

Application of SAN DIEGO GAS & ELECTRIC)
COMPANY for authority to update its gas and)
electric revenue requirements and base rates)
effective January 1, 2019 (U 902-M))

Application No. 17-10-007

Exhibit No.: (SDG&E-35-WP-R)

REVISED WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF RAGAN REEVES
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES
COMMISSION OF THE STATE OF
CALIFORNIA

DECEMBER 2017



San Diego Gas & Electric Company Tax File

****All subsequent data included in this file are Confidential and Protected Materials Pursuant to PUC Section 583, GO 66-C/D, and D.16-08-024****

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 2019 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	IncomeTaxInputs	Input sheet for areas that can be changed.
3	2019IncomeTaxes-ED	2019 income tax calculation for electric distribution.
4	2019IncomeTaxes-GAS	2019 income tax calculation for gas.
5	2018IncomeTaxes-ED	2018 income tax calculation for electric distribution.
6	2018IncomeTaxes-GAS	2018 income tax calculation for gas.
7	2017IncomeTaxes-ED	2017 income tax calculation for electric distribution.
8	2017IncomeTaxes-GAS	2017 income tax calculation for gas.
9	2016IncomeTaxes-ED	2016 income tax calculation for electric distribution.
10	2016IncomeTaxes-GAS	2016 income tax calculation for gas.
11	Fed&StateTaxDepr	Summary sheet for forecasted depreciation on adds.
12	2019StateDepronAdds	2019 depreciation calculation on forecasted adds.
13	2018StateDepronAdds	2018 depreciation calculation on forecasted adds.
14	2017StateDepronAdds	2017 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	Ad valorem rate inflation calculation
20	PayrollTaxes-ED	Electric Distribution payroll tax calculation.
21	PayrollTaxes-GAS	Gas payroll tax calculation.
22	Composite Payroll Tax Rate	Composite payroll tax rate
23	Franchise Fee Factor	Franchise fee factor
24	Franchise Fee Rate Calculation	Franchise fee rate calculation

Payroll Tax

Company Code	Company	Fiscal Year	Description	Revised Payroll Tax Ratio
Co_Code	Company	Fiscal_Year	Ovh_Desc	OHLaborAdj
2100	SDGE	2019	Payroll Tax	6.66%

	<u>ELECTRIC</u>	<u>GAS</u>	<u>ELECTRIC</u>	<u>GAS</u>	<u>ELECTRIC</u>	<u>GAS</u>	<u>ELECTRIC</u>	<u>GAS</u>
	2019 FEDERAL ADJS:		2018 FEDERAL ADJS:		2017 FEDERAL ADJS:		2016 FEDERAL ADJS:	
Deductible Repairs	(154,445)	(13,678)	(118,058)	(13,678)	(76,708)	(13,678)	(81,226)	(14,403)
Software Dev Costs	(28,335)	(11,684)	(42,699)	(17,608)	(37,301)	(15,382)	(60,759)	(9,797)
Cost of Removal	(5,279)	(279)	(5,279)	(279)	(5,279)	(279)	(6,072)	(295)
Section 199 Deduction	(3,484)	-	(3,484)	-	(3,484)	-	-	-
Preferred Dividend Deduction	-	-	-	-	-	-	-	-
Other Deductions and Additions								
Federal Credits							(253)	(6)
Federal Credits Addback							35	6
PY CCFT							(40,300)	(8,016)
ITC Amortization	(795)	(209)	(1,509)	(513)	(2,319)	(513)	(2,086)	(513)
ARAM	(135)	-	(145)	-	(155)	-	(124)	-
Unamortized ITC	10,118	60	10,912	269	12,421	782	14,741	1,294
	2019 STATE ADJS:		2018 STATE ADJS:		2017 STATE ADJS:		2016 STATE ADJS:	
Deductible Repairs	(154,445)	(13,678)	(118,058)	(13,678)	(76,708)	(13,678)	(81,226)	(14,403)
Software Dev Costs	(28,335)	(11,684)	(42,699)	(17,608)	(37,301)	(15,382)	(60,759)	(9,797)
Cost of Removal	(40,630)	(2,144)	(40,630)	(2,144)	(40,630)	(2,144)	(44,318)	(2,151)
Preferred Dividend Deduction	-	-	-	-	-	-	-	-
Other Deductions and Additions								
State Credits			(24)	(3)	(121)	(17)	(467)	(45)
State Credits Addback			24	3	121	17	278	45
<hr/>								
Federal Statutory Rate		35%						
State Statutory Rate		8.84%						
State Rate - Net Of State Benefit		5.746%						
AFUDC to Capitalized Interest and Taxes Ratio		66%						
Booked to Tax Depr Ratio_Fed_ED and Gas	76%	70%	76%	70%	76%	70%	76%	70%
Booked to Tax Depr Ratio_Fed_Gen	94%		94%		94%		94%	
Booked to Tax Depr Ratio_Fed_SONGS	0%		0%		0%		0%	
Deductible Repairs Ratio	28.01%	GD 66.04%	28.01%	GD 66.04%	28.01%	GD 66.04%		
Payroll Tax Ratio	6.66%	6.66%	6.65%	6.65%	6.77%	6.77%	6.68%	6.68%
Ad Valorem Tax Rate - Electric & Gas	1.6184586%		1.5785218%		1.5385850%		1.4986482%	

		<u>ELECTRIC</u>	
2019			
RATEBASE		5,303,716	
ROR		7.55%	
Net Operating Income (Return)			400,431
RATEBASE		5,303,716	
WACost of Debt		2.08%	
Interest		(110,317)	
FEDERAL ADJUSTMENTS:	GROSS	TAX	
Tax Depreciation	(396,231)	(138,681)	
Fixed Charges - Operating (Interest Expense)	(110,317)	(38,611)	
Deductible Repairs	(154,445)	(54,056)	
Software Dev Costs	(28,335)	(9,917)	
Cost of Removal	(5,279)	(1,848)	
Ad Valorem Tax - Fiscal/Calendar	(7,333)	(2,567)	
Section 199 Deduction	(3,484)	(1,219)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
P/Y CCFT	(21,412)	(7,494)	
Total Federal Tax Adj. (Deduction)	(726,836)		(254,393)
STATE ADJUSTMENTS:			
Tax Depreciation	(348,546)	(30,811)	
Fixed Charges - Operating (Interest Expense)	(110,107)	(9,733)	
Repairs Deduction	(154,445)	(13,653)	
Software Dev Costs	(28,335)	(2,505)	
Cost of Removal	(40,630)	(3,592)	
Ad Valorem Tax - Fiscal/Calendar	(7,333)	(648)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
Total State Tax Adj. (Deduction)	(689,396)		(60,943)
ADJUSTMENTS:			
ITC Amortization		(795)	
ARAM		(135)	
Tax Credits		-	
Other			
			(929)
TOTAL			84,166

2019		GAS	
RATEBASE		1,011,885	
ROR		7.55%	
Net Operating Income (Return)			76,397
RATEBASE		1,011,885	
WACost of Debt		2.08%	
Interest		(21,047)	
FEDERAL ADJUSTMENTS:	GROSS	TAX	
Tax Depreciation	(67,661)	(23,681)	
Fixed Charges - Operating (Interest Expense)	(21,047)	(7,367)	
Deductible Repairs	(13,678)	(4,787)	
Software Dev Costs	(11,684)	(4,090)	
Cost of Removal	(279)	(98)	
Ad Valorem Tax - Fiscal/Calendar	(1,252)	(438)	
Section 199 Deduction	-	-	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
P/Y CCFT	(3,128)	(1,095)	
Total Federal Tax Adj. (Deduction)	(118,730)		(41,555)
STATE ADJUSTMENTS:			
Tax Depreciation	(74,707)	(6,604)	
Fixed Charges - Operating (Interest Expense)	(21,046)	(1,860)	
Repairs Deduction	(13,678)	(1,209)	
Software Dev Costs	(11,684)	(1,033)	
Cost of Removal	(2,144)	(190)	
Ad Valorem Tax - Fiscal/Calendar	(1,252)	(111)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
Total State Tax Adj. (Deduction)	(124,512)		(11,007)
ADJUSTMENTS:			
ITC Amortization		(209)	
ARAM		-	
Tax Credits		-	
Other			
			(209)
TOTAL			23,627

		<u>ELECTRIC</u>	
2018			
RATEBASE		4,546,126	
ROR		7.55%	
Net Operating Income (Return)			343,233
RATEBASE		4,546,126	
WACost of Debt		2.08%	
Interest		(94,559)	
FEDERAL ADJUSTMENTS:	GROSS	TAX	
Tax Depreciation	(316,374)	(110,731)	
Fixed Charges - Operating (Interest Expense)	(94,559)	(33,096)	
Deductible Repairs	(118,058)	(41,320)	
Software Dev Costs	(42,699)	(14,945)	
Cost of Removal	(5,279)	(1,848)	
Ad Valorem Tax - Fiscal/Calendar	(3,593)	(1,258)	
Section 199 Deduction	(3,484)	(1,219)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
P/Y CCFT	(27,216)	(9,526)	
Total Federal Tax Adj. (Deduction)	(611,262)		(213,942)
STATE ADJUSTMENTS:			
Tax Depreciation	(314,140)	(27,770)	
Fixed Charges - Operating (Interest Expense)	(94,332)	(8,339)	
Deductible Repairs	(118,058)	(10,436)	
Software Dev Costs	(42,699)	(3,775)	
Cost of Removal	(40,630)	(3,592)	
Ad Valorem Tax - Fiscal/Calendar	(3,593)	(318)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	24	2	
Total State Tax Adj. (Deduction)	(613,429)		(54,227)
ADJUSTMENTS:			
ITC Amortization		(1,509)	
ARAM		(145)	
Tax Credits		(24)	
Other			
			(1,677)
TOTAL			73,386

2018		GAS	
RATEBASE		856,730	
ROR		7.55%	
Net Operating Income (Return)			64,683
RATEBASE		856,730	
WACost of Debt		2.08%	
Interest		(17,820)	
FEDERAL ADJUSTMENTS:	GROSS	TAX	
Tax Depreciation	(52,787)	(18,476)	
Fixed Charges - Operating (Interest Expense)	(17,820)	(6,237)	
Deductible Repairs	(13,678)	(4,787)	
Software Dev Costs	(17,608)	(6,163)	
Cost of Removal	(279)	(98)	
Ad Valorem Tax - Fiscal/Calendar	(910)	(318)	
Section 199 Deduction	-	-	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
P/Y CCFT	(2,538)	(888)	
Total Federal Tax Adj. (Deduction)	(105,619)		(36,967)
STATE ADJUSTMENTS:			
Tax Depreciation	(71,135)	(6,288)	
Fixed Charges - Operating (Interest Expense)	(17,814)	(1,575)	
Deductible Repairs	(13,678)	(1,209)	
Software Dev Costs	(17,608)	(1,557)	
Cost of Removal	(2,144)	(190)	
Ad Valorem Tax - Fiscal/Calendar	(910)	(80)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	3	0	
Total State Tax Adj. (Deduction)	(123,286)		(10,898)
ADJUSTMENTS:			
ITC Amortization		(513)	
ARAM		-	
Tax Credits		(3)	
Other			
			(516)
TOTAL			16,302

2017		<u>ELECTRIC</u>	
RATEBASE		4,246,200	
ROR		<u>7.79%</u>	
Net Operating Income (Return)			330,779
RATEBASE		4,246,200	
WACost of Debt		<u>2.26%</u>	
Interest		(95,964)	
FEDERAL ADJUSTMENTS:	GROSS	TAX	
Tax Depreciation	(293,688)	(102,791)	
Fixed Charges - Operating (Interest Expense)	(95,964)	(33,587)	
Deductible Repairs	(76,708)	(26,848)	
Software Dev Costs	(37,301)	(13,055)	
Cost of Removal	(5,279)	(1,848)	
Ad Valorem Tax - Fiscal/Calendar	(2,048)	(717)	
Section 199 Deduction	(3,484)	(1,219)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
P/Y CCFT	(18,047)	(6,316)	
Total Federal Tax Adj. (Deduction)	(532,518)		(186,381)
STATE ADJUSTMENTS:			
Tax Depreciation	(279,815)	(24,736)	
Fixed Charges - Operating (Interest Expense)	(95,683)	(8,458)	
Deductible Repairs	(76,708)	(6,781)	
Software Dev Costs	(37,301)	(3,297)	
Cost of Removal	(40,630)	(3,592)	
Ad Valorem Tax - Fiscal/Calendar	(2,048)	(181)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	121	11	
Total State Tax Adj. (Deduction)	(532,064)		(47,034)
ADJUSTMENTS:			
ITC Amortization		(2,319)	
ARAM		(155)	
Tax Credits		(121)	
Other			
			<u>(2,595)</u>
TOTAL			<u><u>94,768</u></u>

2017		GAS	
RATEBASE		763,203	
ROR		7.79%	
Net Operating Income (Return)			59,453
RATEBASE		763,203	
WACost of Debt		2.26%	
Interest		(17,248)	
FEDERAL ADJUSTMENTS:	GROSS	TAX	
Tax Depreciation	(45,900)	(16,065)	
Fixed Charges - Operating (Interest Expense)	(17,248)	(6,037)	
Deductible Repairs	(13,678)	(4,787)	
Software Dev Costs	(15,382)	(5,384)	
Cost of Removal	(279)	(98)	
Ad Valorem Tax - Fiscal/Calendar	(488)	(171)	
Section 199 Deduction	-	-	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
P/Y CCFT	(1,908)	(668)	
Total Federal Tax Adj. (Deduction)	(94,882)		(33,209)
STATE ADJUSTMENTS:			
Tax Depreciation	(65,064)	(5,752)	
Fixed Charges - Operating (Interest Expense)	(17,231)	(1,523)	
Deductible Repairs	(13,678)	(1,209)	
Software Dev Costs	(15,382)	(1,360)	
Cost of Removal	(2,144)	(190)	
Ad Valorem Tax - Fiscal/Calendar	(488)	(43)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	17	2	
Total State Tax Adj. (Deduction)	(113,969)		(10,075)
ADJUSTMENTS:			
ITC Amortization		(513)	
ARAM		-	
Tax Credits		(17)	
Other			
			(530)
TOTAL			15,640

		<u>ELECTRIC</u>	
2016			
RATEBASE		4,021,439	
ROR		7.79%	
Net Operating Income (Return)			313,270
RATEBASE		4,021,439	
WACost of Debt		2.26%	
Interest		(90,885)	
FEDERAL ADJUSTMENTS:	GROSS	TAX	
Tax Depreciation	(272,634)	(95,422)	
Fixed Charges - Operating (Interest Expense)	(90,885)	(31,810)	
Deductible Repairs	(81,226)	(28,429)	
Software Dev Costs	(60,759)	(21,266)	
Cost of Removal	(6,072)	(2,125)	
Ad Valorem Tax - Fiscal/Calendar	(8,107)	(2,837)	
Section 199 Deduction	-	-	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	35	12	
P/Y CCFT	(40,300)	(14,105)	
Total Federal Tax Adj. (Deduction)	(559,948)		(195,982)
STATE ADJUSTMENTS:			
Tax Depreciation	(252,870)	(22,354)	
Fixed Charges - Operating (Interest Expense)	(90,551)	(8,005)	
Deductible Repairs	(81,226)	(7,180)	
Software Dev Costs	(60,759)	(5,371)	
Cost of Removal	(44,318)	(3,918)	
Ad Valorem Tax - Fiscal/Calendar	(8,107)	(717)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	278	25	
Total State Tax Adj. (Deduction)	(537,554)		(47,520)
ADJUSTMENTS:			
ITC Amortization		(2,086)	
ARAM		(124)	
Tax Credits		(720)	
Other			
			(2,929)
TOTAL			66,840

2016		GAS	
RATEBASE		657,171	
ROR		7.79%	
Net Operating Income (Return)			51,194
RATEBASE		657,171	
WACost of Debt		2.26%	
Interest		(14,852)	
FEDERAL ADJUSTMENTS:	GROSS	TAX	
Tax Depreciation	(40,473)	(14,166)	
Fixed Charges - Operating (Interest Expense)	(14,852)	(5,198)	
Deductible Repairs	(14,403)	(5,041)	
Software Dev Costs	(9,797)	(3,429)	
Cost of Removal	(295)	(103)	
Ad Valorem Tax - Fiscal/Calendar	(1,315)	(460)	
Section 199 Deduction	-	-	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	6	2	
P/Y CCFT	(8,016)	(2,805)	
Total Federal Tax Adj. (Deduction)	(89,144)		(31,201)
STATE ADJUSTMENTS:			
Tax Depreciation	(57,181)	(5,055)	
Fixed Charges - Operating (Interest Expense)	(14,823)	(1,310)	
Deductible Repairs	(14,403)	(1,273)	
Software Dev Costs	(9,797)	(866)	
Cost of Removal	(2,151)	(190)	
Ad Valorem Tax - Fiscal/Calendar	(1,315)	(116)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	45	4	
Total State Tax Adj. (Deduction)	(99,625)		(8,807)
ADJUSTMENTS:			
ITC Amortization		(513)	
ARAM		-	
Tax Credits		(51)	
Other			
			(563)
TOTAL			10,623

Flow-Through Regulatory Federal and State Tax Depreciation on 2017-2019 Capital Additions

