

Application No.: A.10-06-001

Exhibit No.: \_\_\_\_\_

Witness: Yvonne M Le Mieux

Date: June 1, 2010

SAN DIEGO GAS & ELECTRIC COMPANY

PREPARED DIRECT TESTIMONY OF

YVONNE M. LE MIEUX

**\*\*REDACTED AND PUBLIC VERSION\*\***

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA

June 1, 2010



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**PREPARED DIRECT TESTIMONY OF  
YVONNE M. LE MIEUX  
ON BEHALF OF SDG&E**

**I. INTRODUCTION**

The purpose of my testimony is to address the recorded transactions and related cost recovery in San Diego Gas & Electric Company's (SDG&E's) Energy Resource Recovery Account (ERRA) and Transition Cost Balancing Account (TCBA). In addition, my testimony addresses entries recorded to other electric commodity-related accounts, including the Market Redesign and Technology Upgrade Memorandum Account (MRTUMA), two accounts related to independent procurement reviews as directed by the Commission: the Procurement Transaction Auditing Memorandum Account (PTAMA) and the Independent Evaluator Memorandum Account (IEMA), the Renewable Portfolio Standard Memorandum Account (RPSMA) and the Generation Divestiture Transaction Cost Memorandum Account (GDTCMA). In summary, my testimony provides a description of:

- transactions recorded to SDG&E's ERRA during 2009 (Attachment A);
- transactions recorded to SDG&E's TCBA during 2009 (Attachment B);
- transactions recorded to SDG&E's MRTUMA from 2007 through 2009 (Attachment C);
- transactions recorded to SDG&E's PTAMA from 2006 through 2009 and estimated interest through the year ending 2010 (Attachment D). In addition, SDG&E requests authorization to close and eliminate the PTAMA;
- transactions recorded to SDG&E's IEMA from 2007 through 2009 (Attachment E). In addition, SDG&E requests authorization to change the disposition of the account;
- transactions recorded to SDG&E's RPSMA during 2009 (Attachment F). In addition, SDG&E requests authorization to change the disposition of the account.
- transactions recorded to SDG&E's GDTCMA from 1998 through 2009 and estimated interest through the year ending 2010 (Attachment G). In addition, SDG&E requests authorization to close and eliminate the GDTCMA; and

The direct testimony of SDG&E witness Sally Chen contains descriptions of the electric procurement and commodity expenses recorded to the ERRA and TCBA during the periods

1 mentioned above. The direct testimony of SDG&E witness Tony Choi contains descriptions of  
2 the incremental costs recorded to the MRTUMA during the periods mentioned above.

## 3 **II. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA)**

4 Pursuant to D.02-10-062 and D.02-12-074, the purpose of the ERRA is to provide full  
5 recovery of SDG&E's energy procurement costs associated with fuel and purchased power  
6 (including renewable resources), utility electric generation (UEG), Independent System Operator  
7 (ISO) related costs, and costs associated with the residual net short procurement requirements to  
8 serve SDG&E's bundled service customers. The ERRA includes revenues from SDG&E's  
9 Electric Energy Commodity Cost (EECC) rate schedule adjusted to exclude California  
10 Department of Water Resources (CDWR) revenues for energy provided by CDWR to SDG&E  
11 customers and non-fuel generation revenues allocated to the Non-fuel Generation Balancing  
12 Account (NGBA). SDG&E's share of revenues from the sale of surplus energy is also reflected  
13 in the ERRA.

14 On a monthly basis, the ERRA compares the energy procurement costs described above  
15 with the revenue from Schedule EECC (excluding CDWR and NGBA revenue). Interest is  
16 applied to any over or under collection balance at the three-month Commercial Paper rate.  
17 SDG&E's adopted ERRA tariff describes the entries that are made to the account on a monthly  
18 basis.

19 SDG&E believes that the costs and expenses recorded to the ERRA are appropriate,  
20 correctly stated and recoverable in accordance with applicable Commission policy and decisions.  
21 The ERRA balance as of December 31, 2009 was a \$55.9 million overcollection.<sup>1</sup> Attachment A  
22 summarizes the monthly entries to the ERRA during 2009 used to calculate the balance. The  
23 2009 activity in the SDG&E ERRA as detailed in Attachment A is summarized in Table 1 below  
24 – under/(over) collection:

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<sup>1</sup> AB 57 mandated a trigger threshold for the balance in the ERRA of 5% of the electrical utility's actual recorded generation revenues for the prior calendar year. On April 30, 2010, SDG&E filed an expedited ERRA Trigger Application (A.10-04-033) requesting authorization to offset a projected \$100 million ERRA overcollection (as of June 30, 2010) with a projected \$26 million Non-Fuel Generation Balancing Account (NGBA) undercollection (as of June 30, 2010), resulting in a total amount of \$74 million to be returned to customers. SDG&E also seeks approval to return the over collection over a 12-month amortization period beginning on September 1, 2010.

1

**Table 1**

December 31, 2008 ERRA Balance <sup>2</sup>	\$18,924,828
Revenue	\$(722,286,330)
Expenses	\$664,330,515
Other - net <sup>3</sup>	\$(16,807,253)
Interest	\$(107,660)
December 31, 2009 ERRA Balance	\$(55,945,900)

2

3           Ordering Paragraph 19 of D.02-12-074 directed PG&E, SCE and SDG&E to file a  
4 monthly report with the Commission’s Energy Division to include a summary of activity in the  
5 ERRA balancing account and to also submit original source documents pertaining to such  
6 activities. D.07-04-020 modified this requirement to allow SDG&E to provide only a  
7 breakdown of costs recorded to the ERRA in the monthly filings and make the supporting  
8 documentation available to Commission staff and interested parties upon request. The modified  
9 reporting requirement was effective with the April 2007 report. SDG&E submitted the monthly  
10 report to the Energy Division and interested parties for the months January 1, 2009 through  
11 December 31, 2009.

12 **III.   TRANSITION COST BALANCING ACCOUNT (TCBA)**

13           In SDG&E’s 2005 ERRA compliance review proceeding, the Commission authorized the  
14 review of SDG&E’s TCBA in future ERRA review proceedings.<sup>4</sup> The annual ERRA review is  
15 the appropriate forum to review the TCBA, since the costs that are recovered in the TCBA  
16 generally relate to the above-market portion of certain Qualifying Facilities (QF) and purchase  
17 power costs eligible for recovery under AB 1890.

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<sup>2</sup> December 31, 2008 balance was approved in A.09-05-018/D.10-02-018.

<sup>3</sup> Includes FERC refunds, transfers from other regulatory accounts, carrying costs related to hedging, rebalancing costs and settlement payments.

<sup>4</sup> See D.06-12-019, Ordering Paragraph 3.

1 The TCBA records the eligible above-market power costs and the revenues received from  
2 SDG&E's Competition Transition Charge (CTC) rate. For 2009, the market benchmark of  
3 \$70.48/MWh<sup>5</sup> was used to calculate the above-market portion of AB 1890-eligible transition  
4 costs. On a monthly basis, the TCBA compares the above-market power costs with the revenue  
5 from the CTC rate component. Interest is applied to any over or under collection balance at the  
6 three-month Commercial Paper rate.

