

Application of SAN DIEGO GAS & ELECTRIC)
COMPANY for authority to update its gas and)
electric revenue requirement and base rates)
effective January 1, 2016 (U 902-M))

Application No. 14-11-003
Exhibit No: (SDG&E-29-WP-R)

REVISED
WORKPAPERS TO
PREPARED DIRECT TESTIMONY OF RAGAN G. REEVES
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY
BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

MARCH 2015



San Diego Gas & Electric Company Tax Index

Workbook Name: [taxSDGE.xls](#)

Workbook Description: The purpose of this workbook is to calculate federal and state income taxes, ad valorem taxes, and payroll taxes for the 2016 GRC filing.

Worksheet

#	<u>Worksheet Title</u>	<u>Worksheet Description</u>
1	Output for Access	The Access Database will pick up the payroll tax rate from this tab.
2	Inputs	Input sheet for areas that can be changed.
3	2016IncomeTaxes-ED	2016 income tax calculation for electric distribution.
4	2016IncomeTaxes-GAS	2016 income tax calculation for gas.
5	2015IncomeTaxes-ED	2015 income tax calculation for electric distribution.
6	2015IncomeTaxes-GAS	2015 income tax calculation for gas.
7	2014IncomeTaxes-ED	2014 income tax calculation for electric distribution.
8	2014IncomeTaxes-GAS	2014 income tax calculation for gas.
9	2013IncomeTaxes-ED	2013 income tax calculation for electric distribution.
10	2013IncomeTaxes-GAS	2013 income tax calculation for gas.
11	Fed&StateTaxDepr	Summary sheet for forecasted depreciation on adds.
12	2016DepronAdds	2016 depreciation calculation on forecasted adds.
13	2015DepronAdds	2015 depreciation calculation on forecasted adds.
14	2014DepronAdds	2014 depreciation calculation on forecasted adds.
15	ADValorem-ED	Electric Distribution ad valorem tax projection on adds.
16	ADValorem-EG	Electric Generation ad valorem tax projection on adds.
17	ADValorem-SONGS	SONGS ad valorem tax projection on adds.
18	ADValorem-GAS	Gas ad valorem tax projection on adds.
19	ADValorem Rate Inflation	Property tax average tax rate forecast.
20	PayrollTaxes-ED	Electric Distribution payroll tax calculation.
21	PayrollTaxes-GAS	Gas payroll tax calculation.
22	Composite Payroll Tax Rate	Payroll tax rate calculation.
23	Franchise Fee Factor	Derivation of franchise fee percentage factor.
24	Franchise Fee Rate Calculation	Franchise fee rate forecast.

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Payroll Tax

Company Code	Company	Fiscal Year	Description	Revised Payroll Tax Ratio
Co_Code	Company	Fiscal_Year	Ovh_Desc	OHLaborAdj
2100	SDGE	2016	Payroll Tax	6.89%

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	<u>ELECTRIC</u>	<u>GAS</u>	<u>ELECTRIC</u>	<u>GAS</u>	<u>ELECTRIC</u>	<u>GAS</u>	<u>ELECTRIC</u>	<u>GAS</u>
	2016 FEDERAL ADJS:		2015 FEDERAL ADJS:		2014 FEDERAL ADJS:		2013 FEDERAL ADJS:	
Cost of Removal	(7,616)	(704)	(7,616)	(704)	(7,616)	(704)	(7,616)	(704)
Repairs Deduction	(78,508)	(12,566)	(80,920)	(10,059)	(71,999)	(10,484)	(70,240)	(8,391)
50% of Meals & Entertainment	-	-	-	-	-	-	-	-
Other-Self-developed Software	(14,413)	(4,980)	(27,101)	(9,456)	(36,710)	(11,243)	(54,379)	(5,387)
PY CCFT	-	-	-	-	-	-	(18,285)	(2,032)
ITC	(2,206)	(513)	(1,964)	(531)	(1,964)	(531)	(1,525)	(531)
ARAM	(89)	(10)	(111)	(12)	(139)	(15)	(368)	(21)
Other-Section 199 Deduction	(2,000)	-	-	-	-	-	-	-
Other-Preferred Dividend Deduction	-	-	-	-	-	-	-	-
	2016 STATE ADJS:		2015 STATE ADJS:		2014 STATE ADJS:		2013 STATE ADJS:	
Cost of Removal	(25,027)	(2,315)	(25,027)	(2,315)	(25,027)	(2,315)	(25,027)	(2,315)
Repairs Deduction	(78,508)	(12,566)	(80,920)	(10,059)	(71,999)	(10,484)	(70,240)	(8,391)
50% of Meals & Entertainment	-	-	-	-	-	-	-	-
Other-Self-developed Software	(14,413)	(4,980)	(27,101)	(9,456)	(36,710)	(11,243)	(54,379)	(5,387)
Other-Preferred Dividend Deduction	-	-	-	-	-	-	-	-
Federal & State Credits	-	-	-	-	-	-	-	-
Unamortized ITC	9,202	1,294	11,408	1,807	13,372	2,338	15,336	2,869
FEDERAL STATUTORY RATE		35%						
STATE STATUTORY RATE		8.84%						
2013 Payroll Tax Ratio - ED		6.73%						
2014 Payroll Tax Ratio - ED		6.79%						
2015 Payroll Tax Ratio - ED		6.82%						
2016 Payroll Tax Ratio - ED		6.89%						
2013 Payroll Tax Ratio - Gas		6.73%						
2014 Payroll Tax Ratio - Gas		6.79%						
2015 Payroll Tax Ratio - Gas		6.82%						
2016 Payroll Tax Ratio - Gas		6.89%						
2013 Ad Valorem Tax Rate	1.3318224%							
2014 Ad Valorem Tax Rate	1.4373905%							
2015 Ad Valorem Tax Rate	1.4747687%							
2016 Ad Valorem Tax Rate	1.5121469%							

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		<u>ELECTRIC</u>	
2016			
RATEBASE		4,594,527	
ROR		<u>7.79%</u>	
Net Operating Income (Return)			357,914
RATEBASE		4,594,527	
WACost of Debt		<u>2.26%</u>	
Interest		(103,836)	
FEDERAL ADJUSTMENTS:			
Tax Depreciation	(306,518)	(107,281)	
Fixed Charges - Operating (Interest Expense)	(103,836)	(36,343)	
Cost of Removal	(7,616)	(2,666)	
Repairs Deduction	(78,508)	(27,478)	
P/Y CCFT	(26,421)	(9,247)	
50% of Meals & Entertainment	-	-	
Ad Valorem Tax - Fiscal/Calendar	(3,245)	(1,136)	
Other	(16,413)	(5,745)	
Total Federal Tax Adj. (Deduction)	<u>(542,558)</u>		(189,895)
STATE ADJUSTMENTS:			
Tax Depreciation	(262,240)	(23,182)	
Fixed Charges - Operating (Interest Expense)	(103,628)	(9,161)	
Cost of Removal	(25,027)	(2,212)	
Repairs Deduction	(78,508)	(6,940)	
50% of Meals & Entertainment	-	-	
Ad Valorem Tax - Fiscal/Calendar	(3,245)	(287)	
Other	(14,413)	(1,274)	
Total State Tax Adj. (Deduction)	<u>(487,062)</u>		(43,056)
Adjustments			
ITC Amortization		(2,206)	
ARAM		(89)	
Other		-	
		<u>-</u>	(2,295)
TOTAL			<u>122,667</u>

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		<u>GAS</u>	
2016			
RATEBASE		713,240	
ROR		7.79%	
Net Operating Income (Return)		<u>55,561</u>	55,561
RATEBASE		713,240	
WACost of Debt		<u>2.26%</u>	
Interest		(16,119)	
FEDERAL ADJUSTMENTS:			
Tax Depreciation	(48,124)	(16,843)	
Fixed Charges - Operating (Interest Expense)	(16,119)	(5,642)	
Cost of Removal	(704)	(247)	
Repairs Deduction	(12,566)	(4,398)	
P/Y CCFT	(3,555)	(1,244)	
50% of Meals & Entertainment	-	-	
Ad Valorem Tax - Fiscal/Calendar	(496)	(174)	
Other	(4,980)	(1,743)	
Total Federal Tax Adj. (Deduction)	<u>(86,544)</u>	<u>(16,843)</u>	(30,290)
STATE ADJUSTMENTS:			
Tax Depreciation	(52,429)	(4,635)	
Fixed Charges - Operating (Interest Expense)	(16,090)	(1,422)	
Cost of Removal	(2,315)	(205)	
Repairs Deduction	(12,566)	(1,111)	
50% of Meals & Entertainment	-	-	
Ad Valorem Tax - Fiscal/Calendar	(496)	(44)	
Other	(4,980)	(440)	
Total State Tax Adj. (Deduction)	<u>(88,875)</u>	<u>(440)</u>	(7,857)
Adjustments			
ITC Amortization		(513)	
ARAM		(10)	
Other		-	
		<u>(523)</u>	
TOTAL		<u>16,892</u>	

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		<u>ELECTRIC</u>	
2015			
RATEBASE		4,171,258	
ROR		<u>7.79%</u>	
Net Operating Income (Return)			324,941
RATEBASE		4,171,258	
WACost of Debt		<u>2.26%</u>	
Interest		(94,270)	
FEDERAL ADJUSTMENTS:			
Tax Depreciation	(279,377)	(97,782)	
Fixed Charges - Operating (Interest Expense)	(94,270)	(32,995)	
Cost of Removal	(7,616)	(2,666)	
Repairs Deduction	(80,920)	(28,322)	
P/Y CCFT	(21,703)	(7,596)	
50% of Meals & Entertainment	-	-	
Ad Valorem Tax - Fiscal/Calendar	(4,008)	(1,403)	
Other	(27,101)	(9,485)	
Total Federal Tax Adj. (Deduction)	<u>(514,995)</u>		(180,248)
STATE ADJUSTMENTS:			
Tax Depreciation	(257,452)	(22,759)	
Fixed Charges - Operating (Interest Expense)	(94,013)	(8,311)	
Cost of Removal	(25,027)	(2,212)	
Repairs Deduction	(80,920)	(7,153)	
50% of Meals & Entertainment	-	-	
Ad Valorem Tax - Fiscal/Calendar	(4,008)	(354)	
Other	(27,101)	(2,396)	
Total State Tax Adj. (Deduction)	<u>(488,520)</u>		(43,185)
Adjustments			
ITC Amortization		(1,964)	
ARAM		(111)	
Other		-	
		<u>(2,076)</u>	
TOTAL			<u>99,432</u>

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		<u>GAS</u>	
2015			
RATEBASE		641,169	
ROR		<u>7.79%</u>	
Net Operating Income (Return)			49,947
RATEBASE		641,169	
WACost of Debt		<u>2.26%</u>	
Interest		(14,490)	
FEDERAL ADJUSTMENTS:			
Tax Depreciation	(49,213)	(17,224)	
Fixed Charges - Operating (Interest Expense)	(14,490)	(5,072)	
Cost of Removal	(704)	(247)	
Repairs Deduction	(10,059)	(3,520)	
P/Y CCFT	(2,426)	(849)	
50% of Meals & Entertainment	-	-	
Ad Valorem Tax - Fiscal/Calendar	(590)	(207)	
Other	(9,456)	(3,310)	
Total Federal Tax Adj. (Deduction)	<u>(86,937)</u>	<u>(30,428)</u>	(30,428)
STATE ADJUSTMENTS:			
Tax Depreciation	(51,959)	(4,593)	
Fixed Charges - Operating (Interest Expense)	(14,450)	(1,277)	
Cost of Removal	(2,315)	(205)	
Repairs Deduction	(10,059)	(889)	
50% of Meals & Entertainment	-	-	
Ad Valorem Tax - Fiscal/Calendar	(590)	(52)	
Other	(9,456)	(836)	
Total State Tax Adj. (Deduction)	<u>(88,828)</u>	<u>(7,852)</u>	(7,852)
Adjustments			
ITC Amortization		(531)	
ARAM		(12)	
Other		-	
		<u>(543)</u>	
TOTAL			<u>11,124</u>

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		<u>ELECTRIC</u>	
2014			
RATEBASE		3,877,426	
ROR		<u>7.79%</u>	
Net Operating Income (Return)			302,052
RATEBASE		3,877,426	
WACost of Debt		<u>2.26%</u>	
Interest		(87,630)	
FEDERAL ADJUSTMENTS:			
Tax Depreciation	(239,352)	(83,773)	
Fixed Charges - Operating (Interest Expense)	(87,630)	(30,670)	
Cost of Removal	(7,616)	(2,666)	
Repairs Deduction	(71,999)	(25,200)	
P/Y CCFT	(11,659)	(4,081)	
50% of Meals & Entertainment	-	-	
Ad Valorem Tax - Fiscal/Calendar	(4,424)	(1,548)	
Other	(36,710)	(12,848)	
Total Federal Tax Adj. (Deduction)	<u>(459,390)</u>		(160,787)
STATE ADJUSTMENTS:			
Tax Depreciation	(256,906)	(22,710)	
Fixed Charges - Operating (Interest Expense)	(87,328)	(7,720)	
Cost of Removal	(25,027)	(2,212)	
Repairs Deduction	(71,999)	(6,365)	
50% of Meals & Entertainment	-	-	
Ad Valorem Tax - Fiscal/Calendar	(4,424)	(391)	
Other	(36,710)	(3,245)	
Total State Tax Adj. (Deduction)	<u>(482,394)</u>		(42,644)
Adjustments			
ITC Amortization		(1,964)	
ARAM		(139)	
Other		-	
		<u>-</u>	(2,104)
TOTAL			<u>96,518</u>

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		<u>GAS</u>	
2014			
RATEBASE		604,986	
ROR		<u>7.79%</u>	
Net Operating Income (Return)			47,128
RATEBASE		604,986	
WACost of Debt		<u>2.26%</u>	
Interest		(13,673)	
FEDERAL ADJUSTMENTS:			
Tax Depreciation	(43,292)	(15,152)	
Fixed Charges - Operating (Interest Expense)	(13,673)	(4,785)	
Cost of Removal	(704)	(247)	
Repairs Deduction	(10,484)	(3,669)	
P/Y CCFT	(2,474)	(866)	
50% of Meals & Entertainment	-	-	
Ad Valorem Tax - Fiscal/Calendar	(1,126)	(394)	
Other	(11,243)	(3,935)	
Total Federal Tax Adj. (Deduction)	<u>(82,996)</u>	<u>(3,935)</u>	(29,048)
STATE ADJUSTMENTS:			
Tax Depreciation	(51,830)	(4,582)	
Fixed Charges - Operating (Interest Expense)	(13,620)	(1,204)	
Cost of Removal	(2,315)	(205)	
Repairs Deduction	(10,484)	(927)	
50% of Meals & Entertainment	-	-	
Ad Valorem Tax - Fiscal/Calendar	(1,126)	(100)	
Other	(11,243)	(994)	
Total State Tax Adj. (Deduction)	<u>(90,617)</u>	<u>(994)</u>	(8,011)
Adjustments			
ITC Amortization		(531)	
ARAM		(15)	
Other		-	
		<u>(546)</u>	
TOTAL			<u>9,523</u>

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		<u>ELECTRIC</u>	
2013			
RATEBASE		3,605,096	
ROR		<u>7.79%</u>	
Net Operating Income (Return)			280,837
RATEBASE		3,605,096	
WACost of Debt		<u>2.26%</u>	
Interest		(81,475)	
FEDERAL ADJUSTMENTS:			
Tax Depreciation	(199,563)	(69,847)	
Fixed Charges - Operating (Interest Expense)	(81,475)	(28,516)	
Cost of Removal	(7,616)	(2,666)	
Repairs Deduction	(70,240)	(24,584)	
P/Y CCFT	(18,285)	(6,400)	
50% of Meals & Entertainment	-	-	
Ad Valorem Tax - Fiscal/Calendar	(659)	(231)	
Other	(54,379)	(19,033)	
Total Federal Tax Adj. (Deduction)	<u>(432,217)</u>	<u>(19,033)</u>	(151,276)
STATE ADJUSTMENTS:			
Tax Depreciation	(261,975)	(23,159)	
Fixed Charges - Operating (Interest Expense)	(81,129)	(7,172)	
Cost of Removal	(25,027)	(2,212)	
Repairs Deduction	(70,240)	(6,209)	
50% of Meals & Entertainment	-	-	
Ad Valorem Tax - Fiscal/Calendar	(659)	(58)	
Other	(54,379)	(4,807)	
Total State Tax Adj. (Deduction)	<u>(493,408)</u>	<u>(4,807)</u>	(43,617)
Adjustments			
ITC Amortization		(1,525)	
ARAM		(368)	
Other		-	
		<u>(1,893)</u>	
TOTAL			<u>84,051</u>

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		<u>GAS</u>	
2013			
RATEBASE		531,411	
ROR		7.79%	
Net Operating Income (Return)		<u>41,397</u>	41,397
RATEBASE		531,411	
WACost of Debt		2.26%	
Interest		(12,010)	
FEDERAL ADJUSTMENTS:			
Tax Depreciation	(38,329)	(13,415)	
Fixed Charges - Operating (Interest Expense)	(12,010)	(4,203)	
Cost of Removal	(704)	(247)	
Repairs Deduction	(8,391)	(2,937)	
P/Y CCFT	(2,032)	(711)	
50% of Meals & Entertainment	-	-	
Ad Valorem Tax - Fiscal/Calendar	494	173	
Other	(5,387)	(1,886)	
Total Federal Tax Adj. (Deduction)	<u>(66,360)</u>	<u>(23,226)</u>	(23,226)
STATE ADJUSTMENTS:			
Tax Depreciation	(54,313)	(4,801)	
Fixed Charges - Operating (Interest Expense)	(11,945)	(1,056)	
Cost of Removal	(2,315)	(205)	
Repairs Deduction	(8,391)	(742)	
50% of Meals & Entertainment	-	-	
Ad Valorem Tax - Fiscal/Calendar	494	44	
Other	(5,387)	(476)	
Total State Tax Adj. (Deduction)	<u>(81,857)</u>	<u>(7,236)</u>	(7,236)
Adjustments			
ITC Amortization		(531)	
ARAM		(21)	
Other		-	
		<u>(552)</u>	
TOTAL		<u>10,383</u>	

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**Federal and State Tax Depreciation on 2014-2016 Capital Additions
Area 99**