FEDERAL				
Federal Flow-Through Tax Depreciation - ED				
	2016	2017	2018	2019
Vintages 2016 and Prior Depr	230,946	238,492	233,793	237,348
Depr Adj to 2016 VY Assets in 2019				17,905
2017 Depr. On 2017 Additions		12,139		
2018 Depr. On 2017 & 2018 Additions			38,323	
2019 Depr. On 2017 - 2019 Additions				77,224
Total Federal Flow-Through Tax Depr - ED	230,946	250,631	272,116	332,477
Federal Flow-Through Tax Depreciation - GAS				
	2016	2017	2018	2019
Vintages 2016 and Prior Depr	40,473	42,078	41,008	41,194
Depr Adj to 2016 VY Assets in 2019				3,061
2017 Depr. On 2017 Additions		3,822		
2018 Depr. On 2017 & 2018 Additions			11,780	
2019 Depr. On 2017 - 2019 Additions				23,406
Total Federal Flow-Through Tax Depr - Gas	40,473	45,900	52,787	67,661
Federal Flow-Through Tax Depreciation - GEN				
	2016	2017	2018	2019
Vintages 2016 and Prior Depr	41,688	42,362	42,121	44,984
Depr Adj to 2016 VY Assets in 2019				4,099
2017 Depr. On 2017 Additions		695		
2018 Depr. On 2017 & 2018 Additions			2,137	
2019 Depr. On 2017 - 2019 Additions				14,671
Total Federal Flow-Through Tax Depr - GEN	41,688	43,057	44,258	63,755
Federal Flow-Through Tax Depreciation - SONGS				
	2016	2017	2018	2019
Vintages 2016 and Prior Depr	-	-	-	-
Depr Adj to 2016 VY Assets in 2019				
2017 Depr. On 2017 Additions		-		
2018 Depr. On 2017 & 2018 Additions			0	
2019 Depr. On 2017 - 2019 Additions				0
Total Federal Flow-Through Tax Depr - SONG	-	-	-	-

	(a)	(b)	(c)	(d) = (c) - (b)	(e) = (a) x (d)
Business Unit Name	Acq.value	2016 Book Rate	2019 Book Rate	diff btwn 16 & 19	Adjustment to 2019 Depreciation
1 Generation	1,561,140	4.05%	4.31%	0.26%	4,099
2 Energy Supply	-	0.00%	0.00%	0.00%	-
3 Electric Transmission	5,341,271	N/A	N/A		-
4 Electric Distribution	7,043,541	3.83%	4.08%	0.25%	17,905
5 Gas Transmission	417,526	2.52%	1.87%	-0.65%	(2,704)
6 Gas Distribution	1,721,775	2.39%	2.72%	0.33%	5,765
7 San Diego Gas & Electric	16,085,254				25,065

Flow-Through Regulatory Federal and State Tax Depreciation on 2017-2019 Capital Additions

STATE

State Flow-Through Tax Depreciation - ED

	2016	2017	2018	2019
Vintages 2016 and Prior Depr	215,316	219,250	201,090	176,658
2017 Additions		22,669	38,597	34,160
2018 Additions			22,216	39,064
2019 Additions				34,804
Total State Flow-Through Tax Depr - ED	215,316	241,919	261,904	284,686

State Flow-Through Tax Depreciation - GAS

	2016	2017	2018	2019
Vintages 2016 and Prior Depr	57,181	57,439	52,564	45,874
2017 Additions		7,625	13,109	11,452
2018 Additions			5,462	9,778
2019 Additions				7,603
Total State Flow-Through Tax Depr - GAS	57,181	65,064	71,135	74,707

State Flow-Through Tax Depreciation - GEN

	2016	2017	2018	2019
Vintages 2016 and Prior Depr	37,554	36,269	33,948	31,395
2017 Additions		1,627	3,095	2,791
2018 Additions			15,194	28,874
2019 Additions				801
Total State Flow-Through Tax Depr - GEN	37,554	37,896	52,237	63,860

State Flow-Through Tax Depreciation - SONGS

	2016	2017	2018	2019
Vintages 2016 and Prior Depr	-	-	-	-
2017 Additions		-	-	-
2018 Additions			-	-
2019 Additions				-
Total State Flow-Through Tax Depr - SONGS	-	-	-	-

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			
	ELECTRIC	GAS Prod.	SONGS	Common	Common IT	Common	Common	GAS	Gas	ED	Generation	Generation	Sub-	Other	TOTAL
	Distrib	Stor. & Tr		Furniture	Hardware	Other	Structures	DIST & GEN	Software	Software	Steam	Other	Total		
ADDITIONS	770,869	17,884	0	14,220	11,832	56,879	71,098	164,724	14,300	61,215	4,976	12,492	1,200,490	32,292	1,232,781
AFUDC	(19,047)	(923)	0	(497)	(464)	(1,989)	(2,486)	(851)	(360)	(6,425)	(32)	(71)	(33,144)	(1,003)	(34,147)
CAP. INT. & TAXES	12,657	613	0	330	308	1,322	1,652	565	239	4,269	21	47	22,024	666	22,691
REPAIRS	(154,445)	(4,645)	0	0	0	0	0	(9,033)	0	0	0	0	(168,123)	0	(168,123)
SOFTWARE	0	0	0	0	0	0	0	0	(12,058)	(29,241)	0	0	(41,299)	(6,211)	(47,510)
TAX BASIS	610,034	12,929	0	14,053	11,676	56,211	70,264	155,406	2,122	29,819	4,965	12,469	979,947	25,744	1,005,691
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.	20,335	588	0	1,405	1,946	1,874	1,173	4,440	707	9,939	177	623	43,208		2019
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.	39,317	1,122	0	2,530	3,243	3,623	2,305	8,627	707	9,939	342	1,185	72,938		2020
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.	36,700	1,020	0	2,024	2,162	3,382	2,227	8,134	707	9,939	318	1,066	67,678		2021
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.	34,253	927	0	1,619	1,442	3,156	2,150	7,669	0	0	295	959	52,471		2022
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.	31,972	843	0	1,295	1,153	2,946	2,080	7,231	0	0	274	864	48,658		2023
YR 6 RATE	4.89%	5.93%	6.23%	7.37%	9.88%	4.89%	2.86%	4.39%	0.00%	0.00%	5.12%	6.23%			
DEPR.	29,843	766	0	1,036	1,153	2,750	2,010	6,818	0	0	254	777	45,407		2024
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.	27,854	697	0	921	577	2,567	1,946	6,429	0	0	236	699	41,926		2025
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%			

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			
	ELECTRIC	GAS Prod.	SONGS	Common	Common IT	Common	Common	GAS	Gas	ED	Generation	Generation	Sub-	Other	TOTAL
	Distrib	Stor. & Tr		Furniture	Hardware	Other	Structures	DIST & GEN	Software	Software	Steam	Other	Total		
ADDITIONS	579,748	14,610	0	8,717	11,881	34,867	43,583	113,512	21,343	58,101	4,490	300,724	1,191,577	44,849	1,236,426
AFUDC	(16,819)	(81)	0	(361)	(436)	(1,443)	(1,804)	(574)	(687)	(1,882)	(29)	(117)	(24,232)	(1,559)	(25,791)
CAP. INT. & TAXES	11,176	54	0	240	290	959	1,199	381	456	1,250	19	77	16,102	1,036	17,138
REPAIRS	(118,058)	(4,645)	0	0	0	0	0	(9,033)	0	0	0	0	(131,736)	0	(131,736)
SOFTWARE	0	0	0	0	0	0	0	0	(19,119)	(46,364)	0	0	(65,484)	(9,848)	(75,332)
TAX BASIS	456,047	9,938	0	8,596	11,735	34,383	42,978	104,287	1,993	11,105	4,480	300,685	986,227	34,477	1,020,705
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.	15,202	452	0	860	1,956	1,146	718	2,979	664	3,701	160	15,034	42,872		2018
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.	29,392	862	0	1,547	3,260	2,216	1,410	5,789	664	3,701	309	28,565	77,716		2019
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.	27,436	784	0	1,238	2,173	2,068	1,362	5,458	664	3,701	287	25,709	70,881		2020
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.	25,607	713	0	990	1,449	1,931	1,315	5,147	0	0	266	23,138	60,555		2021
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.	23,901	648	0	792	1,159	1,802	1,272	4,852	0	0	247	20,825	55,500		2022
YR 6 RATE	4.89%	5.93%	6.23%	7.37%	9.88%	4.89%	2.86%	4.39%	0.00%	0.00%	5.12%	6.23%			
DEPR.	22,310	589	0	634	1,159	1,682	1,229	4,575	0	0	229	18,742	51,149		2023
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.	20,823	536	0	563	579	1,570	1,190	4,314	0	0	213	16,868	46,658		2024
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%			

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			
	ELECTRIC	GAS Prod.	SONGS	Common	Common IT	Common	Common	GAS	Gas	ED	Generation	Generation	Sub-	Other	TOTAL
	Distrib	Stor. & Tr		Furniture	Hardware	Other	Structures	DIST & GEN	Software	Software	Steam	Other	Total		
ADDITIONS	424,845	19,172	0	10,755	38,981	43,019	53,774	111,579	27,815	71,567	2,951	31,064	835,523	38,018	873,541
AFUDC	(6,262)	(116)	0	(325)	(2,025)	(1,301)	(1,626)	(608)	(1,069)	(2,946)	(20)	(1,860)	(18,158)	(1,390)	(19,548)
CAP. INT. & TAXES	4,161	77	0	216	1,345	864	1,081	404	711	1,958	13	1,236	12,066	923	12,990
REPAIRS	(76,708)	(4,645)	0	0	0	0	0	(9,033)	0	0	0	0	(90,386)	0	(90,386)
SOFTWARE	0	0	0	0	0	0	0	0	(23,876)	(57,899)	0	0	(81,775)	(12,299)	(94,073)
TAX BASIS	346,037	14,488	0	10,646	38,302	42,583	53,229	102,342	3,581	12,679	2,945	30,440	657,271	25,253	682,524
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.	11,535	659	0	1,065	6,384	1,419	889	2,924	1,193	4,226	105	1,522	31,921		2017
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.	22,302	1,257	0	1,916	10,639	2,744	1,746	5,681	1,193	4,226	203	2,892	54,800		2018
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.	20,818	1,143	0	1,533	7,093	2,562	1,687	5,357	1,193	4,226	188	2,603	48,403		2019
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.	19,430	1,039	0	1,226	4,729	2,391	1,629	5,051	0	0	175	2,342	38,012		2020
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.	18,136	945	0	981	3,783	2,232	1,576	4,762	0	0	162	2,108	34,684		2021
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.	16,928	859	0	785	3,783	2,083	1,528	4,490	0	0	151	1,897	32,503		2022
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.	15,800	781	0	698	1,891	1,944	1,474	4,234	0	0	140	1,708	28,670		2023
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%			

ELECTRIC DISTRIBUTION AD VALOREM TAX

	Tax Year 2016	Tax Year 2017	Tax Year 2018	Tax Year 2019
Plant in Service	6,790,455	7,174,661	7,757,789	8,476,923
Materials & Supplies	41,551	47,946	48,903	50,086
Total Plant in Service per Books	6,832,005	7,222,607	7,806,692	8,527,009
Taxable Percentage (Note 1)	108.26%	108.26%	108.26%	108.26%
Taxable Plant in Service	7,396,329	7,819,195	8,451,524	9,231,340
Reserve for Depreciation per Books	2,764,086	2,928,744	3,100,316	3,273,843
Total Reserve for Depreciation	2,764,086	2,928,744	3,100,316	3,273,843
Taxable Percentage (Note 1)	100.18%	100.18%	100.18%	100.18%
Taxable Reserve for Depreciation	2,769,061	2,934,016	3,105,897	3,279,736
Historical Cost less Depreciation	4,627,268	4,885,179	5,345,627	5,951,604
100% Deferred Tax Reserve	532,348	554,025	601,976	642,874
Taxable Percentage (Note 2)	107.82%	107.82%	107.82%	107.82%
Taxable Deferred Tax Reserve	573,978	597,349	649,051	693,147
HCLD Less 100% of DTR	4,053,291	4,287,830	4,696,577	5,258,457
Adjustment for Income Approach Valuation (Note 3)	96.34%	96.34%	96.34%	96.34%
Assessed Value - Unitary	3,904,940	4,130,895	4,524,682	5,065,998
Non-Unitary Percentage	0.34%	0.34%	0.34%	0.34%
Assessed Value - Non-Unitary	13,277	14,045	15,384	17,224
Total Assessed Value	3,918,217	4,144,940	4,540,066	5,083,222
Average Tax Rate	1.4986%	1.5386%	1.5785%	1.6185%
Total Fiscal Year Ad Valorem Tax Expense	58,720	63,773	71,666	82,270
Misc. Ad Valorem Taxes (Note 5)	34	34	34	34
Total Fiscal Year Ad Valorem Taxes	58,754	63,807	71,700	82,304
Less:				
Non-Operating Taxes	267	267	267	267
Other Than Tax Expense	31	31	31	31
Fiscal Year Capitalized Tax on CWIP (Note 6)	2,218	3,105	4,011	4,448
Fiscal Year Ad Valorem Tax Expense - Operating	56,238	60,404	67,391	77,558
2nd Installment of Prior Year Tax Billed (April)	24,663	29,228	31,755	35,701
1st Installment of Current Year Tax Billed (December)	29,228	31,755	35,701	41,003
Less: Calendar Year Capitalized Tax on CWIP (Note 6)	4,064	2,608	3,603	4,420
Total Calendar Year Ad Valorem Tax Exp - Operating	49,827	58,375	63,853	72,284
Income Tax Adjustment	(6,411)	(2,029)	(3,538)	(5,274)

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 2016 & 2017, 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 2011 to 2016.

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.

ELECTRIC GENERATION AD VALOREM TAX

	Tax Year 2016	Tax Year 2017	Tax Year 2018	Tax Year 2019
Plant in Service	1,008,332	1,027,465	1,061,615	1,366,829
Materials & Supplies	54,882	56,629	58,281	59,867
Total Plant in Service per Books	1,063,214	1,084,095	1,119,896	1,426,696
Taxable Percentage (Note 1)	108.26%	108.26%	108.26%	108.26%
Taxable Plant in Service	1,151,035	1,173,641	1,212,400	1,544,541
Reserve for Depreciation per Books	348,904	387,761	428,418	464,051
Total Reserve for Depreciation	348,904	387,761	428,418	464,051
Taxable Percentage (Note 1)	100.18%	100.18%	100.18%	100.18%
Taxable Reserve for Depreciation	349,532	388,459	429,189	464,887
Historical Cost less Depreciation	801,503	785,182	783,211	1,079,654
100% Deferred Tax Reserve	64,097	69,193	76,048	122,847
Taxable Percentage (Note 2)	107.82%	107.82%	107.82%	107.82%
Taxable Deferred Tax Reserve	69,110	74,604	81,995	132,454
HCLD Less 100% of DTR	732,393	710,578	701,216	947,200
Adjustment for Income Approach Valuation (Note 3)	96.34%	96.34%	96.34%	96.34%
Assessed Value - Unitary	705,588	684,571	675,551	912,533
Non-Unitary Percentage	0.34%	0.34%	0.34%	0.34%
Assessed Value - Non-Unitary	2,399	2,328	2,297	3,103
Total Assessed Value	707,987	686,898	677,848	915,636
Average Tax Rate	1.4986%	1.5386%	1.5785%	1.6185%
Fiscal Year Ad Valorem Tax Expense	10,610	10,569	10,700	14,819
Misc. Ad Valorem Taxes (Note 5)	1,743	1,743	1,743	1,743
Total Fiscal Year Ad Valorem Taxes	12,353	12,312	12,443	16,562
Less:				
Non-Operating Taxes	56	56	56	56
Other Than Tax Expense	6	6	6	6
Fiscal Year Capitalized Tax on CWIP (Note 6)	158	132	102	113
Fiscal Year Ad Valorem Tax Expense - Operating	12,133	12,118	12,279	16,387
2nd Installment of Prior Year Tax Billed (April)	5,139	6,146	6,125	6,190
1st Installment of Current Year Tax Billed (December)	6,146	6,125	6,190	8,250
Less: Calendar Year Capitalized Tax on CWIP (Note 6)	847	172	92	112
Total Calendar Year Ad Valorem Tax Exp - Operating	10,438	12,099	12,224	14,328
Income Tax Adjustment	(1,696)	(19)	(55)	(2,059)

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 2016 & 2017, 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 2011 to 2016.

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.

SONGS AD VALOREM TAX

	Tax Year 2016	Tax Year 2017	Tax Year 2018	Tax Year 2019
Plant in Service	0	0	0	0
Materials & Supplies	0	0	0	0
Nuclear Fuel	0	0	0	0
Total Plant in Service per Books	0	0	0	0
Taxable Percentage (Note 1)	108.26%	108.26%	108.26%	108.26%
Taxable Plant in Service	0	0	0	0
Reserve for Depreciation per Books	0	0	0	0
Accumulated Amort - Nuclear Fuel Assemblies	0	0	0	0
Total Reserve for Depreciation	0	0	0	0
Taxable Percentage (Note 1)	100.18%	100.18%	100.18%	100.18%
Taxable Reserve for Depreciation	0	0	0	0
Historical Cost less Depreciation	0	0	0	0
Taxable Deferred Tax Reserve	0	0	0	0
Taxable Percentage (Note 2)	107.82%	107.82%	107.82%	107.82%
Taxable Deferred Tax Reserve	0	0	0	0
HCLD Less 100% of DTR	0	0	0	0
Adjustment for Income Approach Valuation (Note 3)	96.34%	96.34%	96.34%	96.34%
Assessed Value - Unitary	0	0	0	0
Non-Unitary Percentage	0.34%	0.34%	0.34%	0.34%
Assessed Value - Non-Unitary	0	0	0	0
Total Assessed Value	0	0	0	0
Average Tax Rate	1.4986%	1.5386%	1.5785%	1.6185%
Total Fiscal Year Ad Valorem Tax Expense	0	0	0	0
Misc. Ad Valorem Taxes	0	0	0	0
Total Fiscal Year Ad Valorem Taxes	0	0	0	0
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	0
2nd Installment of Prior Year Tax Billed (April)	0	0	0	0
1st Installment of Current Year Tax Billed (December)	0	0	0	0
Less: Calendar Year Capitalized Tax on CWIP (Note 6)	0	0	0	0
Total Calendar Year Ad Valorem Tax Exp - Operating	0	0	0	0
Income Tax Adjustment	0	0	0	0

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 2016 & 2017, 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 2011 to 2016.