7 SDG&E believes that the costs and expenses recorded to the TCBA are appropriate,  
8 correctly stated and recoverable in accordance with applicable Commission policy and decisions.  
9 The balance in the TCBA as of December 31, 2009 was a \$20.1 million overcollection.<sup>6</sup>  
10 Attachment B provides a monthly summary of the entries to the TCBA during 2009. The 2009  
11 activity in the SDG&E TCBA as detailed in Attachment B to my testimony is summarized in  
12 Table 2 below – under/(over) collection:

13 **Table 2**

December 31, 2008 TCBA Balance <sup>7</sup>	\$1,181,733
Revenue	\$(42,417,878)
Expenses	\$21,118,989
Interest	\$(8,114)
December 31, 2009 TCBA Balance	\$(20,125,270)

14  
15 **IV. MARKET REDESIGN TECHNOLOGY UPGRADE MEMORANDUM**  
16 **ACCOUNT (MRTUMA)**

17 SDG&E filed Advice Letter 1867-E dated January 29, 2007 to request authority from the  
18 Commission to establish the MRTUMA to record costs associated with implementing the  
19 California Independent System Operator's (CAISO) Market Research Technology Upgrade  
20 (MRTU) tariff. All market participants were required to comply with the CAISO's MRTU

<sup>5</sup> Approved in SDG&E's 2009 ERRR Revenue Requirement Forecast proceeding, A.08-10-004/D.09-04-021.

<sup>6</sup> The disposition of the balance in the TCBA is addressed in the Testimony in Support of the 2009 Nuclear Decommissioning Cost Triennial Joint Application (A.09-04-009) in direct testimony of SDG&E's witness Michelle Somerville.

1 Tariff. The MRTU project required SDG&E to implement internal computer system changes in  
2 order to ensure integration with the CAISO's new MRTU systems. As described in the direct  
3 testimony of SDG&E witness Tony Choi, SDG&E's MRTU impacted SDG&E's least-cost  
4 dispatch (LCD) process. The most significant change was the creation of the Integrated Forward  
5 Market (IFM) which 1) replaced the need for SDG&E to meet its load obligation with schedules  
6 from its own resources and market transactions, 2) obviated the reliance on individual market  
7 participants (including SDG&E) to efficiently dispatch resources system-wide through bilateral  
8 transactions and 3) established a transparent day-ahead market clearing price for each hour and  
9 for each electrically or commercially significant point on the CAISO system. The CAISO  
10 implemented MRTU on April 1, 2009.

11 The purpose of the MRTUMA is to record the incremental operation and maintenance  
12 and capital-related costs associated with implementing the California Independent System  
13 Operator's MRTU initiative. Interest is applied to any over or under collection balance at the  
14 three-month Commercial Paper rate.

15 The disposition of the MRTUMA, as approved in SDG&E's tariff<sup>8</sup>, requires SDG&E to  
16 seek recovery of the balance in its ERRA proceeding. SDG&E believes that the costs and  
17 expenses recorded to the MRTUMA are appropriate, correctly stated and recoverable in  
18 accordance with applicable Commission policy and decisions. SDG&E requests recovery of the  
19 balance in the MRTUMA as of December 31, 2009 and authorization to transfer that balance to  
20 the NGBA as per the tariff disposition. The MRTUMA balance as of December 31, 2009 is \$2.6  
21 million undercollected. Attachment C to my testimony summarizes the monthly entries to the  
22 MRTUMA to calculate the balance including monthly activity in the MRTUMA from May 2007  
23 through December 31, 2009.

## 24 **V. INDEPENDENT REVIEW ACCOUNTS**

### 25 **A. Procurement Transaction Auditing Memorandum Account (PTAMA)**

26 In compliance with D.02-10-062 dated October 24, 2002 and as modified in D.03-12-062  
27 dated December 18, 2003, SDG&E submits Quarterly Procurement Plan Compliance Reports to

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<sup>7</sup> December 31, 2007 balance was approved in A.08-05-036/D.09-01-026.

<sup>8</sup> Request to establish SDG&E's MRTUMA Preliminary Statement was filed in AL 1867-E on January 29, 2007 and approved by the Commission on June 11, 2007 with an effective date of May 24, 2007.

1 the Energy Division within 30 days of the end of the quarter. The Commission streamlined its  
2 procedural process in which it reviews the compliance filings by having the utilities provide an  
3 independent auditor's certification that procurement transactions were reviewed and verified to  
4 be in compliance with their adopted procurement plans. The Energy Division in conjunction  
5 with each utility and its Procurement Review Group (PRG) selects an outside auditor to audit the  
6 procurement transactions on a quarterly basis. The Commission either invoices SDG&E directly  
7 for independent auditor costs or sends approved invoices for third party support costs to SDG&E  
8 for payment. SDG&E has no discretion in creating or mitigating those costs. Costs associated  
9 with the independent auditor are to be recorded to a memorandum account as authorized in D.03-  
10 12-062.

11 In addition, D.04-01-050 dated January 22, 2004, authorized recording costs to the  
12 PTAMA associated with the independent auditing of the risk management committee structure  
13 for SDG&E procurement operations and any rules or reporting needed for SDG&E's energy  
14 procurement transactions with SoCalGas. Interest is applied to any over or under collection  
15 balance at the three-month Commercial Paper rate.

16 The disposition of the PTAMA, as approved in SDG&E's tariff<sup>9</sup>, requires SDG&E to  
17 seek recovery of the balance in its ERRA proceeding. SDG&E believes that the costs and  
18 expenses recorded to the PTAMA are appropriate, correctly stated and recoverable in accordance  
19 with applicable Commission policy and decisions. The PTAMA balance as of December 31,  
20 2009 is a \$0.3 million undercollection. Upon review of these costs in this proceeding, SDG&E  
21 is requesting authorization to transfer the balance including interest through December 31, 2010  
22 to the ERRA balancing account for cost recovery. Attachment D to my testimony summarizes  
23 the monthly entries to the PTAMA to calculate the balance including the monthly activity in  
24 SDG&E's PTAMA from October 2006 through December 2009. Also, upon transferring the  
25 balance in the PTAMA to the ERRA, SDG&E also requests that the PTAMA be eliminated from  
26 SDG&E's preliminary statement as this account is no longer in use. These types are costs are  
27 now recorded in the Independent Evaluator Memorandum Account (IEMA) pursuant to  
28 D.04-12-048.

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<sup>9</sup> Request for approval of SDG&E's PTAMA Preliminary Statement was filed in AL 1820-E on August 15, 2006 and approved by the Commission on October 16, 2006 with an effective date of September 14, 2006.



1           **B. Independent Evaluator Memorandum Account (IEMA)**

2           Senate Bill (SB) 1078, effective January 1, 2003, established the California Renewables  
3 Portfolio Standard (RPS) Program. In compliance with SB 1078, CPUC D.03-06-071 and the  
4 requirements of Rulemaking 01-10-024, SDG&E was required to implement RPS programs.  
5 SDG&E's solicitations for the RPS programs required bidders to provide both turnkey or buyout  
6 options with Purchase Power Agreements. In D.04-12-048 dated December 16, 2004, the  
7 Commission adopted a variety of safeguards and procedures that required the utilities to use  
8 independent evaluators if affiliated entities bid in a procurement solicitation or if the utility  
9 sought turnkey proposals. The Commission extended the requirement to use independent  
10 evaluators for SDG&E's RPS solicitations, in D.05-07-039 dated July 21, 2005.