FEDERAL

Federal Tax Depreciation - ED

	2013	2014	2015	2016
Vintage 2013 & Prior BLM R/M Tax Depreciation	173,749	201,458	214,572	216,805
2014 Depr. On 2014 Additions		9,584		
2015 Depr. On 2014 & 2015 Additions			34,385	
2016 Depr. On 2014 - 2016 Additions				56,850
TOTAL DEPN - ED	<u>173,749</u>	<u>211,042</u>	<u>248,957</u>	<u>273,655</u>

Federal Tax Depreciation - GAS

	2013	2014	2015	2016
Vintage 2013 & Prior BLM R/M Tax Depreciation	38,329	41,469	43,195	38,272
2014 Depr. On 2014 Additions		1,823		
2015 Depr. On 2014 & 2015 Additions			6,018	
2016 Depr. On 2014 - 2016 Additions				9,852
TOTAL DEPN - GAS	<u>38,329</u>	<u>43,292</u>	<u>49,213</u>	<u>48,124</u>

Federal Tax Depreciation - GEN

	2013	2014	2015	2016
Vintage 2013 & Prior BLM R/M Tax Depreciation	25,814	27,930	29,352	30,756
2014 Depr. On 2014 Additions		380		
2015 Depr. On 2014 & 2015 Additions			1,038	
2016 Depr. On 2014 - 2016 Additions				1,253
TOTAL DEPN - GEN	<u>25,814</u>	<u>28,310</u>	<u>30,390</u>	<u>32,009</u>

Federal Tax Depreciation - SONGS

	2013	2014	2015	2016
Vintage 2013 & Prior BLM R/M Tax Depreciation	-	-	-	-
2014 Depr. On 2014 Additions		-		
2015 Depr. On 2014 & 2015 Additions			30	
2016 Depr. On 2014 - 2016 Additions				853
TOTAL DEPN - SONGS	<u>-</u>	<u>-</u>	<u>30</u>	<u>853</u>

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**Federal and State Tax Depreciation on 2014-2016 Capital Additions
Area 99**

STATE

State Tax Depreciation - ED

	2013	2014	2015	2016
Vintage 2013 & Prior R/M Tax Depreciation	242,244	201,193	181,142	159,956
2014 Additions		12,433	24,423	23,833
2015 Additions			12,922	23,893
2016 Additions				17,157
TOTAL DEPN - ED	<u>242,244</u>	<u>213,626</u>	<u>218,487</u>	<u>224,839</u>

State Tax Depreciation - GAS

	2013	2014	2015	2016
Vintage 2013 & Prior R/M Tax Depreciation	54,313	49,035	44,314	39,047
2014 Additions		2,795	5,149	5,175
2015 Additions			2,496	4,323
2016 Additions				3,884
TOTAL DEPN - GAS	<u>54,313</u>	<u>51,830</u>	<u>51,959</u>	<u>52,429</u>

State Tax Depreciation - GEN

	2013	2014	2015	2016
Vintage 2013 & Prior R/M Tax Depreciation	19,731	42,229	36,122	33,416
2014 Additions		1,051	2,003	1,815
2015 Additions			448	851
2016 Additions				457
TOTAL DEPN - GEN	<u>19,731</u>	<u>43,280</u>	<u>38,573</u>	<u>36,539</u>

State Tax Depreciation - SONGS

	2013	2014	2015	2016
Vintage 2013 & Prior R/M Tax Depreciation	-	-	-	-
2014 Additions		-	-	-
2015 Additions			392	744
2016 Additions				117
TOTAL DEPN - SONGS	<u>-</u>	<u>-</u>	<u>392</u>	<u>862</u>

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STATE DEPRECIATION CALCULATION

METHOD LIFE	200DB 30 Yr	200DB 22 Yr	200DB 20 Yr	200DB 10 Yr	200DB 6 Yr	200DB 30 Yr	S/L 45 Yr	200DB 35 Yr	S/L 3 Yr	S/L 3 Yr	200DB 28 Yr	200DB 20 Yr	Sub- Total	Other	TOTAL
	ELECTRIC Distib	GAS Prod. Stor. & Tr	SONGS	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST & GEN	Gas Software	ED Software	Generation Steam	Generation Other			
ADDITIONS	464,702	10,602	2,349	2,693	25,860	10,773	13,466	71,289	9,500	28,649	164	9,116	649,162	16,116	665,278
AFUDC	(6,926)	(61)	(1)	(204)	(2,126)	(815)	(1,018)	(745)	(545)	(1,812)	(4)	(120)	(14,376)	(1,193)	(15,569)
CAP. INT. & TAXES	2,182	19	0	64	670	257	321	235	172	571	0	38	4,527	376	4,903
SOFTWARE & REPAIRS	(78,508)	(5,427)	0	0	0	0	0	(7,138)	(7,832)	(24,510)	0	0	(123,416)	(3,835)	(127,251)
TAX BASIS	381,449	5,133	2,349	2,554	24,404	10,215	12,768	63,640	1,294	2,898	160	9,033	515,897	11,464	<u>527,361</u>
YR 1 RATE DEPR.	3.33% 12,715	4.55% 233	5.00% 117	10.00% 255	16.67% 4,067	3.33% 340	1.67% 213	2.86% 1,818	33.33% 431	33.33% 966	3.57% 6	5.00% 452	21,615		2016
YR 2 RATE DEPR.	6.45% 24,584	8.68% 445	9.50% 223	18.00% 460	27.78% 6,779	6.45% 658	3.28% 419	5.55% 3,533	33.33% 431	33.33% 966	6.89% 11	9.50% 858	39,368		2017
YR 3 RATE DEPR.	6.02% 22,948	7.89% 405	8.55% 201	14.40% 368	18.52% 4,519	6.02% 615	3.17% 405	5.23% 3,331	33.33% 431	33.33% 966	6.40% 10	8.55% 772	34,971		2018
YR 4 RATE DEPR.	5.62% 21,418	7.17% 368	7.70% 181	11.52% 294	12.35% 3,013	5.62% 574	3.06% 391	4.94% 3,141	0.00% 0	0.00% 0	5.94% 10	7.70% 695	30,084		2019
YR 5 RATE DEPR.	5.24% 19,992	6.52% 335	6.93% 163	9.22% 235	9.88% 2,410	5.24% 535	2.96% 378	4.65% 2,961	0.00% 0	0.00% 0	5.52% 9	6.93% 626	27,644		2020
YR 6 RATE DEPR.	4.89% 18,660	5.93% 304	6.23% 146	7.37% 188	9.88% 2,410	4.89% 500	2.86% 365	4.39% 2,792	0.00% 0	0.00% 0	5.12% 8	6.23% 563	25,938		2021
YR 7 RATE DEPR.	4.57% 17,417	5.39% 277	5.61% 132	6.55% 167	4.94% 1,205	4.57% 466	2.77% 354	4.14% 2,633	0.00% 0	0.00% 0	4.76% 8	5.61% 507	23,165		2022
YR 8 RATE	4.26%	4.90%	5.05%	6.55%	0.00%	4.26%	2.68%	3.90%	0.00%	0.00%	4.42%	5.05%			

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STATE DEPRECIATION CALCULATION

METHOD LIFE	200DB 30 Yr	200DB 22 Yr	200DB 20 Yr	200DB 10 Yr	200DB 6 Yr	200DB 30 Yr	S/L 45 Yr	200DB 35 Yr	S/L 3 Yr	S/L 3 Yr	200DB 28 Yr	200DB 20 Yr	Sub- Total	Other	TOTAL
	ELECTRIC Distib	GAS Prod. Stor. & Tr	SONGS	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST & GEN	Gas Software	ED Software	Generation Steam	Generation Other			
ADDITIONS	411,792	11,829	8,135	2,401	4,192	9,604	12,005	50,484	12,363	38,613	89	8,986	570,494	10,909	581,404
AFUDC	(4,437)	(68)	(439)	(136)	(552)	(546)	(682)	(1,758)	(627)	(2,293)	(3)	(136)	(11,678)	(580)	(12,258)
CAP. INT. & TAXES	1,398	21	138	43	174	172	215	554	197	722	0	43	3,678	183	3,860
SOFTWARE & REPAIRS	(80,920)	(1,874)	0	0	0	0	0	(8,184)	(10,498)	(33,983)	0	0	(135,459)	(5,141)	(140,600)
TAX BASIS	327,832	9,909	7,834	2,308	3,814	9,230	11,538	41,096	1,436	3,059	86	8,893	427,035	5,371	432,406
YR 1 RATE DEPR.	3.33% 10,928	4.55% 450	5.00% 392	10.00% 231	16.67% 636	3.33% 308	1.67% 193	2.86% 1,174	33.33% 479	33.33% 1,020	3.57% 3	5.00% 445	16,257		2015
YR 2 RATE DEPR.	6.45% 21,129	8.68% 860	9.50% 744	18.00% 415	27.78% 1,059	6.45% 595	3.28% 378	5.55% 2,281	33.33% 479	33.33% 1,020	6.89% 6	9.50% 845	29,811		2016
YR 3 RATE DEPR.	6.02% 19,722	7.89% 782	8.55% 670	14.40% 332	18.52% 706	6.02% 555	3.17% 366	5.23% 2,151	33.33% 479	33.33% 1,020	6.40% 6	8.55% 760	27,549		2017
YR 4 RATE DEPR.	5.62% 18,408	7.17% 711	7.70% 603	11.52% 266	12.35% 471	5.62% 518	3.06% 353	4.94% 2,028	0.00% 0	0.00% 0	5.94% 5	7.70% 684	24,047		2018
YR 5 RATE DEPR.	5.24% 17,182	6.52% 646	6.93% 543	9.22% 213	9.88% 377	5.24% 484	2.96% 342	4.65% 1,912	0.00% 0	0.00% 0	5.52% 5	6.93% 616	22,318		2019
YR 6 RATE DEPR.	4.89% 16,038	5.93% 587	6.23% 488	7.37% 170	9.88% 377	4.89% 452	2.86% 330	4.39% 1,803	0.00% 0	0.00% 0	5.12% 4	6.23% 554	20,803		2020
YR 7 RATE DEPR.	4.57% 14,969	5.39% 534	5.61% 439	6.55% 151	4.94% 188	4.57% 421	2.77% 320	4.14% 1,700	0.00% 0	0.00% 0	4.76% 4	5.61% 499	19,226		2021
YR 8 RATE	4.26%	4.90%	5.05%	6.55%	0.00%	4.26%	2.68%	3.90%	0.00%	0.00%	4.42%	5.05%			

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STATE DEPRECIATION CALCULATION

METHOD	200DB	200DB	200DB	200DB	200DB	200DB	S/L	200DB	S/L	S/L	200DB	200DB			
LIFE	30 Yr	22 Yr	20 Yr	10 Yr	6 Yr	30 Yr	45 Yr	35 Yr	3 Yr	3 Yr	28 Yr	20 Yr	Sub-	Other	TOTAL
	ELECTRIC	GAS Prod.	SONGS	Common	Common IT	Common	Common	GAS	Gas	ED	Generation	Generation	Total		
	Distrib	Stor. & Tr		Furniture	Hardware	Other	Structures	DIST & GEN	Software	Software	Steam	Other			
ADDITIONS	476,201	44,708	0	6,227	(20,612)	24,907	31,134	37,192	21,438	92,458	6,379	16,688	736,721	18,697	755,417
AFUDC	(7,640)	(275)	0	(299)	(277)	(1,196)	(1,495)	(400)	(1,218)	(7,330)	(121)	(242)	(20,495)	(1,122)	(21,616)
CAP. INT. & TAXES	2,407	87	0	94	87	377	471	126	384	2,309	38	76	6,456	353	6,809
SOFTWARE & REPAIRS	(71,999)	(1,851)	0	0	0	0	0	(8,633)	(19,118)	(86,702)	0	0	(188,303)	(9,362)	(197,665)
TAX BASIS	398,968	42,668	0	6,022	(20,802)	24,088	30,110	28,285	1,485	735	6,296	16,522	534,379	8,566	542,946
YR 1 RATE	3.33%	4.55%	5.00%	10.00%	16.67%	3.33%	1.67%	2.86%	33.33%	33.33%	3.57%	5.00%			
DEPR.	13,299	1,940	0	602	(3,467)	803	503	808	495	245	225	826	16,279		2014
YR 2 RATE	6.45%	8.68%	9.50%	18.00%	27.78%	6.45%	3.28%	5.55%	33.33%	33.33%	6.89%	9.50%			
DEPR.	25,714	3,703	0	1,084	(5,778)	1,552	988	1,570	495	245	434	1,570	31,576		2015
YR 3 RATE	6.02%	7.89%	8.55%	14.40%	18.52%	6.02%	3.17%	5.23%	33.33%	33.33%	6.40%	8.55%			
DEPR.	24,002	3,367	0	867	(3,852)	1,449	954	1,480	495	245	403	1,413	30,823		2016
YR 4 RATE	5.62%	7.17%	7.70%	11.52%	12.35%	5.62%	3.06%	4.94%	0.00%	0.00%	5.94%	7.70%			
DEPR.	22,402	3,061	0	694	(2,568)	1,353	921	1,396	0	0	374	1,271	28,903		2017
YR 5 RATE	5.24%	6.52%	6.93%	9.22%	9.88%	5.24%	2.96%	4.65%	0.00%	0.00%	5.52%	6.93%			
DEPR.	20,910	2,782	0	555	(2,054)	1,262	891	1,316	0	0	347	1,144	27,154		2018
YR 6 RATE	4.89%	5.93%	6.23%	7.37%	9.88%	4.89%	2.87%	4.39%	0.00%	0.00%	5.12%	6.23%			
DEPR.	19,518	2,529	0	444	(2,054)	1,178	864	1,241	0	0	322	1,030	25,072		2019
YR 7 RATE	4.57%	5.39%	5.61%	6.55%	4.94%	4.57%	2.77%	4.14%	0.00%	0.00%	4.76%	5.61%			
DEPR.	18,217	2,299	0	395	(1,027)	1,100	834	1,170	0	0	299	927	24,214		2020
YR 8 RATE	4.26%	4.90%	5.05%	6.55%	0.00%	4.26%	2.68%	3.90%	0.00%	0.00%	4.42%	5.05%			

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ELECTRIC DISTRIBUTION AD VALOREM TAX

	Tax Year 2013	Tax Year 2014	Tax Year 2015	Tax Year 2016
Plant in Service	5,688,666	5,989,243	6,586,600	7,057,107
Materials & Supplies	36,030	37,810	38,388	39,250
Total Plant in Service per Books	5,724,696	6,027,052	6,624,988	7,096,357
Taxable Percentage (Note 1)	111.21%	112.02%	112.02%	112.02%
Taxable Plant in Service	6,366,435	6,751,504	7,421,311	7,949,339
Reserve for Depreciation per Books	2,331,939	2,464,372	2,594,094	2,747,595
Total Reserve for Depreciation	2,331,939	2,464,372	2,594,094	2,747,595
Taxable Percentage (Note 1)	124.93%	121.54%	121.54%	121.54%
Taxable Reserve for Depreciation	2,913,291	2,995,198	3,152,862	3,339,428
Historical Cost less Depreciation	3,453,144	3,756,306	4,268,449	4,609,911
100% Deferred Tax Reserve	423,326	376,569	432,258	406,331
Taxable Percentage (Note 2)	93.76%	94.71%	94.71%	94.71%
Taxable Deferred Tax Reserve	396,910	356,648	409,391	384,836
HCLD Less 100% of DTR	3,056,234	3,399,658	3,859,057	4,225,076
Adjustment for Income Approach Valuation (Note 3)	95.10%	95.45%	95.45%	95.45%
Assessed Value - Unitary	2,906,478	3,244,973	3,683,470	4,032,835
Non-Unitary Percentage	0.37%	0.35%	0.35%	0.35%
Assessed Value - Non-Unitary	10,754	11,357	12,892	14,115
Total Assessed Value	2,917,232	3,256,331	3,696,362	4,046,950
Average Tax Rate	1.3318%	1.4374%	1.4748%	1.5121%
Total Fiscal Year Ad Valorem Tax Expense	38,852	46,806	54,513	61,196
Misc. Ad Valorem Taxes (Note 5)	26	25	25	25
Total Fiscal Year Ad Valorem Taxes	38,878	46,831	54,538	61,221
Less:				
Non-Operating Taxes	282	279	279	279
Other Than Tax Expense	33	32	32	32
Fiscal Year Capitalized Tax on CWIP (Note 6)	1,862	1,956	2,039	2,075
Fiscal Year Ad Valorem Tax Expense - Operating	36,701	44,564	52,188	58,835
2nd Installment of Prior Year Tax Billed (April)	19,199	19,282	23,260	27,113
1st Installment of Current Year Tax Billed (December)	19,282	23,260	27,113	30,455
Less: Calendar Year Capitalized Tax on CWIP (Note 6)	1,920	1,896	2,016	2,062
Total Calendar Year Ad Valorem Tax Exp - Operating	36,561	40,646	48,357	55,506
Income Tax Adjustment	(141)	(3,918)	(3,830)	(3,329)

Note 1 - Includes adjustments for CWIP, Inventory, Possessory Interests, and Leased Equipment added to Historical Cost and Depreciation Reserve.

Note 2 - Eliminates deferred taxes on non-taxable items from book deferred taxes.

Note 3 - In 2013 & 2014, SBE used 75% Cost Approach / 25% Income Approach to arrive at SDG&E's assessed value.

Note 4 - Tax rate inflated by 1.75% / year based on average tax rate inflation from 2008 to 2013.

Note 5 - Taxes paid directly to special districts.

Note 6 - Beginning with calendar year 2012, property tax on CWIP will be capitalized. This adjustment removes that tax from expense.