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.

GAS AD VALOREM TAX

	Tax Year 2016	Tax Year 2017	Tax Year 2018	Tax Year 2019
Plant in Service	1,777,306	1,875,150	2,081,653	2,259,736
Materials & Supplies	3,263	3,270	3,389	3,498
Total Plant in Service per Books	1,780,569	1,878,420	2,085,042	2,263,234
Taxable Percentage (Note 1)	108.26%	108.26%	108.26%	108.26%
Taxable Plant in Service	1,927,644	2,033,578	2,257,267	2,450,178
Reserve for Depreciation per Books	976,797	1,014,271	1,052,016	1,090,487
Total Reserve for Depreciation	976,797	1,014,271	1,052,016	1,090,487
Taxable Percentage (Note 1)	100.18%	100.18%	100.18%	100.18%
Taxable Reserve for Depreciation	978,555	1,016,097	1,053,910	1,092,449
Historical Cost less Depreciation	949,089	1,017,481	1,203,357	1,357,729
100% Deferred Tax Reserve	97,547	110,749	136,160	153,688
Taxable Percentage (Note 2)	107.82%	107.82%	107.82%	107.82%
Taxable Deferred Tax Reserve	105,175	119,410	146,808	165,706
HCLD Less 100% of DTR	843,914	898,072	1,056,550	1,192,023
Adjustment for Income Approach Valuation (Note 3)	96.34%	96.34%	96.34%	96.34%
Assessed Value - Unitary	813,027	865,202	1,017,880	1,148,395
Non-Unitary Percentage	0.34%	0.34%	0.34%	0.34%
Assessed Value - Non-Unitary	2,764	2,942	3,461	3,905
Total Assessed Value	815,791	868,144	1,021,341	1,152,299
Average Tax Rate	1.4986%	1.5386%	1.5785%	1.6185%
Total Fiscal Year Ad Valorem Tax Expense	12,226	13,357	16,122	18,649
Misc. Ad Valorem Taxes (Note 5)	6	6	6	6
Total Fiscal Year Ad Valorem Taxes	12,232	13,363	16,128	18,655
Less:				
Non-Operating Taxes	54	54	54	54
Other Than Tax Expense	6	6	6	6
Fiscal Year Capitalized Tax on CWIP (Note 6)	668	820	1,370	1,854
Fiscal Year Ad Valorem Tax Expense - Operating	11,504	12,484	14,698	16,741
2nd Installment of Prior Year Tax Billed (April)	4,912	6,086	6,652	8,034
1st Installment of Current Year Tax Billed (December)	6,086	6,652	8,034	9,298
Less: Calendar Year Capitalized Tax on CWIP (Note 6)	809	742	897	1,843
Total Calendar Year Ad Valorem Tax Exp - Operating	10,189	11,996	13,788	15,489
Income Tax Adjustment	(1,315)	(488)	(910)	(1,252)

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 2016 & 2017, 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 2011 to 2016.

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.

Ad Valorem Tax Rate Inflation

Purpose: To calculate average tax rate in 2019 using a 5-year trend.

	Revised
A 2016/2017 Average Tax Rate	1.4986482%
B 2011/2012 Average Tax Rate	1.2989644%
C 5 Year Increase (A - B)	0.1996839%
D Average Increase (C / 5)	0.0399368%

Actual 2016/2017 Average Tax Rate	1.4986482%
Estimated 2017/2018 Average Tax Rate	1.5385850%
Estimated 2018/2019 Average Tax Rate	1.5785218%
Estimated 2019/2020 Average Tax Rate	1.6184586%

O&M Payroll Taxes (ED and Gen)

2016 Payroll	134,810
2016 Ratio (Payroll tax/Payroll)	6.68%
2016 Payroll Taxes	<u>9,005</u>
2017 Payroll	150,922
2017 Shared Payroll	16,981
2017 Ratio	6.77%
2017 Payroll Taxes	<u>11,367</u>
2018 Payroll	160,095
2018 Shared Payroll	17,637
2018 Ratio	6.65%
2018 Payroll Taxes	<u>11,819</u>
2019 Payroll	169,423
2019 Shared Payroll	18,206
2019 Ratio	6.66%
2019 Payroll Taxes	<u>12,496</u>

Capital Payroll Taxes (ED and Gen)

	ED and Gen	Common Allocated to Electric	Gas	Allocated Common	(To Capital OH Pool) Pyrl Taxes
2017 Capital Labor (Excl. Billed Capital)	67,049	15,457	9,723	6,374	
2017 Non-Shared Labor O&M Reassigned to Capital	27,196	N/A	10,725	N/A	
2017 Shared Labor O&M Reassigned to Capital	1,737	N/A	808	N/A	
Total 2017 Capital Labor	95,982	15,457	21,256	6,374	
2017 Ratio	6.77%	6.77%	6.77%	6.77%	
2017 Capital Payroll Taxes	<u>6,498</u>	<u>1,046</u>	<u>1,439</u>	<u>432</u>	<u>9,415</u>
2018 Capital Labor (Excl. Billed Capital)	87,078	15,979	17,905	6,589	
2018 Non-Shared Labor O&M Reassigned to Capital	28,440	N/A	11,221	N/A	
2018 Shared Labor O&M Reassigned to Capital	1,852	N/A	866	N/A	
Total 2018 Capital Labor	117,370	15,979	29,991	6,589	
2018 Ratio	6.65%	6.65%	6.65%	6.65%	
2018 Capital Payroll Taxes	<u>7,805</u>	<u>1,063</u>	<u>1,994</u>	<u>438</u>	<u>11,300</u>
2019 Capital Labor (Excl. Billed Capital)	98,741	12,253	29,943	5,053	
2019 Non-Shared Labor O&M Reassigned to Capital	30,327	N/A	12,019	N/A	
2019 Shared Labor O&M Reassigned to Capital	1,906	N/A	891	N/A	
Total 2019 Capital Labor	130,975	12,253	42,853	5,053	
2019 Ratio	6.66%	6.66%	6.66%	6.66%	
2019 Capital Payroll Taxes	<u>8,723</u>	<u>816</u>	<u>2,854</u>	<u>337</u>	<u>12,730</u>

O&M Payroll Taxes (Gas)

2016 Payroll	62,516
2016 Ratio (Payroll tax/Payroll)	6.68%
2016 Payroll Taxes	<u>4,176</u>
2017 Payroll	71,076
2017 Shared Payroll	6,590
2017 Ratio	6.77%
2017 Payroll Taxes	<u>5,258</u>
2018 Payroll	77,014
2018 Shared Payroll	6,845
2018 Ratio	6.65%
2018 Payroll Taxes	<u>5,577</u>
2019 Payroll	82,156
2019 Shared Payroll	7,067
2019 Ratio	6.66%
2019 Payroll Taxes	<u>5,942</u>

Capital Payroll Taxes

	Gas	Allocated Common
2017 Capital Labor (Excl. Billed Capital)	9,723	6,374
2017 Non-Shared Labor O&M Reassigned to Cap	10,725	N/A
2017 Shared Labor O&M Reassigned to Capital	808	N/A
Total 2017 Capital Labor	21,256	6,374
2017 Ratio	6.77%	6.77%
2017 Capital Payroll Taxes	<u>1,439</u>	<u>432</u>
2018 Capital Labor (Excl. Billed Capital)	17,905	6,589
2018 Non-Shared Labor O&M Reassigned to Cap	11,221	N/A
2018 Shared Labor O&M Reassigned to Capital	866	N/A
Total 2018 Capital Labor	29,991	6,589
2018 Ratio	6.65%	6.65%
2018 Capital Payroll Taxes	<u>1,994</u>	<u>438</u>
2019 Capital Labor (Excl. Billed Capital)	29,943	5,053
2019 Non-Shared Labor O&M Reassigned to Cap	12,019	N/A
2019 Shared Labor O&M Reassigned to Capital	891	N/A
Total 2019 Capital Labor	42,853	5,053
2019 Ratio	6.66%	6.66%
2019 Capital Payroll Taxes	<u>2,854</u>	<u>337</u>

Composite Payroll Tax Rate

	2016	2017	2018	2019
Social Security Tax				
SS Wage Base	118,500	127,200	130,500	135,600
SS Wages	441,485,220	459,577,338	482,830,936	505,414,777
SS Tax Rate	6.20%	6.20%	6.20%	6.20%
SS Taxes	27,372,084	28,493,795	29,935,518	31,335,716
Medicare Wage Base	N/A	N/A	N/A	N/A
Medicare Wages	559,374,059	568,455,003	598,370,632	623,700,633
Medicare Tax Rate	1.45%	1.45%	1.45%	1.45%
Medicare Taxes	8,110,924	8,242,598	8,676,374	9,043,659
FUI Wage Base	7,000	7,000	7,000	7,000
FUI Wages	33,336,342	30,517,643	31,188,668	31,559,129
FUI Tax Rate	2.40%	2.70%	0.60%	0.60%
FUI Taxes	800,072	823,976	187,132	189,355
CA-SUI Wage Base	7,000	7,000	7,000	7,000
CA-SUI Wages	33,064,313	30,332,822	30,999,783	31,368,001
CA-SUI Tax Rate	3.10%	3.00%	3.00%	3.00%
CA-SUI Taxes	1,024,994	909,985	929,993	941,040
CA-SUI ETT Tax Rate	0.10%	0.10%	0.10%	0.10%
CA-SUI ETT Taxes	33,064	30,333	31,000	31,368
NV-SUI Wage Base	28,200	29,500	29,500	29,500
NV-SUI Wages	700,860	709,569	717,101	721,024
NV-SUI Tax Rate	0.60%	0.60%	0.60%	0.60%
NV-SUI Taxes	4,205	4,257	4,303	4,326
Total Employer Payroll Tax	37,345,343	38,504,944	39,764,320	41,545,464
Medicare Wages	559,374,059	568,455,003	598,370,632	623,700,633
Composite Rate	6.68%	6.77%	6.65%	6.66%

Franchise Fee Factor

	2016 Recorded	2017	2018	2019
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Electric

Franchise Fees (including non-GRC fees)	113,572,468	Note 1	Note 1	Note 1
Total Electric Gross Receipts	3,290,130,433			
Electric Franchise Fee Rate	3.4519%	3.4468%	3.4468%	3.4468%

Note 1 - 2017, 2018, and 2019 franchise fee rate are based on average of 2012 to 2016.

Gas

Franchise Fees (including non-GRC fees)	9,412,543	Note 2	Note 2	Note 2
Total Gas Gross Receipts	447,288,162			
Gas Franchise Fee Rate	2.1044%	2.0799%	2.0799%	2.0799%

Note 1 - 2017, 2018, and 2019 franchise fee rate are based on average of 2012 to 2016.

Franchise Fee Rate Calculation

	2012 Franchise	2013 Franchise	2014 Franchise	2015 Franchise	2016 Franchise	5 Year Average
<u>ELECTRIC</u>						
Total Electric Franchise Payments	91,217,836	95,600,037	115,912,999	125,296,877	113,572,468	108,320,043.52
Electric Gross Receipts	2,662,480,538	2,789,683,317	3,350,786,490	3,619,899,476	3,290,130,433	3,142,596,051
Electric Franchise Fee Percentage for Rate Case (Franchise Payment / Gross Receipts)	<u>3.4260%</u>	<u>3.4269%</u>	<u>3.4593%</u>	<u>3.4613%</u>	<u>3.4519%</u>	
Weighted Average Percentage (5 Year Avg)						<u>3.4468%</u>
<u>GAS</u>						
Total Gas Franchise Payments	7,422,089	9,148,067	8,900,941	8,587,163	9,412,543	8,694,160.51
Gas Gross Receipts	360,189,160	441,089,129	428,198,014	413,308,831	447,288,162	418,014,659
Gas Franchise Fee Percentage for Rate Case (Franchise Payment / Gross Receipts)	<u>2.0606%</u>	<u>2.0740%</u>	<u>2.0787%</u>	<u>2.0777%</u>	<u>2.1044%</u>	
Weighted Average Percentage (5 Year Avg)						<u>2.0799%</u>

San Diego Gas & Electric Company Deferred Tax File

****All subsequent data included in this file are Confidential and Protected Materials Pursuant to PUC Section 583, GO 66-C/D, and D.16-08-024****

Workbook Name: [taxSDGEDeferred.xlsb](#)

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	2019DEFTAXES	2019 forecasted weighted average deferred tax calculation.
3	2018DEFTAXES	2018 forecasted weighted average deferred tax calculation.
4	2017DEFTAXES	2017 forecasted weighted average deferred tax calculation.
5	2016DEFTAXES	2016 forecasted weighted average deferred tax calculation.
6	RMFEDTAXDepr	2017 - 2019 Ratemaking Federal Tax Depreciation.
7	2019RMFedDeprOnAdds	2019 Area 97 depreciation calculation on forecasted adds.
8	2018RMFedDeprOnAdds	2018 Area 97 depreciation calculation on forecasted adds.
9	2017RMFedDeprOnAdds	2017 Area 97 depreciation calculation on forecasted adds.
10	CapInterest	1986 TRA - Capitalized Interest Adjustment on forecasted adds.
11	TaxDeprCapInterestED	Depreciation effect of Capitalized Interest Adjustment for ED
12	TaxDeprCapInterestGas	Depreciation effect of Capitalized Interest Adjustment for Gas
13	TaxDeprCapInterestGEN	Depreciation effect of Capitalized Interest Adjustment for GEN
14	TaxDeprCapInterestSONGS	Depreciation effect of Capitalized Interest Adjustment for SONGS
15	TotalSDGEDeferredTaxesShrdSvcs	Summary sheet for forecasted weighted average deferred tax balances.
16	2019DEFTAXESShrdSvcs	2019 forecasted weighted average deferred tax calculation for shared services.
17	2018DEFTAXESShrdSvcs	2018 forecasted weighted average deferred tax calculation for shared services.
18	2017DEFTAXESShrdSvcs	2017 forecasted weighted average deferred tax calculation for shared services.
19	2016DEFTAXESShrdSvcs	2016 forecasted weighted average deferred tax calculation for shared services.
20	RMFEDTAXDeprShrdSvcs	2017 - 2019 Ratemaking Federal Tax Depreciation for shared services.
21	2019RMFedDeprOnAddsShrdSvcs	2019 Area 97 depreciation calculation on forecasted adds for shared services.
22	2018RMFedDeprOnAddsShrdSvcs	2018 Area 97 depreciation calculation on forecasted adds for shared services.
23	2017RMFedDeprOnAddsShrdSvcs	2017 Area 97 depreciation calculation on forecasted adds for shared services.
24	2016RMFedDeprOnAddsShrdSvcs	2016 Area 97 depreciation calculation on forecasted adds for shared services.
25	CapInterestShrdSvcs	1986 TRA - Capitalized Interest Adjustment on forecasted shared service adds.
26	TaxDeprCapInterestSSFur&Comm	Depreciation effect of Capitalized Interest Adjustment for Shared Furniture and Communication Equipment
27	TaxDeprCapInterestSSComp	Depreciation effect of Capitalized Interest Adjustment for Shared Computer Equipment
28	TaxDeprCapInterestSSStrcts	Depreciation effect of Capitalized Interest Adjustment for Shared Structures
29	TaxDeprCapInterestSSSoft	Depreciation effect of Capitalized Interest Adjustment for Shared Software
30	TaxDeprCapInterestSSET	Depreciation effect of Capitalized Interest Adjustment for Electric Telecommunication Equipment
31	TaxDeprCapInterestSSGT	Depreciation effect of Capitalized Interest Adjustment for Gas Telecommunication Equipment
32	IN_SDGE_NOL	Input for NOL calculation

San Diego Gas & Electric Company
Total Ratebase Deferred Taxes

	<u>ED</u>	<u>GAS</u>	<u>GENERATION</u>	<u>SONGS</u>
Weighted Average Deferred Tax Balance - 2016	(543,186)	(104,148)	(66,645)	-
Weighted Average Deferred Tax Balance - 2017	(565,093)	(116,614)	(70,775)	-
Weighted Average Deferred Tax Balance - 2018	(611,416)	(140,206)	(86,851)	-
Weighted Average Deferred Tax Balance - 2019	(648,782)	(157,191)	(122,321)	-
Ending Deferred Tax Balance - 2016	(554,025)	(110,749)	(69,193)	-
Ending Deferred Tax Balance - 2017	(601,976)	(136,160)	(76,048)	-
Ending Deferred Tax Balance - 2018	(642,874)	(153,688)	(122,847)	-
Ending Deferred Tax Balance - 2019	(668,536)	(168,908)	(120,563)	-