11           SDG&E incurred \$1.2 million in necessary costs from December 2006 through  
12 December 2009 for independent evaluator services in compliance with D.05-07-039.

13           Pursuant to D.04-12-048 and D.05-07-039, the purpose of the IEMA is to record third  
14 party costs associated with the use of independent evaluators in the Utility's long-term  
15 procurement activities and RPS programs. Interest is applied to any over or under collection  
16 balance at the three-month Commercial Paper rate.

17           The disposition of the IEMA, as approved in SDG&E's tariff<sup>10</sup>, requires SDG&E to seek  
18 recovery of the balance in its ERRA proceeding. SDG&E believes that the costs and expenses  
19 recorded to the IEMA are both accurate and reasonable and therefore SDG&E should be allowed  
20 to recover the balances recorded in those accounts. SDG&E requests recovery of the balance as  
21 of December 31, 2009 in the IEMA and authorization to transfer the balance to the ERRA. The  
22 IEMA balance as of December 31, 2009 is \$1.2 million undercollected. Attachment E to my  
23 testimony provides a monthly summary of the entries to the IEMA to calculate the balance  
24 including monthly activity in SDG&E's IEMA from December 2006 through December 2009.

25           Furthermore, SDG&E is requesting authorization to update the IEMA tariff disposition to  
26 allow SDG&E to transfer the balance in the IEMA to the ERRA on an annual basis. The IEMA  
27 transactions will continue to be reviewed in the annual ERRA compliance proceeding through  
28 the ERRA balancing account review; however, the number of memorandum accounts  
29 individually listed in the compliance filing will be reduced.

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<sup>10</sup> Request for approval of SDG&E's IEMA Preliminary Statement was filed in AL 1820-E on August 15, 2006 and approved by the Commission on October 16, 2006 with an effective date of September 14, 2006.

1 **VI. RENEWABLES PORTFOLIO STANDARD MEMORANDUM ACCOUNT**  
2 **(RPSMA)**

3 As described above, Senate Bill (SB) 1078 established the California Renewables  
4 Portfolio Standard (RPS) Program. The Program's objective is to increase the amount of  
5 California's electricity generated from renewable resources to meet several identified purposes.  
6 These purposes include increasing generation resource diversity, enhancing electric reliability,  
7 protecting and improving public health, improving environmental quality and benefits,  
8 promoting stable electricity prices, stimulating economic development, creating new  
9 employment opportunities, and reducing reliance on foreign fuels. To achieve these purposes,  
10 each California load serving entity (LSE) is required each year to procure a minimum quantity of  
11 electricity from eligible renewable energy resources. Furthermore, pursuant to D.06-10-050, the  
12 Commission required the LSE's to supplement Commission resources and authorized the  
13 Commission's Executive Director to hire and manage a contractor, or contractors, to provide  
14 technical and other support to assist staff. The Commission sends approved invoices for the RPS  
15 third party support costs to PG&E, SCE and SDG&E for payment of these costs.<sup>11</sup> SDG&E has  
16 no discretion in creating or mitigating those costs. In addition, D.06-10-050 authorized SDG&E  
17 to establish the RPSMA to record the approved costs. Interest is applied to any over or under  
18 collection balance at the three-month Commercial Paper rate.

19 The purpose of the RPSMA is to record the RPS technical contractor costs allocated to  
20 SDG&E for the purpose of performing tasks related to advancing RPS Program goals. The total  
21 annual costs incurred by the Commission shall not exceed \$400,000 and payments to the  
22 Commission can be recorded to the RPSMA until December 31, 2010.

23 The disposition of the RPSMA, as approved in SDG&E's tariff<sup>12</sup>, requires SDG&E to  
24 seek recovery of the balance in its ERRA proceeding. SDG&E believes that the costs and  
25 expenses recorded to the RPSMA are appropriate, correctly stated and recoverable in accordance  
26 with applicable Commission policy and decisions. SDG&E requests recovery of the balance as  
27 of December 31, 2009 in the RPSMA and authorization to transfer the balance to the ERRA.  
28 The RPSMA balance as of December 31, 2009 is \$82,873 undercollected. Attachment F to my

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<sup>11</sup> PG&E, SCE and SDG&E are invoiced for the third party support costs on a proportional basis in relation to the annual retail sales used for the RPS Program compliance reporting, as reported in each March 1 report.

<sup>12</sup> Request for approval of SDG&E's RPSMA Preliminary Statement was filed in AL 2017-E on August 19, 2008 and approved by the Commission on September 25, 2008 with an effective date of August 19, 2008.

1 testimony summarizes the monthly entries to the RPSMA to calculate the balance including  
2 monthly activity in the RPSMA from March 1, 2009 through December 31, 2009.

3 Furthermore, SDG&E is requesting authorization to update the RPSMA tariff disposition  
4 to allow SDG&E to transfer the balance in the RPSMA at the end of 2010 to the ERRA and to  
5 eliminate the account from SDG&E's preliminary statement at the end of 2010. The RPSMA  
6 transactions will continue to be reviewed in the annual ERRA compliance proceeding through  
7 the ERRA balancing account review however, the number of memorandum accounts  
8 individually listed in the compliance filing will be reduced.

9 **VII. GENERATION DIVESTITURE TRANSACTION COST MEMORANDUM**  
10 **ACCOUNT (GDTCSMA)**

11 *The Electric Utility Industry Restructuring Act* (Assembly Bill "AB" 1890), enacted into  
12 law on September 23, 1996, made the generation of electricity competitive in California. The  
13 new structure allowed customers in most, but not all, electric utility service areas to choose their  
14 electric generation supplier. In addition, a Power Exchange ("PX") was created that functioned  
15 as a clearinghouse to provide a transparent market for generation. Pursuant to AB 1890, D.95-  
16 12-063 and as modified by D.96-01-009, SDG&E filed Application ("A.") 97-12-039 with the  
17 Commission on December 19, 1997 for authority to sell its electrical generation facilities (San  
18 Onofre Nuclear Generating Station ("SONGS"), Encina Combustion Turbine Power Plant and  
19 South Bay Power Plant) and its purchase power contracts. The proposed sales were consistent  
20 with the Commission's call for voluntary divestiture and the policy underlying electric industry  
21 restructuring. On February 25, 1998, in light of the aforementioned application, SDG&E  
22 received authorization to establish the GDTCSMA<sup>13</sup> to track costs incurred associated with  
23 divesting its generation resources and purchase power contracts. Interest is applied to any over  
24 or under collection balance at the three-month Commercial Paper rate.

25 The purpose of the GDTCSMA is to record transaction costs incurred associated with  
26 divestiture of its generating resources, including fossil power plants, combustion turbines,  
27 SDG&E's 20% interest in the SONGS and SDG&E's portfolio of long-term power contracts.  
28 Costs recorded in the GDTCSMA shall include all costs other than SDG&E labor costs, incurred  
29 by SDG&E to divest its generation resources, including but not limited to, fees, commissions,

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<sup>13</sup> AL 1066-E effective January 31, 1998.

