_Oct2014.pdf*

*AL2002-G ConsolidatedFiling\_Dec2010.pdf*  
*AL2082-G ConsolidatedFiling\_Dec2011.pdf*  
*AL2160-G ConsolidatedFiling\_Dec2012.pdf*  
*AL2258-G ConsolidatedFiling\_Dec2013.pdf*  
*AL2347-G ConsolidatedFiling\_Dec2014.pdf*

Please refer to SDG&E's response to FEA 01-70 for the following attachments:

*AL2201-E RegAcctUpdateFiling\_Oct2010.pdf*  
*AL2298-E RegAcctUpdateFiling\_Oct2011.pdf*  
*AL2412-E RegAcctUpdateFiling\_Oct2012.pdf*  
*AL2412-E-A RegAcctUpdateFiling\_Dec2012.pdf*  
*AL2532-E RegAcctUpdateFiling\_Oct2013.pdf*  
*AL2664-E RegAcctUpdateFiling\_Oct2014.pdf*

*AL2222-E ConsolidatedFiling\_Dec2010.pdf*  
*AL2323-E ConsolidatedFiling\_Dec2011.pdf*  
*AL2443-E ConsolidatedFiling\_Dec2012.pdf*  
*AL2564-E ConsolidatedFiling\_Dec2013.pdf*  
*AL2685-E ConsolidatedFiling\_Dec2014.pdf*

**FEA DATA REQUEST  
FEA-SDG&E-DR-01  
SDG&E 2016 GRC – A.14-11-003  
SDG&E RESPONSE  
DATE RECEIVED: FEBRUARY 11, 2015  
DATE RESPONDED: FEBRUARY 26, 2015  
FINAL RESPONSE: MARCH 4, 2015**

FEA 01 - 116. PBOP. Please identify and provide a description of each PBOP plan SDG&E has.

**SDG&E Response:**

See pages DS-13, lines 18 to 32 and DS-14, lines 1-12 of Exhibit: SDG&E-23 for a description of the SDG&E PBOP plan.