San Diego Gas & Electric Company
2019 Deferred Taxes

	ED	GAS	GENERATION	SONGS	
DEFERRED TAX BALANCE @ 12/31/2018	(642,874)	(153,688)	(122,847)	-	
RM BLM 2019 DEPR ON 1981-2016 VINTAGES	255,253	44,255	49,083	-	
RM FED TAX 2019 DEPR ON 1981-2016 VINTAGES	136,877	33,029	44,411	-	
	118,376	11,226	4,672	-	
	35%	35%	35%	35%	
2019 FORECASTED CAPITAL ADDITIONS	832,084	196,909	17,469	-	
2019 RM BLM DEPRECIATION ON 2017 - 2019 CAPITAL ADDITIONS	77,224	23,406	14,671	-	
2019 RM TAX DEPRECIATION ON 2017 - 2019 CAPITAL ADDITIONS	278,942	79,334	24,530	-	
	35%				
TAX RATE	(201,719)	(55,928)	(9,858)	-	
	35%	35%	35%	35%	
DEFERRED TAX ON CAPITAL ADDITIONS - DR / (CR.)	(70,602)	(19,575)	(3,450)	-	
DEFERRED TAX ON CAPITAL ADDITIONS AND 2016 ADJUSTMENTS	(70,602)	(19,575)	(3,450)	-	
1986 TRA - CAPITALIZED INTEREST	3,508	425	(4)	-	
OTHER ADJUSTMENTS	-	-	4,104	-	
DEFERRED TAX BALANCE @ 12/31/2019	(668,536)	(168,908)	(120,563)	-	
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(648,782)	(157,191)	(122,321)	-	

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

BOOK DEPRECIATION	98,497		26,497	14,729	-
BLM BOOK TO TAX RATIO	78.40%	941,141	88.33%	99.61%	0.00%
		9,742	1,236		

	ED	
	366	
jan	(2,138) 0.9153 (1,957) 335 (642,874)	
feb	(2,138) 0.8306 (1,776) 304 (644,609)	
mar	(2,138) 0.7541 (1,613) 276 (648,221)	
apr	(2,138) 0.6694 (1,431) 245 (649,652)	
may	(2,138) 0.5874 (1,256) 215 (650,908)	
jun	(2,138) 0.5027 (1,075) 184 (651,983)	
jul	(2,138) 0.4208 (900) 154 (652,883)	
aug	(2,138) 0.3361 (719) 123 (653,602)	
sep	(2,138) 0.2514 (538) 92 (654,139)	
oct	(2,138) 0.1694 (362) 62 (654,502)	
nov	(2,138) 0.0847 (181) 31 (654,683)	
dec	(2,138) 0.0027 (6) 1 (654,689)	
Prorated Additions	(11,814)	
Beginning of year balance	(642,874)	
Prorated end of year balance	(654,689)	
Average	(648,782)	

	GENERATION	
	366	
jan	190 0.9153 174 335 (122,847)	
feb	190 0.8306 158 304 (122,515)	
mar	190 0.7541 144 276 (122,371)	
apr	190 0.6694 127 245 (122,244)	
may	190 0.5874 112 215 (122,132)	
jun	190 0.5027 96 184 (122,036)	
jul	190 0.4208 80 154 (121,956)	
aug	190 0.3361 64 123 (121,892)	
sep	190 0.2514 48 92 (121,844)	
oct	190 0.1694 32 62 (121,812)	
nov	190 0.0847 16 31 (121,796)	
dec	190 0.0027 1 1 (121,795)	
Prorated Additions	1,052	
Beginning of year balance	(122,847)	
Prorated end of year balance	(121,795)	
Average	(122,321)	

NET OPERATING LOSS

	ED	GAS	GENERATION	SONGS	Total
BOOK INCOME BEFORE TAXES	420,782	108,398	99,646	0	628,826
ADD BACK DEPRECIATION	409,031	84,968	55,663	-	559,662
BOOK INCOME BEFORE TAXES AND DEPRECIATION	829,813	193,366	165,310	0	1,188,488
FEDERAL ADJUSTMENTS					
FED ADJ OTHER THAN INTEREST AND PY CCFT	(525,809)	(94,554)	(69,297)	-	(689,661)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(81,841)	(21,047)	(18,476)	-	(131,364)
PY CCFT	(16,529)	(3,128)	(4,893)	-	(24,540)
ADD BACK BLM TAX DEPRECIATION	332,477	67,661	63,755	-	463,892
SUBTRACT TAX DEPRECIATION (BONUS)	(415,819)	(112,363)	(68,941)	-	(597,123)
TOTAL FEDERAL TAX ADJUSTMENTS	(717,523)	(163,432)	(97,842)	-	(978,797)
FEDERAL TAXABLE INCOME/(LOSS)	112,290	29,934	67,468	0	209,692
FEDERAL TAX RATE	35%	35%	35%	35%	35%
TAX LIABILITY / (UN-UTILIZED DTL)	39,302	10,477	23,614	0	73,392
UN-UTILIZED DTL CARRIED BACK TO 2017	0	0	0	0	0
UN-UTILIZED DTL CARRIED BACK TO 2018	0	0	0	0	0
DTL CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	0	0	(4,104)	0	(4,104)
UN-UTILIZED DTL CARRIED FWD FROM PRIOR YRS	0	0	0	0	0
UN-UTILIZED DTL CARRIED FORWARD TO FUTURE YEARS	0	0	0	0	0
FEDERAL TAX DEPRECIATION:					
DEPRECIATION ON PRE-2016 VINTAGES	(136,877)	(33,029)	(44,411)	-	(214,317)
DEPRECIATION ON 2017 ADDITIONS	(21,014)	(7,388)	(1,400)	-	(29,802)
DEPRECIATION ON 2018 ADDITIONS	(27,779)	(7,546)	(17,333)	-	(52,657)
DEPRECIATION ON 2019 CAPITAL ADDITIONS	(230,150)	(64,400)	(5,797)	-	(300,347)
TOTAL TAX DEPRECIATION	(415,819)	(112,363)	(68,941)	-	(597,123)

San Diego Gas & Electric Company
2018 Deferred Taxes

	ED	GAS	GENERATION	SONGS	
DEFERRED TAX BALANCE @ 12/31/2017	(601,976)	(136,160)	(76,048)	-	
RM BLM 2018 DEPR ON 1981-2016 VINTAGES	233,793	41,008	42,121	-	
RM FED TAX 2018 DEPR ON 1981-2016 VINTAGES	158,323	38,854	45,233	-	
	75,470	2,154	(3,112)	-	
	35%	35%	35%	35%	
	26,414	754	(1,089)	-	
2018 FORECASTED CAPITAL ADDITIONS	637,849	149,466	305,214	-	
2018 RM BLM DEPRECIATION ON 2017 - 2018 CAPITAL ADDITIONS	38,323	11,780	2,137	-	
2018 RM TAX DEPRECIATION ON 2017 - 2018 CAPITAL ADDITIONS	238,334	64,837	132,740	-	
	35%				
TAX RATE	(200,011)	(53,057)	(130,603)	-	
	35%	35%	35%	35%	
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(70,004)	(18,570)	(45,711)	-	
DEFERRED TAX ON CAPITAL ADDITIONS AND 2016 ADJUSTMENTS	(70,004)	(18,570)	(45,711)	-	
1986 TRA - CAPITALIZED INTEREST	2,691	289	1	-	
OTHER ADJUSTMENTS	-	-	-	-	
DEFERRED TAX BALANCE @ 12/31/2018	(642,874)	(153,688)	(122,847)	-	
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(611,416)	(140,206)	(86,851)	-	

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

BOOK DEPRECIATION	51,274		14,602	2,138	-
BLM BOOK TO TAX RATIO	0.747419	707.978	81%	99.97%	0.00%
		7.165	838		

NET OPERATING LOSS

	ED	GAS	2018 GENERATION	SONGS	Total
BOOK INCOME BEFORE TAXES	376,211	85,863	72,290	0	534,364
ADD BACK DEPRECIATION	358,476	72,808	48,668	-	479,952
BOOK INCOME BEFORE TAXES AND DEPRECIATION	734,687	158,671	120,958	0	1,014,315
FEDERAL ADJUSTMENTS					
FED ADJ OTHER THAN INTEREST AND PY CCFT	(441,689)	(85,261)	(47,798)	-	(574,748)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(81,127)	(17,820)	(13,433)	-	(112,379)
PY CCFT	(20,773)	(2,538)	(6,443)	-	(29,754)
ADD BACK BLM TAX DEPRECIATION	272,116	52,787	44,258	-	369,161
SUBTRACT TAX DEPRECIATION (BONUS)	(396,657)	(103,691)	(177,973)	-	(678,321)
TOTAL FEDERAL TAX ADJUSTMENTS	(668,130)	(156,523)	(201,388)	-	(1,026,041)
FEDERAL TAXABLE INCOME/(LOSS)	66,557	2,147	(80,430)	0	(11,726)
FEDERAL TAX RATE	35%	35%	35%	35%	35%
TAX LIABILITY / (UN-UTILIZED DTL)	23,295	752	(28,151)	0	(4,104)
UN-UTILIZED DTL CARRIED BACK TO 2016	-	-	-	-	-
UN-UTILIZED DTL CARRIED BACK TO 2017	-	-	-	-	-
DTL CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	-	-	-	-	-
UN-UTILIZED DTL CARRIED FWD FROM PRIOR YRS	-	-	(4,104)	-	(4,104)
UN-UTILIZED DTL CARRIED FORWARD TO FUTURE YEARS	-	-	-	-	-
FEDERAL TAX DEPRECIATION:					
DEPRECIATION ON PRE-2016 VINTAGES	(158,323)	(38,854)	(45,233)	-	(242,410)
DEPRECIATION ON 2017 ADDITIONS	(24,033)	(8,593)	(1,552)	-	(34,178)
DEPRECIATION ON 2018 ADDITIONS	(214,302)	(56,244)	(131,188)	-	(401,733)
DEPRECIATION ON 2019 CAPITAL ADDITIONS					
TOTAL TAX DEPRECIATION	(396,657)	(103,691)	(177,973)	-	(678,321)

	ED	GAS	GENERATION	SONGS
	365	365		
jan	(3,408) 0.9178 (3,128) 335 (601,976) (1,461) 0.9178 (1,341) 335 (136,160)			
feb	(3,408) 0.8329 (2,839) 304 (605,104) (1,461) 0.8329 (1,217) 304 (137,500)			
mar	(3,408) 0.7562 (2,577) 276 (607,943) (1,461) 0.7562 (1,104) 276 (138,717)			
apr	(3,408) 0.6712 (2,288) 245 (610,520) (1,461) 0.6712 (980) 245 (139,822)			
may	(3,408) 0.5890 (2,008) 215 (612,808) (1,461) 0.5890 (860) 215 (140,802)			
jun	(3,408) 0.5041 (1,718) 184 (614,815) (1,461) 0.5041 (736) 184 (141,662)			
jul	(3,408) 0.4219 (1,438) 154 (616,533) (1,461) 0.4219 (616) 154 (142,399)			
aug	(3,408) 0.3370 (1,149) 123 (617,971) (1,461) 0.3370 (492) 123 (143,015)			
sep	(3,408) 0.2521 (859) 92 (619,120) (1,461) 0.2521 (368) 92 (143,507)			
oct	(3,408) 0.1699 (579) 62 (619,979) (1,461) 0.1699 (248) 62 (143,876)			
nov	(3,408) 0.0849 (289) 31 (620,558) (1,461) 0.0849 (124) 31 (144,123)			
dec	(3,408) 0.0027 (9) 1 (620,857) (1,461) 0.0027 (4) 1 (144,247)			
Prorated Additions	(18,881)	(8,092)		
Beginning of year balance	(601,976)	(136,160)		
Prorated end of year balance	(620,857)	(144,251)		
Average	(611,416)	(140,206)		
	GENERATION	SONGS		
	365	365		
jan	(3,900) 0.9178 (3,579) 335 (76,048) - 0.9178 - 335 -			
feb	(3,900) 0.8329 (3,248) 304 (79,628) - 0.8329 - 304 -			
mar	(3,900) 0.7562 (2,949) 276 (82,825) - 0.7562 - 276 -			
apr	(3,900) 0.6712 (2,618) 245 (85,825) - 0.6712 - 245 -			
may	(3,900) 0.5890 (2,297) 215 (88,443) - 0.5890 - 215 -			
jun	(3,900) 0.5041 (1,965) 184 (90,740) - 0.5041 - 184 -			
jul	(3,900) 0.4219 (1,645) 154 (92,706) - 0.4219 - 154 -			
aug	(3,900) 0.3370 (1,314) 123 (94,351) - 0.3370 - 123 -			
sep	(3,900) 0.2521 (963) 92 (95,665) - 0.2521 - 92 -			
oct	(3,900) 0.1699 (662) 62 (96,649) - 0.1699 - 62 -			
nov	(3,900) 0.0849 (331) 31 (97,311) - 0.0849 - 31 -			
dec	(3,900) 0.0027 (11) 1 (97,653) - 0.0027 - 1 -			
Prorated Additions	(21,604)	-		
Beginning of year balance	(76,048)	-		
Prorated end of year balance	(97,653)	-		
Average	(86,851)	-		

San Diego Gas & Electric Company
2017 Deferred Taxes

	ED	GAS	GENERATION	SONGS
DEFERRED TAX BALANCE @ 12/31/2016	(554,025)	(110,749)	(69,193)	-
RM BLM 2017 DEPR ON 1981-2016 VINTAGES	238,492	42,078	42,362	-
RM FED TAX 2017 DEPR ON 1981-2016 VINTAGES	172,065	42,723	45,837	-
	66,427	(645)	(3,475)	-
	35%	35%	35%	35%
2017 FORECASTED CAPITAL ADDITIONS	496,412	158,567	34,015	-
2017 RM BLM DEPRECIATION ON 2017 CAPITAL ADDITIONS	12,139	3,822	695	-
2017 RM TAX DEPRECIATION ON 2017 CAPITAL ADDITIONS	220,395	77,008	17,508	-
TAX RATE	(208,256)	-73186.4	(16,813)	-
	35%	35%	35%	35%
DEFERRED TAX ON CAPITAL ADDITIONS - DR. / (CR.)	(72,890)	(25,615)	#####	-
DEFERRED TAX ON CAPITAL ADDITIONS AND 2016 ADJUSTMENTS	(72,890)	(25,615)	#####	-
1986 TRA - CAPITALIZED INTEREST	1,689	430	245	-
OTHER ADJUSTMENTS	-	-	-	-
DEFERRED TAX BALANCE @ 12/31/2017	(601,976)	(136,160)	(76,048)	-
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(565,093)	(116,614)	(70,775)	-

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

BOOK DEPRECIATION	15,944		4,763	722	-
BLM BOOK TO TAX RATIO	0.7613131	600.159	80.24%	1.108	96.31%
		4.301			0.00%

NET OPERATING LOSS

	ED	GAS	GENERATION	SONGS	Total
BOOK INCOME BEFORE TAXES	383,564	78,190	79,432	0	541,185
ADD BACK DEPRECIATION	330,648	64,488	46,292	-	441,427
BOOK INCOME BEFORE TAXES AND DEPRECIATION	714,211	142,678	125,724	0	982,613
FEDERAL ADJUSTMENTS					
FED ADJ OTHER THAN INTEREST AND PY CCFT	(371,947)	(75,726)	(46,560)	-	(494,233)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(81,043)	(17,248)	(14,921)	-	(113,212)
PY CCFT	(15,384)	(1,908)	(2,653)	-	(19,955)
ADD BACK BLM TAX DEPRECIATION	250,631	45,900	43,057	-	339,588
SUBTRACT TAX DEPRECIATION (BONUS)	(392,460)	(119,731)	(63,345)	-	(575,537)
TOTAL FEDERAL TAX ADJUSTMENTS	(610,213)	(168,714)	(84,423)	-	(863,349)
FEDERAL TAXABLE INCOME/(LOSS)	103,999	(26,036)	41,301	0	119,263
FEDERAL TAX RATE	35%	35%	35%	35%	35%
TAX LIABILITY / (UN-UTILIZED DTL)	36,400	(9,113)	14,455	0	41,742
UN-UTILIZED DTL CARRIED BACK TO 2015	0	0	0	0	0
UN-UTILIZED DTL CARRIED BACK TO 2016	0	0	0	0	0
DTL CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	0	0	0	0	0
UN-UTILIZED DTL CARRIED FWD FROM PRIOR YRS	0	0	0	0	0
UN-UTILIZED DTL CARRIED FORWARD TO FUTURE YEARS	0	0	0	0	0
FEDERAL TAX DEPRECIATION:					
DEPRECIATION ON PRE-2016 VINTAGES	(172,065)	(42,723)	(45,837)	-	(260,625)
DEPRECIATION ON 2017 ADDITIONS	(220,395)	(77,008)	(17,508)	-	(314,912)
DEPRECIATION ON 2018 ADDITIONS	-	-	-	-	-
DEPRECIATION ON 2019 CAPITAL ADDITIONS	-	-	-	-	-
TOTAL TAX DEPRECIATION	(392,460)	(119,731)	(63,345)	-	(575,537)