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ELECTRIC GENERATION AD VALOREM TAX

	Tax Year 2013	Tax Year 2014	Tax Year 2015	Tax Year 2016
Plant in Service	943,206	969,069	992,136	1,001,211
Materials & Supplies	22,416	34,457	64,867	65,594
Total Plant in Service per Books	965,622	1,003,526	1,057,003	1,066,806
Taxable Percentage (Note 1)	111.21%	112.02%	112.02%	112.02%
Taxable Plant in Service	1,073,868	1,124,150	1,184,055	1,195,036
Reserve for Depreciation per Books	242,614	274,817	311,172	348,209
Total Reserve for Depreciation	242,614	274,817	311,172	348,209
Taxable Percentage (Note 1)	124.93%	121.54%	121.54%	121.54%
Taxable Reserve for Depreciation	303,098	334,013	378,198	423,214
Historical Cost less Depreciation	770,770	790,137	805,857	771,822
100% Deferred Tax Reserve	43,999	47,437	57,491	62,836
Taxable Percentage (Note 2)	93.76%	94.71%	94.71%	94.71%
Taxable Deferred Tax Reserve	41,253	44,928	54,449	59,512
HCLD Less 100% of DTR	729,517	745,209	751,407	712,311
Adjustment for Income Approach Valuation (Note 3)	95.10%	95.45%	95.45%	95.45%
Assessed Value - Unitary	693,770	711,302	717,218	679,901
Non-Unitary Percentage	0.37%	0.35%	0.35%	0.35%
Assessed Value - Non-Unitary	2,567	2,490	2,510	2,380
Total Assessed Value	696,337	713,792	719,728	682,280
Average Tax Rate	1.3318%	1.4374%	1.4748%	1.5121%
Fiscal Year Ad Valorem Tax Expense	9,274	10,260	10,614	10,317
Misc. Ad Valorem Taxes (Note 5)	1,414	1,411	1,411	1,411
Total Fiscal Year Ad Valorem Taxes	10,688	11,671	12,025	11,728
Less:				
Non-Operating Taxes	61	60	60	60
Other Than Tax Expense	7	7	7	7
Fiscal Year Capitalized Tax on CWIP (Note 6)	97	36	21	21
Fiscal Year Ad Valorem Tax Expense - Operating	10,523	11,568	11,937	11,640
2nd Installment of Prior Year Tax Billed (April)	4,844	5,310	5,802	5,979
1st Installment of Current Year Tax Billed (December)	5,310	5,802	5,979	5,831
Less: Calendar Year Capitalized Tax on CWIP (Note 6)	149	50	22	20
Total Calendar Year Ad Valorem Tax Exp - Operating	10,005	11,062	11,759	11,789
Income Tax Adjustment	(518)	(506)	(178)	149

Note 1 - Includes adjustments for CWIP, Inventory, Possessory Interests, and Leased Equipment added to Historical Cost and Depreciation Reserve.

Note 2 - Eliminates deferred taxes on non-taxable items from book deferred taxes.

Note 3 - In 2013 & 2014, SBE used 75% Cost Approach / 25% Income Approach to arrive at SDG&E's assessed value.

Note 4 - Tax rate inflated by 1.75% / year based on average tax rate inflation from 2008 to 2013.

Note 5 - Taxes paid directly to special districts, including Nevada taxes for Desert Star Energy Center.

Note 6 - Beginning with calendar year 2012, property tax on CWIP will be capitalized. This adjustment removes that tax from expense.

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SONGS AD VALOREM TAX

	Tax Year 2013	Tax Year 2014	Tax Year 2015	Tax Year 2016
Plant in Service	0	0	0	8,135
Materials & Supplies	0	0	0	0
Nuclear Fuel	0	0	0	0
Total Plant in Service per Books	0	0	0	8,135
Taxable Percentage (Note 1)	111.21%	112.02%	112.02%	112.02%
Taxable Plant in Service	0	0	0	9,112
Reserve for Depreciation per Books	0	0	0	31
Accumulated Amort - Nuclear Fuel Assemblies	0	0	0	0
Total Reserve for Depreciation	0	0	0	31
Taxable Percentage (Note 1)	124.93%	121.54%	121.54%	121.54%
Taxable Reserve for Depreciation	0	0	0	38
Historical Cost less Depreciation	0	0	0	9,074
Taxable Deferred Tax Reserve	0	0	0	75
Taxable Percentage (Note 2)	93.76%	94.71%	94.71%	94.71%
Taxable Deferred Tax Reserve	0	0	0	71
HCLD Less 100% of DTR	0	0	0	9,003
Adjustment for Income Approach Valuation (Note 3)	95.10%	95.45%	95.45%	95.45%
Assessed Value - Unitary	0	0	0	8,594
Non-Unitary Percentage	0.37%	0.35%	0.35%	0.35%
Assessed Value - Non-Unitary	0	0	0	30
Total Assessed Value	0	0	0	8,624
Average Tax Rate	1.3318%	1.4374%	1.4748%	1.5121%
Total Fiscal Year Ad Valorem Tax Expense	0	0	0	130
Misc. Ad Valorem Taxes	0	0	0	0
Total Fiscal Year Ad Valorem Taxes	0	0	0	130
Less:				
Non-Operating Taxes	0	0	0	0
Other Than Tax Expense	0	0	0	0
Fiscal Year Capitalized Tax on CWIP (Note 6)	0	0	0	0
Fiscal Year Ad Valorem Tax Expense - Operating	0	0	0	130
2nd Installment of Prior Year Tax Billed (April)	0	0	0	0
1st Installment of Current Year Tax Billed (December)	0	0	0	65
Less: Calendar Year Capitalized Tax on CWIP (Note 6)	0	0	0	0
Total Calendar Year Ad Valorem Tax Exp - Operating	0	0	0	65
Income Tax Adjustment	0	0	0	(65)

Note 1 - Includes adjustments for CWIP, Inventory, Possessory Interests, and Leased Equipment added to Historical Cost and Depreciation Reserve.

Note 2 - Eliminates deferred taxes on non-taxable items from book deferred taxes.

Note 3 - In 2013 & 2014, SBE used 75% Cost Approach / 25% Income Approach to arrive at SDG&E's assessed value.

Note 4 - Tax rate inflated by 1.75% / year based on average tax rate inflation from 2008 to 2013.

Note 5 - Taxes paid directly to special districts.

Note 6 - Beginning with calendar year 2012, property tax on CWIP will be capitalized. This adjustment removes that tax from expense. No tax on CWIP capitalized for SONGS beginning June 2013.

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GAS AD VALOREM TAX

	Tax Year 2013	Tax Year 2014	Tax Year 2015	Tax Year 2016
Plant in Service	1,521,803	1,596,118	1,696,979	1,779,757
Materials & Supplies	3,629	3,590	3,640	3,695
Total Plant in Service per Books	1,525,432	1,599,708	1,700,619	1,783,451
Taxable Percentage (Note 1)	111.21%	112.02%	112.02%	112.02%
Taxable Plant in Service	1,696,433	1,791,993	1,905,033	1,997,822
Reserve for Depreciation per Books	887,602	918,220	942,800	978,840
Total Reserve for Depreciation	887,602	918,220	942,800	978,840
Taxable Percentage (Note 1)	124.93%	121.54%	121.54%	121.54%
Taxable Reserve for Depreciation	1,108,881	1,116,005	1,145,879	1,189,682
Historical Cost less Depreciation	587,552	675,988	759,154	808,140
100% Deferred Tax Reserve	102,625	58,162	70,163	67,131
Taxable Percentage (Note 2)	93.76%	94.71%	94.71%	94.71%
Taxable Deferred Tax Reserve	96,221	55,085	66,451	63,579
HCLD Less 100% of DTR	491,331	620,903	692,703	744,561
Adjustment for Income Approach Valuation (Note 3)	95.10%	95.45%	95.45%	95.45%
Assessed Value - Unitary	467,255	592,652	661,185	710,683
Non-Unitary Percentage	0.37%	0.35%	0.35%	0.35%
Assessed Value - Non-Unitary	1,729	2,074	2,314	2,487
Total Assessed Value	468,984	594,726	663,499	713,171
Average Tax Rate	1.3318%	1.4374%	1.4748%	1.5121%
Total Fiscal Year Ad Valorem Tax Expense	6,246	8,549	9,785	10,784
Misc. Ad Valorem Taxes (Note 5)	4	4	4	4
Total Fiscal Year Ad Valorem Taxes	6,250	8,553	9,789	10,788
Less:				
Non-Operating Taxes	53	54	54	54
Other Than Tax Expense	6	6	6	6
Fiscal Year Capitalized Tax on CWIP (Note 6)	539	509	562	593
Fiscal Year Ad Valorem Tax Expense - Operating	5,652	7,984	9,168	10,135
2nd Installment of Prior Year Tax Billed (April)	3,558	3,096	4,246	4,865
1st Installment of Current Year Tax Billed (December)	3,096	4,246	4,865	5,364
Less: Calendar Year Capitalized Tax on CWIP (Note 6)	508	484	533	590
Total Calendar Year Ad Valorem Tax Exp - Operating	6,146	6,857	8,578	9,639
Income Tax Adjustment	494	(1,126)	(590)	(496)

Note 1 - Includes adjustments for CWIP, Inventory, Possessory Interests, and Leased Equipment added to Historical Cost and Depreciation Reserve.

Note 2 - Eliminates deferred taxes on non-taxable items from book deferred taxes.

Note 3 - In 2013 & 2014, SBE used 75% Cost Approach / 25% Income Approach to arrive at SDG&E's assessed value.

Note 4 - Tax rate inflated by 1.75% / year based on average tax rate inflation from 2008 to 2013.

Note 5 - Taxes paid directly to special districts.

Note 6 - Beginning with calendar year 2012, property tax on CWIP will be capitalized. This adjustment removes that tax from expense.

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Ad Valorem Tax Rate Inflation

Purpose: To calculate average tax rate in 2016 using a 5-year trend.

	<u>Revised</u>
A 2014/2015 Average Tax Rate	1.4373905%
B 2009/2010 Average Tax Rate	1.2504996%
C 5 Year Increase (A - B)	0.1868909%
D Average Increase (C / 5)	0.0373782%
Actual 2013/14 Average Tax Rate	1.3318224%
Actual 2014/15 Average Tax Rate	1.4373905%
Estimated 2015/16 Average Tax Rate	1.4747687%
Estimated 2016/17 Average Tax Rate	1.5121469%

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O&M Payroll Taxes (ED and Gen)

2013 Payroll	153,193
2013 Ratio (Payroll tax/Payroll)	6.73%
2013 Payroll Taxes	<u>10,310</u>
2014 Payroll	146,349
2014 Shared Payroll	17,921
2014 Ratio	6.79%
2014 Payroll Taxes	<u>11,154</u>
2015 Payroll	152,793
2015 Shared Payroll	18,937
2015 Ratio	6.82%
2015 Payroll Taxes	<u>11,712</u>
2016 Payroll	159,734
2016 Shared Payroll	19,904
2016 Ratio	6.89%
2016 Payroll Taxes	<u>12,377</u>

Capital Payroll Taxes (ED and Gen)

	ED and Gen	Common Allocated to Electric	Gas	Allocated Common	(To Capital OH Pool) Pyrl Taxes
2014 Capital Labor (Excl. Billed Capital)	82,714	10,074	7,425	4,059	
2014 Non-Shared Labor O&M Reassigned to Capital	21,011	N/A	9,087	N/A	
2014 Shared Labor O&M Reassigned to Capital	1,857	N/A	850	N/A	
Total 2014 Capital Labor	105,581	10,074	17,363	4,059	
2014 Ratio	6.79%	6.79%	6.79%	6.79%	
2014 Capital Payroll Taxes	<u>7,169</u>	<u>684</u>	<u>1,179</u>	<u>276</u>	<u>9,307</u>
2015 Capital Labor (Excl. Billed Capital)	91,611	11,111	9,178	4,477	
2015 Non-Shared Labor O&M Reassigned to Capital	21,808	N/A	9,460	N/A	
2015 Shared Labor O&M Reassigned to Capital	1,957	N/A	898	N/A	
Total 2015 Capital Labor	115,376	11,111	19,537	4,477	
2015 Ratio	6.82%	6.82%	6.82%	6.82%	
2015 Capital Payroll Taxes	<u>7,869</u>	<u>758</u>	<u>1,332</u>	<u>305</u>	<u>10,264</u>
2016 Capital Labor (Excl. Billed Capital)	94,390	6,689	10,860	2,695	
2016 Non-Shared Labor O&M Reassigned to Capital	22,667	N/A	9,860	N/A	
2016 Shared Labor O&M Reassigned to Capital	2,055	N/A	944	N/A	
Total 2016 Capital Labor	119,112	6,689	21,664	2,695	
2016 Ratio	6.89%	6.89%	6.89%	6.89%	
2016 Capital Payroll Taxes	<u>8,207</u>	<u>461</u>	<u>1,493</u>	<u>186</u>	<u>10,346</u>

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2013 Payroll	66,565
2013 Ratio (Payroll tax/Payroll)	6.73%
2013 Payroll Taxes	<u>4,480</u>
2014 Payroll	61,370
2014 Shared Payroll	6,772
2014 Ratio	<u>6.79%</u>
2014 Payroll Taxes	<u>4,627</u>
2015 Payroll	64,654
2015 Shared Payroll	7,173
2015 Ratio	<u>6.82%</u>
2015 Payroll Taxes	<u>4,899</u>
2016 Payroll	69,722
2016 Shared Payroll	7,554
2016 Ratio	<u>6.89%</u>
2016 Payroll Taxes	<u>5,324</u>

Capital Payroll Taxes	Gas	Allocated Common
2014 Capital Labor (Excl. Billed Capital)	<u>7,425</u>	<u>4,059</u>
2014 Non-Shared Labor O&M Reassigned to Cap	9,087	N/A
2014 Shared Labor O&M Reassigned to Capital	850	N/A
Total 2014 Capital Labor	17,363	4,059
2014 Ratio	<u>6.79%</u>	<u>6.79%</u>
2014 Capital Payroll Taxes	<u>1,179</u>	<u>276</u>
2015 Capital Labor (Excl. Billed Capital)	9,178	4,477
2015 Non-Shared Labor O&M Reassigned to Cap	9,460	N/A
2015 Shared Labor O&M Reassigned to Capital	898	N/A
Total 2015 Capital Labor	19,537	4,477
2015 Ratio	<u>6.82%</u>	<u>6.82%</u>
2015 Capital Payroll Taxes	<u>1,332</u>	<u>305</u>
2016 Capital Labor (Excl. Billed Capital)	10,860	2,695
2016 Non-Shared Labor O&M Reassigned to Cap	9,860	N/A
2016 Shared Labor O&M Reassigned to Capital	944	N/A
Total 2016 Capital Labor	21,664	2,695
2016 Ratio	<u>6.89%</u>	<u>6.89%</u>
2016 Capital Payroll Taxes	<u>1,493</u>	<u>186</u>

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Composite Payroll Tax Rate

	2013	2014	2015	2016
Social Security Tax				
SS Wage Base	113,700	117,000	119,100	123,600
SS Wages	441,463,012	446,688,791	449,758,991	456,337,991
SS Tax Rate	6.20%	6.20%	6.20%	6.20%
SS Taxes	27,370,707	27,694,705	27,885,057	28,292,955
Medicare Wage Base				
Medicare Wage Base	N/A	N/A	N/A	N/A
Medicare Wages	548,810,584	548,810,584	548,810,584	548,810,584
Medicare Tax Rate	1.45%	1.45%	1.45%	1.45%
Medicare Taxes	7,957,753	7,957,753	7,957,753	7,957,753
FUI Wage Base				
FUI Wage Base	7,000	7,000	7,000	7,000
FUI Wages	36,491,335	36,491,335	36,491,335	36,491,335
FUI Tax Rate	0.60%	0.60%	0.60%	0.60%
FUI Taxes	218,948	218,948	218,948	218,948
CA-SUI Wage Base				
CA-SUI Wage Base	7,000	7,000	7,000	7,000
CA-SUI Wages	35,845,735	35,845,735	35,845,735	35,845,735
CA-SUI Tax Rate	3.80%	3.70%	3.70%	3.70%
CA-SUI Taxes	1,362,138	1,326,292	1,326,292	1,326,292
CA-SUI ETT Tax Rate				
CA-SUI ETT Tax Rate	0.10%	0.10%	0.10%	0.10%
CA-SUI ETT Taxes	35,846	35,846	35,846	35,846
NV-SUI Wage Base				
NV-SUI Wage Base	26,900	26,900	26,900	26,900
NV-SUI Wages	645,600	645,600	645,600	645,600
NV-SUI Tax Rate	0.90%	0.90%	0.90%	0.90%
NV-SUI Taxes	5,810	5,810	5,810	5,810
Total Employer Payroll Tax				
Total Employer Payroll Tax	36,951,202	37,239,354	37,429,706	37,837,604
Medicare Wages	548,810,584	548,810,584	548,810,584	548,810,584
Composite Rate	6.73%	6.79%	6.82%	6.89%

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Franchise Fee Factor

	<u>2013 Recorded</u>	2014	2015	2016
<u>Electric</u>				
Franchise Fees (including non-GRC fees)	95,600,037.15	Note 1	Note 1	Note 1
Total Electric Gross Receipts	<u>2,789,683,317</u>			
Electric Franchise Fee Rate	3.4269%	3.4273%	3.4273%	3.4273%

Note 1 - 2014, 2015, and 2016 franchise fee rate are based on average of 2009 to 2013.

<u>Gas</u>				
Franchise Fees (including non-GRC fees)	9,148,066.65	Note 2	Note 2	Note 2
Total Gas Gross Receipts	<u>441,089,129</u>			
Gas Franchise Fee Rate	2.0740%	2.0727%	2.0727%	2.0727%

Note 1 - 2014, 2015, and 2016 franchise fee rate are based on average of 2009 to 2013.

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Franchise Fee Rate Calculation

	2009 Franchise	2010 Franchise	2011 Franchise	2012 Franchise	2013 Franchise	5 Year Average
<u>ELECTRIC</u>						
Total Electric Franchise Payments	78,233,792.19	78,609,468.30	89,990,204.04	91,217,836.46	95,600,037.15	86,730,267.63
Electric Gross Receipts	2,288,039,305	2,288,313,516	2,624,342,509	2,662,480,538	2,789,683,317	2,530,571,837
Electric Franchise Fee Percentage for Rate Case (Franchise Payment / Gross Receipts)	<u>3.4193%</u>	<u>3.4353%</u>	<u>3.4291%</u>	<u>3.4260%</u>	<u>3.4269%</u>	
Weighted Average Percentage (5 Year Avg)						<u>3.4273%</u>
<u>GAS</u>						
Total Gas Franchise Payments	8,849,980.74	9,605,064.57	9,600,734.39	7,422,088.69	9,148,066.65	8,925,187.01
Gas Gross Receipts	424,794,038	463,811,375	463,153,036	360,189,160	441,089,129	430,607,348
Gas Franchise Fee Percentage for Rate Case (Franchise Payment / Gross Receipts)	<u>2.0834%</u>	<u>2.0709%</u>	<u>2.0729%</u>	<u>2.0606%</u>	<u>2.0740%</u>	
Weighted Average Percentage (5 Year Avg)						<u>2.0727%</u>

Note - Chula Vista franchise is up for renewal in 2015, but no expected change in rate.

