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-___

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

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

OCTOBER
2017

A Sempra Energy utility®

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

#	Worksheet Title	Worksheet Description
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%

	ELECTRIC		GAS	ELECTRIC		GAS	ELECTRIC		GAS	ELECTRIC	GAS
	2019 FEDERAL ADJS:			**2018 FEDERAL ADJS:**			**2017 FEDERAL ADJS:**			**2016 FEDERAL ADJS:**	
Deductible Repairs	(154,393)		(13,678)	(118,007)		(13,678)	(76,656)		(13,678)	(81,226)	(14,403)
Software Dev Costs	(28,334)		(11,684)	(42,699)		(17,608)	(37,300)		(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	(154,393)		(13,678)	(118,007)		(13,678)	(76,656)		(13,678)	(81,226)	(14,403)
Software Dev Costs	(28,334)		(11,684)	(42,699)		(17,608)	(37,300)		(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
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%	

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		ELECTRIC	
2019			
RATEBASE		5,306,195	
ROR		7.56%	
Net Operating Income (Return)			401,148
RATEBASE		5,306,195	
WACost of Debt		2.09%	
Interest		(110,899)	
FEDERAL ADJUSTMENTS:	GROSS	TAX	
Tax Depreciation	(396,219)	(138,677)	
Fixed Charges - Operating (Interest Expense)	(110,899)	(38,815)	
Deductible Repairs	(154,393)	(54,037)	
Software Dev Costs	(28,334)	(9,917)	
Cost of Removal	(5,279)	(1,848)	
Ad Valorem Tax - Fiscal/Calendar	(7,332)	(2,566)	
Section 199 Deduction	(3,484)	(1,219)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
P/Y CCFT	(21,418)	(7,496)	
Total Federal Tax Adj. (Deduction)	(727,358)		(254,575)
STATE ADJUSTMENTS:			
Tax Depreciation	(348,531)	(30,810)	
Fixed Charges - Operating (Interest Expense)	(110,688)	(9,785)	
Repairs Deduction	(154,393)	(13,648)	
Software Dev Costs	(28,334)	(2,505)	
Cost of Removal	(40,630)	(3,592)	
Ad Valorem Tax - Fiscal/Calendar	(7,332)	(648)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
Total State Tax Adj. (Deduction)	(689,908)		(60,988)
ADJUSTMENTS:			
ITC Amortization		(795)	
ARAM		(135)	
Tax Credits		-	
Other			
			(929)
TOTAL			84,656

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		GAS	
2019			
RATEBASE		1,011,881	
ROR		7.56%	
Net Operating Income (Return)			76,498
RATEBASE		1,011,881	
WACost of Debt		2.09%	
Interest		(21,148)	
FEDERAL ADJUSTMENTS:	GROSS	TAX	
Tax Depreciation	(67,664)	(23,682)	
Fixed Charges - Operating (Interest Expense)	(21,148)	(7,402)	
Deductible Repairs	(13,678)	(4,787)	
Software Dev Costs	(11,684)	(4,089)	
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)	(118,833)		(41,592)
STATE ADJUSTMENTS:			
Tax Depreciation	(74,737)	(6,607)	
Fixed Charges - Operating (Interest Expense)	(21,147)	(1,869)	
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)	(124,643)		(11,018)
ADJUSTMENTS:			
ITC Amortization		(209)	
ARAM		-	
Tax Credits		-	
Other			
			(209)
TOTAL			23,680

		ELECTRIC	
2018			
RATEBASE		4,545,893	
ROR		7.56%	
Net Operating Income (Return)			343,670
RATEBASE		4,545,893	
WACost of Debt		2.09%	
Interest		(95,009)	
FEDERAL ADJUSTMENTS:	GROSS	TAX	
Tax Depreciation	(316,368)	(110,729)	
Fixed Charges - Operating (Interest Expense)	(95,009)	(33,253)	
Deductible Repairs	(118,007)	(41,302)	
Software Dev Costs	(42,699)	(14,945)	
Cost of Removal	(5,279)	(1,848)	
Ad Valorem Tax - Fiscal/Calendar	(3,592)	(1,257)	
Section 199 Deduction	(3,484)	(1,219)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
P/Y CCFT	(27,223)	(9,528)	
Total Federal Tax Adj. (Deduction)	(611,660)		(214,081)
STATE ADJUSTMENTS:			
Tax Depreciation	(314,130)	(27,769)	
Fixed Charges - Operating (Interest Expense)	(94,781)	(8,379)	
Deductible Repairs	(118,007)	(10,432)	
Software Dev Costs	(42,699)	(3,775)	
Cost of Removal	(40,630)	(3,592)	
Ad Valorem Tax - Fiscal/Calendar	(3,592)	(318)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	24	2	
Total State Tax Adj. (Deduction)	(613,815)		(54,261)
ADJUSTMENTS:			
ITC Amortization		(1,509)	
ARAM		(145)	
Tax Credits		(24)	
Other			
			(1,677)
TOTAL			73,650