	ED	GAS
	365	365
jan	(3,996) 0.9178 (3,668) 335 (554,025)	(2,118) 0.9178 -1943.5188 335 (112,693)
feb	(3,996) 0.8329 (3,328) 304 (561,020)	(2,118) 0.8329 (1,764) 304 (114,456)
mar	(3,996) 0.7562 (3,022) 276 (564,042)	(2,118) 0.7562 (1,601) 276 (116,058)
apr	(3,996) 0.6712 (2,682) 245 (566,724)	(2,118) 0.6712 (1,421) 245 (117,479)
may	(3,996) 0.5890 (2,354) 215 (569,078)	(2,118) 0.5890 (1,247) 215 (118,726)
jun	(3,996) 0.5041 (2,014) 184 (571,092)	(2,118) 0.5041 (1,067) 184 (119,794)
jul	(3,996) 0.4219 (1,686) 154 (572,778)	(2,118) 0.4219 (893) 154 (120,687)
aug	(3,996) 0.3370 (1,347) 123 (574,125)	(2,118) 0.3370 (714) 123 (121,401)
sep	(3,996) 0.2521 (1,007) 92 (575,132)	(2,118) 0.2521 (534) 92 (121,935)
oct	(3,996) 0.1699 (679) 62 (575,811)	(2,118) 0.1699 (360) 62 (122,294)
nov	(3,996) 0.0849 (339) 31 (576,150)	(2,118) 0.0849 (180) 31 (122,474)
dec	(3,996) 0.0027 (11) 1 (576,161)	(2,118) 0.0027 (6) 1 (122,480)
Prorated Additions	(22,137)	(11,731)
Beginning of year balance	(554,025)	(110,749)
Prorated end of year balance	(576,161)	(122,480)
Average	(565,093)	(116,614)

	GENERATION	SONGS
	365	365
jan	(571) 0.9178 (524) 335 (69,193)	- 0.9178 - 335 -
feb	(571) 0.8329 (476) 304 (70,193)	- 0.8329 - 304 -
mar	(571) 0.7562 (432) 276 (70,825)	- 0.7562 - 276 -
apr	(571) 0.6712 (383) 245 (71,008)	- 0.6712 - 245 -
may	(571) 0.5890 (337) 215 (71,345)	- 0.5890 - 215 -
jun	(571) 0.5041 (288) 184 (71,633)	- 0.5041 - 184 -
jul	(571) 0.4219 (241) 154 (71,874)	- 0.4219 - 154 -
aug	(571) 0.3370 (193) 123 (72,067)	- 0.3370 - 123 -
sep	(571) 0.2521 (144) 92 (72,211)	- 0.2521 - 92 -
oct	(571) 0.1699 (97) 62 (72,308)	- 0.1699 - 62 -
nov	(571) 0.0849 (49) 31 (72,356)	- 0.0849 - 31 -
dec	(571) 0.0027 (2) 1 (72,358)	- 0.0027 - 1 -
Prorated Additions	(3,165)	-
Beginning of year balance	(69,193)	-
Prorated end of year balance	(72,358)	-
Average	(70,775)	-

San Diego Gas & Electric Company
2016 Deferred taxes

	ED	GAS	GENERATION	SONGS		
Deferred Tax Balance @ 12/31/2015	(532,348)	(97,547)	(64,097)	-	BOOK INCOME BEFORE TAXES	455,761
					ADD BACK DEPRECIATION	407,147
Deferred Tax Balance @ 12/31/2016	(554,025)	(110,749)	(69,193)	-	BOOK INCOME BEFORE TAXES AND DEPRECIATION	862,908
Weighted Average Deferred Tax Balance	(543,186)	(104,148)	(66,645)	-	FEDERAL ADJUSTMENTS	
					FED ADJ OTHER THAN INTEREST AND PY CCFT	(495,040)
					FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(105,737)
					PY CCFT	(48,316)
					ADD BACK BLM TAX DEPRECIATION (Recorded)	315,196
					SUBTRACT TAX DEPRECIATION (INCL. BONUS)	(490,556)
					TOTAL FEDERAL TAX ADJUSTMENTS	(824,452)
					FEDERAL TAXABLE INCOME/(LOSS)	38,456
					FEDERAL TAX RATE	35%
					TAX LIABILITY / (UN-UTILIZED DTL)	13,460
					UN-UTILIZED DTL CARRIED BACK TO 2014	0
					UN-UTILIZED DTL CARRIED BACK TO 2015	0
					DTL CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	0
					UN-UTILIZED DTL CARRIED FWD FROM PRIOR YRS	0
					UN-UTILIZED DTL CARRIED FORWARD TO FUTURE YEARS	0
					FEDERAL TAX DEPRECIATION (Recorded):	(490,556)

San Diego Gas & Electric Company
RateMaking Federal Deferred Tax Depreciation

ELECTRIC DISTRIBUTION	2017	2018	2019
Depreciation on 1981 - 2016 Vintages	172,065	158,323	136,877
2017 Additions - Depr	220,395	24,033	21,014
2018 Additions - Depr		214,302	27,779
2019 Additions - Depr			230,150
Total Ratemaking Fed Deferred Depr	392,460	396,657	415,819

GAS	2017	2018	2019
Depreciation on 1981 - 2016 Vintages	42,723	38,854	33,029
2017 Additions - Depr	77,008	8,593	7,388
2018 Additions - Depr		56,244	7,546
2019 Additions - Depr			64,400
Total Ratemaking Fed Deferred Depr	119,731	103,691	112,363

GENERATION	2017	2018	2019
Depreciation on 1981 - 2016 Vintages	45,837	45,233	44,411
2017 Additions - Depr	17,508	1,552	1,400
2018 Additions - Depr		131,188	17,333
2019 Additions - Depr			5,797
Total Ratemaking Fed Deferred Depr	63,345	177,973	68,941

SONGS	2017	2018	2019
Depreciation on 1981 - 2016 Vintages	-	-	-
2017 Additions - Depr	-	0	0
2018 Additions - Depr		-	0
2019 Additions - Depr			-
Total Ratemaking Fed Deferred Depr	-	-	-

San Diego Gas & Electric Company
2019 Rate-Making Federal Depreciation on Capital Additions

FEDERAL DEPRECIATION CALCULATION

METHOD	1500B	1500B	1500B	2000B	2000B	1500B	SL	1500B	SL	SL	1500B	1500B					
LIFE	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	20 Yr	3 Yr	3 Yr	20 Yr	15 Yr					
	ELECTRIC	GAS Prod.	SONGS	Common	Common IT	Common	Common	GAS	Gas	ED	Generation	Generation	Sub-	Other	TOTAL		
	Distrib	Stor. & Tr		Furniture	Hardware	Other	Structures	DIST	Software	Software	Steam	Other	Total				
30% BONUS DEPRECIATION																	
ADDITIONS	770,869	17,616	0	14,220	11,832	56,879	0	164,724	0	0	4,976	12,492	1,053,608	0	1,053,608		
AFUDC	(19,047)	(923)	0	(497)	(464)	(1,989)	0	(851)	0	0	(32)	(71)	(23,873)	0	(23,873)		
CAP. INT. & TAXES	12,657	613	0	330	308	1,322	0	565	0	0	21	47	15,864	0	15,864		
REPAIRS	(154,445)	(4,645)	0	0	0	0	0	(9,033)	0	0	0	0	(168,123)	0	(168,123)		
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
BONUS DEPR	(183,010)	(3,798)	0	(4,216)	(3,503)	(16,863)	0	(46,622)	0	0	(1,490)	(3,741)	(263,242)	0	(263,242)		
TAX BASIS	427,024	8,863	0	9,837	8,173	39,348	0	108,784	0	0	3,476	8,728	614,232	0	614,232		
YR 1 RATE	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	5.00%					
DEPR.	16,013	443	0	1,406	1,635	1,476	0	4,079	0	0	130	436	25,619		2019		
YR 2 RATE	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	9.50%					
DEPR.	30,827	842	0	2,409	2,615	2,841	0	7,853	0	0	251	829	48,467		2020		
YR 3 RATE	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	8.55%					
DEPR.	28,512	758	0	1,720	1,569	2,627	0	7,264	0	0	232	746	43,429		2021		
YR 4 RATE	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	7.70%					
DEPR.	26,377	682	0	1,229	942	2,431	0	6,720	0	0	215	672	39,267		2022		
YR 5 RATE	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	6.93%					
DEPR.	24,396	614	0	878	942	2,248	0	6,215	0	0	199	605	36,096		2023		
YR 6 RATE	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	6.23%					
DEPR.	22,568	552	0	877	471	2,080	0	5,749	0	0	184	544	33,025		2024		
YR 7 RATE	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	5.90%					
DEPR.	20,873	523	0	878	0	1,923	0	5,317	0	0	170	515	30,200		2025		
YR 8 RATE	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	5.90%					
DEPR.	19,310	523	0	439	0	1,779	0	4,919	0	0	157	515	27,642		2026		

Bonus Depreciation Input:	30%
Common Allocation	
Common Furniture	10%
Common Other	40%
Common Structures	50%

METHOD	1500B	1500B	1500B	2000B	2000B	1500B	SL	1500B	SL	SL	1500B	1500B					
LIFE	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	20 Yr	3 Yr	3 Yr	20 Yr	15 Yr					
	ELECTRIC	GAS Prod.	SONGS	Common	Common IT	Common	Common	GAS	Gas	ED	Generation	Generation	Sub-	Other	TOTAL		
	Distrib	Stor. & Tr		Furniture	Hardware	Other	Structures	DIST	Software	Software	Steam	Other	Total				
100% BONUS DEPRECIATION																	
ADDITIONS	0	134	0	0	0	0	0	0	0	0	0	0	134	0	134		
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		
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
BONUS DEPR	0	134	0	0	0	0	0	0	0	0	0	0	134	0	134		
TAX BASIS	0	134	0	0	0	0	0	0	0	0	0	0	134	0	134		
YR 1 RATE	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	5.00%					
DEPR.	0	7	0	0	0	0	0	0	0	0	0	0	7		2019		
YR 2 RATE	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	9.50%					
DEPR.	0	13	0	0	0	0	0	0	0	0	0	0	13		2020		
YR 3 RATE	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	8.55%					
DEPR.	0	11	0	0	0	0	0	0	0	0	0	0	11		2021		
YR 4 RATE	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	7.70%					
DEPR.	0	10	0	0	0	0	0	0	0.00%	0.00%	0	0	10		2022		
YR 5 RATE	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	6.93%					
DEPR.	0	9	0	0	0	0	0	0	0.00%	0.00%	0	0	9		2023		
YR 6 RATE	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	6.23%					
DEPR.	0	8	0	0	0	0	0	0	0.00%	0.00%	0	0	8		2024		
YR 7 RATE	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	5.90%					
DEPR.	0	8	0	0	0	0	0	0	0.00%	0.00%	0	0	8		2025		
YR 8 RATE	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	5.90%					
DEPR.	0	8	0	0	0	0	0	0	0.00%	0.00%	0	0	8		2026		

METHOD	1500B	1500B	1500B	2000B	2000B	1500B	SL	1500B	SL	SL	1500B	1500B					
LIFE	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	20 Yr	3 Yr	3 Yr	20 Yr	15 Yr					
	ELECTRIC	GAS Prod.	SONGS	Common	Common IT	Common	Common	GAS	Gas	ED	Generation	Generation	Sub-	Other	TOTAL		
	Distrib	Stor. & Tr		Furniture	Hardware	Other	Structures	DIST	Software	Software	Steam	Other	Total				
MACRS DEPRECIATION																	
ADDITIONS	0	134	0	0	0	0	71,098	0	14,300	61,215	0	0	146,748	32,292	179,039		
AFUDC	0	0	0	0	0	0	(2,486)	0	(360)	(6,425)	0	0	(9,271)	(1,003)	(10,274)		
CAP. INT. & TAXES	0	0	0	0	0	0	1,652	0	239	4,269	0	0	6,161	666	6,827		
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
SOFTWARE	0	0	0	0	0	0	0	0	(12,058)	(29,241)	0	0	(41,299)	(6,211)	(47,510)		
TAX BASIS	0	134	0	0	0	0	70,264	0	2,122	29,819	0	0	102,338	25,744	128,082		
YR 1 RATE	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	5.00%					
DEPR.	0	7	0	0	0	0	827	0	707	9,939	0	0	11,479		2019		
YR 2 RATE	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	9.50%					
DEPR.	0	13	0	0	0	0	1,802	0	707	9,939	0	0	12,460		2020		
YR 3 RATE	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	8.55%					
DEPR.	0	11	0	0	0	0	1,802	0	707	9,939	0	0	12,459		2021		
YR 4 RATE	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	7.70%					
DEPR.	0	10	0	0	0	0	1,802	0	0	0	0	0	1,812		2022		
YR 5 RATE	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	6.93%					
DEPR.	0	9	0	0	0	0	1,802	0	0	0	0	0	1,811		2023		
YR 6 RATE	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	6.23%					
DEPR.	0	8	0	0	0	0	1,802	0	0	0	0	0	1,810		2024		
YR 7 RATE	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	5.90%					
DEPR.	0	8	0	0	0	0	1,802	0	0	0	0	0	1,809		2025		
YR 8 RATE	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	5.90%					
DEPR.	0	8	0	0	0	0	1,802	0	0	0	0	0	1,809		2026		

Check: Cap Ads
663,807
1,232,781
(568,974)

AFUDC
(26,202)
(34,147)
7,945

Cap Int
10,535
22,691
(12,156)

Software
(23,478)
(168,123)
144,645

San Diego Gas & Electric Company
2018 Rate-Making Federal Depreciation on Capital Additions

FEDERAL DEPRECIATION CALCULATION

METHOD	1500B	1500B	1500B	2000B	2000B	1500B	SL	1500B	SL	SL	1500B	1500B			
LIFE	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	20 Yr	3 Yr	3 Yr	20 Yr	15 Yr			
	ELECTRIC	GAS Prod.	SONGS	Common	Common IT	Common	Common	GAS	Gas	ED	Generation	Generation	Sub-	Other	TOTAL
	Distrib	Stor. & Tr		Furniture	Hardware	Other	Structures	DIST	Software	Software	Steam	Other	Total		
40% BONUS DEPRECIATION															
ADDITIONS	579,748	14,231	0	8,717	11,881	34,867	0	113,512	0	0	4,490	300,724	#####	0	#####
AFUDC	(16,819)	(81)	0	(361)	(436)	(1,443)	0	(574)	0	0	(29)	(117)	(19,859)	0	(19,859)
CAP. INT. & TAXES	11,176	54	0	240	290	959	0	381	0	0	19	77	13,196	0	13,196
REPAIRS	(116,058)	(4,645)	0	0	0	0	0	(9,033)	0	0	0	0	(131,736)	0	(131,736)
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	(182,419)	(3,823)	0	(3,438)	(4,694)	(13,753)	0	(41,715)	0	0	(1,792)	(120,274)	(371,908)	0	(371,908)
TAX BASIS	273,628	5,735	0	5,157	7,041	20,630	0	62,572	0	0	2,688	180,411	557,863	0	557,863
YR 1 RATE	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	5.00%			
DEPR.	10,261	287	0	737	1,408	774	0	2,346	0	0	101	9,021	24,934		2018
YR 2 RATE	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	9.50%			
DEPR.	19,753	545	0	1,263	2,253	1,489	0	4,517	0	0	194	17,139	47,154		2019
YR 3 RATE	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	8.55%			
DEPR.	18,270	490	0	902	1,352	1,377	0	4,178	0	0	179	15,425	42,174		2020
YR 4 RATE	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	7.70%			
DEPR.	16,902	442	0	644	811	1,274	0	3,865	0	0	166	13,892	37,996		2021
YR 5 RATE	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	6.93%			
DEPR.	15,632	397	0	461	811	1,179	0	3,575	0	0	154	12,502	34,711		2022
YR 6 RATE	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	6.23%			
DEPR.	14,461	357	0	460	406	1,090	0	3,307	0	0	142	11,240	31,463		2023
YR 7 RATE	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	5.90%			
DEPR.	13,375	338	0	461	1,008	0	3,059	0	0	0	131	10,644	29,016		2024
YR 8 RATE	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	5.90%			
DEPR.	12,373	338	0	230	933	0	2,830	0	0	0	122	10,644	27,470		2025

Bonus Depreciation Input: 40%

Common Allocation
Common Furniture 10%
Common Other 40%
Common Structures 50%

METHOD	1500B	1500B	1500B	2000B	2000B	1500B	SL	1500B	SL	SL	1500B	1500B			
LIFE	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	20 Yr	3 Yr	3 Yr	20 Yr	15 Yr			
	ELECTRIC	GAS Prod.	SONGS	Common	Common IT	Common	Common	GAS	Gas	ED	Generation	Generation	Sub-	Other	TOTAL
	Distrib	Stor. & Tr		Furniture	Hardware	Other	Structures	DIST	Software	Software	Steam	Other	Total		
100% BONUS DEPRECIATION															
ADDITIONS	0	190	0	0	0	0	0	0	0	0	0	0	190	0	190
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
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE	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	190	0	0	0	0	0	0	0	0	0	0	190	0	190
YR 1 RATE	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	5.00%			
DEPR.	0	9	0	0	0	0	0	0	0	0	0	0	9		2018
YR 2 RATE	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	9.50%			
DEPR.	0	18	0	0	0	0	0	0	0	0	0	0	18		2019
YR 3 RATE	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	8.55%			
DEPR.	0	16	0	0	0	0	0	0	0	0	0	0	16		2020
YR 4 RATE	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	7.70%			
DEPR.	0	15	0	0	0	0	0	0	0	0	0	0	15		2021
YR 5 RATE	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	6.93%			
DEPR.	0	13	0	0	0	0	0	0	0	0	0	0	13		2022
YR 6 RATE	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	6.23%			
DEPR.	0	12	0	0	0	0	0	0	0	0	0	0	12		2023
YR 7 RATE	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	5.90%			
DEPR.	0	11	0	0	0	0	0	0	0	0	0	0	11		2024
YR 8 RATE	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	5.90%			
DEPR.	0	11	0	0	0	0	0	0	0	0	0	0	11		2025