1 and costs for investment bankers, outside environmental consultants, other outside consultants,  
2 and outside attorneys.

3 In accordance with D. 98-10-055, SDG&E divested the South Bay Power Plant in May  
4 1999 and the Encina Combustion Turbine Power Plant in June 1999. The divestiture transaction  
5 costs initially accumulated in the GDTTCMA that were related to the sales of South Bay and  
6 Encina were transferred to the TCBA<sup>14</sup>.

7 The residual balance in the GDTTCMA consists of divestiture transaction costs related to  
8 the unsuccessful divestiture of SDG&E's share of the SONGS. SONGS was a joint venture  
9 owned by Southern California Edison (75% interest), SDG&E (20% interest) and the cities of  
10 Anaheim and Riverside (5% interest). Transaction costs recorded to the GDTTCMA related to the  
11 SONGS divestiture include outside attorney fees and outside consulting fees. The attorney fees  
12 incurred were necessary for SDG&E to receive legal advice regarding the disposition of the joint  
13 venture. The consulting fees incurred were necessary for SDG&E to receive strategic consulting  
14 services in divesting of SONGS. These costs are in compliance with costs identified in the  
15 GDTTCMA tariff.

16 The disposition of the GDTTCMA, as approved in SDG&E's tariff<sup>15</sup>, requires SDG&E to  
17 seek recovery of the balance by separate application to the Commission or by any other means  
18 deemed appropriate by the Commission. SDG&E believes it is appropriate to include the  
19 GDTTCMA in its ERRA filing as it is a commodity-related cost and recovery of other  
20 commodity-related costs have been addressed in prior ERRA compliance proceedings. SDG&E  
21 believes that the costs and expenses recorded to the GDTTCMA are both accurate and reasonable  
22 and therefore SDG&E should be allowed to recover the balances recorded in those accounts. In  
23 addition, The GDTTCMA balance as of December 31, 2009 is a \$0.3 million undercollection<sup>16</sup>.  
24 Upon review of these costs in this proceeding, SDG&E is requesting authorization to transfer the  
25 balance including interest through December 31, 2010 to the TCBA for cost recovery. SDG&E  
26 finds it reasonable to transfer the balance in the GDTTCMA to the TCBA since SDG&E has  
27 received prior authorization to transfer the costs associated with the divestiture of generation

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<sup>14</sup> See D.98-10-055, Findings of Fact 17.

<sup>15</sup> Request for approval of SDG&E's GDTTCMA Preliminary Statement was filed in AL 1820-E on August 15, 2006 and approved by the Commission on October 16, 2006 with an effective date of September 14, 2006.

<sup>16</sup> SDG&E has reviewed the transactions in the account for reasonableness and has adequate supporting documentation available for review upon request.

1 facilities to the TCBA.<sup>17</sup> Attachment G to my testimony summarizes the monthly entries to the  
2 GDTCMA to calculate the balance including monthly activity in the GDTCMA from June 1,  
3 1998 through December 31, 2009. Also, upon transferring the balance in the GDTCMA to the  
4 TCBA, SDG&E also requests that the GDTCMA be eliminated from SDG&E's preliminary  
5 statement as this account is no longer in use.

## 6 **VIII. CONCLUSION**

7 As directed in D.02-10-062 and D.02-12-074, SDG&E seeks approval of the entries and  
8 calculations in its ERRA for the period January 2009 through December 2009 and requests that  
9 the Commission find these entries and calculations appropriate, correctly stated and recoverable.  
10 Furthermore, as directed in D.06-12-019, SDG&E seeks approval of the entries recorded to the  
11 TCBA, also for the period January 2009 through December 2009 and requests that the  
12 Commission find these entries and calculations appropriate, correctly stated and recoverable in  
13 accordance with applicable Commission policy and decisions. In addition, SDG&E requests that  
14 the Commission find the entries recorded in the MRTUMA, PTAMA and RPSMA appropriate,  
15 correctly stated and recoverable in accordance with applicable Commission policy and decisions.  
16 Lastly, SDG&E requests that the Commission find the entries recorded to the IEMA and  
17 GDTCMA, as presented in this proceeding, are both accurate and reasonable and therefore  
18 SDG&E should be allowed to recover the balances recorded in those accounts. SDG&E also  
19 requests appropriate transfers of costs in the aforementioned memorandum accounts as well as  
20 certain tariff updates and the elimination of accounts no longer being used. SDG&E has made  
21 the entries to the aforementioned regulatory accounts in accordance with its adopted tariffs and  
22 in compliance with relevant Commission decisions.

23 This concludes my prepared direct testimony.

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<sup>17</sup> See D.98-10-055, Findings of Fact 17.

**Table 3**

<b>Memorandum Account Summary</b>	<b>Account Disposition</b>	<b>Requested Tariff Modification</b>	<b>Amount</b>
Market Redesign Technology Upgrade Memorandum Account (MRTUMA)	NGBA	No Change	\$2,581,192
Procurement Transaction Auditing Memorandum Account (PTAMA)	ERRA	Eliminate tariff	\$349,293
Independent Evaluator Memorandum Account (IEMA)	ERRA	Update tariff disposition	\$1,167,723
Renewables Portfolio Standard Memorandum Account (RSPMA)	ERRA	Update tariff disposition	\$82,873
Generation Divestiture Transaction Cost Memorandum Account (GDTICMA)	TCBA	Eliminate tariff	\$137,928
Total Cost Recovery Requested for Memorandum Accounts			\$4,319,009

1 **IX. QUALIFICATIONS OF YVONNE M. LE MIEUX**

2 My name is Yvonne M. Le Mieux. I am employed by San Diego Gas & Electric  
3 Company ("SDG&E"), as a Regulatory Accounts Analyst, in the Regulatory Accounts  
4 Department. My business address is 8330 Century Park Court, San Diego, California 92123.  
5 My current responsibilities include the development, implementation and analysis of regulatory  
6 balancing and memorandum accounts. I assumed my current position in January 2009.

7 I received a Bachelor of Science degree in Business Administration with Distinction in  
8 Accounting from San Diego State University in 2003. I have been a Certified Public Accountant  
9 (CPA), licensed in the State of California, since 2005 and a Certified Internal Auditor (CIA)  
10 since 2006.

11 I have been employed with SDG&E and Sempra Energy since 2003. In addition to my  
12 current position in Regulatory and Finance, I held a Senior Auditor position in the Audit Services  
13 department under the Financial and Operational discipline (July 2004 – January 2009) and a  
14 Staff Accountant position in the Sempra Energy Global Accounting department (June 2003 –  
15 July 2004) at Sempra Energy's corporate offices.