San Diego Gas & Electric Company Deferred Tax Index

Workbook Name: [taxSDGEDeferred.xlsm](#)

Workbook Description: The purpose of this workbook is to calculate the weighted average deferred taxes that flow into rate base.

Worksheet

#	<u>Worksheet Title</u>	<u>Worksheet Description</u>
1	TotalSDGEDeferredTaxes	Summary sheet for forecasted weighted average deferred tax balances.
2	2016DEFTAXES	2016 forecasted weighted average deferred tax calculation.
3	2015DEFTAXES	2015 forecasted weighted average deferred tax calculation.
4	2014DEFTAXES	2014 forecasted weighted average deferred tax calculation.
5	2013DEFTAXES	2013 forecasted weighted average deferred tax calculation.
6	RMFEDTAXDepr	2014 - 2016 Ratemaking Federal Tax Depreciation.
7	BLMDeprnOnPre2014AddsAlloc	Allocation of BLM Depreciation on pre-2010 vintage assets.
8	2016RMFedDeprOnAdds	2016 Area 97 depreciation calculation on forecasted adds.
9	2015RMFedDeprOnAdds	2015 Area 97 depreciation calculation on forecasted adds.
10	2014RMFedDeprOnAdds	2014 Area 97 depreciation calculation on forecasted adds.
11	2013RMFedDeprOnAdds	2013 Area 97 depreciation calculation on forecasted adds.
12	CapInterest	1986 TRA - Capitalized Interest Adjustment on forecasted adds.
13	TaxDeprCapInterestED	Depreciation effect of Capitalized Interest Adjustment for ED
14	TaxDeprCapInterestGas	Depreciation effect of Capitalized Interest Adjustment for Gas
15	TaxDeprCapInterestGEN	Depreciation effect of Capitalized Interest Adjustment for GEN
16	TaxDeprCapInterestSONGS	Depreciation effect of Capitalized Interest Adjustment for SONGS
17	TotalSDGEDeferredTaxesShrdSvcs	Summary sheet for forecasted weighted average deferred tax balances.
18	2016DEFTAXESShrdSvcs	2016 forecasted weighted average deferred tax calculation for shared services.
19	2015DEFTAXESShrdSvcs	2015 forecasted weighted average deferred tax calculation for shared services.
20	2014DEFTAXESShrdSvcs	2014 forecasted weighted average deferred tax calculation for shared services.
21	2013DEFTAXESShrdSvcs	2013 forecasted weighted average deferred tax calculation for shared services.
22	RMFEDTAXDeprShrdSvcs	2014 - 2016 Ratemaking Federal Tax Depreciation for shared services.
23	2016RMFedDeprOnAddsShrdSvcs	2016 Area 97 depreciation calculation on forecasted adds for shared services.
24	2015RMFedDeprOnAddsShrdSvcs	2015 Area 97 depreciation calculation on forecasted adds for shared services.
25	2014RMFedDeprOnAddsShrdSvcs	2014 Area 97 depreciation calculation on forecasted adds for shared services.
26	2013RMFedDeprOnAddsShrdSvcs	2013 Area 97 depreciation calculation on forecasted adds for shared services.
27	CapInterestShrdSvcs	1986 TRA - Capitalized Interest Adjustment on forecasted shared service adds.
28	TaxDeprCapInterestSSFur&Comm	Depreciation effect of Capitalized Interest Adjustment for Shared Furniture and Communication Equipment
29	TaxDeprCapInterestSSComp	Depreciation effect of Capitalized Interest Adjustment for Shared Computer Equipment
30	TaxDeprCapInterestSSStrcts	Depreciation effect of Capitalized Interest Adjustment for Shared Structures
31	TaxDeprCapInterestSSSoft	Depreciation effect of Capitalized Interest Adjustment for Shared Software
32	TaxDeprCapInterestSSSET	Depreciation effect of Capitalized Interest Adjustment for Electric Telecommunication Equipment
33	TaxDeprCapInterestSSGT	Depreciation effect of Capitalized Interest Adjustment for Gas Telecommunication Equipment

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**San Diego Gas And Electric Company
Total Ratebase Deferred Taxes**

	<u>ED</u>	<u>GAS</u>	<u>GENERATION</u>	<u>SONGS</u>
Weighted Average Deferred Tax Balance - 2013	(399,947)	(80,394)	(45,718)	-
Weighted Average Deferred Tax Balance - 2014	(389,423)	(60,932)	(49,758)	-
Weighted Average Deferred Tax Balance - 2015	(426,273)	(69,463)	(58,724)	(17)
Weighted Average Deferred Tax Balance - 2016	(399,597)	(66,757)	(63,936)	(77)
Ending Deferred Tax Balance - 2013	(376,569)	(58,162)	(47,437)	-
Ending Deferred Tax Balance - 2014	(432,258)	(70,163)	(57,491)	-
Ending Deferred Tax Balance - 2015	(406,331)	(67,131)	(62,836)	(75)
Ending Deferred Tax Balance - 2016	(377,080)	(65,506)	(67,616)	(86)

INPUT VARIABLES FOR DEFERRED TAXES

FEDERAL STATUTORY RATE	35%
STATE RATE - NET OF STATE BENEFIT	5.746%
AFUDC to Capitalized Interest and Taxes Ratio	63%

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2016 Deferred Taxes

	ED	GAS	GENERATION	SONGS
DEFERRED TAX BALANCE @ 12/31/15	(406,331)	(67,131)	(62,836)	(75)
RM BLM 2016 DEPR ON 1981-2013 VINTAGES	216,805	38,272	30,756	-
RM FED TAX 2016 DEPR ON 1981-2013 VINTAGES	132,261	30,359	43,462	-
	84,544	7,913	(12,706)	-
	35%	35%	35%	35%
	29,590	2,769	(4,447)	-
2016 FORECASTED CAPITAL ADDITIONS	493,351	91,390	9,280	2,349
2016 RM BLM DEPRECIATION ON 2014 - 2016 CAPITAL ADDITIONS ①	56,850	9,852	1,253	853
2016 RM TAX DEPRECIATION ON 2014 - 2016 CAPITAL ADDITIONS ②	61,338	13,862	2,236	875
	②-① (4,488)	(4,010)	(983)	(22)
TAX RATE	35%	35%	35%	35%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(1,571)	(1,404)	(344)	(8)
RM BLM DEPR ON CHANGE IN 2013 CAPITAL ADDITIONS	0	0	(0)	-
RM FED TAX DEPR ON CHANGE IN 2013 CAPITAL ADDITIONS	-	-	(0)	-
	0	0	0	-
	35%	35%	35%	35%
	0	0	0	-
DEFERRED TAX ON CAPITAL ADDITIONS AND 2009 ADJUSTMENTS	(1,571)	(1,404)	(344)	(8)
1986 TRA - CAPITALIZED INTEREST	1,232	259	11	(4)
OTHER ADJUSTMENTS	-	-	-	-
DEFERRED TAX BALANCE @ 12/31/16	(377,080)	(65,506)	(67,616)	(86)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(399,597)	(66,757)	(63,936)	(77)

* Formula was too long for one cell (C19 & F19)

BOOK DEPRECIATION	71,882	530,980	12,436	106,553	1,264	853
BLM BOOK TO TAX RATIO	79.09%	3,687	79.22%	802	99.08%	99.98%

	ED					GAS				
	366					366				
jan	2,438	0.9153	2,231	335	(406,331)	135	0.9153	124	335	(67,131)
feb	2,438	0.8306	2,025	304	(404,100)	135	0.8306	112	304	(66,894)
mar	2,438	0.7541	1,838	276	(400,237)	135	0.7541	102	276	(66,792)
apr	2,438	0.6694	1,632	245	(398,605)	135	0.6694	91	245	(66,701)
may	2,438	0.5874	1,432	215	(397,173)	135	0.5874	80	215	(66,622)
jun	2,438	0.5027	1,225	184	(395,948)	135	0.5027	68	184	(66,554)
jul	2,438	0.4208	1,026	154	(394,922)	135	0.4208	57	154	(66,497)
aug	2,438	0.3361	819	123	(394,103)	135	0.3361	45	123	(66,451)
sep	2,438	0.2514	613	92	(393,490)	135	0.2514	34	92	(66,417)
oct	2,438	0.1694	413	62	(393,077)	135	0.1694	23	62	(66,394)
nov	2,438	0.0847	206	31	(392,871)	135	0.0847	11	31	(66,383)
dec	2,438	0.0027	7	1	(392,864)	135	0.0027	0	1	(66,383)
Prorated Additions			13,467						748	
Beginning of year balance			(406,331)						(67,131)	
Prorated end of year balance			(392,864)						(66,383)	
Average			(399,597)						(66,757)	

	GENERATION					SONGS				
	366					366				
jan	(398)	0.9153	(365)	335	(62,836)	(1)	0.9153	(1)	335	(75)
feb	(398)	0.8306	(331)	304	(63,531)	(1)	0.8306	(1)	304	(76)
mar	(398)	0.7541	(300)	276	(63,831)	(1)	0.7541	(1)	276	(77)
apr	(398)	0.6694	(267)	245	(64,098)	(1)	0.6694	(1)	245	(78)
may	(398)	0.5874	(234)	215	(64,332)	(1)	0.5874	(1)	215	(78)
jun	(398)	0.5027	(200)	184	(64,532)	(1)	0.5027	(0)	184	(79)
jul	(398)	0.4208	(168)	154	(64,700)	(1)	0.4208	(0)	154	(79)
aug	(398)	0.3361	(134)	123	(64,834)	(1)	0.3361	(0)	123	(80)
sep	(398)	0.2514	(100)	92	(64,934)	(1)	0.2514	(0)	92	(80)
oct	(398)	0.1694	(67)	62	(65,001)	(1)	0.1694	(0)	62	(80)
nov	(398)	0.0847	(34)	31	(65,035)	(1)	0.0847	(0)	31	(80)
dec	(398)	0.0027	(1)	1	(65,036)	(1)	0.0027	(0)	1	(80)
Prorated Additions			(2,201)						(5)	
Beginning of year balance			(62,836)						(75)	
Prorated end of year balance			(65,036)						(80)	
Average			(63,936)						(77)	

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San Diego Gas And Electric Company
2015 Deferred Taxes

	ED	GAS	GENERATION	SONGS
DEFERRED TAX BALANCE @ 12/31/14	(432,258)	(70,163)	(57,491)	-
RM BLM 2015 DEPR ON 1981-2013 VINTAGES	214,572	43,195	29,352	-
RM FED TAX 2015 DEPR ON 1981-2013 VINTAGES	147,672	34,702	44,234	-
	66,900	8,493	(14,882)	-
	35%	35%	35%	35%
	23,415	2,973	(5,209)	-
2015 FORECASTED CAPITAL ADDITIONS	450,405	74,677	9,076	8,135
2015 RM BLM DEPRECIATION ON 2014 - 2015 CAPITAL ADDITIONS ①	34,385	6,018	1,038	30
2015 RM TAX DEPRECIATION ON 2014 - 2015 CAPITAL ADDITIONS ②	29,626	6,815	1,467	399
	④-①			
TAX RATE	4758.256	(797)	(429)	(369)
	35%	35%	35%	35%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	1665.39	(279)	(150)	(129)
RM BLM DEPR ON CHANGE IN 2013 CAPITAL ADDITIONS	0	0	(0)	-
RM FED TAX DEPR ON CHANGE IN 2013 CAPITAL ADDITIONS	0	0	(0)	-
	(0)	0	0	-
	35%	35%	35%	35%
	(0)	0	0	-
DEFERRED TAX ON CAPITAL ADDITIONS AND 2013 ADJUSTMENTS	1,665	(279)	(150)	(129)
1986 TRA - CAPITALIZED INTEREST	847	339	14	54
OTHER ADJUSTMENTS	-	-	-	-
DEFERRED TAX BALANCE @ 12/31/15	-406330.7	(67,131)	(62,836)	(75)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(426,273)	(69,463)	(58,724)	(17)

* Formula was too long for one cell (C19 & F19)

BOOK DEPRECIATION	46,216	8,279	1,049	31
BLM BOOK TO TAX RATIO	0.744001	470,507 2,551	73% 82,777 946	98.95% 96.31%

	ED				GAS			
	365				365			
				(432,258)				(70,163)
jan	2,161	0.9178	1,983	335 (430,275)	253	0.9178	232	335 (69,931)
feb	2,161	0.8329	1,799	304 (428,475)	253	0.8329	210	304 (69,721)
mar	2,161	0.7562	1,634	276 (426,841)	253	0.7562	191	276 (69,530)
apr	2,161	0.6712	1,450	245 (425,391)	253	0.6712	170	245 (69,360)
may	2,161	0.5890	1,273	215 (424,118)	253	0.5890	149	215 (69,211)
jun	2,161	0.5041	1,089	184 (423,029)	253	0.5041	127	184 (69,084)
jul	2,161	0.4219	912	154 (422,118)	253	0.4219	107	154 (68,977)
aug	2,161	0.3370	728	123 (421,390)	253	0.3370	85	123 (68,892)
sep	2,161	0.2521	545	92 (420,845)	253	0.2521	64	92 (68,828)
oct	2,161	0.1699	367	62 (420,478)	253	0.1699	43	62 (68,785)
nov	2,161	0.0849	184	31 (420,295)	253	0.0849	21	31 (68,764)
dec	2,161	0.0027	6	1 (420,289)	253	0.0027	1	1 (68,763)

Prorated Additions	11,969	1,400
Beginning of year balance	(432,258)	(70,163)
Prorated end of year balance	(420,289)	(68,763)
Average	(426,273)	(69,463)

	GENERATION				SONGS			
	365				365			
				(57,491)				-
jan	(445)	0.9178	(409)	335 (57,900)	(6)	0.9178	(6)	335 (6)
feb	(445)	0.8329	(371)	304 (58,271)	(6)	0.8329	(5)	304 (11)
mar	(445)	0.7562	(337)	276 (58,607)	(6)	0.7562	(5)	276 (16)
apr	(445)	0.6712	(299)	245 (58,906)	(6)	0.6712	(4)	245 (20)
may	(445)	0.5890	(262)	215 (59,169)	(6)	0.5890	(4)	215 (23)
jun	(445)	0.5041	(225)	184 (59,393)	(6)	0.5041	(3)	184 (27)
jul	(445)	0.4219	(188)	154 (59,581)	(6)	0.4219	(3)	154 (29)
aug	(445)	0.3370	(150)	123 (59,731)	(6)	0.3370	(2)	123 (31)
sep	(445)	0.2521	(112)	92 (59,843)	(6)	0.2521	(2)	92 (33)
oct	(445)	0.1699	(76)	62 (59,919)	(6)	0.1699	(1)	62 (34)
nov	(445)	0.0849	(38)	31 (59,957)	(6)	0.0849	(1)	31 (35)
dec	(445)	0.0027	(1)	1 (59,958)	(6)	0.0027	(0)	1 (35)

Prorated Additions	(2,467)	(35)
Beginning of year balance	(57,491)	-
Prorated end of year balance	(59,958)	(35)
Average	(58,724)	(17)

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2014 Deferred Taxes

	ED	GAS	GENERATION	SONGS
DEFERRED TAX BALANCE @ 12/31/13	(376,569)	(58,162)	(47,437)	-
RM BLM 2014 DEPR ON 1981-2013 VINTAGES	201,458	41,469	27,930	-
RM FED TAX 2014 DEPR ON 1981-2013 VINTAGES	164,104	39,403	45,164	-
	37,354	2,066	(17,234)	-
	35%	35%	35%	35%
	13,074	723	(6,032)	-
2014 FORECASTED CAPITAL ADDITIONS	568,660	103,338	23,067	-
2014 RM BLM DEPRECIATION ON 2014 CAPITAL ADDITIONS	① 9,584	1,823	380	-
2014 RM TAX DEPRECIATION ON 2014 CAPITAL ADDITIONS	② 212,163	39,168	12,000	-
TAX RATE	②-① (202,579)	-37344.83	(11,619)	-
	35%	35%	35%	35%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	-70902.67	-13070.69	#####	-
2014 RM BLM DEPRECIATION ON 2013 CAPITAL ADDITIONS	0	0	(0)	-
RM FED TAX DEPR ON CHANGE IN 2013 CAPITAL ADDITIONS	0	0	0	-
	(0)	0	0	-
	35%	35%	35%	35%
	(0)	0	0	-
DEFERRED TAX ON CAPITAL ADDITIONS AND 2013 ADJUSTMENTS	(70,903)	(13,071)	#####	-
1986 TRA - CAPITALIZED INTEREST	2,140	346	45	-
OTHER ADJUSTMENTS	-	-	-	-
DEFERRED TAX BALANCE @ 12/31/14	(432,258)	(70,163)	(57,491)	-
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(389,423)	(60,932)	(49,758)	-

* Formula was too long for one cell (C19 & F19)

BOOK DEPRECIATION	13,405	2,510	385	-
BLM BOOK TO TAX RATIO	0.71496497	598,352 5,449	72.64%	115,302 892
			98.92%	0.00%

	ED				GAS			
	365				365			
jan	(4,641)	0.9178	(4,259)	335 (380,828)	(1,000)	0.9178	-917.903	335 (58,162)
feb	(4,641)	0.8329	(3,865)	304 (384,693)	(1,000)	0.8329	(833)	304 (59,913)
mar	(4,641)	0.7562	(3,509)	276 (388,202)	(1,000)	0.7562	(756)	276 (60,669)
apr	(4,641)	0.6712	(3,115)	245 (391,317)	(1,000)	0.6712	(671)	245 (61,340)
may	(4,641)	0.5890	(2,734)	215 (394,051)	(1,000)	0.5890	(589)	215 (61,929)
jun	(4,641)	0.5041	(2,339)	184 (396,390)	(1,000)	0.5041	(504)	184 (62,433)
jul	(4,641)	0.4219	(1,958)	154 (398,348)	(1,000)	0.4219	(422)	154 (62,855)
aug	(4,641)	0.3370	(1,564)	123 (399,912)	(1,000)	0.3370	(337)	123 (63,192)
sep	(4,641)	0.2521	(1,170)	92 (401,082)	(1,000)	0.2521	(252)	92 (63,445)
oct	(4,641)	0.1699	(788)	62 (401,870)	(1,000)	0.1699	(170)	62 (63,614)
nov	(4,641)	0.0849	(394)	31 (402,264)	(1,000)	0.0849	(85)	31 (63,699)
dec	(4,641)	0.0027	(13)	1 (402,277)	(1,000)	0.0027	(3)	1 (63,702)
Prorated Additions			(25,708)				(5,540)	
Beginning of year balance			(376,569)				(58,162)	
Prorated end of year balance			(402,277)				(63,702)	
Average			(389,423)				(60,932)	