METHOD	1500B	1500B	1500B	2000B	2000B	1500B	SL	1500B	SL	SL	1500B	1500B			
LIFE	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	20 Yr	3 Yr	3 Yr	20 Yr	15 Yr			
	ELECTRIC	GAS Prod.	SONGS	Common	Common IT	Common	Common	GAS	Gas	ED	Generation	Generation	Sub-	Other	TOTAL
	Distrib	Stor. & Tr		Furniture	Hardware	Other	Structures	DIST	Software	Software	Steam	Other	Total		
ADDITIONS	0	190	0	0	0	0	43,583	0	21,343	58,101	0	0	123,217	44,849	168,066
AFUDC	0	0	0	0	0	0	(1,804)	0	(687)	(1,882)	0	0	(4,373)	(5,932)	(5,932)
CAP. INT. & TAXES	0	0	0	0	0	0	1,199	0	456	1,250	0	0	2,906	1,036	3,942
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE	0	0	0	0	0	0	0	0	(19,119)	(46,364)	0	0	(65,484)	(9,848)	(75,332)
TAX BASIS	0	190	0	0	0	0	42,978	0	1,993	11,105	0	0	56,267	34,477	90,744
YR 1 RATE	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	5.00%			
DEPR.	0	9	0	0	0	0	506	0	664	3,701	0	0	4,881		2018
YR 2 RATE	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	9.50%			
DEPR.	0	18	0	0	0	0	1,102	0	664	3,701	0	0	5,486		2019
YR 3 RATE	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	8.55%			
DEPR.	0	16	0	0	0	0	1,102	0	664	3,701	0	0	5,484		2020
YR 4 RATE	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	7.70%			
DEPR.	0	15	0	0	0	0	1,102	0	0	0	0	0	1,117		2021
YR 5 RATE	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	6.93%			
DEPR.	0	13	0	0	0	0	1,102	0	0	0	0	0	1,115		2022
YR 6 RATE	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	6.23%			
DEPR.	0	12	0	0	0	0	1,102	0	0	0	0	0	1,114		2023
YR 7 RATE	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	5.90%			
DEPR.	0	11	0	0	0	0	1,102	0	0	0	0	0	1,113		2024
YR 8 RATE	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	5.90%			
DEPR.	0	11	0	0	0	0	1,102	0	0	0	0	0	1,113		2025

Check: Cap Ads
672,212
1,236,426
(564,214)

AFUDC
(26,675)
(25,791)
(884)

Cap Int
10,838
17,138
(6,300)

Software:
(79,742)
(131,736)
51,994

San Diego Gas & Electric Company
2017 Rate-Making Federal Depreciation on Capital Additions

FEDERAL DEPRECIATION CALCULATION

METHOD	1500B	1500B	1500B	2000B	2000B	SL	SL	1500B	3 Yr	3 Yr	1500B	1500B			
LIFE	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	20 Yr	Gas	ED	Generation	Generation	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	Software	Software	Steam	Other			
50% BONUS DEPRECIATION															
ADDITIONS	424,845	19,172	0	10,755	38,981	43,019	0	111,579	0	0	2,951	31,064	682,367	0	682,367
AFUDC	(6,262)	(116)	0	(325)	(2,025)	(1,301)	0	(608)	0	0	(20)	(1,860)	(12,516)	0	(12,516)
CAP. INT. & TAXES	4,161	77	0	216	1,345	864	0	404	0	0	13	1,236	8,317	0	8,317
REPAIRS	(76,708)	(4,645)	0	0	0	0	0	(9,033)	0	0	0	0	(90,386)	0	(90,386)
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	(173,019)	(7,244)	0	(5,323)	(19,151)	(21,291)	0	(51,171)	0	0	(1,472)	(15,220)	(293,891)	0	(293,891)
TAX BASIS	173,019	7,244	0	5,323	19,151	21,291	0	51,171	0	0	1,472	15,220	293,891	0	293,891
YR 1 RATE	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	5.00%			
DEPR.	6,488	362	0	761	3,830	798	0	1,919	0	0	55	761	14,975		2017
YR 2 RATE	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	9.50%			
DEPR.	12,490	688	0	1,304	6,128	1,537	0	3,694	0	0	106	1,446	27,393		2018
YR 3 RATE	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	8.55%			
DEPR.	11,552	619	0	931	3,677	1,422	0	3,417	0	0	98	1,301	23,018		2019
YR 4 RATE	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	7.70%			
DEPR.	10,687	558	0	665	2,206	1,315	0	3,161	0	0	91	1,172	19,855		2020
YR 5 RATE	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	6.93%			
DEPR.	9,885	502	0	475	2,206	1,216	0	2,923	0	0	84	1,055	18,347		2021
YR 6 RATE	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	6.23%			
DEPR.	9,144	451	0	475	1,103	1,125	0	2,704	0	0	78	948	16,029		2022
YR 7 RATE	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	5.90%			
DEPR.	8,457	427	0	475	0	1,041	0	2,501	0	0	72	898	13,872		2023
YR 8 RATE	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	5.90%			
DEPR.	7,824	427	0	237	0	963	0	2,314	0	0	67	898	12,730		2024

Bonus Depreciation Input: 50%

Common Allocation
Common Furniture 10%
Common Other 40%
Common Structures 50%

METHOD	1500B	1500B	1500B	2000B	2000B	SL	SL	1500B	3 Yr	3 Yr	1500B	1500B			
LIFE	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	20 Yr	Gas	ED	Generation	Generation	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	Software	Software	Steam	Other			
100% BONUS DEPRECIATION															
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
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE	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	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	5.00%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0		2017
YR 2 RATE	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	9.50%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0		2018
YR 3 RATE	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	8.55%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0		2019
YR 4 RATE	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	7.70%			
DEPR.	0	0	0	0	0	0	0	0	0.00%	0.00%	0	0	0		2020
YR 5 RATE	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	6.93%			
DEPR.	0	0	0	0	0	0	0	0	0.00%	0.00%	0	0	0		2021
YR 6 RATE	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	6.23%			
DEPR.	0	0	0	0	0	0	0	0	0.00%	0.00%	0	0	0		2022
YR 7 RATE	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	5.90%			
DEPR.	0	0	0	0	0	0	0	0	0.00%	0.00%	0	0	0		2023
YR 8 RATE	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	5.90%			
DEPR.	0	0	0	0	0	0	0	0	0.00%	0.00%	0	0	0		2024

METHOD	1500B	1500B	1500B	2000B	2000B	SL	SL	1500B	3 Yr	3 Yr	1500B	1500B			
LIFE	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	20 Yr	Gas	ED	Generation	Generation	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	Software	Software	Steam	Other			
ADDITIONS	0	0	0	0	0	0	53,774	0	27,815	71,567	0	0	153,156	38,018	191,174
AFUDC	0	0	0	0	0	0	(1,628)	0	(1,069)	(2,946)	0	0	(5,642)	(1,390)	(7,032)
CAP. INT. & TAXES	0	0	0	0	0	0	1,081	0	711	1,958	0	0	3,749	923	4,673
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE	0	0	0	0	0	0	0	0	(23,876)	(57,899)	0	0	(81,775)	(12,299)	(94,073)
TAX BASIS	0	0	0	0	0	0	53,229	0	3,581	12,679	0	0	69,488	25,253	94,741
YR 1 RATE	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	5.00%			
DEPR.	0	0	0	0	0	0	627	0	1,193	4,226	0	0	6,046		2017
YR 2 RATE	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	9.50%			
DEPR.	0	0	0	0	0	0	1,365	0	1,193	4,226	0	0	6,784		2018
YR 3 RATE	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	8.55%			
DEPR.	0	0	0	0	0	0	1,365	0	1,193	4,226	0	0	6,784		2019
YR 4 RATE	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	7.70%			
DEPR.	0	0	0	0	0	0	1,365	0	0.00%	0.00%	0	0	1,365		2020
YR 5 RATE	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	6.93%			
DEPR.	0	0	0	0	0	0	1,365	0	0.00%	0.00%	0	0	1,365		2021
YR 6 RATE	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	6.23%			
DEPR.	0	0	0	0	0	0	1,365	0	0.00%	0.00%	0	0	1,365		2022
YR 7 RATE	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	5.90%			
DEPR.	0	0	0	0	0	0	1,365	0	0.00%	0.00%	0	0	1,365		2023
YR 8 RATE	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	5.90%			
DEPR.	0	0	0	0	0	0	1,365	0	0.00%	0.00%	0	0	1,365		2024

Check: Cap Ads
653,966
873,541
(219,575)

AFUDC
(19,727)
(19,548)
(179)

Cap Int
6,390
12,990
(6,600)

Software:
(42,297)
(90,386)
48,089

San Diego Gas & Electric Company
2017 - 2019 Capitalized Interest Adjustment
DR/(CR)

Capitalized Interest Addback	2017				2018				2019			
	ED	GAS	GENERATION	SONGS	ED	GAS	GENERATION	SONGS	ED	GAS	GENERATION	SONGS
1 Excluded from Ratemaking BLM	4,301 35%	1,108 35%	625 35%	0 35%	7,165 35%	838 35%	48 35%	0 35%	9,742 35%	1,236 35%	34 35%	0 35%
	1,505	388	219	0	2,508	293	17	0	3,410	433	12	0
2 Excluded from Ratemaking State	4,301 5.746%	1,108 5.746%	625 5.746%	0 5.746%	7,165 5.746%	838 5.746%	48 5.746%	0 5.746%	9,742 5.746%	1,236 5.746%	34 5.746%	0 5.746%
	247	64	36	0	412	48	3	0	560	71	2	0
3 Federal Depreciation	(161) 35%	(55) 35%	(23) 35%	0 35%	(579) 35%	(137) 35%	(47) 35%	0 35%	(1,170) 35%	(202) 35%	(46) 35%	0 35%
	(56)	(19)	(8)	0	(203)	(48)	(16)	0	(409)	(71)	(16)	0
4 State Depreciation	(123) 5.746%	(32) 5.746%	(18) 5.746%	0 5.746%	(444) 5.746%	(85) 5.746%	(36) 5.746%	0 5.746%	(901) 5.746%	(140) 5.746%	(36) 5.746%	0 5.746%
	(7)	(2)	(1)	0	(25)	(5)	(2)	0	(52)	(8)	(2)	0
Total 86 TRA - Capitalized Interest Adjustment	1,689	430	245	0	2,691	289	1	0	3,508	425	(4)	0

San Diego Gas & Electric Company
Computation of Depreciation on 50% of Capitalized Interest
ELECTRIC DISTRIBUTION

2017

4,301

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

ANNUAL DEPRECIATION:

FEDERAL Return		<u>161</u>	<u>310</u>	<u>287</u>	<u>266</u>	<u>246</u>	<u>227</u>	<u>210</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888

STATE Return		<u>123</u>	<u>239</u>	<u>225</u>	<u>212</u>	<u>200</u>	<u>189</u>	<u>178</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2018

7,165

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

ANNUAL DEPRECIATION:

FEDERAL Return		<u>269</u>	<u>517</u>	<u>478</u>	<u>443</u>	<u>409</u>	<u>379</u>	<u>350</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888

STATE Return		<u>205</u>	<u>398</u>	<u>375</u>	<u>354</u>	<u>333</u>	<u>315</u>	<u>297</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2019

9,742

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

ANNUAL DEPRECIATION:

FEDERAL Return		<u>365</u>	<u>703</u>	<u>650</u>	<u>602</u>	<u>557</u>	<u>515</u>	<u>476</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888

STATE Return		<u>279</u>	<u>541</u>	<u>510</u>	<u>481</u>	<u>453</u>	<u>428</u>	<u>403</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

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

2017

1,108

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

ANNUAL DEPRECIATION:

FEDERAL Return		<u>55</u>	<u>105</u>	<u>95</u>	<u>85</u>	<u>77</u>	<u>69</u>	<u>65</u>
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07695	0.06926	0.06233	0.05900

STATE Return		<u>32</u>	<u>61</u>	<u>58</u>	<u>55</u>	<u>52</u>	<u>49</u>	<u>46</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2018

838

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

ANNUAL DEPRECIATION:

FEDERAL Return		<u>31</u>	<u>60</u>	<u>56</u>	<u>52</u>	<u>48</u>	<u>44</u>	<u>41</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888

STATE Return		<u>24</u>	<u>47</u>	<u>44</u>	<u>41</u>	<u>39</u>	<u>37</u>	<u>35</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2019

1,236

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

ANNUAL DEPRECIATION:

FEDERAL Return		<u>46</u>	<u>89</u>	<u>83</u>	<u>76</u>	<u>71</u>	<u>65</u>	<u>60</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888

STATE Return		<u>35</u>	<u>69</u>	<u>65</u>	<u>61</u>	<u>57</u>	<u>54</u>	<u>51</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

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

2017

625

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

ANNUAL DEPRECIATION:

FEDERAL Return		<u>23</u>	<u>45</u>	<u>42</u>	<u>39</u>	<u>36</u>	<u>33</u>	<u>31</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888

STATE Return		<u>18</u>	<u>35</u>	<u>33</u>	<u>31</u>	<u>29</u>	<u>27</u>	<u>26</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2018

48

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

ANNUAL DEPRECIATION:

FEDERAL Return		<u>2</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>2</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888

STATE Return		<u>1</u>	<u>3</u>	<u>3</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2019

34

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

ANNUAL DEPRECIATION:

FEDERAL Return		<u>1</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888

STATE Return		<u>1</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>1</u>	<u>1</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

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

2017

0

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

ANNUAL DEPRECIATION:

FEDERAL Return		<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	0.04888

STATE Return		<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	0.04140

2018

0

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

ANNUAL DEPRECIATION:

FEDERAL Return		<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	0.04888

STATE Return		<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	0.04140

2019

0

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

ANNUAL DEPRECIATION:

FEDERAL Return		<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	0.04888

STATE Return		<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	0.04140

San Diego Gas & 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 - 2016	(407)	109	12,615	(76)	(63)	-
Weighted Average Deferred Tax Balance - 2017	(427)	7	13,040	(89)	(64)	-
Weighted Average Deferred Tax Balance - 2018	(403)	(418)	13,683	(153)	(60)	-
Weighted Average Deferred Tax Balance - 2019	(365)	(832)	14,101	(207)	(56)	-
Ending Deferred Tax Balance - 2016	(432)	107	12,878	(75)	(65)	-
Ending Deferred Tax Balance - 2017	(411)	(324)	13,582	(138)	(61)	-
Ending Deferred Tax Balance - 2018	(375)	(730)	14,020	(204)	(57)	-
Ending Deferred Tax Balance - 2019	(332)	(1,173)	14,370	(216)	(54)	-

San Diego Gas & Electric Company
2019 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 @ 12/31/2018	(375)	(730)	14,020	(204)	(57)	-
RM BLM 2019 DEPR ON 1981-2016 VINTAGES	168	(109)	4,602	139	18	-
RM FED TAX 2019 DEPR ON 1981-2016 VINTAGES	129	(18)	4,889	174	13	-
	39	(91)	(287)	(35)	5	-
	35%	35%	35%	35%	35%	35%
	14	(32)	(100)	(12)	2	-
2019 FORECASTED CAPITAL ADDITIONS	(153)	4,610	26,354	-	(8)	-
2019 RM BLM DEPRECIATION ON 2017 - 2019 CAPITAL ADDITIONS	(16)	1,413	1,912	-	(1)	-
2019 RM TAX DEPRECIATION ON 2017 - 2019 CAPITAL ADDITIONS	(99)	2,650	1,065	0	(6)	0
	83	(1,237)	848	-	5	-
TAX RATE	35%	35%	35%	35%	35%	35%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	29	(433)	297	-	2	-
DEFERRED TAX ON CAPITAL ADDITIONS AND 2016 ADJUSTMENTS	29	(433)	297	-	2	-
1986 TRA - CAPITALIZED INTEREST OTHER ADJUSTMENTS	-	21	154	-	-	-
	-	-	-	-	-	-
DEFERRED TAX BALANCE @ 12/31/2019	(332)	(1,173)	14,370	(216)	(54)	-
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(365)	(832)	14,101	(207)	(56)	-
BOOK DEPRECIATION	(16)	1,441	1,960	-	(1)	-
BLM BOOK TO TAX RATIO	100.00%	98.01%	97.55%	0.00%	100.00%	0.00%

	SHARED SERVICESCOMMON FUR & COMM 366				SHARED SERVICESCOMMON COMPUTERS 366				SHARED SERVICESCOMMON STRCTRS 366			
jan	4	0.9153	3	335 (375)	(37)	0.9153	(34)	335 (730)	29	0.9153	27	335 14,020
feb	4	0.8306	3	304 (369)	(37)	0.8306	(31)	304 (794)	29	0.8306	24	304 14,071
mar	4	0.7541	3	276 (366)	(37)	0.7541	(28)	276 (822)	29	0.7541	22	276 14,093
apr	4	0.6694	2	245 (364)	(37)	0.6694	(25)	245 (847)	29	0.6694	20	245 14,113
may	4	0.5874	2	215 (361)	(37)	0.5874	(22)	215 (869)	29	0.5874	17	215 14,130
jun	4	0.5027	2	184 (360)	(37)	0.5027	(19)	184 (887)	29	0.5027	15	184 14,145
jul	4	0.4208	1	154 (358)	(37)	0.4208	(16)	154 (903)	29	0.4208	12	154 14,157
aug	4	0.3361	1	123 (357)	(37)	0.3361	(12)	123 (915)	29	0.3361	10	123 14,167
sep	4	0.2514	1	92 (356)	(37)	0.2514	(9)	92 (924)	29	0.2514	7	92 14,174
oct	4	0.1694	1	62 (355)	(37)	0.1694	(6)	62 (931)	29	0.1694	5	62 14,179
nov	4	0.0847	0	31 (355)	(37)	0.0847	(3)	31 (934)	29	0.0847	2	31 14,181
dec	4	0.0027	0	1 (355)	(37)	0.0027	(0)	1 (934)	29	0.0027	0	1 14,181
Prorated Additions	20				(204)				161			
Beginning of year balance	(375)				(730)				14,020			
Prorated end of year balance	(355)				(934)				14,181			
Average	(365)				(832)				14,101			