16 I have previously testified before this Commission.

# Attachment A



San Diego Gas & Electric Company  
 Energy Resource Recovery Account  
 For the period January 1, 2009 - December 31, 2009

Line #	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total 2009
<b>REVENUES</b>													
1	(76,158,530)	(79,142,317)	(73,667,539)	(67,488,056)	(83,933,367)	(100,838,126)	(115,477,994)	(117,931,106)	(135,278,264)	(108,762,241)	(79,200,667)	(70,924,229)	
2	-	-	-	-	-	-	-	-	-	125,618,401	662,478	723,083	
3	(76,158,530)	(79,142,317)	(73,667,539)	(67,488,056)	(83,933,367)	(100,838,126)	(115,477,994)	(117,931,106)	(135,278,264)	(108,762,241)	(79,200,667)	(70,201,146)	
4	(76,158,530)	(79,142,317)	(73,667,539)	(67,488,056)	(83,933,367)	(100,838,126)	(115,477,994)	(117,931,106)	(135,278,264)	(108,762,241)	(79,200,667)	(70,201,146)	
5	1,010,624	1,050,219	977,668	895,656	971,882	1,176,801	1,347,651	1,376,278	1,578,724	1,639,481	916,556	819,261	
6	(75,147,906)	(78,092,098)	(72,689,868)	(66,592,400)	(82,961,485)	(99,661,325)	(114,130,343)	(116,559,827)	(133,699,540)	(107,122,759)	(78,284,111)	(69,381,885)	
7	19,825,984	18,156,115	18,741,970	17,977,401	20,351,579	19,544,585	20,760,607	22,017,274	23,560,562	20,857,069	19,850,939	20,272,257	
8	877,333	877,333	877,333	877,333	839,417	829,750	829,750	829,750	829,750	829,750	829,750	829,750	
9	(2,706)	(4,046)	2,016	(4,026)	(4,598)	(3,902)	(3,519)	(5,095)	(2,919)	(2,832)	(13,034)	(14,139)	
10	(54,747,295)	(59,062,895)	(53,068,645)	(47,741,782)	(61,975,085)	(80,230,852)	(92,543,505)	(95,712,899)	(109,312,147)	(85,421,151)	(96,956,804)	(48,295,729)	
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	\$ 64,128,675	\$ 48,329,530	\$ 56,416,505	\$ 20,452,455	\$ 37,306,776	\$ 58,303,237	\$ 68,570,572	\$ 66,165,224	\$ 57,750,281	\$ 55,165,343	\$ 69,414,735	\$ 64,327,561	\$ 664,330,515
	(1,705,277)	(7,068,924)	-	(122,464)	-	-	(9,512,139)	-	(1,054,407)	(130,336)	(176,171)	(1,517,474)	
	-	-	(530,827)	(2,360)	(151)	(105)	262	2,854	-	(236,794)	-	(473,586)	
	-	-	1,507,126	(101,876)	13,836	9,172	9,063	11,768	9,625	6,453	6,695	4,866	
	(1,705,277)	(7,068,924)	976,300	(226,720)	13,784	9,066	(9,502,815)	14,143	(1,044,782)	963,566	1,154,769	(661,921)	
	\$ 7,676,103	\$ (17,802,290)	\$ 4,323,959	\$ (27,516,047)	\$ (24,654,627)	\$ (23,978,569)	\$ (33,475,747)	\$ (27,533,531)	\$ (52,606,648)	\$ 91,550,091	\$ 13,612,728	\$ 15,369,930	
	\$ 18,400	\$ 4,577	\$ 5,017	\$ (207)	\$ (5,924)	\$ (9,778)	\$ (17,280)	\$ (25,731)	\$ (30,074)	\$ (20,730)	\$ (17,944)	\$ (7,987)	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 7,694,503	\$ (17,797,713)	\$ 4,328,976	\$ (27,516,254)	\$ (24,660,451)	\$ (23,988,367)	\$ (33,493,027)	\$ (27,559,262)	\$ (52,636,722)	\$ 91,529,361	\$ 13,594,765	\$ 15,633,442	
	\$ 26,619,331	\$ 8,821,616	\$ 13,150,594	\$ (14,385,659)	\$ (39,026,110)	\$ (63,014,477)	\$ (96,507,504)	\$ (124,066,766)	\$ (176,703,488)	\$ (85,174,127)	\$ (71,579,343)	\$ (55,945,900)	

Notes:  
 Line 28: Refunds from FERC Retund Proceeding resolving issues related to the 2000-2001 California Energy Crisis. January - Gaming and Partnership Settlement. February - Williams Companies and NEG Settlement. April - Enron. July - AES Placentia and Puget Sound Energy. September - PG&E. City of Vernon and PacificCorp. October - Constellation and New Energy. November - Enron and Gaming and Partnership Settlements. December - California Exchange Corp, Puget Sound Energy, PacificCorp and Gaming and Partnership Settlement.

# Attachment B

San Diego Gas and Electric  
Transition Cost Balancing Account  
For the period January 1, 2009 - December 31, 2009

Line #	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total 2009
1	\$ 1,181,733	\$ 2,199,012	\$ 630,229	\$ (3,676,529)	\$ (1,751,773)	\$ (1,686,354)	\$ (1,827,856)	\$ (835,747)	\$ (3,459,386)	\$ (4,654,842)	\$ (13,164,299)	\$ (16,583,720)	
2	\$ (1,055,280)	\$ (3,140,392)	\$ (2,982,324)	\$ (3,037,871)	\$ (3,597,661)	\$ (4,337,972)	\$ (4,453,535)	\$ (4,965,287)	\$ (5,069,001)	\$ (4,006,285)	\$ (2,864,408)	\$ (2,887,862)	\$ (42,417,878)
3	\$ 2,071,193	\$ 1,571,244	\$ (1,323,825)	\$ 4,963,465	\$ 3,663,480	\$ 4,196,808	\$ 5,445,933	\$ 2,362,149	\$ 3,874,956	\$ (4,501,761)	\$ (552,658)	\$ (651,394)	\$ 21,118,989
6	\$ 1,015,913	\$ (1,569,148)	\$ (4,306,149)	\$ 1,925,594	\$ 65,819	\$ (141,165)	\$ 982,398	\$ (2,623,138)	\$ (1,194,645)	\$ (8,508,046)	\$ (3,417,066)	\$ (3,539,256)	
7	\$ 0.97%	\$ 0.31%	\$ 0.48%	\$ 0.37%	\$ 0.28%	\$ 0.23%	\$ 0.26%	\$ 0.28%	\$ 0.24%	\$ 0.19%	\$ 0.19%	\$ 0.15%	
8	\$ 1,366	\$ 365	\$ (609)	\$ (637)	\$ (401)	\$ (337)	\$ (289)	\$ (501)	\$ (811)	\$ (1,411)	\$ (2,355)	\$ (2,294)	\$ (8,114)
9	\$ 1,017,279	\$ (1,568,783)	\$ (4,306,758)	\$ 1,924,757	\$ 65,418	\$ (141,502)	\$ 982,109	\$ (2,623,639)	\$ (1,195,456)	\$ (8,509,457)	\$ (3,419,421)	\$ (3,541,550)	
11	\$ 2,199,012	\$ 630,229	\$ (3,676,529)	\$ (1,751,773)	\$ (1,686,354)	\$ (1,827,856)	\$ (835,747)	\$ (3,459,386)	\$ (4,654,842)	\$ (13,164,299)	\$ (16,583,720)	\$ (20,125,270)	

Current Month (over)/under collection (before int.)