	GENERATION				SONGS			
	365				365			
jan	(838)	0.9178	(769)	335 (48,206)	-	0.9178	-	335 -
feb	(838)	0.8329	(698)	304 (48,904)	-	0.8329	-	304 -
mar	(838)	0.7562	(634)	276 (49,537)	-	0.7562	-	276 -
apr	(838)	0.6712	(562)	245 (50,100)	-	0.6712	-	245 -
may	(838)	0.5890	(494)	215 (50,593)	-	0.5890	-	215 -
jun	(838)	0.5041	(422)	184 (51,016)	-	0.5041	-	184 -
jul	(838)	0.4219	(353)	154 (51,369)	-	0.4219	-	154 -
aug	(838)	0.3370	(282)	123 (51,651)	-	0.3370	-	123 -
sep	(838)	0.2521	(211)	92 (51,862)	-	0.2521	-	92 -
oct	(838)	0.1699	(142)	62 (52,005)	-	0.1699	-	62 -
nov	(838)	0.0849	(71)	31 (52,076)	-	0.0849	-	31 -
dec	(838)	0.0027	(2)	1 (52,078)	-	0.0027	-	1 -
Prorated Additions			(4,641)				-	
Beginning of year balance			(47,437)				-	
Prorated end of year balance			(52,078)				-	
Average			(49,758)				-	

San Diego Gas & Electric Company
2016 GRC – APP
Shared Service Workpapers

2013 Deferred taxes

	<u>ED</u>	<u>GAS</u>	<u>GENERATION</u>	<u>SONGS</u>
Deferred Tax Balance @ 12/31/12	(423,326)	(102,625)	(43,999)	-
Deferred Tax Balance @ 12/31/13	(376,569)	(58,162)	(47,437)	-
Weighted Average Deferred Tax Balance	(399,947)	(80,394)	(45,718)	-

San Diego Gas & Electric Company
2016 GRC – APP
Shared Service Workpapers

**RateMaking Federal Tax Depreciation
Area 97**

ELECTRIC DISTRIBUTION	2014	2015	2016
Vintage 1981 - 2013 Depreciation	164,104	147,672	132,261
2014 Additions - Depr	212,163	14,862	14,519
2015 Additions - Depr		14,764	27,046
2016 Additions - Depr			19,773
Total Area 97 Ratemaking Fed Depr	376,267	177,298	193,599

GAS	2014	2015	2016
Vintage 1981 - 2013 Depreciation	39,403	34,702	30,359
2014 Additions - Depr	39,168	3,745	3,708
2015 Additions - Depr		3,069	5,308
2016 Additions - Depr			4,846
Total Area 97 Ratemaking Fed	78,571	41,517	44,221

GENERATION	2014	2015	2016
Vintage 1981 - 2013 Depreciation	45,164	44,234	43,462
2014 Additions - Depr	12,000	1,017	921
2015 Additions - Depr		450	855
2016 Additions - Depr			460
Total Area 97 Ratemaking Fed	57,164	45,701	45,698

SONGS	2014	2015	2016
Vintage 1981 - 2013 Depreciation	-	-	-
2014 Additions - Depr	-	0	0
2015 Additions - Depr		399	757
2016 Additions - Depr			117
Total Area 97 Ratemaking Fed	-	399	875

San Diego Gas & Electric Company
2016 GRC – APP
Shared Service Workpapers

San Diego Gas & Electric
BLM Depreciation 2014 - 2016 Forecast
Area 99
FYE 2016

Business Unit	1000											TOTAL DIST VS TRANS		
	GEN	ENERGY SUP	ELEC TRANS	ELEC DIST	CORP SVCS	GAS TRANS	GAS DIST	MARKETING	CUST SVC	TELE EQUIP	PLANT	CP - COM	LAND	
	1	2	3	4	5	6	7	8	9	13	14	15	16	
R/M Fed: Post 80 (Area 99)	29,643	-	-	216,636	-	9,033	33,374	-	-	-	-	-	-	
Adjustment to 2016 depreciation	1,113	-	-	169	-	(1,804)	(2,331)	-	-	-	-	-	-	
R/M Fed: 1980 & Prior (Area 10)														
TOTAL	30,756	-	-	216,805	-	7,229	31,043	-	-	-	-	-	-	
Allocation Ratios														
Electric Transmission			100.00%		11.27%				11.27%		27.99%	11.27%	50.00%	
Electric Distribution				100.00%	63.75%				63.75%		72.01%	63.75%	50.00%	
Gas					22.86%	100.00%	100.00%	100.00%	22.86%	100.00%		22.86%		
Others	100.00%	100.00%			2.12%				2.12%			2.12%		
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
Allocated Amounts														
Electric Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	
Electric Distribution	-	-	-	216,805	-	-	-	-	-	-	-	-	-	
Gas	-	-	-	-	-	7,229	31,043	-	-	-	-	-	-	
Generation(Nuclear)	30,756	-	-	-	-	-	-	-	-	-	-	-	-	
SONGS (Steam)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	30,756	-	-	216,805	-	7,229	31,043	-	-	-	-	-	-	

Business Unit Name	Acq.value	(a)	(b)	(c)	(d) = (c) - (b)	(e) = (a) x (d)
		2013	2016	diff btwn	Adjustment to	
		Book Rate	Book Rate	'13 & '16	2016 Depreciation	
1 Generation	995,022,936	3.77%	3.88%	0.11%	1,113,484.02	
2 Energy Supply	1,066,056,236	9.17%	9.17%	0.00%	0.00	
3 Electric Transmission	2,040,247,340	N/A	N/A		0.00	
4 Electric Distribution	3,937,601,817	3.78%	3.78%	0.00%	168,643.07	
5 Corporate Services	-	5.85%	4.92%	-0.93%	0.00	
6 Gas Transmission	261,941,729	3.08%	2.39%	-0.69%	(1,804,398.71)	
7 Gas Distribution	914,039,331	2.60%	2.34%	-0.26%	(2,330,918.60)	
9 Customer Service	-	5.85%	4.92%	-0.93%	0.00	
13 Gas Dist vs. Gas Trans	-	5.29%	4.81%	-0.48%	0.00	
14 Total Dist vs. Trans Plant	-	3.97%	4.43%	0.46%	0.00	
15 Century Pk Common:Loc0	-	5.85%	4.92%	-0.93%	0.00	
16 Land and Structures & Imp	-	3.97%	4.43%	0.46%	0.00	
17 Land and Structures & Imp	-	3.97%	4.43%	0.46%	0.00	
21 Land at Mission Substation	-	N/A	N/A		0.00	
22 Electric building:Loc081401	-	5.85%	4.92%	-0.93%	0.00	
23 Century Park 3: Loc 082090	-	5.85%	4.92%	-0.93%	0.00	
24 Century Park 4: Loc 082090	-	5.85%	4.92%	-0.93%	0.00	
25 Century Park 5: Loc 082090	-	5.85%	4.92%	-0.93%	0.00	
26 Century Park 6: Loc 082090	-	5.85%	4.92%	-0.93%	0.00	
30 Common Plant-Comm Allo	-	5.85%	4.92%	-0.93%	0.00	
34 Common Plant-all Elect Dis	-	5.85%	4.92%	-0.93%	0.00	
36 Common Plant-all Gas Trar	-	5.85%	4.92%	-0.93%	0.00	
San Diego Gas & Electric	9,214,909,389				(2,853,190.22)	

San Diego Gas and Electric Company
2016 Rate-Making Federal Depreciation on Capital Additions

FEDERAL DEPRECIATION CALCULATION

METHOD	150DB 20 Yr	150DB 15 Yr	150DB 15 Yr	200DB 7 Yr	200DB 5 Yr	150DB 20 Yr	SL 39 Yr	150DB 20 Yr	S/L 3 Yr	S/L 3 Yr	150DB 20 Yr	150DB 15 Yr	Sub- Total	Other	TOTAL
LIFE	ELECTRIC Distrib	GAS Prod. Stor. & Tr	SONGS	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Other			
50% BONUS DEPRECIATION															
<i>Federal</i>															
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAP. INT. & TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE & REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YR 1 RATE DEPR.	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	5.00%	0	0	2016
YR 2 RATE DEPR.	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	9.50%	0	0	2017
YR 3 RATE DEPR.	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	8.55%	0	0	2018
YR 4 RATE DEPR.	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	7.70%	0	0	2019
YR 5 RATE DEPR.	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	6.93%	0	0	2020
YR 6 RATE DEPR.	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	6.23%	0	0	2021
YR 7 RATE DEPR.	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	5.90%	0	0	2022
YR 8 RATE DEPR.	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	5.90%	0	0	2023

METHOD	150DB 20 Yr	150DB 15 Yr	150DB 15 Yr	200DB 7 Yr	200DB 5 Yr	150DB 20 Yr	SL 39 Yr	150DB 20 Yr	S/L 3 Yr	S/L 3 Yr	150DB 20 Yr	150DB 15 Yr	Sub- Total	Other	TOTAL
LIFE	ELECTRIC Distrib	GAS Prod. Stor. & Tr	SONGS	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Other			
100% BONUS DEPRECIATION															
<i>Federal</i>															
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAP. INT. & TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE & REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YR 1 RATE DEPR.	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	5.00%	0	0	2016
YR 2 RATE DEPR.	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	9.50%	0	0	2017
YR 3 RATE DEPR.	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	8.55%	0	0	2018
YR 4 RATE DEPR.	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	7.70%	0	0	2019
YR 5 RATE DEPR.	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	6.93%	0	0	2020
YR 6 RATE DEPR.	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	6.23%	0	0	2021
YR 7 RATE DEPR.	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	5.90%	0	0	2022
YR 8 RATE DEPR.	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	5.90%	0	0	2023

METHOD	150DB 20 Yr	150DB 15 Yr	150DB 15 Yr	200DB 7 Yr	200DB 5 Yr	150DB 20 Yr	SL 39 Yr	150DB 20 Yr	S/L 3 Yr	S/L 3 Yr	150DB 20 Yr	150DB 15 Yr	Sub- Total	Other	TOTAL
LIFE	ELECTRIC Distrib	GAS Prod. Stor. & Tr	SONGS	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Other			
MACRS DEPRECIATION															
<i>Federal</i>															
ADDITIONS	464,702	10,602	2,349	2,693	25,860	10,773	13,466	71,289	9,500	28,649	164	9,116	649,162	16,116	665,278
AFUDC	(6,926)	(61)	(1)	(204)	(2,126)	(815)	(1,018)	(745)	(545)	(1,812)	(4)	(120)	(14,376)	(1,193)	(15,569)
CAP. INT. & TAXES	4,364	38	0	128	1,339	513	641	470	343	1,142	2	76	9,057	752	9,809
SOFTWARE & REPAIRS	(78,508)	(5,427)	0	0	0	0	0	(7,138)	(7,832)	(24,510)	0	0	(123,416)	(3,835)	(127,251)
TAX BASIS	383,631	5,152	2,349	2,618	25,074	10,471	13,089	63,874	1,466	3,469	163	9,071	520,427	11,840	532,267
YR 1 RATE DEPR.	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	5.00%	14,386	258	14,644
YR 2 RATE DEPR.	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	9.50%	27,694	489	28,183
YR 3 RATE DEPR.	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	8.55%	25,615	441	26,056
YR 4 RATE DEPR.	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	7.70%	23,697	397	24,094
YR 5 RATE DEPR.	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	6.93%	21,917	357	22,274
YR 6 RATE DEPR.	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	6.23%	20,275	321	20,596
YR 7 RATE DEPR.	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	5.90%	18,752	304	19,056
YR 8 RATE DEPR.	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	5.90%	17,348	304	17,652

Check: Cap Ads	663,807	
	<u>665,278</u>	
	(1,471)	
AFUDC	(26,202)	
	<u>(15,569)</u>	
	(10,633)	
Cap Int	10,535	
	<u>9,809</u>	
	726	
Software	(23,478)	
	<u>(127,251)</u>	
	103,773	

San Diego Gas and Electric Company
2015 Rate-Making Federal Depreciation on Capital Additions

FEDERAL DEPRECIATION CALCULATION

METHOD	150DB 20 Yr	150DB 15 Yr	150DB 15 Yr	200DB 7 Yr	200DB 5 Yr	150DB 20 Yr	SL 39 Yr	150DB 20 Yr	S/L 3 Yr	S/L 3 Yr	150DB 20 Yr	150DB 15 Yr	Sub- Total	Other	TOTAL
LIFE	ELECTRIC Distrib	GAS Prod. Stor. & Tr	SONGS	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Other			
50% BONUS DEPRECIATION															
<i>Federal</i>															
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAP. INT. & TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE & REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YR 1 RATE DEPR.	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	5.00%	0	0	2015
YR 2 RATE DEPR.	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	9.50%	0	0	2016
YR 3 RATE DEPR.	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	8.55%	0	0	2017
YR 4 RATE DEPR.	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	7.70%	0	0	2018
YR 5 RATE DEPR.	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	6.93%	0	0	2019
YR 6 RATE DEPR.	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	6.23%	0	0	2020
YR 7 RATE DEPR.	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	5.90%	0	0	2021
YR 8 RATE DEPR.	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	5.90%	0	0	2022

METHOD	150DB 20 Yr	150DB 15 Yr	150DB 15 Yr	200DB 7 Yr	200DB 5 Yr	150DB 20 Yr	SL 39 Yr	150DB 20 Yr	S/L 3 Yr	S/L 3 Yr	150DB 20 Yr	150DB 15 Yr	Sub- Total	Other	TOTAL
LIFE	ELECTRIC Distrib	GAS Prod. Stor. & Tr	SONGS	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Other			
100% BONUS DEPRECIATION															
<i>Federal</i>															
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAP. INT. & TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE & REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YR 1 RATE DEPR.	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	5.00%	0	0	2015
YR 2 RATE DEPR.	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	9.50%	0	0	2016
YR 3 RATE DEPR.	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	8.55%	0	0	2017
YR 4 RATE DEPR.	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	7.70%	0	0	2018
YR 5 RATE DEPR.	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	6.93%	0	0	2019
YR 6 RATE DEPR.	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	6.23%	0	0	2020
YR 7 RATE DEPR.	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	5.90%	0	0	2021
YR 8 RATE DEPR.	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	5.90%	0	0	2022

METHOD	150DB 20 Yr	150DB 15 Yr	150DB 15 Yr	200DB 7 Yr	200DB 5 Yr	150DB 20 Yr	SL 39 Yr	150DB 20 Yr	S/L 3 Yr	S/L 3 Yr	150DB 20 Yr	150DB 15 Yr	Sub- Total	Other	TOTAL
LIFE	ELECTRIC Distrib	GAS Prod. Stor. & Tr	SONGS	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Other			
MACRS DEPRECIATION															
<i>Federal</i>															
ADDITIONS	411,792	11,829	8,135	2,401	4,192	9,604	12,005	50,484	12,363	38,613	89	8,986	570,494	10,909	581,404
AFUDC	(4,437)	(68)	(439)	(136)	(552)	(546)	(682)	(1,758)	(627)	(2,293)	(3)	(136)	(11,678)	(580)	(12,258)
CAP. INT. & TAXES	2,795	43	276	86	348	344	430	1,108	395	1,445	2	86	7,357	366	7,723
SOFTWARE & REPAIRS	(80,920)	(1,874)	0	0	0	0	0	(8,184)	(10,498)	(33,983)	0	0	(135,459)	(5,141)	(140,600)
TAX BASIS	329,230	9,930	7,972	2,351	3,988	9,402	11,753	41,649	1,634	3,782	88	8,936	430,714	5,554	436,268
YR 1 RATE DEPR.	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	5.00%	18,682	0	2015
YR 2 RATE DEPR.	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	9.50%	33,967	0	2016
YR 3 RATE DEPR.	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	8.55%	30,976	0	2017
YR 4 RATE DEPR.	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	7.70%	26,618	0	2018
YR 5 RATE DEPR.	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	6.93%	24,560	0	2019
YR 6 RATE DEPR.	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	6.23%	22,517	0	2020
YR 7 RATE DEPR.	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	5.90%	20,688	0	2021
YR 8 RATE DEPR.	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	5.90%	19,189	0	2022

Check: Cap Ads	672,212	581,404	90,808
AFUDC	(26,675)	(12,258)	(14,417)
Cap Int	10,838	7,723	3,115
Software:	(79,742)	(140,600)	60,858

San Diego Gas and Electric Company
2014 Rate-Making Federal Depreciation on Capital Additions