	SHARED SERVICESCOMMON SOFTWARE 366				SHARED SERVICESELECTRIC TELECOM 366				SHARED SERVICESGAS TELECOM 366			
(1)	0.9153	(1)	335 (205)	(57)	0	0.9153	0	335 (57)	-	0.9153	-	335 -
(1)	0.8306	(1)	304 (206)	(57)	0	0.8306	0	304 (57)	-	0.8306	-	304 -
(1)	0.7541	(1)	276 (206)	(56)	0	0.7541	0	276 (56)	-	0.7541	-	276 -
(1)	0.6694	(1)	245 (207)	(56)	0	0.6694	0	245 (56)	-	0.6694	-	245 -
(1)	0.5874	(1)	215 (208)	(56)	0	0.5874	0	215 (56)	-	0.5874	-	215 -
(1)	0.5027	(1)	184 (208)	(56)	0	0.5027	0	184 (56)	-	0.5027	-	184 -
(1)	0.4208	(0)	154 (209)	(56)	0	0.4208	0	154 (56)	-	0.4208	-	154 -
(1)	0.3361	(0)	123 (209)	(56)	0	0.3361	0	123 (56)	-	0.3361	-	123 -
(1)	0.2514	(0)	92 (209)	(56)	0	0.2514	0	92 (56)	-	0.2514	-	92 -
(1)	0.1694	(0)	62 (209)	(56)	0	0.1694	0	62 (56)	-	0.1694	-	62 -
(1)	0.0847	(0)	31 (209)	(56)	0	0.0847	0	31 (56)	-	0.0847	-	31 -
(1)	0.0027	(0)	1 (209)	(56)	0	0.0027	0	1 (56)	-	0.0027	-	1 -
Prorated Additions	(6)				2				-			
Beginning of year balance	(204)				(57)				-			
Prorated end of year balance	(209)				(56)				-			
Average	(207)				(56)				-			

San Diego Gas & Electric Company
2018 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 @ 12/31/2017	(411)	(324)	13,582	(138)	(61)	-
RM BLM 2018 DEPR ON 1981-2016 VINTAGES	192	(124)	5,260	159	20	-
RM FED TAX 2018 DEPR ON 1981-2016 VINTAGES	174	(34)	4,892	348	14	-
	18	(90)	370	(189)	6	-
	35%	35%	35%	35%	35%	35%
	6	(32)	130	(66)	2	-
2018 FORECASTED CAPITAL ADDITIONS	(159)	2,138	7,850	-	(8)	-
2018 RM BLM DEPRECIATION ON 2017 - 2018 CAPITAL ADDITIONS	(12)	388	1,611	-	(1)	-
2018 RM TAX DEPRECIATION ON 2017 - 2018 CAPITAL ADDITIONS	(98)	1,491	958	0	(5)	0
	85	(1,103)	653	-	4	-
TAX RATE	35%	35%	35%	35%	35%	35%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	30	(386)	229	-	1	-
DEFERRED TAX ON CAPITAL ADDITIONS AND 2016 ADJUSTMENTS	30	(386)	229	-	1	-
1986 TRA - CAPITALIZED INTEREST	-	12	81	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-	-
DEFERRED TAX BALANCE @ 12/31/2018	(375)	(730)	14,020	(204)	(57)	-
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(403)	(418)	13,683	(153)	(60)	-
BOOK DEPRECIATION	(12)	398	1,681	-	(1)	-
BLM BOOK TO TAX RATIO	100.00%	97.51%	95.85%	0.00%	100.00%	0.00%

SHARED SERVICESCOMMON FUR & COMM					SHARED SERVICESCOMMON COMPUTERS					SHARED SERVICESCOMMON STRCTRS				
365					365					365				
jan	3	0.9178	3	335 (411)	(34)	0.9178	(31)	335 (324)	(34)	0.9178	34	335	13,582	
feb	3	0.8329	3	304 (408)	(34)	0.8329	(28)	304 (384)	(34)	0.8329	30	304	13,615	
mar	3	0.7562	2	276 (403)	(34)	0.7562	(26)	276 (409)	(34)	0.7562	28	276	13,646	
apr	3	0.6712	2	245 (401)	(34)	0.6712	(23)	245 (432)	(34)	0.6712	25	245	13,673	
may	3	0.5890	2	215 (400)	(34)	0.5890	(20)	215 (452)	(34)	0.5890	22	215	13,698	
jun	3	0.5041	2	184 (398)	(34)	0.5041	(17)	184 (469)	(34)	0.5041	18	184	13,719	
jul	3	0.4219	1	154 (397)	(34)	0.4219	(14)	154 (489)	(34)	0.4219	15	154	13,738	
aug	3	0.3370	1	123 (396)	(34)	0.3370	(11)	123 (494)	(34)	0.3370	12	123	13,753	
sep	3	0.2521	1	92 (395)	(34)	0.2521	(9)	92 (503)	(34)	0.2521	9	92	13,765	
oct	3	0.1699	1	62 (395)	(34)	0.1699	(6)	62 (509)	(34)	0.1699	6	62	13,775	
nov	3	0.0849	0	31 (394)	(34)	0.0849	(3)	31 (511)	(34)	0.0849	3	31	13,781	
dec	3	0.0027	0	1 (394)	(34)	0.0027	(0)	1 (512)	(34)	0.0027	0	1	13,784	
Prorated Additions	17				(187)				203					
Beginning of year balance	(411)				(324)				13,582					
Prorated end of year balance	(394)				(512)				13,784					
Average	(403)				(418)				13,683					

SHARED SERVICESCOMMON SOFTWARE					SHARED SERVICESELECTRIC TELECOM					SHARED SERVICESGAS TELECOM				
365					365					365				
(6)	0.9178	(5)	335	(138)	0	0.9178	0	335	(61)	-	0.9178	-	335	-
(6)	0.8329	(5)	304	(143)	0	0.8329	0	304	(60)	-	-	-	304	-
(6)	0.7562	(4)	276	(151)	0	0.7562	0	276	(60)	-	-	-	276	-
(6)	0.6712	(4)	245	(155)	0	0.6712	0	245	(60)	-	-	-	245	-
(6)	0.5890	(3)	215	(159)	0	0.5890	0	215	(60)	-	-	-	215	-
(6)	0.5041	(3)	184	(161)	0	0.5041	0	184	(59)	-	-	-	184	-
(6)	0.4219	(2)	154	(164)	0	0.4219	0	154	(59)	-	-	-	154	-
(6)	0.3370	(2)	123	(165)	0	0.3370	0	123	(59)	-	-	-	123	-
(6)	0.2521	(1)	92	(167)	0	0.2521	0	92	(59)	-	-	-	92	-
(6)	0.1699	(1)	62	(168)	0	0.1699	0	62	(59)	-	-	-	62	-
(6)	0.0849	(0)	31	(168)	0	0.0849	0	31	(59)	-	-	-	31	-
(6)	0.0027	(0)	1	(168)	0	0.0027	0	1	(59)	-	-	-	1	-
Prorated Additions	(31)				2				-					
Beginning of year balance	(138)				(61)				-					
Prorated end of year balance	(168)				(59)				-					
Average	(153)				(60)				-					

San Diego Gas & Electric Company
2017 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 @ 12/31/2016	(432)	107	12,878	(75)	(65)	-
ACCUMULATED RM BLM 2017 DEPR ON 1981-2016 VINTAGES	217	(140)	5,917	179	23	-
ACCUMULATED RM FED TAX 2017 DEPR ON 1981-2016 VINTAGES	247	(55)	4,930	358	15	-
	(30)	(85)	987	(179)	8	-
	35%	35%	35%	35%	35%	35%
	(11)	(30)	345	(63)	3	-
2017 FORECASTED CAPITAL ADDITIONS	(165)	2,482	34,135	-	(8)	-
2017 RM BLM DEPRECIATION ON 2017 CAPITAL ADDITIONS	(4)	299	1,059	-	(0)	-
2017 RM TAX DEPRECIATION ON 2017 CAPITAL ADDITIONS	(94)	1,475	398	0	(4)	0
	90	(1,176)	661	-	4	-
TAX RATE	35%	35%	35%	35%	35%	35%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	32	(412)	231	-	2	-
DEFERRED TAX ON CAPITAL ADDITIONS AND 2016 ADJUSTMENTS	32	(412)	231	-	2	-
1986 TRA - CAPITALIZED INTEREST	-	10	127	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-	-
DEFERRED TAX BALANCE @ 12/31/2017	(411)	(324)	13,582	(138)	(61)	-
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(427)	7	13,040	(89)	(64)	-
BOOK DEPRECIATION	(4)	304	1,078	-	(0)	-
BLM BOOK TO TAX RATIO	100.00%	98.10%	98.26%	0.00%	100.00%	0.00%

	SHARED SERVICESCOMMON FUR & COMM 365					SHARED SERVICESCOMMON COMPUTERS 365					SHARED SERVICESCOMMON STRCTRS 365				
					(432)					107					12,878
jan	2	0.9178	2	335	(430)	(36)	0.9178	(33)	335	74	59	0.9178	54	335	12,932
feb	2	0.8329	1	304	(429)	(36)	0.8329	(30)	304	44	59	0.8329	49	304	12,981
mar	2	0.7562	1	276	(428)	(36)	0.7562	(27)	276	17	59	0.7562	44	276	13,025
apr	2	0.6712	1	245	(426)	(36)	0.6712	(24)	245	(7)	59	0.6712	39	245	13,064
may	2	0.5890	1	215	(425)	(36)	0.5890	(21)	215	(28)	59	0.5890	35	215	13,099
jun	2	0.5041	1	184	(425)	(36)	0.5041	(18)	184	(47)	59	0.5041	30	184	13,128
jul	2	0.4219	1	154	(424)	(36)	0.4219	(15)	154	(62)	59	0.4219	25	154	13,153
aug	2	0.3370	1	123	(423)	(36)	0.3370	(12)	123	(74)	59	0.3370	20	123	13,173
sep	2	0.2521	0	92	(423)	(36)	0.2521	(9)	92	(83)	59	0.2521	15	92	13,188
oct	2	0.1699	0	62	(422)	(36)	0.1699	(6)	62	(89)	59	0.1699	10	62	13,198
nov	2	0.0849	0	31	(422)	(36)	0.0849	(3)	31	(92)	59	0.0849	5	31	13,203
dec	2	0.0027	0	1	(422)	(36)	0.0027	(0)	1	(92)	59	0.0027	0	1	13,203
Prorated Additions	10					(199)					325				
Beginning of year balance	(432)					107					12,878				
Prorated end of year balance	(422)					(92)					13,203				
Average	(427)					7					13,040				

	SHARED SERVICESCOMMON SOFTWARE 365					SHARED SERVICESELECTRIC TELECOM 365					SHARED SERVICESGAS TELECOM 365				
					(75)					(65)					-
(5)	0.9178	(5)	335	(80)		0	0.9178	0	335	(65)	-	0.9178	-	335	-
(5)	0.8329	(4)	304	(84)		0	0.8329	0	304	(64)	-	0.8329	-	304	-
(5)	0.7562	(4)	276	(88)		0	0.7562	0	276	(64)	-	0.7562	-	276	-
(5)	0.6712	(4)	245	(92)		0	0.6712	0	245	(64)	-	0.6712	-	245	-
(5)	0.5890	(3)	215	(95)		0	0.5890	0	215	(64)	-	0.5890	-	215	-
(5)	0.5041	(3)	184	(97)		0	0.5041	0	184	(63)	-	0.5041	-	184	-
(5)	0.4219	(2)	154	(100)		0	0.4219	0	154	(63)	-	0.4219	-	154	-
(5)	0.3370	(2)	123	(101)		0	0.3370	0	123	(63)	-	0.3370	-	123	-
(5)	0.2521	(1)	92	(103)		0	0.2521	0	92	(63)	-	0.2521	-	92	-
(5)	0.1699	(1)	62	(103)		0	0.1699	0	62	(63)	-	0.1699	-	62	-
(5)	0.0849	(0)	31	(104)		0	0.0849	0	31	(63)	-	0.0849	-	31	-
(5)	0.0027	(0)	1	(104)		0	0.0027	0	1	(63)	-	0.0027	-	1	-
Prorated Additions	(29)					2					-				
Beginning of year balance	(75)					(65)					-				
Prorated end of year balance	(104)					(63)					-				
Average	(89)					(64)					-				

San Diego Gas & 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 @ 12/31/2015	(382)	111	12,351	(77)	(60)	-
Deferred Tax Balance @ 12/31/2016	(432)	107	12,878	(75)	(65)	-
Weighted Average Deferred Tax Balance	(407)	109	12,615	(76)	(63)	-

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

SHARED SERVICES COMMON FUR & COMM	2017	2018	2019
Depreciation on 1981 - 2016 Vintages	247	174	129
2017 Additions - Depr	(94)	(20)	(14)
2018 Additions - Depr		(77)	(23)
2019 Additions - Depr			(61)
Total Ratemaking Fed Deferred Depr	153	76	30

SHARED SERVICES COMMON COMPUTERS	2017	2018	2019
Depreciation on 1981 - 2016 Vintages	(55)	(34)	(18)
2017 Additions - Depr	1,475	393	236
2018 Additions - Depr		1,098	405
2019 Additions - Depr			2,008
Total Ratemaking Fed Deferred Depr	1,420	1,457	2,632

SHARED SERVICES COMMON STRCTRS	2017	2018	2019
Depreciation on 1981 - 2016 Vintages	4,930	4,890	4,889
2017 Additions - Depr	398	868	868
2018 Additions - Depr		90	197
2019 Additions - Depr			-
Total Ratemaking Fed Deferred Depr	5,328	5,848	5,954

SHARED SERVICES COMMON SOFTWARE	2017	2018	2019
Depreciation on 1981 - 2016 Vintages	358	348	174
2017 Additions - Depr	-	0	0
2018 Additions - Depr		-	0
2019 Additions - Depr			-
Total Ratemaking Fed Deferred Depr	358	348	174

SHARED SERVICES ELECTRIC TELECOM	2017	2018	2019
Depreciation on 1981 - 2016 Vintages	15	14	13
2017 Additions - Depr	(4)	(1)	(1)
2018 Additions - Depr		(4)	(1)
2019 Additions - Depr			(4)
Total Ratemaking Fed Deferred Depr	11	9	7

SHARED SERVICES GAS TELECOM	2017	2018	2019
Depreciation on 1981 - 2016 Vintages	-	-	-
2017 Additions - Depr	-	0	0
2018 Additions - Depr		-	0
2019 Additions - Depr			-
Total Ratemaking Fed Deferred Depr	-	-	-

San Diego Gas & Electric Company
2019 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				
		COMMON FUR & COMM	COMMON COMPUTERS	COMMON STRCTRS	COMMON SOFTWARE	ELECTRIC TELECOM	GAS TELCOM	Sub- Total	Other	TOTAL	Bonus Depreciation Input: 30%
		(312 & 313)	(301)	(311)	(271)	(171)	(261)		(291)		
ADDITIONS		(153)	4,610	26,354	0	(8)	0	30,804	4,632	35,436	
AFUDC		0	(137)	(967)	0	0	0	(1,104)	(166)	(1,270)	
CAP. INT. & TAXES		0	91	642	0	0	0	733	110	844	
REPARIS		0	0	0	0	0	0	0		0	
SOFTWARE		0	0	0	0	0	0	0	0	0	
BONUS DEPR		46	(1,369)		0	2	0	(1,321)		(1,321)	
TAX BASIS		(107)	3,195	26,030	0	(5)	0	29,112	4,577	0	33,689
YR 1 RATE		14.29%	20.00%	1.18%	33.33%	14.29%	14.29%				
DEPR.		(15)	639	0	0	(1)	0	623	2019		
YR 2 RATE		24.49%	32.00%	2.56%	33.33%	24.49%	24.49%				
DEPR.		(26)	1,022	0	0	(1)	0	995	2020		
YR 3 RATE		17.49%	19.20%	2.56%	33.33%	17.49%	17.49%				
DEPR.		(19)	613	0	0	(1)	0	594	2021		
YR 4 RATE		12.49%	11.52%	2.56%	0.00%	12.49%	12.49%				
DEPR.		(13)	368	0	0	(1)	0	354	2022		
YR 5 RATE		8.93%	11.52%	2.56%	0.00%	8.93%	8.93%				
DEPR.		(10)	368	0	0	(0)	0	358	2023		
YR 6 RATE		8.92%	5.76%	2.56%	0.00%	8.92%	8.92%				
DEPR.		(10)	184	0	0	(0)	0	174	2024		
YR 7 RATE		8.93%	0.00%	2.56%	0.00%	8.93%	8.93%				
DEPR.		(10)	0	0	0	(0)	0	(10)	2025		
YR 8 RATE		4.46%	0.00%	2.56%	0.00%	4.46%	4.46%				
DEPR.		(5)	0	0	0	(0)	0	(5)	2026		