Interest Rate

Interest (Current Month)

Current Month Balance With Interest

Ending Balance - Cum. Bal. With Interest

# Attachment C

San Diego Gas & Electric Company  
Market redesign Technology Upgrade Memorandum Account  
For the period November 1, 2007 - December 31, 2009

Line #	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total 2008
1	\$ -	\$ 917	\$ 19,583	\$ 13,809	\$ 14,624	\$ 5,054	\$ 33,358	\$ 9,139	\$ 165,821	\$ (32,596)	\$ 21,613	\$ 19,251	\$ 270,573
	\$ -	\$ 15,046	\$ 30,092	\$ 30,092	\$ 30,092	\$ 30,092	\$ 30,091	\$ 30,092	\$ 31,419	\$ 30,269	\$ 30,268	\$ 30,269	
2													
3	\$ -	\$ 6,196	\$ 12,286	\$ 12,013	\$ 11,760	\$ 11,507	\$ 11,255	\$ 11,002	\$ 10,744	\$ 10,486	\$ 10,232	\$ 9,978	
4	\$ -	\$ (1,845)	\$ 3,695	\$ 3,562	\$ 3,461	\$ 3,268	\$ 3,166	\$ 3,095	\$ 3,107	\$ 2,792	\$ 2,660	\$ 2,527	
5	\$ -	\$ 19,397	\$ 46,053	\$ 45,667	\$ 45,313	\$ 44,867	\$ 44,512	\$ 44,129	\$ 43,547	\$ 43,547	\$ 43,160	\$ 42,774	\$ 464,689
6	\$ -	\$ 20,314	\$ 65,636	\$ 59,476	\$ 59,937	\$ 49,921	\$ 77,870	\$ 53,268	\$ 211,091	\$ 10,951	\$ 64,773	\$ 62,025	\$ 735,262
7	\$ -	\$ 20,314	\$ 65,636	\$ 59,476	\$ 59,937	\$ 49,921	\$ 77,870	\$ 53,268	\$ 211,091	\$ 10,951	\$ 64,773	\$ 62,025	
8	\$ 129,594	\$ 149,908	\$ 215,544	\$ 275,020	\$ 334,957	\$ 384,878	\$ 462,748	\$ 516,016	\$ 727,107	\$ 738,058	\$ 802,831	\$ 864,856	
9	4.23%	3.25%	2.72%	2.35%	1.99%	2.00%	2.21%	2.18%	2.08%	2.13%	2.07%	1.45%	
10	\$ 464	\$ 386	\$ 421	\$ 487	\$ 512	\$ 607	\$ 790	\$ 900	\$ 1,089	\$ 1,314	\$ 1,345	\$ 1,020	
11	\$ 464	\$ 386	\$ 421	\$ 487	\$ 512	\$ 607	\$ 790	\$ 900	\$ 1,089	\$ 1,314	\$ 1,345	\$ 1,020	\$ 9,335
12	\$ 2,640	\$ 3,026	\$ 3,447	\$ 3,934	\$ 4,446	\$ 5,053	\$ 5,843	\$ 6,743	\$ 7,832	\$ 9,146	\$ 10,491	\$ 11,511	
13	\$ 464	\$ 20,700	\$ 66,057	\$ 59,963	\$ 60,449	\$ 50,528	\$ 78,660	\$ 54,168	\$ 212,180	\$ 12,265	\$ 66,118	\$ 63,045	\$ 744,597
14	\$ 132,234	\$ 152,934	\$ 218,991	\$ 278,954	\$ 339,403	\$ 389,931	\$ 468,591	\$ 522,759	\$ 734,939	\$ 747,204	\$ 813,322	\$ 876,367	

# Attachment D

San Diego Gas & Electric Company  
 Procurement Transaction Audit Memorandum Account  
 For the Period October 1, 2006 to December 31, 2010

Month	Column #	1	2	3	4	5	6	7	8
		EXPENSES	NET ACTIVITY	1/2 BALANCE	ADD PREVIOUS BALANCE	INTEREST RATE	INTEREST	BALANCE W/ INTEREST	ACCOUNT BALANCE
<b>2006</b>									
OCTOBER		13,310	13,310	6,655	-	5.21%	29	13,339	13,339
NOVEMBER		-	-	-	13,339	5.19%	58	58	13,397
DECEMBER		-	-	-	13,397	5.17%	58	58	13,455
<b>TOTAL 2006</b>		<b>13,310</b>	<b>13,310</b>				<b>145</b>	<b>13,455</b>	
<b>2007</b>									
JANUARY		26,400	26,400	13,200	13,455	5.19%	115	26,515	39,970
FEBRUARY		-	-	-	39,970	5.17%	172	172	40,142
MARCH (1)		86,233	86,233	43,117	40,142	5.18%	849	87,082	127,224
APRIL		53,772	53,772	26,886	127,224	5.20%	668	54,440	181,664
MAY		43,425	43,425	21,713	181,664	5.20%	881	44,306	225,970
JUNE (2)		9,788	9,788	4,894	225,970	5.19%	998	10,786	236,756
JULY		-	-	-	236,756	5.23%	1,032	1,032	237,788
AUGUST		-	-	-	237,788	5.22%	1,034	1,034	238,822
SEPTEMBER		-	-	-	238,822	5.25%	1,045	1,045	239,867
OCTOBER		7,716	7,716	3,858	239,867	4.92%	999	8,715	248,582
NOVEMBER		428	428	214	248,582	4.63%	960	1,388	249,970
DECEMBER		-	-	-	249,970	4.42%	921	921	250,891
<b>TOTAL 2007</b>		<b>227,762</b>	<b>227,762</b>				<b>9,674</b>	<b>237,436</b>	
<b>2008</b>									
JANUARY		8,186	8,186	4,093	250,891	4.23%	899	9,085	259,976
FEBRUARY (3)		(67)	(67)	(34)	259,976	3.25%	704	637	260,613
MARCH		-	-	-	260,613	2.72%	591	591	261,204
APRIL		-	-	-	261,204	2.35%	512	512	261,716
MAY		4,544	4,544	2,272	261,716	1.99%	438	4,982	266,698
JUNE		-	-	-	266,698	2.00%	444	444	267,142
JULY		-	-	-	267,142	2.21%	492	492	267,634
AUGUST		61,212	61,212	30,606	267,634	2.18%	542	61,754	329,388
SEPTEMBER		-	-	-	329,388	2.08%	571	571	329,959
OCTOBER		-	-	-	329,959	2.13%	586	586	330,545
NOVEMBER		-	-	-	330,545	2.07%	570	570	331,115
DECEMBER		15,262	15,262	7,631	331,115	1.45%	409	15,671	346,786
<b>TOTAL 2008</b>		<b>89,137</b>	<b>89,137</b>				<b>6,758</b>	<b>95,895</b>	

# Attachment E



San Diego Gas & Electric Company  
Independent Evaluator Memorandum Account  
For the period December 1, 2006 - December 31, 2009