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		GAS	
2018			
RATEBASE		856,691	
ROR		7.56%	
Net Operating Income (Return)			64,766
RATEBASE		856,691	
WACost of Debt		2.09%	
Interest		(17,905)	
FEDERAL ADJUSTMENTS:	GROSS	TAX	
Tax Depreciation	(52,785)	(18,475)	
Fixed Charges - Operating (Interest Expense)	(17,905)	(6,267)	
Deductible Repairs	(13,678)	(4,787)	
Software Dev Costs	(17,608)	(6,163)	
Cost of Removal	(279)	(98)	
Ad Valorem Tax - Fiscal/Calendar	(908)	(318)	
Section 199 Deduction	-	-	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
P/Y CCFT	(2,538)	(888)	
Total Federal Tax Adj. (Deduction)	(105,701)		(36,995)
STATE ADJUSTMENTS:			
Tax Depreciation	(71,129)	(6,288)	
Fixed Charges - Operating (Interest Expense)	(17,899)	(1,582)	
Deductible Repairs	(13,678)	(1,209)	
Software Dev Costs	(17,608)	(1,557)	
Cost of Removal	(2,144)	(190)	
Ad Valorem Tax - Fiscal/Calendar	(908)	(80)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	3	0	
Total State Tax Adj. (Deduction)	(123,364)		(10,905)
ADJUSTMENTS:			
ITC Amortization		(513)	
ARAM		-	
Tax Credits		(3)	
Other			
			(516)
TOTAL			16,349

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		ELECTRIC	
2017			
RATEBASE		4,246,126	
ROR		7.79%	
Net Operating Income (Return)			330,773
RATEBASE		4,246,126	
WACost of Debt		2.26%	
Interest		(95,962)	
FEDERAL ADJUSTMENTS:	GROSS	TAX	
Tax Depreciation	(293,686)	(102,790)	
Fixed Charges - Operating (Interest Expense)	(95,962)	(33,587)	
Deductible Repairs	(76,656)	(26,830)	
Software Dev Costs	(37,300)	(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)	(532,463)		(186,362)
STATE ADJUSTMENTS:			
Tax Depreciation	(279,812)	(24,735)	
Fixed Charges - Operating (Interest Expense)	(95,682)	(8,458)	
Deductible Repairs	(76,656)	(6,776)	
Software Dev Costs	(37,300)	(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)	(532,007)		(47,029)
ADJUSTMENTS:			
ITC Amortization		(2,319)	
ARAM		(155)	
Tax Credits		(121)	
Other			
			(2,595)
TOTAL			94,787

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		GAS	
2017			
RATEBASE		763,193	
ROR		7.79%	
Net Operating Income (Return)			59,453
RATEBASE		763,193	
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	(486)	(170)	
Section 199 Deduction	-	-	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
P/Y CCFT	(1,908)	(668)	
Total Federal Tax Adj. (Deduction)	(94,880)		(33,208)
STATE ADJUSTMENTS:			
Tax Depreciation	(65,062)	(5,751)	
Fixed Charges - Operating (Interest Expense)	(17,230)	(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	(486)	(43)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	17	2	
Total State Tax Adj. (Deduction)	(113,966)		(10,075)
ADJUSTMENTS:			
ITC Amortization		(513)	
ARAM		-	
Tax Credits		(17)	
Other			
			(530)
TOTAL			15,640

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		ELECTRIC	
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)	(2,838)	
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			66,839