San Diego Gas & Electric Company
2018 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				
		COMMON FUR & COMM	COMMON COMPUTERS	COMMON STRCTRS	COMMON SOFTWARE	ELECTRIC TELECOM	GAS TELCOM	Sub- Total	Other	TOTAL	Bonus Depreciation Input: 40%
		(312 & 313)	(301)	(311)	(271)	(171)	(261)		(291)		
ADDITIONS		(159)	2,138	7,850	0	(8)	0	9,822	1,477	11,298	
AFUDC		0	(80)	(488)	0	0	0	(568)	(85)	(654)	
CAP. INT. & TAXES		0	53	325	0	0	0	378	57	434	
REPAIRS		0	0	0	0	0	0	0		0	
SOFTWARE		0	0	0	0	0	0	0	0	0	
BONUS DEPR		64	(845)		0	3	0	(778)		(778)	
TAX BASIS		(95)	1,267	7,686	0	(5)	0	8,853	1,448	10,301	
YR 1 RATE DEPR.		14.29% (14)	20.00% 253	1.18% 90	33.33% 0	14.29% (1)	14.29% 0	330		2018	
YR 2 RATE DEPR.		24.49% (23)	32.00% 405	2.56% 197	33.33% 0	24.49% (1)	24.49% 0	578		2019	
YR 3 RATE DEPR.		17.49% (17)	19.20% 243	2.56% 197	33.33% 0	17.49% (1)	17.49% 0	423		2020	
YR 4 RATE DEPR.		12.49% (12)	11.52% 146	2.56% 197	0.00% 0	12.49% (1)	12.49% 0	331		2021	
YR 5 RATE DEPR.		8.93% (9)	11.52% 146	2.56% 197	0.00% 0	8.93% (0)	8.93% 0	334		2022	
YR 6 RATE DEPR.		8.92% (9)	5.76% 73	2.56% 197	0.00% 0	8.92% (0)	8.92% 0	261		2023	
YR 7 RATE DEPR.		8.93% (9)	0.00% 0	2.56% 197	0.00% 0	8.93% (0)	8.93% 0	188		2024	
YR 8 RATE DEPR.		4.46% (4)	0.00% 0	2.56% 197	0.00% 0	4.46% (0)	4.46% 0	193		2025	

San Diego Gas & Electric Company
2017 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	Non- Depr	TOTAL	Bonus Depreciation Input:	50%
		COMMON FUR & COMM (312 & 313)	COMMON COMPUTERS (301)	COMMON STRCTRS (311)	COMMON SOFTWARE (271)	ELECTRIC TELECOM (171)	GAS TELCOM (261)		(291)				
Federal													
ADDITIONS		(165)	2,482	34,135	0	(8)	0	36,444	5,480		41,924		
AFUDC		0	(71)	(892)	0	0	0	(962)	(145)		(1,107)		
CAP. INT. & TAXES		0	47	593	0	0	0	639	96		736		
REPAIRS		0	0	0	0	0	0	0	0		0		
SOFTWARE		0	0	0	0	0	0	0	0		0		
BONUS DEPR		83	(1,229)	0	0	4	0	(1,143)	0		(1,143)		
TAX BASIS		(83)	1,229	33,835	0	(4)	0	34,978	5,432		40,410		
YR 1 RATE		14.29%	20.00%	1.18%	33.33%	14.29%	14.29%						
DEPR.		(12)	246	398	0	(1)	0	632		2017			
YR 2 RATE		24.49%	32.00%	2.56%	33.33%	24.49%	24.49%						
DEPR.		(20)	393	868	0	(1)	0	1,240		2018			
YR 3 RATE		17.49%	19.20%	2.56%	33.33%	17.49%	17.49%						
DEPR.		(14)	236	868	0	(1)	0	1,088		2019			
YR 4 RATE		12.49%	11.52%	2.56%	0.00%	12.49%	12.49%						
DEPR.		(10)	142	868	0	(0)	0	998		2020			
YR 5 RATE		8.93%	11.52%	2.56%	0.00%	8.93%	8.93%						
DEPR.		(7)	142	868	0	(0)	0	1,001		2021			
YR 6 RATE		8.92%	5.76%	2.56%	0.00%	8.92%	8.92%						
DEPR.		(7)	71	868	0	(0)	0	931		2022			
YR 7 RATE		8.93%	0.00%	2.56%	0.00%	8.93%	8.93%						
DEPR.		(7)	0	868	0	(0)	0	860		2023			
YR 8 RATE		4.46%	0.00%	2.56%	0.00%	4.46%	4.46%						
DEPR.		(4)	0	868	0	(0)	0	864		2024			

San Diego Gas & Electric Company
2016 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			
		COMMON FUR & COMM (312 & 313)	COMMON COMPUTERS (301)	COMMON STRCTRS (311)	COMMON SOFTWARE (271)	ELECTRIC TELECOM (171)	GAS TELCOM (261)	Sub- Total	Other (291)	TOTAL
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
REPAIRS		0	0	0	0	0	0	0	0	0
SOFTWARE		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	2016	
YR 2 RATE DEPR.		24.49% 0	32.00% 0	2.56% 0	33.33% 0	24.49% 0	24.49% 0	0	2017	
YR 3 RATE DEPR.		17.49% 0	19.20% 0	2.56% 0	33.33% 0	17.49% 0	17.49% 0	0	2018	
YR 4 RATE DEPR.		12.49% 0	11.52% 0	2.56% 0	0.00% 0	12.49% 0	12.49% 0	0	2019	
YR 5 RATE DEPR.		8.93% 0	11.52% 0	2.56% 0	0.00% 0	8.93% 0	8.93% 0	0	2020	
YR 6 RATE DEPR.		8.92% 0	5.76% 0	2.56% 0	0.00% 0	8.92% 0	8.92% 0	0	2021	
YR 7 RATE DEPR.		8.93% 0	0.00% 0	2.56% 0	0.00% 0	8.93% 0	8.93% 0	0	2022	
YR 8 RATE DEPR.		4.46% 0	0.00% 0	2.56% 0	0.00% 0	4.46% 0	4.46% 0	0	2023	
Common Furniture 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%							

0
2017-2019 Capitalized Interest Adjustment on Shared Services
DR/(CR)

Capitalized Interest Addback	2017						2018						2019					
	COMMON FUR & COMM	COMMON COMPUTERS	COMMON STRCTRS	COMMON SOFTWARE	ELECTRIC TELECOM	GAS TELECOM	COMMON FUR & COMM	COMMON COMPUTERS	COMMON STRCTRS	COMMON SOFTWARE	ELECTRIC TELECOM	GAS TELECOM	COMMON FUR & COMM	COMMON COMPUTERS	COMMON STRCTRS	COMMON SOFTWARE	ELECTRIC TELECOM	GAS TELECOM
1 Excluded from Ratemaking BLM (Area 99)	0 35% 0	23 35% 8	296 35% 104	0 35% 0	0 35% 0	0 35% 0	0 35% 0	26 35% 9	162 35% 57	0 35% 0	0 35% 0	0 35% 0	0 35% 0	46 35% 16	321 35% 112	0 35% 0	0 35% 0	0 35% 0
2 Excluded from Ratemaking State (Area 98)	0 5.746% 0	23 5.746% 1	296 5.746% 17	0 5.746% 0	0 5.746% 0	0 5.746% 0	0 5.746% 0	26 5.746% 2	162 5.746% 9	0 5.746% 0	0 5.746% 0	0 5.746% 0	0 5.746% 0	46 5.746% 3	321 5.746% 18	0 5.746% 0	0 5.746% 0	0 5.746% 0
3 Federal Depreciation	0 35% 0	1 35% 0	15 35% 5	0 35% 0	0 35% 0	0 35% 0	0 35% 0	4 35% 1	36 35% 13	0 35% 0	0 35% 0	0 35% 0	0 35% 0	7 35% 2	57 35% 20	0 35% 0	0 35% 0	0 35% 0
State Depreciation	0 5.746% 0	1 5.746% 0	13 5.746% 1	0 5.746% 0	0 5.746% 0	0 5.746% 0	0 5.746% 0	3 5.746% 0	33 5.746% 2	0 5.746% 0	0 5.746% 0	0 5.746% 0	0 5.746% 0	6 5.746% 0	52 5.746% 3	0 5.746% 0	0 5.746% 0	0 5.746% 0
Total 86 TRA - Capitalized Interest Adjustment	0	10	127	0	0	0	0	12	81	0	0	0	0	21	154	0	0	0

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

2017

Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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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>
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900
STATE Return		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930

2018

Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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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>
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900
STATE Return		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930

2019

Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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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>
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900
STATE Return		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930

San Diego Gas & Electric Company
Computation of Depreciation on 50% of Capitalized Interest on Shared Services
COMMON COMPUTER EQUIPMENT

2017

23

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

ANNUAL DEPRECIATION:

FEDERAL Return		1	2	2	2	1	1	1
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900

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

2018

26

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

ANNUAL DEPRECIATION:

FEDERAL Return		1	3	2	2	2	2	2
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900

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

2019

46

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

ANNUAL DEPRECIATION:

FEDERAL Return		2	4	4	4	3	3	3
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900

STATE Return		2	4	4	4	3	3	2
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

San Diego Gas & Electric Company
Computation of Depreciation on 50% of Capitalized Interest on Shared Services
COMMON STRUCTURES

2017

296

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

ANNUAL DEPRECIATION:

FEDERAL Return		15	28	25	23	18	17	17
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900

STATE Return		13	26	23	23	19	18	16
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2018

162

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

ANNUAL DEPRECIATION:

FEDERAL Return		8	15	14	12	10	10	10
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900

STATE Return		7	14	13	12	11	10	9
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2019

321

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

ANNUAL DEPRECIATION:

FEDERAL Return		16	31	27	25	20	19	19
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900

STATE Return		15	28	25	25	21	19	17
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

San Diego Gas & Electric Company
 Computation of Depreciation on 50% of Capitalized Interest on Shared Services
 COMMON SOFTWARE

2017

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

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

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

2018

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

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

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

2019

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

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

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

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

2017

Year 1

Year 2

Year 3

Year 4

Year 5

Year 6

Year 7

ANNUAL DEPRECIATION:

FEDERAL Return
 [15Yr DDB/SL]

Factor >>>

0

0.05000

0

0.09500

0

0.08550

0

0.07700

0

0.06230

0

0.05900

0

0.05900

STATE Return
 [22Yr 200DDB/SL]

Factor >>>

0

0.04550

0

0.08680

0

0.07890

0

0.07700

0

0.06520

0

0.05930

0

0.05390

2018

Year 1

Year 2

Year 3

Year 4

Year 5

Year 6

Year 7

ANNUAL DEPRECIATION:

FEDERAL Return
 [15Yr DDB/SL]

Factor >>>

0

0.05000

0

0.09500

0

0.08550

0

0.07700

0

0.06230

0

0.05900

0

0.05900

STATE Return
 [22Yr 200DDB/SL]

Factor >>>

0

0.04550

0

0.08680

0

0.07890

0

0.07700

0

0.06520

0

0.05930

0

0.05390

2019

Year 1

Year 2

Year 3

Year 4

Year 5

Year 6

Year 7

ANNUAL DEPRECIATION:

FEDERAL Return
 [15Yr DDB/SL]

Factor >>>

0

0.05000

0

0.09500

0

0.08550

0

0.07700

0

0.06230

0

0.05900

0

0.05900

STATE Return
 [22Yr 200DDB/SL]

Factor >>>

0

0.04550

0

0.08680

0

0.07890

0

0.07700

0

0.06520

0

0.05930

0

0.05390

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

2017

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

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

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

2018

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

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

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

2019

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

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

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

San Diego Gas & Electric Company
Data for Net Operating Loss

Source	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Col.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Row	Received From File	Received From Workseet	Type	Line Item	Calculated Values from SUM File				Original Values - Superseded if NOL (From Col. G - Col. J)				Target Location For Pasted Values			
					2016 Calc. Not Recorded	2017	2018	2019	2016 Calc. Not Recorded	2017	2018	2019	2016 Calc. Not Recorded	2017	2018	2019
25	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
26	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
27	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
28	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
29	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
30																
31	Sum.xlsb	OUT NOI	ED	Book Income Before Tax	N/A	383,564	376,211	420,782	N/A	383,564	376,211	420,782	N/A	383,564	376,211	420,782
32	Sum.xlsb	OUT NOL	ED	Depreciation & Amortization	N/A	330,648	358,476	409,031	N/A	330,648	358,476	409,031	N/A	330,648	358,476	409,031
33	Sum.xlsb	OUT NOL	ED	Fed Tax Adj. (Other Than Interest & PY CCFT)	N/A	(371,947)	(441,689)	(525,809)	N/A	(371,947)	(441,689)	(525,809)	N/A	(371,947)	(441,689)	(525,809)
34	Sum.xlsb	OUT NOI	ED	Interest Adjustment	N/A	(81,043)	(81,127)	(91,841)	N/A	(81,043)	(81,127)	(91,841)	N/A	(81,043)	(81,127)	(91,841)
35	Sum.xlsb	OUT NOL	ED	P/Y CCFT	N/A	(15,394)	(20,773)	(16,529)	N/A	(15,394)	(20,773)	(16,529)	N/A	(15,394)	(20,773)	(16,529)
36																
37	Sum.xlsb	OUT NOI	Generation	Book Income Before Tax	N/A	79,432	72,290	99,646	N/A	79,432	72,290	99,646	N/A	79,432	72,290	99,646
38	Sum.xlsb	OUT NOI	Generation	Depreciation & Amortization	N/A	46,292	48,668	65,663	N/A	46,292	48,668	65,663	N/A	46,292	48,668	65,663
39	Sum.xlsb	OUT NOL	Generation	Fed Tax Adj. (Other Than Interest & PY CCFT)	N/A	(46,560)	(47,798)	(69,297)	N/A	(46,560)	(47,798)	(69,297)	N/A	(46,560)	(47,798)	(69,297)
40	Sum.xlsb	OUT NOL	Generation	Interest Adjustment	N/A	(14,921)	(13,433)	(18,476)	N/A	(14,921)	(13,433)	(18,476)	N/A	(14,921)	(13,433)	(18,476)
41	Sum.xlsb	OUT NOI	Generation	P/Y CCFT	N/A	(2,653)	(6,443)	(4,883)	N/A	(2,653)	(6,443)	(4,883)	N/A	(2,653)	(6,443)	(4,883)
42																
43	Sum.xlsb	OUT NOL	SONGS	Book Income Before Tax	N/A	0	0	0	N/A	0	0	0	N/A	0	0	0
44	Sum.xlsb	OUT NOL	SONGS	Depreciation & Amortization	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-
45	Sum.xlsb	OUT NOI	SONGS	Fed Tax Adj. (Other Than Interest & PY CCFT)	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-
46	Sum.xlsb	OUT NOL	SONGS	Interest Adjustment	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-
47	Sum.xlsb	OUT NOL	SONGS	P/Y CCFT	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-
48																
49	Sum.xlsb	OUT NOI	Gas	Book Income Before Tax	N/A	78,190	85,863	108,398	N/A	78,190	85,863	108,398	N/A	78,190	85,863	108,398
50	Sum.xlsb	OUT NOL	Gas	Depreciation & Amortization	N/A	64,488	72,808	84,968	N/A	64,488	72,808	84,968	N/A	64,488	72,808	84,968
51	Sum.xlsb	OUT NOL	Gas	Fed Tax Adj. (Other Than Interest & PY CCFT)	N/A	(75,726)	(85,261)	(94,554)	N/A	(75,726)	(85,261)	(94,554)	N/A	(75,726)	(85,261)	(94,554)
52	Sum.xlsb	OUT NOI	Gas	Interest Adjustment	N/A	(17,248)	(17,820)	(21,047)	N/A	(17,248)	(17,820)	(21,047)	N/A	(17,248)	(17,820)	(21,047)
53	Sum.xlsb	OUT NOL	Gas	P/Y CCFT	N/A	(1,908)	(2,538)	(3,128)	N/A	(1,908)	(2,538)	(3,128)	N/A	(1,908)	(2,538)	(3,128)
54																
55	Sum.xlsb	OUT NOI	Combined	Book Income Before Tax	455,761	N/A	N/A	N/A	455,761	N/A	N/A	N/A	455,761	N/A	N/A	N/A
56	Sum.xlsb	OUT NOI	Combined	Depreciation & Amortization	407,147	N/A	N/A	N/A	407,147	N/A	N/A	N/A	407,147	N/A	N/A	N/A
57	Sum.xlsb	OUT NOL	Combined	Fed Tax Adj. (Other Than Interest & PY CCFT)	(495,040)	N/A	N/A	N/A	(495,040)	N/A	N/A	N/A	(495,040)	N/A	N/A	N/A
58	Sum.xlsb	OUT NOL	Combined	Interest Adjustment	(105,737)	N/A	N/A	N/A	(105,737)	N/A	N/A	N/A	(105,737)	N/A	N/A	N/A
59	Sum.xlsb	OUT NOI	Combined	P/Y CCFT	(48,316)	N/A	N/A	N/A	(48,316)	N/A	N/A	N/A	(48,316)	N/A	N/A	N/A
60																
END	END	END	END	END	END	END	END	END	END	END	END	END	END	END	END	END