MONTH Column #	PRIOR							ACCOUNT BALANCE
	TOTAL MONTHLY EXPENSES	UNDER(OVER) COLLECTION	MONTH BALANCE	INTEREST BASE	INTEREST RATE	INTEREST (EXP) INC	INTEREST RATE	
1	2	3	4	5	6	7		
2006								
DECEMBER (1)	145,861	145,861	-	72,931	5.17%	1,976	1,976	147,837
TOTAL 2006	145,861	145,861				1,976	1,976	
2007								
JANUARY	(28,000)	(28,000)	147,837	133,837	5.19%	579	579	120,416
FEBRUARY	13,514	13,514	120,416	127,173	5.17%	548	548	134,478
MARCH	-	-	134,478	134,478	5.18%	580	580	135,058
APRIL	16,774	16,774	135,058	143,445	5.20%	622	622	152,454
MAY	76,894	76,894	152,454	190,901	5.20%	827	827	230,175
JUNE	2,200	2,200	230,175	231,275	5.19%	1,000	1,000	233,375
JULY	-	-	233,375	233,375	5.23%	1,017	1,017	234,392
AUGUST	7,700	7,700	234,392	238,242	5.22%	1,036	1,036	243,128
SEPTEMBER	24,221	24,221	243,128	255,239	5.25%	1,117	1,117	268,466
OCTOBER	1,510	1,510	268,466	269,221	4.92%	1,104	1,104	271,080
NOVEMBER	-	-	271,080	271,080	4.63%	1,046	1,046	272,126
Prior Period Adj. (2)	53,623	53,623	272,126			782	782	326,531
DECEMBER	3,600	3,600	326,531	328,331	4.42%	1,209	1,209	331,340
TOTAL 2007	172,036	172,036				11,467	11,467	
2008								
JANUARY	31,426	31,426	331,340	347,053	4.23%	1,223	1,223	363,989
FEBRUARY	12,135	12,135	363,989	370,057	3.25%	1,002	1,002	377,126
MARCH	24,943	24,943	377,126	389,589	2.72%	883	883	402,952
APRIL	39,448	39,448	402,952	422,676	2.35%	828	828	443,228
MAY	20,550	20,550	443,228	453,503	1.99%	752	752	464,530
JUNE	20,563	20,563	464,530	474,812	2.00%	791	791	485,884
JULY	23,948	23,948	485,884	497,858	2.21%	917	917	510,749
AUGUST	44,472	44,472	510,749	532,985	2.18%	968	968	556,189
SEPTEMBER	79,671	79,671	556,189	596,025	2.08%	1,033	1,033	636,893
OCTOBER	(1,346)	(1,346)	636,893	636,220	2.13%	1,129	1,129	638,676
NOVEMBER	20,625	20,625	638,676	646,989	2.07%	1,116	1,116	658,417
DECEMBER	82,107	82,107	658,417	699,471	1.45%	845	845	741,369
TOTAL 2008	398,542	398,542				11,487	11,487	
2009								
JANUARY	(30,000)	(30,000)	741,369	726,369	0.97%	587	587	711,956
FEBRUARY	53,513	53,513	711,956	736,713	0.31%	191	191	765,660
MARCH	40,692	40,692	765,660	786,006	0.48%	314	314	806,666
APRIL	75	75	806,666	806,704	0.37%	249	249	806,990
MAY	7,577	7,577	806,990	810,779	0.28%	189	189	814,756
JUNE	13,682	13,682	814,756	821,602	0.23%	157	157	828,605
JULY	11,050	11,050	828,605	834,130	0.26%	181	181	839,836
AUGUST	18,921	18,921	839,836	849,297	0.28%	198	198	858,955
SEPTEMBER	168,733	168,733	858,955	943,322	0.24%	189	189	1,027,877
OCTOBER	(72,726)	(72,726)	1,027,877	991,514	0.19%	157	157	955,308
NOVEMBER	30,675	30,675	955,308	970,646	0.19%	154	154	986,137
DECEMBER	181,451	181,451	986,137	1,076,863	0.15%	135	135	1,167,723
TOTAL 2009	423,553	423,553				2,701	2,701	
CUMULATIVE BALANCE	1,140,092	1,140,092				27,631	27,631	1,167,723

(1) The total for December 2006 includes expenses from June '06 through December '06 totaling \$145,861 and interest for the same period of \$1,976 per AL1744-E which established the Independent Evaluator Memorandum Account.

(2) Interest on expenses \$26,434.22 + \$27,186.52 from Aug'07 for Van Horn Consulting which did not hit the balancing account till Dec '07.

# Attachment F

San Diego Gas & Electric Company  
Renewable Portfolio Standard Memorandum Account  
For the period January 1, 2009 - December 31, 2010

MONTH	PRIOR						
	TOTAL MONTHLY EXPENSES	UNDER(OVER) COLLECTION	MONTH BALANCE	INTEREST BASE	INTEREST RATE	INTEREST (EXP) INC	ACCOUNT BALANCE
Column #	1	2	3	4	5	6	7
2009							
JANUARY	-	-	-	-	0.00%	-	-
FEBRUARY	-	-	-	-	0.00%	-	-
MARCH	34,933	34,933	-	17,467	0.48%	7	34,940
APRIL	-	-	34,940	34,940	0.37%	11	34,951
MAY	-	-	34,951	34,951	0.28%	8	34,959
JUNE	42,497	42,497	34,959	56,208	0.23%	11	77,467
JULY	-	-	77,467	77,467	0.26%	17	77,484
AUGUST	5,317	5,317	77,484	80,143	0.28%	19	82,820
SEPTEMBER	-	-	82,820	82,820	0.24%	17	82,837
OCTOBER	-	-	82,837	82,837	0.19%	13	82,850
NOVEMBER	-	-	82,850	82,850	0.19%	13	82,863
DECEMBER	-	-	82,863	82,863	0.15%	10	82,873
TOTAL 2009	82,747	82,747				126	

# Attachment G

San Diego Gas & Electric Company  
 Generation Divestiture Transaction Cost Memorandum Account  
 For the period June 1, 1998 - December 31, 2010

MONTH Column #	ADD						
	TOTAL MONTHLY EXPENSES	UNDER/(OVER) COLLECTION	1/2 BALANCE	PREVIOUS BALANCE	INTEREST RATE	INTEREST (EXP) INC	ACCOUNT BALANCE
	1	2	3	4	5	6	7

1998							
JUNE	676,969	676,969	338,484	338,484	5.48%	1,546	678,515
JULY	803,199	803,199	401,600	1,080,114	5.48%	4,933	1,486,647
AUGUST	1,139,315	1,139,315	569,658	2,056,305	5.48%	9,390	2,635,352
SEPTEMBER	753,416	753,416	376,708	3,012,060	5.48%	13,755	3,402,523
OCTOBER	1,408,643	1,408,643	704,322	4,106,845	5.31%	18,173	4,829,339
NOVEMBER	76,421	76,421	38,211	4,867,550	5.04%	20,444	4,926,204
DECEMBER	1,665,869	1,665,869	832,935	5,759,139	5.06%	24,284	6,616,357
<b>TOTAL 1998</b>	<b>6,523,832</b>	<b>6,523,832</b>				<b>92,525</b>	