FEDERAL DEPRECIATION CALCULATION

METHOD	150DB 20 Yr	150DB 15 Yr	150DB 15 Yr	200DB 7 Yr	200DB 5 Yr	SL 20 Yr	SL 39 Yr	150DB 15 Yr	3 Yr	3 Yr	150DB 20 Yr	150DB 15 Yr	Sub- Total	Other	TOTAL	Bonus Depreciation Input: 50%
LIFE	ELECTRIC Distrib	GAS Prod. Stor. & Tr	SONGS	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Other				
50% BONUS DEPRECIATION																
Federal																
ADDITIONS	476,201	44,708	0	6,227	(20,612)	24,907	0	37,192	0	0	6,379	16,688	591,690	0	591,690	
AFUDC	(7,640)	(275)	0	(299)	(277)	(1,196)	0	(400)	0	0	(121)	(242)	(10,451)	0	(10,451)	
CAP. INT. & TAXES	4,813	173	0	188	174	753	0	252	0	0	76	153	6,584	0	6,584	
SOFTWARE & REPAIRS	(71,999)	(1,851)	0	0	0	0	0	(8,633)	0	0	0	0	(82,483)	0	(82,483)	
BONUS DEPR	(200,688)	(21,378)	0	(3,058)	10,357	(12,232)	0	(14,206)	0	0	(3,167)	(8,299)	(252,670)	0	(252,670)	
TAX BASIS	200,688	21,378	0	3,058	(10,357)	12,232	0	14,206	0	0	3,167	8,299	252,670	0	252,670	
YR 1 RATE	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	1.18%	5.00%	33.33%	33.33%	3.75%	5.00%				
DEPR.	7.52%	1.06%	0	437	(2,071)	459	0	710	0	0	119	415	8,663	0	2014	
YR 2 RATE	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	2.56%	9.50%	33.33%	33.33%	7.22%	9.50%				
DEPR.	14,488	2,031	0	749	(3,314)	883	0	1,350	0	0	229	788	17,203	0	2015	
YR 3 RATE	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	2.56%	8.55%	33.33%	33.33%	6.68%	8.55%				
DEPR.	13,400	1,828	0	535	(1,989)	817	0	1,215	0	0	211	710	16,726	0	2016	
YR 4 RATE	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	2.56%	7.70%	0.00%	0.00%	6.18%	7.70%				
DEPR.	12,396	1,646	0	382	(1,193)	756	0	1,094	0	0	196	639	15,915	0	2017	
YR 5 RATE	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	2.56%	6.93%	0.00%	0.00%	5.71%	6.93%				
DEPR.	11,465	1,481	0	273	(1,193)	699	0	984	0	0	181	575	14,466	0	2018	
YR 6 RATE	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	2.56%	6.23%	0.00%	0.00%	5.29%	6.23%				
DEPR.	10,606	1,332	0	273	(597)	646	0	885	0	0	167	517	13,830	0	2019	
YR 7 RATE	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	2.56%	5.90%	0.00%	0.00%	4.89%	5.90%				
DEPR.	9,810	1,261	0	273	0	598	0	838	0	0	155	490	13,424	0	2020	
YR 8 RATE	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	2.56%	5.90%	0.00%	0.00%	4.52%	5.90%				
DEPR.	9,075	1,261	0	136	0	553	0	838	0	0	143	490	12,497	0	2021	

100% BONUS DEPRECIATION

METHOD	150DB 20 Yr	150DB 15 Yr	150DB 15 Yr	200DB 7 Yr	200DB 5 Yr	SL 20 Yr	SL 39 Yr	150DB 15 Yr	3 Yr	3 Yr	150DB 20 Yr	150DB 15 Yr	Sub- Total	Other	TOTAL	
LIFE	ELECTRIC Distrib	GAS Prod. Stor. & Tr	SONGS	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Other				
Federal																
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAP. INT. & TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE & REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YR 1 RATE	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	1.18%	5.00%	33.33%	33.33%	3.75%	5.00%				
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2014
YR 2 RATE	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	2.56%	9.50%	33.33%	33.33%	7.22%	9.50%				
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2015
YR 3 RATE	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	2.56%	8.55%	33.33%	33.33%	6.68%	8.55%				
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2016
YR 4 RATE	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	2.56%	7.70%	0.00%	0.00%	6.18%	7.70%				
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2017
YR 5 RATE	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	2.56%	6.93%	0.00%	0.00%	5.71%	6.93%				
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2018
YR 6 RATE	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	2.56%	6.23%	0.00%	0.00%	5.29%	6.23%				
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2019
YR 7 RATE	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	2.56%	5.90%	0.00%	0.00%	4.89%	5.90%				
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2020
YR 8 RATE	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	2.56%	5.90%	0.00%	0.00%	4.52%	5.90%				
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2021

MACRS DEPRECIATION

METHOD	150DB 20 Yr	150DB 15 Yr	150DB 15 Yr	200DB 7 Yr	200DB 5 Yr	SL 20 Yr	SL 39 Yr	150DB 15 Yr	3 Yr	3 Yr	150DB 20 Yr	150DB 15 Yr	Sub- Total	Other	TOTAL	
LIFE	ELECTRIC Distrib	GAS Prod. Stor. & Tr	SONGS	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Other				
Federal																
ADDITIONS	0	0	0	0	0	0	31,134	0	21,438	92,458	0	0	145,030	18,697	163,727	
AFUDC	0	0	0	0	0	0	(1,495)	0	(1,218)	(7,330)	0	0	(10,043)	(1,122)	(11,165)	
CAP. INT. & TAXES	0	0	0	0	0	0	942	0	767	4,618	0	0	6,327	707	7,034	
SOFTWARE & REPAIRS	0	0	0	0	0	0	0	0	(19,118)	(86,702)	0	0	(105,820)	(9,362)	(115,182)	
TAX BASIS	0	0	0	0	0	0	30,581	0	1,869	3,044	0	0	35,494	8,920	44,414	
YR 1 RATE	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	1.18%	5.00%	33.33%	33.33%	3.75%	5.00%				
DEPR.	0	0	0	0	0	0	360	0	623	1,015	0	0	1,998	0	2014	
YR 2 RATE	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	2.56%	9.50%	33.33%	33.33%	7.22%	9.50%				
DEPR.	0	0	0	0	0	0	784	0	623	1,015	0	0	2,422	0	2015	
YR 3 RATE	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	2.56%	8.55%	33.33%	33.33%	6.68%	8.55%				
DEPR.	0	0	0	0	0	0	784	0	623	1,015	0	0	2,422	0	2016	
YR 4 RATE	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	2.56%	7.70%	0.00%	0.00%	6.18%	7.70%				
DEPR.	0	0	0	0	0	0	784	0	0	0	0	0	784	0	2017	
YR 5 RATE	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	2.56%	6.93%	0.00%	0.00%	5.71%	6.93%				
DEPR.	0	0	0	0	0	0	784	0	0	0	0	0	784	0	2018	
YR 6 RATE	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	2.56%	6.23%	0.00%	0.00%	5.29%	6.23%				
DEPR.	0	0	0	0	0	0	784	0	0	0	0	0	784	0	2019	
YR 7 RATE	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	2.56%	5.90%	0.00%	0.00%	4.89%	5.90%				
DEPR.	0	0	0	0	0	0	784	0	0	0	0	0	784	0	2020	
YR 8 RATE	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	2.56%	5.90%	0.00%	0.00%	4.52%	5.90%				
DEPR.	0	0	0	0	0	0	784	0	0	0	0	0	784	0	2021	

Check: Cap Ads	653,966
	755,417
	(101,451)
AFUDC	(19,727)
	(21,616)
	1,889
Cap Int	6,390
	13,618
	(7,228)
Software:	(42,297)
	(197,665)
	155,368

San Diego Gas & Electric Company
2016 GRC – APP
Shared Service Workpapers

San Diego Gas and Electric Company
2013 Rate-Making Federal Depreciation on Capital Additions

FEDERAL DEPRECIATION CALCULATION

METHOD LIFE	150DB 20 Yr	150DB 15 Yr	150DB 15 Yr	200DB 7 Yr	200DB 5 Yr	SL 20 Yr	SL 39 Yr	150DB 15 Yr	3 Yr	3 Yr	150DB 20 Yr	150DB 15 Yr	Sub- Total	Other	TOTAL
	ELECTRIC Distrib	GAS Prod. Stor. & Tr	SONGS	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Other			
<u>Federal</u>															
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	(0)	(0)	0	(0)
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAP. INT. & TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE & REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	(0)	(0)	0	(0)
YR 1 RATE DEPR.	3.75% 0	5.00% 0	5.00% 0	14.29% 0	20.00% 0	3.75% 0	3.75% 0	5.00% 0	33.33% 0	33.33% 0	3.75% 0	5.00% (0)	0		2013
YR 2 RATE DEPR.	7.22% 0	9.50% 0	9.50% 0	24.49% 0	32.00% 0	7.22% 0	7.22% 0	9.50% 0	33.33% 0	33.33% 0	7.22% 0	9.50% (0)	0		2014
YR 3 RATE DEPR.	6.68% 0	8.55% 0	8.55% 0	17.49% 0	19.20% 0	6.68% 0	6.68% 0	8.55% 0	33.33% 0	33.33% 0	6.68% 0	8.55% (0)	0		2015
YR 4 RATE DEPR.	6.18% 0	7.70% 0	7.70% 0	12.49% 0	11.52% 0	6.18% 0	6.18% 0	7.70% 0	0.00% 0	0.00% 0	6.18% 0	7.70% (0)	(0)		2016
YR 5 RATE DEPR.	5.71% 0	6.93% 0	6.93% 0	8.93% 0	11.52% 0	5.71% 0	5.71% 0	6.93% 0	0.00% 0	0.00% 0	5.71% 0	6.93% (0)	(0)		2017
YR 6 RATE DEPR.	5.29% 0	6.23% 0	6.23% 0	8.92% 0	5.76% 0	5.29% 0	5.29% 0	6.23% 0	0.00% 0	0.00% 0	5.29% 0	6.23% (0)	(0)		2018
YR 7 RATE DEPR.	4.89% 0	5.90% 0	5.90% 0	8.93% 0	0.00% 0	4.89% 0	4.89% 0	5.90% 0	0.00% 0	0.00% 0	4.89% 0	5.90% (0)	(0)		2019
YR 8 RATE DEPR.	4.52% 0	5.90% 0	5.90% 0	4.46% 0	0.00% 0	4.52% 0	4.52% 0	5.90% 0	0.00% 0	0.00% 0	4.52% 0	5.90% (0)	(0)		2020
ED BLM Ratio	1														
Gas BLM Ratio	1														
Generation BLM Ratio	1														
SONGS BLM Ratio	0														

San Diego Gas & Electric Company
2016 GRC – APP
Shared Service Workpapers

San Diego Gas And Electric Company
2014 - 2016 Capitalized Interest Adjustment
DR/(CR)

Capitalized Interest Addback	2014				2015				2016			
	ED	GAS	GENERATION	SONGS	ED	GAS	GENERATION	SONGS	ED	GAS	GENERATION	SONGS
1 Excluded from Ratemaking BLM (Area 99)	5,449	892	115	0	2,551	946	44	138	3,687	802	39	0
	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
	1,907	312	40	0	893	331	15	48	1,290	281	14	0
2 Excluded from Ratemaking State (Area 98)	5,449	892	115	0	2,551	946	44	138	3,687	802	39	0
	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%
	313	51	7	0	147	54	3	8	212	46	2	0
3 Federal Depreciation	(204)	(45)	(4)	0	(489)	(120)	(10)	(5)	(686)	(175)	(12)	(10)
	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
	(72)	(16)	(2)	0	(171)	(42)	(3)	(2)	(240)	(61)	(4)	(3)
4 State Depreciation	(156)	(26)	(3)	0	(375)	(77)	(8)	(4)	(532)	(122)	(10)	(8)
	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%
	(9)	(1)	(0)	0	(22)	(4)	(0)	(0)	(31)	(7)	(1)	(0)
Total 86 TRA - Capitalized Interest Adjustment	2,140	346	45	0	847	339	14	54	1,232	259	11	(4)

San Diego Gas & Electric Company
2016 GRC – APP
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**San Diego Gas And Electric Company
Computation of Depreciation on 50% of Capitalized Interest
ELECTRIC DISTRIBUTION**

2014

5,449

	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>
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ANNUAL DEPRECIATION:

FEDERAL Return		<u>204</u>	<u>393</u>	<u>364</u>	<u>337</u>	<u>311</u>	<u>288</u>	<u>266</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return		<u>156</u>	<u>302</u>	<u>285</u>	<u>269</u>	<u>253</u>	<u>239</u>	<u>226</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2015

2,551

	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>
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ANNUAL DEPRECIATION:

FEDERAL Return		<u>96</u>	<u>184</u>	<u>170</u>	<u>158</u>	<u>146</u>	<u>135</u>	<u>125</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return		<u>73</u>	<u>142</u>	<u>133</u>	<u>126</u>	<u>119</u>	<u>112</u>	<u>106</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2016

3,687

	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>
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ANNUAL DEPRECIATION:

FEDERAL Return		<u>138</u>	<u>266</u>	<u>246</u>	<u>228</u>	<u>211</u>	<u>195</u>	<u>180</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return		<u>105</u>	<u>205</u>	<u>193</u>	<u>182</u>	<u>171</u>	<u>162</u>	<u>153</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

San Diego Gas & Electric Company
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San Diego Gas And Electric Company
Computation of Depreciation on 50% of Capitalized Interest
GAS

2014

892

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]		45	85	76	69	62	56	53
	Factor >>>	0.05000	0.09500	0.08550	0.07695	0.06926	0.06233	0.05900
STATE Return [35Yr 200DDB/SL]		26	50	47	44	41	39	37
	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2015

946

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return [20Yr DDB/SL]		35	68	63	58	54	50	46
	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return [35Yr 200DDB/SL]		27	53	49	47	44	42	39
	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2016

802

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return [20Yr DDB/SL]		30	58	54	50	46	42	39
	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return [35Yr 200DDB/SL]		23	45	42	40	37	35	33
	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

San Diego Gas & Electric Company
2016 GRC – APP
Shared Service Workpapers

San Diego Gas And Electric Company
Computation of Depreciation on 50% of Capitalized Interest
GENERATION

2014

115

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return [20Yr DDB/SL]		<u>4</u>	<u>8</u>	<u>8</u>	<u>7</u>	<u>7</u>	<u>6</u>	<u>6</u>
	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return [35Yr 200DDB/SL]		<u>3</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>5</u>	<u>5</u>	<u>5</u>
	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2015

44

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return [20Yr DDB/SL]		<u>2</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>2</u>	<u>2</u>
	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return [35Yr 200DDB/SL]		<u>1</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2016

39

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return [20Yr DDB/SL]		<u>1</u>	<u>3</u>	<u>3</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return [35Yr 200DDB/SL]		<u>1</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

San Diego Gas & Electric Company
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San Diego Gas And Electric Company
Computation of Depreciation on 50% of Capitalized Interest
SONGS

2014

0

	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>
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ANNUAL DEPRECIATION:

FEDERAL Return		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888

STATE Return		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2015

138

	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>
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ANNUAL DEPRECIATION:

FEDERAL Return		<u>5</u>	<u>10</u>	<u>9</u>	<u>9</u>	<u>8</u>	<u>7</u>	<u>7</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888

STATE Return		<u>4</u>	<u>8</u>	<u>7</u>	<u>7</u>	<u>6</u>	<u>6</u>	<u>6</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2016

0

	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>
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ANNUAL DEPRECIATION:

FEDERAL Return		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888

STATE Return		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

San Diego Gas & Electric Company
2016 GRC – APP
Shared Service Workpapers

**San Diego Gas And Electric Company
Total Deferred Taxes on Shared Services**

	SHARED SERVICES COMMON FUR & COMM	SHARED SERVICES COMMON COMPUTERS	SHARED SERVICES COMMON STRCTRS	SHARED SERVICES COMMON SOFTWARE	SHARED SERVICES ELECTRIC TELECOM	SHARED SERVICES GAS TELECOM
Weighted Average Deferred Tax Balance - 2013	(2,225)	121	780	2,455	(149)	-
Weighted Average Deferred Tax Balance - 2014	(2,143)	346	920	2,534	(149)	-
Weighted Average Deferred Tax Balance - 2015	(1,939)	2,115	1,205	2,835	(151)	-
Weighted Average Deferred Tax Balance - 2016	(1,766)	2,858	1,611	3,888	(152)	-
Ending Deferred Tax Balance - 2013	(2,193)	(107)	861	2,524	(149)	-
Ending Deferred Tax Balance - 2014	(1,976)	1,856	1,117	2,569	(151)	-
Ending Deferred Tax Balance - 2015	(1,817)	2,977	1,498	3,721	(152)	-
Ending Deferred Tax Balance - 2016	(1,598)	2,461	1,986	4,447	(152)	-

San Diego Gas & Electric Company
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San Diego Gas And Electric Company
2016 Deferred Taxes on Shared Services

	SHARED SERVICES COMMON FUR & COMM	SHARED SERVICES COMMON COMPUTERS	SHARED SERVICES COMMON STRCTRS	SHARED SERVICES COMMON SOFTWARE	SHARED SERVICES ELECTRIC TELECOM	SHARED SERVICES GAS TELECOM
DEFERRED TAX BALANCE @ 12/31/15	(1,817)	2,977	1,498	3,721	(152)	-
RM BLM 2016 DEPR ON 1981-2013 VINTAGES	1,444	83	1,930	2,070	129	-
RM FED TAX 2016 DEPR ON 1981-2013 VINTAGES	456	1,557	1,281	0	130	-
	988	(1,475)	649	2,070	(1)	-
	35%	35%	35%	35%	35%	35%
	346	(516)	227	725	(0)	-
2016 FORECASTED CAPITAL ADDITIONS	-	-	9,640	-	-	-
2016 RM BLM DEPRECIATION ON 2014 - 2016 CAPITAL ADDITIONS	-	-	1,238	-	-	-
2016 RM TAX DEPRECIATION ON 2014 - 2016 CAPITAL ADDITIONS	365	0	530	(4)	0	0
	(365)	-	708	4	-	-
	35%	35%	35%	35%	35%	35%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(128)	-	248	1	-	-
RM BLM DEPR ON CHANGE IN 2013 CAPITAL ADDITIONS	-	-	-	-	-	-
RM FED TAX DEPR ON CHANGE IN 2013 CAPITAL ADDITIONS	-	-	-	-	-	-
	35%	35%	35%	35%	35%	35%
DEFERRED TAX ON CAPITAL ADDITIONS AND 2013 ADJUSTMENTS	(128)	-	248	1	-	-
1986 TRA - CAPITALIZED INTEREST	1	-	13	0	-	-
OTHER ADJUSTMENTS	-	-	-	-	-	-
DEFERRED TAX BALANCE @ 12/31/16	(1,598)	2,461	1,986	4,447	(152)	-
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(1,766)	2,858	1,611	3,888	(152)	-
BOOK DEPRECIATION	75	-	1,241	124	-	-
BLM BOOK TO TAX RATIO	0.00%	0.00%	99.74%	0.00%	0.00%	0.00%