		GAS	
2016			
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	(1,314)	(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)		(31,200)
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	(1,314)	(116)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	45	4	
Total State Tax Adj. (Deduction)	(99,624)		(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		12,137		
2018 Depr. On 2017 & 2018 Additions			38,316	
2019 Depr. On 2017 - 2019 Additions				77,212
Total Federal Flow-Through Tax Depr - ED	230,946	250,629	272,109	332,465

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		3,821		
2018 Depr. On 2017 & 2018 Additions			11,778	
2019 Depr. On 2017 - 2019 Additions				23,409
Total Federal Flow-Through Tax Depr - Gas	40,473	45,900	52,785	67,664

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		22,666	38,591	34,154
2018 Additions			22,213	39,057
2019 Additions				34,801
Total State Flow-Through Tax Depr - ED	215,316	241,916	261,893	284,670

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		7,623	13,106	11,449
2018 Additions			5,460	9,774
2019 Additions				7,640
Total State Flow-Through Tax Depr - GAS	57,181	65,062	71,129	74,737

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 Distrib	GAS Prod. Stor. & Tr	SONGS	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST & GEN	Gas Software	ED Software	Generation Steam	Generation Other	Sub-Total	Other	TOTAL
ADDITIONS	770,726	18,723	0	14,220	11,832	56,881	71,101	164,725	14,301	61,220	4,976	12,493	1,201,198	32,293	1,233,490
AFUDC	(19,070)	(1,018)	0	(498)	(465)	(1,992)	(2,490)	(852)	(360)	(6,430)	(32)	(71)	(33,277)	(1,004)	(34,281)
CAP. INT. & TAXES	12,672	676	0	331	309	1,323	1,654	566	239	4,273	21	47	22,112	667	22,780
REPAIRS	(154,393)	(4,645)	0	0	0	0	0	(9,033)	0	0	0	0	(168,071)	0	(168,071)
SOFTWARE	0	0	0	0	0	0	0	0	(12,058)	(29,242)	0	0	(41,300)	(6,211)	(47,512)
TAX BASIS	609,935	13,737	0	14,053	11,676	56,213	70,266	155,406	2,122	29,821	4,965	12,469	980,662	25,744	1,006,407
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.	20,332	624	0	1,405	1,946	1,874	1,173	4,440	707	9,939	177	623	43,242		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.	39,310	1,192	0	2,530	3,243	3,623	2,305	8,627	707	9,939	342	1,185	73,003		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.	36,694	1,084	0	2,024	2,162	3,382	2,227	8,134	707	9,939	318	1,066	67,737		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.	34,248	985	0	1,619	1,441	3,156	2,150	7,669	0	0	295	959	52,524		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.	31,967	896	0	1,295	1,153	2,946	2,080	7,231	0	0	274	864	48,705		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.	29,838	814	0	1,036	1,153	2,750	2,010	6,818	0	0	254	777	45,450		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.	27,850	740	0	921	577	2,567	1,946	6,429	0	0	236	700	41,965		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 Distrib	GAS Prod. Stor. & Tr	SONGS	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST & GEN	Gas Software	ED Software	Generation Steam	Generation Other	Sub-Total	Other	TOTAL
ADDITIONS	579,595	14,565	0	8,717	11,882	34,868	43,585	113,511	21,344	58,103	4,490	300,724	1,191,382	44,850	1,236,232
AFUDC	(16,831)	(81)	0	(361)	(436)	(1,445)	(1,806)	(575)	(688)	(1,884)	(29)	(117)	(24,252)	(1,560)	(25,812)
CAP. INT. & TAXES	11,184	54	0	240	290	960	1,200	382	457	1,252	19	78	16,115	1,037	17,152
REPAIRS	(118,007)	(4,645)	0	0	0	0	0	(9,033)	0	0	0	0	(131,685)	0	(131,685)
SOFTWARE	0	0	0	0	0	0	0	0	(19,120)	(46,366)	0	0	(65,486)	(9,849)	(75,335)
TAX BASIS	455,941	9,893	0	8,596	11,735	34,383	42,979	104,285	1,993	11,105	4,480	300,685	986,075	34,478	1,020,552