1999							
JANUARY	29,733	29,733	6,616,367	6,631,223	5.00%	27,630	6,673,720
FEBRUARY	131,201	131,201	6,673,720	6,739,320	4.77%	26,789	6,831,710
MARCH	269,781	269,781	6,831,710	6,966,600	4.79%	27,808	7,129,299
APRIL	7,244,653	7,244,653	7,129,299	10,751,625	4.81%	43,096	14,417,048
MAY	(4,367,076)	(4,367,076)	14,417,048	12,233,510	4.79%	48,832	10,098,804
JUNE	(9,724,254)	(9,724,254)	10,098,804	5,236,677	4.81%	(263,393)	111,157
JULY	-	-	111,157	111,157	4.98%	461	111,618
AUGUST	1,566	1,566	111,618	111,618	5.11%	475	112,093
SEPTEMBER	20,589	20,589	112,093	112,876	5.25%	494	114,153
OCTOBER	3,270	3,270	114,153	114,153	5.32%	506	114,659
NOVEMBER			114,659	124,953	5.88%	612	135,860
DECEMBER			135,860	137,495	5.81%	666	139,796
<b>TOTAL 1999</b>	<b>(6,390,537)</b>	<b>(6,390,537)</b>				<b>(86,024)</b>	

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MONTH	ADD						
	TOTAL MONTHLY EXPENSES	UNDER(OVER) COLLECTION	1/2 BALANCE	PREVIOUS BALANCE	INTEREST RATE	INTEREST (EXP) INC	ACCOUNT BALANCE
Column #	1	2	3	4	5	6	7

2002							
JANUARY	-	-	-	228,065	1.78%	338	228,403
FEBRUARY	-	-	-	228,403	1.70%	324	228,727
MARCH	-	-	-	228,727	1.79%	341	229,068
APRIL	-	-	-	229,068	1.86%	355	229,423
MAY	-	-	-	229,423	1.81%	346	229,769
JUNE	-	-	-	229,769	1.78%	341	230,110
JULY	-	-	-	230,110	1.76%	337	230,447
AUGUST	-	-	-	230,447	1.75%	336	230,783
SEPTEMBER	-	-	-	230,783	1.70%	327	231,110
OCTOBER	-	-	-	231,110	1.72%	331	231,441
NOVEMBER	-	-	-	231,441	1.70%	328	231,769
DECEMBER	-	-	-	231,769	1.36%	263	232,032
<b>TOTAL 2002</b>	-	-	-	-	-	<b>3,967</b>	-

2003							
JANUARY	-	-	-	232,032	1.31%	253	232,285
FEBRUARY	-	-	-	232,285	1.26%	244	232,529
MARCH	-	-	-	232,529	1.26%	244	232,773
APRIL	-	-	-	232,773	1.19%	231	233,004
MAY	-	-	-	233,004	1.20%	233	233,237
JUNE	-	-	-	233,237	1.19%	231	233,468
JULY	-	-	-	233,468	1.01%	197	233,665
AUGUST	-	-	-	233,665	1.01%	197	233,862
SEPTEMBER	-	-	-	233,862	1.04%	203	234,065
OCTOBER	-	-	-	234,065	1.04%	203	234,268
NOVEMBER	-	-	-	234,268	1.05%	205	234,473
DECEMBER	-	-	-	234,473	1.06%	207	234,680
<b>TOTAL 2003</b>	-	-	-	-	-	<b>2,648</b>	-

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MONTH Column #	ADD						
	TOTAL MONTHLY EXPENSES 1	UNDER/(OVER) COLLECTION 2	1/2 BALANCE 3	PREVIOUS BALANCE 4	INTEREST RATE 5	INTEREST (EXP) INC 6	ACCOUNT BALANCE 7

2006							
JANUARY	-	-	-	245,747	4.37%	895	246,642
FEBRUARY	-	-	-	246,642	4.48%	921	247,563
MARCH	-	-	-	247,563	4.55%	939	248,502
APRIL	-	-	-	248,502	4.76%	986	249,488
MAY	-	-	-	249,488	4.87%	1,013	250,501
JUNE	-	-	-	250,501	5.01%	1,046	251,547
JULY	-	-	-	251,547	5.29%	1,109	252,656
AUGUST	-	-	-	252,656	5.37%	1,131	253,787
SEPTEMBER	-	-	-	253,787	5.21%	1,102	254,889
OCTOBER	-	-	-	254,889	5.21%	1,107	255,996
NOVEMBER	-	-	-	255,996	5.19%	1,107	257,103
DECEMBER	-	-	-	257,103	5.17%	1,108	258,211
<b>TOTAL 2006</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,464</b>	<b>-</b>

2007							
JANUARY	-	-	-	258,211	5.19%	1,117	259,328
FEBRUARY	-	-	-	259,328	5.17%	1,117	260,445
MARCH	-	-	-	260,445	5.18%	1,124	261,569
APRIL	-	-	-	261,569	5.20%	1,133	262,702
MAY	-	-	-	262,702	5.20%	1,138	263,840
JUNE	-	-	-	263,840	5.19%	1,141	264,981
JULY	-	-	-	264,981	5.23%	1,155	266,136
AUGUST	-	-	-	266,136	5.22%	1,158	267,294
SEPTEMBER	-	-	-	267,294	5.25%	1,169	268,463
OCTOBER	-	-	-	268,463	4.92%	1,101	269,564
NOVEMBER	-	-	-	269,564	4.63%	1,040	270,604
DECEMBER	-	-	-	270,604	4.42%	997	271,601
<b>TOTAL 2007</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,390</b>	<b>-</b>

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MONTH Column #	TOTAL MONTHLY EXPENSES		UNDER/(OVER) COLLECTION		1/2 BALANCE		ADD PREVIOUS BALANCE		INTEREST RATE		INTEREST (EXP) INC		ACCOUNT BALANCE	
	1	2	3	4	5	6	7							

2010 ESTIMATED													
JANUARY	-	-	-	279,072	0.16% *	37	279,109						
FEBRUARY	(8,969)	(8,969)	-	279,109	0.13% *	(3,608)	266,532						
MARCH	-	-	-	266,532	0.15% *	33	266,565						
APRIL	-	-	-	266,565	0.20% *	44	266,609						
MAY	(95,765)	(95,765)	-	266,609	0.23%	(33,354)	137,490						
JUNE	-	-	-	137,490	0.26%	30	137,520						
JULY	-	-	-	137,520	0.37%	42	137,562						
AUGUST	-	-	-	137,562	0.37%	42	137,604						
SEPTEMBER	-	-	-	137,604	0.37%	42	137,646						
OCTOBER	-	-	-	137,646	0.82%	94	137,740						
NOVEMBER	-	-	-	137,740	0.82%	94	137,834						
DECEMBER	-	-	-	137,834	0.82%	94	137,928						
<b>TOTAL 2010 ESTIMATED</b>	<b>(104,734)</b>	<b>(104,734)</b>				<b>(36,410)</b>							

<b>CUMULATIVE BALANCE</b>	<b>96,217</b>	<b>96,217</b>				<b>41,711</b>	<b>137,928</b>
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\*Actual, not estimated, data