SHARED SERVICES COMMON FUR & COMM				
366				
				(1,817)
jan	18	0.9153	17	335 (1,800)
feb	18	0.8306	15	304 (1,785)
mar	18	0.7541	14	276 (1,771)
apr	18	0.6694	12	245 (1,759)
may	18	0.5874	11	215 (1,748)
jun	18	0.5027	9	184 (1,739)
jul	18	0.4208	8	154 (1,731)
aug	18	0.3361	6	123 (1,725)
sep	18	0.2514	5	92 (1,721)
oct	18	0.1694	3	62 (1,717)
nov	18	0.0847	2	31 (1,716)
dec	18	0.0027	0	1 (1,716)

SHARED SERVICES COMMON COMPUTERS				
366				
				2,977
	(43)	0.9153	(39)	335 2,938
	(43)	0.8306	(36)	304 2,902
	(43)	0.7541	(32)	276 2,869
	(43)	0.6694	(29)	245 2,841
	(43)	0.5874	(25)	215 2,815
	(43)	0.5027	(22)	184 2,794
	(43)	0.4208	(18)	154 2,776
	(43)	0.3361	(14)	123 2,761
	(43)	0.2514	(11)	92 2,750
	(43)	0.1694	(7)	62 2,743
	(43)	0.0847	(4)	31 2,739
	(43)	0.0027	(0)	1 2,739

SHARED SERVICES COMMON STRCTRS				
366				
				1,498
	41	0.9153	37	335 1,535
	41	0.8306	34	304 1,569
	41	0.7541	31	276 1,600
	41	0.6694	27	245 1,627
	41	0.5874	24	215 1,651
	41	0.5027	20	184 1,671
	41	0.4208	17	154 1,689
	41	0.3361	14	123 1,702
	41	0.2514	10	92 1,712
	41	0.1694	7	62 1,719
	41	0.0847	3	31 1,723
	41	0.0027	0	1 1,723

Prorated Additions	101	(238)	225
Beginning of year balance	(1,817)	2,977	1,498
Prorated end of year balance	(1,716)	2,739	1,723
Average	(1,766)	2,858	1,611

SHARED SERVICES COMMON SOFTWARE				
366				
				3,721
	61	0.9153	55	335 3,776
	61	0.8306	50	304 3,826
	61	0.7541	46	276 3,872
	61	0.6694	41	245 3,913
	61	0.5874	36	215 3,948
	61	0.5027	30	184 3,979
	61	0.4208	25	154 4,004
	61	0.3361	20	123 4,024
	61	0.2514	15	92 4,040
	61	0.1694	10	62 4,050
	61	0.0847	5	31 4,055
	61	0.0027	0	1 4,055

SHARED SERVICES ELECTRIC TELECOM				
366				
				(152)
	(0)	0.9153	(0)	335 (152)
	(0)	0.8306	(0)	304 (152)
	(0)	0.7541	(0)	276 (152)
	(0)	0.6694	(0)	245 (152)
	(0)	0.5874	(0)	215 (152)
	(0)	0.5027	(0)	184 (152)
	(0)	0.4208	(0)	154 (152)
	(0)	0.3361	(0)	123 (152)
	(0)	0.2514	(0)	92 (152)
	(0)	0.1694	(0)	62 (152)
	(0)	0.0847	(0)	31 (152)
	(0)	0.0027	(0)	1 (152)

SHARED SERVICES GAS TELECOM				
366				
				-
	-	0.9153	-	335 -
	-	0.8306	-	304 -
	-	0.7541	-	276 -
	-	0.6694	-	245 -
	-	0.5874	-	215 -
	-	0.5027	-	184 -
	-	0.4208	-	154 -
	-	0.3361	-	123 -
	-	0.2514	-	92 -
	-	0.1694	-	62 -
	-	0.0847	-	31 -
	-	0.0027	-	1 -

Prorated Additions	334	(0)	-
Beginning of year balance	3,721	(152)	-
Prorated end of year balance	4,055	(152)	-
Average	3,888	(152)	-

San Diego Gas And Electric Company
2015 Deferred Taxes on Shared Services

	SHARED SERVICES COMMON FUR & COMM	SHARED SERVICES COMMON COMPUTERS	SHARED SERVICES COMMON STRCTRS	SHARED SERVICES COMMON SOFTWARE	SHARED SERVICES ELECTRIC TELECOM	SHARED SERVICES GAS TELECOM
DEFERRED TAX BALANCE @ 12/31/14	(1,976)	1,856	1,117	2,569	(151)	-
RM BLM 2015 DEPR ON 1981-2013 VINTAGES	1,462	4,760	1,951	3,287	129	-
RM FED TAX 2015 DEPR ON 1981-2013 VINTAGES	913	1,557	1,281	-	132	-
	549	3,203	670	3,287	(3)	-
	35%	35%	35%	35%	35%	35%
2015 FORECASTED CAPITAL ADDITIONS	1,526	-	12,072	-	-	-
2015 RM BLM DEPRECIATION ON 2014 - 2015 CAPITAL ADDITIONS	82	-	611	-	-	-
2015 RM TAX DEPRECIATION ON 2014 - 2015 CAPITAL ADDITIONS	213	0	365	(4)	0	0
TAX RATE	(131)	-	246	4	-	-
	35%	35%	35%	35%	35%	35%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(46)	-	86	1	-	-
RM BLM DEPR ON CHANGE IN 2013 CAPITAL ADDITIONS	-	-	-	-	-	-
RM FED TAX DEPR ON CHANGE IN 2013 CAPITAL ADDITIONS	-	-	-	-	-	-
	35%	35%	35%	35%	35%	35%
DEFERRED TAX ON CAPITAL ADDITIONS AND 2013 ADJUSTMENTS	(46)	-	86	1	-	-
1986 TRA - CAPITALIZED INTEREST	13	-	61	0	-	-
OTHER ADJUSTMENTS	-	-	-	-	-	-
DEFERRED TAX BALANCE @ 12/31/15	(1,817)	2,977	1,498	3,721	(152)	-
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(1,939)	2,115	1,205	2,835	(151)	-
BOOK DEPRECIATION	86	-	626	124	-	-
BLM BOOK TO TAX RATIO	95.70%	0.00%	97.58%	0.00%	0.00%	0.00%

SHARED SERVICESCOMMON FUR & COMM				
365				
				(1,976)
jan	13	0.9178	12	335 (1,964)
feb	13	0.8329	11	304 (1,953)
mar	13	0.7562	10	276 (1,943)
apr	13	0.6712	9	245 (1,934)
may	13	0.5890	8	215 (1,926)
jun	13	0.5041	7	184 (1,919)
jul	13	0.4219	6	154 (1,914)
aug	13	0.3370	4	123 (1,909)
sep	13	0.2521	3	92 (1,906)
oct	13	0.1699	2	62 (1,904)
nov	13	0.0849	1	31 (1,903)
dec	13	0.0027	0	1 (1,903)

SHARED SERVICESCOMMON COMPUTERS				
365				
				1,856
jan	93	0.9178	86	335 1,942
feb	93	0.8329	78	304 2,020
mar	93	0.7562	71	276 2,090
apr	93	0.6712	63	245 2,153
may	93	0.5890	55	215 2,208
jun	93	0.5041	47	184 2,255
jul	93	0.4219	39	154 2,294
aug	93	0.3370	31	123 2,326
sep	93	0.2521	24	92 2,349
oct	93	0.1699	16	62 2,365
nov	93	0.0849	8	31 2,373
dec	93	0.0027	0	1 2,374

SHARED SERVICESCOMMON STRCTRS				
365				
				1,117
jan	32	0.9178	29	335 1,146
feb	32	0.8329	26	304 1,172
mar	32	0.7562	24	276 1,196
apr	32	0.6712	21	245 1,218
may	32	0.5890	19	215 1,236
jun	32	0.5041	16	184 1,252
jul	32	0.4219	13	154 1,266
aug	32	0.3370	11	123 1,277
sep	32	0.2521	8	92 1,285
oct	32	0.1699	5	62 1,290
nov	32	0.0849	3	31 1,293
dec	32	0.0027	0	1 1,293

Prorated Additions	74	517	176
Beginning of year balance	(1,976)	1,856	1,117
Prorated end of year balance	(1,903)	2,374	1,293
Average	(1,939)	2,115	1,205

SHARED SERVICESCOMMON SOFTWARE				
365				
				2,569
jan	96	0.9178	88	335 2,657
feb	96	0.8329	80	304 2,737
mar	96	0.7562	73	276 2,809
apr	96	0.6712	64	245 2,874
may	96	0.5890	57	215 2,930
jun	96	0.5041	48	184 2,979
jul	96	0.4219	41	154 3,019
aug	96	0.3370	32	123 3,052
sep	96	0.2521	24	92 3,076
oct	96	0.1699	16	62 3,092
nov	96	0.0849	8	31 3,100
dec	96	0.0027	0	1 3,101

SHARED SERVICESELECTRIC TELECOM				
365				
				(151)
jan	(0)	0.9178	(0)	335 (151)
feb	(0)	0.8329	(0)	304 (151)
mar	(0)	0.7562	(0)	276 (151)
apr	(0)	0.6712	(0)	245 (151)
may	(0)	0.5890	(0)	215 (151)
jun	(0)	0.5041	(0)	184 (151)
jul	(0)	0.4219	(0)	154 (151)
aug	(0)	0.3370	(0)	123 (151)
sep	(0)	0.2521	(0)	92 (151)
oct	(0)	0.1699	(0)	62 (151)
nov	(0)	0.0849	(0)	31 (151)
dec	(0)	0.0027	(0)	1 (151)

SHARED SERVICESGAS TELECOM				
365				
				-
jan	-	0.9178	-	335 -
feb	-	0.8329	-	304 -
mar	-	0.7562	-	276 -
apr	-	0.6712	-	245 -
may	-	0.5890	-	215 -
jun	-	0.5041	-	184 -
jul	-	0.4219	-	154 -
aug	-	0.3370	-	123 -
sep	-	0.2521	-	92 -
oct	-	0.1699	-	62 -
nov	-	0.0849	-	31 -
dec	-	0.0027	-	1 -

Prorated Additions	532	(0)	-
Beginning of year balance	2,569	(151)	-
Prorated end of year balance	3,101	(151)	-
Average	2,835	(151)	-

San Diego Gas And Electric Company
2014 Deferred Taxes on Shared Services

	SHARED SERVICES COMMON FUR & COMM	SHARED SERVICES COMMON COMPUTERS	SHARED SERVICES COMMON STRCTRS	SHARED SERVICES COMMON SOFTWARE	SHARED SERVICES ELECTRIC TELECOM	SHARED SERVICES GAS TELECOM
DEFERRED TAX BALANCE @ 12/31/13	(2,193)	(107)	861	2,524	(149)	-
ACCUMULATED RM BLM 2014 DEPR ON 1981-2013 VINTAGES	1,533	7,166	1,951	115	129	-
ACCUMULATED RM FED TAX 2014 DEPR ON 1981-2013 VINTAGES	913	1,557	1,281	-	134	-
	620	5,609	670	115	(6)	-
	35%	35%	35%	35%	35%	35%
	217	1,963	235	40	(2)	-
2014 FORECASTED CAPITAL ADDITIONS	-	-	8,865	618	-	-
2014 RM BLM DEPRECIATION ON 2014 CAPITAL ADDITIONS	-	-	47	(3)	-	-
2014 RM TAX DEPRECIATION ON 2014 CAPITAL ADDITIONS	0	0	103	(4)	0	0
TAX RATE	35%	35%	(56)	0	35%	35%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	-	-	(20)	0	-	-
RM BLM DEPR ON CHANGE IN 2013 CAPITAL ADDITIONS	-	-	-	-	-	-
RM FED TAX DEPR ON CHANGE IN 2013 CAPITAL ADDITIONS	-	-	-	-	-	-
	35%	35%	35%	35%	35%	35%
DEFERRED TAX ON CAPITAL ADDITIONS AND 2013 ADJUSTMENTS	-	-	(20)	0	-	-
1986 TRA - CAPITALIZED INTEREST OTHER ADJUSTMENTS	-	-	41	4	-	-
DEFERRED TAX BALANCE @ 12/31/14	(1,976)	1,856	1,117	2,569	(151)	-
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(2,143)	346	920	2,534	(149)	-
BOOK DEPRECIATION BLM BOOK TO TAX RATIO	0.00%	0.00%	97.67%	-3.50%	0.00%	0.00%

SHARED SERVICESCOMMON FUR & COMM 365					
					(2,193)
jan	18	0.9178	17	335	(2,176)
feb	18	0.8329	15	304	(2,161)
mar	18	0.7562	14	276	(2,148)
apr	18	0.6712	12	245	(2,136)
may	18	0.5890	11	215	(2,125)
jun	18	0.5041	9	184	(2,116)
jul	18	0.4219	8	154	(2,108)
aug	18	0.3370	6	123	(2,102)
sep	18	0.2521	5	92	(2,098)
oct	18	0.1699	3	62	(2,094)
nov	18	0.0849	2	31	(2,093)
dec	18	0.0027	0	1	(2,093)

SHARED SERVICESCOMMON COMPUTERS 365					
					(107)
	164	0.9178	150	335	43
	164	0.8329	136	304	179
	164	0.7562	124	276	303
	164	0.6712	110	245	413
	164	0.5890	96	215	509
	164	0.5041	82	184	592
	164	0.4219	69	154	661
	164	0.3370	55	123	716
	164	0.2521	41	92	757
	164	0.1699	28	62	785
	164	0.0849	14	31	799
	164	0.0027	0	1	799

SHARED SERVICESCOMMON STRCTRS 365					
					861
	21	0.9178	20	335	881
	21	0.8329	18	304	898
	21	0.7562	16	276	914
	21	0.6712	14	245	929
	21	0.5890	13	215	941
	21	0.5041	11	184	952
	21	0.4219	9	154	961
	21	0.3370	7	123	968
	21	0.2521	5	92	973
	21	0.1699	4	62	977
	21	0.0849	2	31	979
	21	0.0027	0	1	979

Prorated Additions	100	906	118
Beginning of year balance	(2,193)	(107)	861
Prorated end of year balance	(2,093)	799	979
Average	(2,143)	346	920

SHARED SERVICESCOMMON SOFTWARE 365					
					2,524
	4	0.9178	3	335	2,527
	4	0.8329	3	304	2,531
	4	0.7562	3	276	2,533
	4	0.6712	2	245	2,536
	4	0.5890	2	215	2,538
	4	0.5041	2	184	2,540
	4	0.4219	2	154	2,541
	4	0.3370	1	123	2,543
	4	0.2521	1	92	2,544
	4	0.1699	1	62	2,544
	4	0.0849	0	31	2,545
	4	0.0027	0	1	2,545

SHARED SERVICESELECTRIC TELECOM 365					
					(149)
	(0)	0.9178	(0)	335	(149)
	(0)	0.8329	(0)	304	(149)
	(0)	0.7562	(0)	276	(149)
	(0)	0.6712	(0)	245	(149)
	(0)	0.5890	(0)	215	(150)
	(0)	0.5041	(0)	184	(150)
	(0)	0.4219	(0)	154	(150)
	(0)	0.3370	(0)	123	(150)
	(0)	0.2521	(0)	92	(150)
	(0)	0.1699	(0)	62	(150)
	(0)	0.0849	(0)	31	(150)
	(0)	0.0027	(0)	1	(150)

SHARED SERVICESGAS TELECOM 365					
					-
	-	0.9178	-	335	-
	-	0.8329	-	304	-
	-	0.7562	-	276	-
	-	0.6712	-	245	-
	-	0.5890	-	215	-
	-	0.5041	-	184	-
	-	0.4219	-	154	-
	-	0.3370	-	123	-
	-	0.2521	-	92	-
	-	0.1699	-	62	-
	-	0.0849	-	31	-
	-	0.0027	-	1	-

Prorated Additions	21	(1)	-
Beginning of year balance	2,524	(149)	-
Prorated end of year balance	2,545	(150)	-
Average	2,534	(149)	-

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**San Diego Gas And Electric Company
2013 Deferred Taxes on Shared Services**

	SHARED SERVICES COMMON FUR & COMM	SHARED SERVICES COMMON COMPUTERS	SHARED SERVICES COMMON STRCTRS	SHARED SERVICES COMMON SOFTWARE	SHARED SERVICES ELECTRIC TELECOM	SHARED SERVICES GAS TELECOM
Deferred Tax Balance @ 12/31/12	(2,256)	348	698	2,386	(149)	-
Deferred Tax Balance @ 12/31/13	(2,193)	(107)	861	2,524	(149)	-
Weighted Average Deferred Tax Balance	(2,225)	121	780	2,455	(149)	-

San Diego Gas And Electric Company
 RateMaking Federal Tax Depreciation on Shared Services

SHARED SERVICES COMMON FUR & COMM	2014	2015	2016
Vintage 1981 - 2013 Depreciation	913	913	456
2014 Additions - Depr	-	0	0
2015 Additions - Depr		213	365
2016 Additions - Depr			-
Total Area 97 Ratemaking Fed	913	1,126	821

SHARED SERVICES COMMON COMPUTERS	2014	2015	2016
Vintage 1981 - 2013 Depreciation	1,557	1,557	1,557
2014 Additions - Depr	-	0	0
2015 Additions - Depr		-	0
2016 Additions - Depr			-
Total Area 97 Ratemaking Fed	1,557	1,557	1,557

SHARED SERVICES COMMON STRCTRS	2014	2015	2016
Vintage 1981 - 2013 Depreciation	1,281	1,281	1,281
2014 Additions - Depr	103	224	224
2015 Additions - Depr		140	305
2016 Additions - Depr			-
Total Area 97 Ratemaking Fed	1,384	1,646	1,811

SHARED SERVICES COMMON SOFTWARE	2014	2015	2016
Vintage 1981 - 2013 Depreciation	-	-	0
2014 Additions - Depr	(4)	(4)	(4)
2015 Additions - Depr		-	0
2016 Additions - Depr			-
Total Area 97 Ratemaking Fed	(4)	(4)	(4)

SHARED SERVICES ELECTRIC TELECOM	2014	2015	2016
Vintage 1981 - 2013 Depreciation	134	132	130
2014 Additions - Depr	-	0	0
2015 Additions - Depr		-	0
2016 Additions - Depr			-
Total Area 97 Ratemaking Fed	134	132	130

SHARED SERVICES GAS TELECOM	2014	2015	2016
Vintage 1981 - 2013 Depreciation	-	-	-
2014 Additions - Depr	-	0	0
2015 Additions - Depr		-	0
2016 Additions - Depr			-
Total Area 97 Ratemaking Fed	-	-	-

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**San Diego Gas and Electric Company
2016 Rate-Making Federal Depreciation on Shared Services Capital Additions**

FEDERAL DEPRECIATION CALCULATION

METHOD LIFE	>>>> >>>>	200DB	200DB	150DB	SL	150DB	150DB	Sub- Total	Other	TOTAL
		7 Yr	5 Yr	39 Yr	3 Yr	7 Yr	7 Yr			
		COMMON	COMMON	COMMON	COMMON	ELECTRIC	GAS			
		FUR & COMM	COMPUTERS	STRCTRS	SOFTWARE	TELECOM	TELCOM			
		(312 & 313)	(301)	(311)	(271)	(171)	(261)			(291)
<u>Federal</u>										
ADDITIONS		0	0	9,640	0	0	0	9,640	1,356	10,996
AFUDC		0	0	(36)	0	0	0	(36)	(5)	(41)
CAP. INT. & TAXES		0	0	23	0	0	0	23	3	26
INT DEV. SOFTWARE ADDS		0	0	0	0	0	0	0	0	0
BONUS DEPR		0	0		0	0	0	0		0
TAX BASIS		0	0	9,627	0	0	0	9,627	1,354	0 10,981
YR 1 RATE		14.29%	20.00%	1.18%	33.33%	14.29%	14.29%			
DEPR.		0	0	0	0	0	0	0	2016	
YR 2 RATE		24.49%	32.00%	2.56%	33.33%	24.49%	24.49%			
DEPR.		0	0	0	0	0	0	0	2017	
YR 3 RATE		17.49%	19.20%	2.56%	33.33%	17.49%	17.49%			
DEPR.		0	0	0	0	0	0	0	2018	
YR 4 RATE		12.49%	11.52%	2.56%	0.00%	12.49%	12.49%			
DEPR.		0	0	0	0	0	0	0	2019	
YR 5 RATE		8.93%	11.52%	2.56%	0.00%	8.93%	8.93%			
DEPR.		0	0	0	0	0	0	0	2020	
YR 6 RATE		8.92%	5.76%	2.56%	0.00%	8.92%	8.92%			
DEPR.		0	0	0	0	0	0	0	2021	
YR 7 RATE		8.93%	0.00%	2.56%	0.00%	8.93%	8.93%			
DEPR.		0	0	0	0	0	0	0	2022	
YR 8 RATE		4.46%	0.00%	2.56%	0.00%	4.46%	4.46%			
DEPR.		0	0	0	0	0	0	0	2023	

Bonus Depreciation Input: 0%

San Diego Gas & Electric Company
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**San Diego Gas and Electric Company
2015 Rate-Making Federal Depreciation on Shared Services Capital Additions**

FEDERAL DEPRECIATION CALCULATION

METHOD LIFE	>>>> >>>>	200DB 7 Yr	200DB 5 Yr	150DB 39 Yr	SL 3 Yr	150DB 7 Yr	150DB 7 Yr	Sub- Total	Other	TOTAL
		COMMON FUR & COMM (312 & 313)	COMMON COMPUTERS (301)	COMMON STRCTRS (311)	COMMON SOFTWARE (271)	ELECTRIC TELECOM (171)	GAS TELCOM (261)		(291)	
<u>Federal</u>										
ADDITIONS		1,526	0	12,072	0	0	0	13,599	1,913	15,512
AFUDC		(96)	0	(426)	0	0	0	(521)	(73)	(595)
CAP. INT. & TAXES		60	0	268	0	0	0	328	46	375
INT DEV. SOFTWARE ADDS		0	0	0	0	0	0	0	0	0
BONUS DEPR		0	0	0	0	0	0	0	0	0
TAX BASIS		1,491	0	11,915	0	0	0	13,406	1,885	15,291
YR 1 RATE DEPR.		14.29% 213	20.00% 0	1.18% 140	33.33% 0	14.29% 0	14.29% 0	353	2015	
YR 2 RATE DEPR.		24.49% 365	32.00% 0	2.56% 305	33.33% 0	24.49% 0	24.49% 0	671	2016	
YR 3 RATE DEPR.		17.49% 261	19.20% 0	2.56% 305	33.33% 0	17.49% 0	17.49% 0	566	2017	
YR 4 RATE DEPR.		12.49% 186	11.52% 0	2.56% 305	0.00% 0	12.49% 0	12.49% 0	492	2018	
YR 5 RATE DEPR.		8.93% 133	11.52% 0	2.56% 305	0.00% 0	8.93% 0	8.93% 0	439	2019	
YR 6 RATE DEPR.		8.92% 133	5.76% 0	2.56% 305	0.00% 0	8.92% 0	8.92% 0	438	2020	
YR 7 RATE DEPR.		8.93% 133	0.00% 0	2.56% 305	0.00% 0	8.93% 0	8.93% 0	439	2021	
YR 8 RATE DEPR.		4.46% 66	0.00% 0	2.56% 305	0.00% 0	4.46% 0	4.46% 0	372	2022	

Bonus Depreciation Input: 0%

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**San Diego Gas and Electric Company
2014 Rate-Making Federal Depreciation on Shared Services Capital Additions**

FEDERAL DEPRECIATION CALCULATION

METHOD LIFE	>>>> >>>>	200DB	200DB	150DB	SL	150DB	150DB	Sub- Total	Other (291)	Non- Depr	TOTAL
		7 Yr	5 Yr	39 Yr	3 Yr	7 Yr	7 Yr				
		COMMON FUR & COMM (312 & 313)	COMMON COMPUTERS (301)	COMMON STRCTRS (311)	COMMON SOFTWARE (271)	ELECTRIC TELECOM (171)	GAS TELCOM (261)				
Federal											
ADDITIONS		0	0	8,865	618	0	0	9,483	1,334		10,817
AFUDC		0	0	(301)	(32)	0	0	(333)	(47)		(380)
CAP. INT. & TAXES		0	0	190	20	0	0	210	30		239
INT DEV. SOFTWARE ADDS		0	0	0	(618)	0	0	(618)	(87)		(705)
BONUS DEPR		0	0		0	0	0	0			0
TAX BASIS		0	0	8,754	(12)	0	0	8,742	1,230		9,972
YR 1 RATE		14.29%	20.00%	1.18%	33.33%	14.29%	14.29%				
DEPR.		0	0	103	(4)	0	0	99		2014	
YR 2 RATE		24.49%	32.00%	2.56%	33.33%	24.49%	24.49%				
DEPR.		0	0	224	(4)	0	0	221		2015	
YR 3 RATE		17.49%	19.20%	2.56%	33.33%	17.49%	17.49%				
DEPR.		0	0	224	(4)	0	0	221		2016	
YR 4 RATE		12.49%	11.52%	2.56%	0.00%	12.49%	12.49%				
DEPR.		0	0	224	0	0	0	224		2017	
YR 5 RATE		8.93%	11.52%	2.56%	0.00%	8.93%	8.93%				
DEPR.		0	0	224	0	0	0	224		2018	
YR 6 RATE		8.92%	5.76%	2.56%	0.00%	8.92%	8.92%				
DEPR.		0	0	224	0	0	0	224		2019	
YR 7 RATE		8.93%	0.00%	2.56%	0.00%	8.93%	8.93%				
DEPR.		0	0	224	0	0	0	224		2020	
YR 8 RATE		4.46%	0.00%	2.56%	0.00%	4.46%	4.46%				
DEPR.		0	0	224	0	0	0	224		2021	

Bonus Depreciation Input: 50%

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**San Diego Gas and Electric Company
2013 Rate-Making Federal Depreciation on Shared Services Capital Additions**

FEDERAL DEPRECIATION CALCULATION

METHOD LIFE	>>>> >>>>	200DB 7 Yr	200DB 5 Yr	150DB 15 Yr	SL 3 Yr	150DB 7 Yr	150DB 7 Yr	Sub- Total	Other (291)	TOTAL
		COMMON FUR & COMM (312 & 313)	COMMON COMPUTERS (301)	COMMON STRCTRS (311)	COMMON SOFTWARE (271)	ELECTRIC TELECOM (171)	GAS TELCOM (261)			
Federal										
ADDITIONS		0	0	0	0	0	0	0	0	0
AFUDC		0	0	0	0	0	0	0	0	0
CAP. INT. & TAXES		0	0	0	0	0	0	0	0	0
INT DEV. SOFTWARE ADDS		0	0	0	0	0	0	0	0	0
TAX BASIS		0	0	0	0	0	0	0	0	0
YR 1 RATE DEPR.		14.29% 0	20.00% 0	1.18% 0	33.33% 0	14.29% 0	14.29% 0	0		2013
YR 2 RATE DEPR.		24.49% 0	32.00% 0	2.56% 0	33.33% 0	24.49% 0	24.49% 0	0		2014
YR 3 RATE DEPR.		17.49% 0	19.20% 0	2.56% 0	33.33% 0	17.49% 0	17.49% 0	0		2015
YR 4 RATE DEPR.		12.49% 0	11.52% 0	2.56% 0	0.00% 0	12.49% 0	12.49% 0	0		2016
YR 5 RATE DEPR.		8.93% 0	11.52% 0	2.56% 0	0.00% 0	8.93% 0	8.93% 0	0		2017
YR 6 RATE DEPR.		8.92% 0	5.76% 0	2.56% 0	0.00% 0	8.92% 0	8.92% 0	0		2018
YR 7 RATE DEPR.		8.93% 0	0.00% 0	2.56% 0	0.00% 0	8.93% 0	8.93% 0	0		2019
YR 8 RATE DEPR.		4.46% 0	0.00% 0	2.56% 0	0.00% 0	4.46% 0	4.46% 0	0		2020
Common Furnature BLM Ratio			0.00%							
Common Computers BLM Ratio			0.00%							
Common Structures BLM Ratio			0.00%							
Common Software			0.00%							
Electric Telecom BLM Ratio			0.00%							
Gas Telecom BLM Ratio			0.00%							

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San Diego Gas And Electric Company
2014-2016 Capitalized Interest Adjustment on Shared Services
DR/(CR)

Capitalized Interest Addback	2014					
	COMMON FUR & COMM	COMMON COMPUTERS	COMMON STRCTRS	COMMON SOFTWARE	ELECTRIC TELECOM	GAS TELECOM
1 Excluded from Ratemaking BLM (Area 99)	0 35%	0 35%	95 35%	10 35%	0 35%	0 35%
	0	0	33	3	0	0
2 Excluded from Ratemaking State (Area 98)	0 5.746%	0 5.746%	95 5.746%	10 5.746%	0 5.746%	0 5.746%
	0	0	5	1	0	0
3 Federal Depreciation	0 35%	0 35%	5 35%	0 35%	0 35%	0 35%
	0	0	2	0	0	0
State Depreciation	0 5.746%	0 5.746%	4 5.746%	0 5.746%	0 5.746%	0 5.746%
	0	0	0	0	0	0
Total 86 TRA - Capitalized Interest Adjustment	0	0	41	4	0	0

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San Diego Gas And Electric Company
2014-2016 Capitalized Interest Adjustment on Shared Services
DR/(CR)

Capitalized Interest Addback	2015					
	COMMON FUR & COMM	COMMON COMPUTERS	COMMON STRCTRS	COMMON SOFTWARE	ELECTRIC TELECOM	GAS TELECOM
1 Excluded from Ratemaking BLM (Area 99)	30 35%	0 35%	134 35%	0 35%	0 35%	0 35%
	11	0	47	0	0	0
2 Excluded from Ratemaking State (Area 98)	30 5.746%	0 5.746%	134 5.746%	0 5.746%	0 5.746%	0 5.746%
	2	0	8	0	0	0
3 Federal Depreciation	2 35%	0 35%	16 35%	1 35%	0 35%	0 35%
	1	0	6	0	0	0
State Depreciation	1 5.746%	0 5.746%	14 5.746%	1 5.746%	0 5.746%	0 5.746%
	0	0	1	0	0	0
Total 86 TRA - Capitalized Interest Adjustment	13	0	61	0	0	0

San Diego Gas & Electric Company
2016 GRC – APP
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San Diego Gas And Electric Company
2014-2016 Capitalized Interest Adjustment on Shared Services
DR/(CR)

Capitalized Interest Addback	2016					
	COMMON FUR & COMM	COMMON COMPUTERS	COMMON STRCTRS	COMMON SOFTWARE	ELECTRIC TELECOM	GAS TELECOM
1 Excluded from Ratemaking BLM (Area 99)	0 35%	0 35%	11 35%	0 35%	0 35%	0 35%
	0	0	4	0	0	0
2 Excluded from Ratemaking State (Area 98)	0 5.746%	0 5.746%	11 5.746%	0 5.746%	0 5.746%	0 5.746%
	0	0	1	0	0	0
3 Federal Depreciation	3 35%	0 35%	21 35%	1 35%	0 35%	0 35%
	1	0	7	0	0	0
State Depreciation	3 5.746%	0 5.746%	20 5.746%	1 5.746%	0 5.746%	0 5.746%
	0	0	1	0	0	0
Total 86 TRA - Capitalized Interest Adjustment	1	0	13	0	0	0

San Diego Gas & Electric Company
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San Diego Gas And Electric Company
Computation of Depreciation on 50% of Capitalized Interest on Shared Services
COMMON FURNITURE AND COMMUNICATION EQUIPMENT

2014

0

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]		0	0	0	0	0	0
Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900

STATE Return [22Yr 200DDB/SL]		0	0	0	0	0	0
Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2015

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	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]		2	3	3	2	2	2
Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900

STATE Return [22Yr 200DDB/SL]		1	3	2	2	2	2
Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2016

0

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]		0	0	0	0	0	0
Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900

STATE Return [22Yr 200DDB/SL]		0	0	0	0	0	0
Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

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Computation of Depreciation on 50% of Capitalized Interest on Shared Services
COMMON COMPUTER EQUIPMENT

2014

0

Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7

ANNUAL DEPRECIATION:

FEDERAL Return		0	0	0	0	0	0	0
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900

STATE Return		0	0	0	0	0	0	0
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2015

0

Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7

ANNUAL DEPRECIATION:

FEDERAL Return		0	0	0	0	0	0	0
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900

STATE Return		0	0	0	0	0	0	0
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2016

0

Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7

ANNUAL DEPRECIATION:

FEDERAL Return		0	0	0	0	0	0	0
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900

STATE Return		0	0	0	0	0	0	0
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

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Computation of Depreciation on 50% of Capitalized Interest on Shared Services
COMMON STRUCTURES

2014

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Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7

ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]		5	9	8	7	6	6	6
	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
<hr/>								
STATE Return [22Yr 200DDB/SL]		4	8	7	7	6	6	5
	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2015

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Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7

ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]		7	13	11	10	8	8	8
	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
<hr/>								
STATE Return [22Yr 200DDB/SL]		6	12	11	10	9	8	7
	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2016

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Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7

ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]		1	1	1	1	1	1	1
	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
<hr/>								
STATE Return [22Yr 200DDB/SL]		1	1	1	1	1	1	1
	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

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Computation of Depreciation on 50% of Capitalized Interest on Shared Services
COMMON SOFTWARE

2014

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Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7

ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]		0	1	1	1	1	1	1
	Factor >>>	<u>0.05000</u>	<u>0.09500</u>	<u>0.08550</u>	<u>0.07700</u>	<u>0.06230</u>	<u>0.05900</u>	<u>0.05900</u>
STATE Return [22Yr 200DDB/SL]		0	1	1	1	1	1	1
	Factor >>>	<u>0.04550</u>	<u>0.08680</u>	<u>0.07890</u>	<u>0.07700</u>	<u>0.06520</u>	<u>0.05930</u>	<u>0.05390</u>

2015

0

Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7

ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]		0	0	0	0	0	0	0
	Factor >>>	<u>0.05000</u>	<u>0.09500</u>	<u>0.08550</u>	<u>0.07700</u>	<u>0.06230</u>	<u>0.05900</u>	<u>0.05900</u>
STATE Return [22Yr 200DDB/SL]		0	0	0	0	0	0	0
	Factor >>>	<u>0.04550</u>	<u>0.08680</u>	<u>0.07890</u>	<u>0.07700</u>	<u>0.06520</u>	<u>0.05930</u>	<u>0.05390</u>

2016

0

Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7

ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]		0	0	0	0	0	0	0
	Factor >>>	<u>0.05000</u>	<u>0.09500</u>	<u>0.08550</u>	<u>0.07700</u>	<u>0.06230</u>	<u>0.05900</u>	<u>0.05900</u>
STATE Return [22Yr 200DDB/SL]		0	0	0	0	0	0	0
	Factor >>>	<u>0.04550</u>	<u>0.08680</u>	<u>0.07890</u>	<u>0.07700</u>	<u>0.06520</u>	<u>0.05930</u>	<u>0.05390</u>

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San Diego Gas And Electric Company
Computation of Depreciation on 50% of Capitalized Interest on Shared Services
ELECTRIC TELECOMMUNICATION EQUIPMENT

2014

0

Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7

ANNUAL DEPRECIATION:

FEDERAL Return		0	0	0	0	0	0	0
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900

STATE Return		0	0	0	0	0	0	0
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2015

0

Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7

ANNUAL DEPRECIATION:

FEDERAL Return		0	0	0	0	0	0	0
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900

STATE Return		0	0	0	0	0	0	0
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2016

0

Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7

ANNUAL DEPRECIATION:

FEDERAL Return		0	0	0	0	0	0	0
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900

STATE Return		0	0	0	0	0	0	0
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

San Diego Gas & Electric Company
2016 GRC – APP
Shared Service Workpapers

San Diego Gas And Electric Company
Computation of Depreciation on 50% of Capitalized Interest on Shared Services
GAS TELECOMMUNICATION EQUIPMENT

2014

0

Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7

ANNUAL DEPRECIATION:

FEDERAL Return		0	0	0	0	0	0	0
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900

STATE Return		0	0	0	0	0	0	0
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2015

0

Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7

ANNUAL DEPRECIATION:

FEDERAL Return		0	0	0	0	0	0	0
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900

STATE Return		0	0	0	0	0	0	0
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2016

0

Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7

ANNUAL DEPRECIATION:

FEDERAL Return		0	0	0	0	0	0	0
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900

STATE Return		0	0	0	0	0	0	0
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390