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.	15,198	450	0	860	1,956	1,146	718	2,979	664	3,701	160	15,034	42,867		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.	29,385	859	0	1,547	3,260	2,216	1,410	5,789	664	3,701	309	28,565	77,705		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.	27,429	781	0	1,238	2,173	2,068	1,362	5,458	664	3,701	287	25,709	70,871		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.	25,601	710	0	990	1,449	1,931	1,315	5,146	0	0	266	23,138	60,546		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.	23,896	645	0	792	1,159	1,802	1,272	4,852	0	0	247	20,825	55,491		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.	22,305	586	0	634	1,159	1,682	1,229	4,575	0	0	229	18,742	51,141		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.	20,818	533	0	563	579	1,570	1,191	4,314	0	0	213	16,868	46,650		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 Distrib	GAS Prod. Stor. & Tr	SONGS	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST & GEN	Gas Software	ED Software	Generation Steam	Generation Other	Sub-Total	Other	TOTAL
ADDITIONS	424,697	19,139	0	10,755	38,981	43,019	53,774	111,576	27,815	71,567	2,951	31,064	835,336	38,018	873,353
AFUDC	(6,261)	(115)	0	(325)	(2,025)	(1,301)	(1,626)	(608)	(1,069)	(2,946)	(20)	(1,860)	(18,157)	(1,390)	(19,547)
CAP. INT. & TAXES	4,160	77	0	216	1,345	864	1,081	404	711	1,958	13	1,236	12,066	923	12,989
REPAIRS	(76,656)	(4,645)	0	0	0	0	0	(9,033)	0	0	0	0	(90,334)	0	(90,334)
SOFTWARE	0	0	0	0	0	0	0	0	(23,876)	(57,899)	0	0	(81,775)	(12,299)	(94,073)
TAX BASIS	345,940	14,455	0	10,646	38,301	42,582	53,228	102,339	3,581	12,679	2,944	30,440	657,135	25,253	682,388
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.	11,532	657	0	1,065	6,384	1,419	889	2,924	1,193	4,226	105	1,522	31,916		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.	22,296	1,254	0	1,916	10,639	2,744	1,746	5,681	1,193	4,226	203	2,892	54,791		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.	20,812	1,141	0	1,533	7,093	2,562	1,687	5,356	1,193	4,226	188	2,603	48,394		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.	19,425	1,037	0	1,226	4,729	2,391	1,629	5,050	0	0	175	2,342	38,004		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.	18,131	943	0	981	3,783	2,232	1,576	4,762	0	0	162	2,108	34,677		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.	16,923	857	0	785	3,783	2,083	1,528	4,490	0	0	151	1,897	32,496		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.	15,796	779	0	698	1,891	1,944	1,474	4,234	0	0	140	1,708	28,664		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	7,757,638	8,476,624
Materials & Supplies	41,551	47,946	48,903	50,086
Total Plant in Service per Books	6,832,005	7,222,607	7,806,541	8,526,710
Taxable Percentage (Note 1)	108.26%	108.26%	108.26%	108.26%
Taxable Plant in Service	7,396,329	7,819,195	8,451,362	9,231,016
Reserve for Depreciation per Books	2,764,086	2,928,744	3,100,334	3,273,873
Total Reserve for Depreciation	2,764,086	2,928,744	3,100,334	3,273,873
Taxable Percentage (Note 1)	100.18%	100.18%	100.18%	100.18%
Taxable Reserve for Depreciation	2,769,061	2,934,016	3,105,914	3,279,766
Historical Cost less Depreciation	4,627,268	4,885,179	5,345,448	5,951,250
100% Deferred Tax Reserve	532,348	554,025	601,959	642,840
Taxable Percentage (Note 2)	107.82%	107.82%	107.82%	107.82%
Taxable Deferred Tax Reserve	573,978	597,349	649,032	693,111
HCLD Less 100% of DTR	4,053,291	4,287,830	4,696,416	5,258,139
Adjustment for Income Approach Valuation (Note 3)	96.34%	96.34%	96.34%	96.34%
Assessed Value - Unitary	3,904,940	4,130,895	4,524,527	5,065,692
Non-Unitary Percentage	0.34%	0.34%	0.34%	0.34%
Assessed Value - Non-Unitary	13,277	14,045	15,383	17,223
Total Assessed Value	3,918,217	4,144,940	4,539,910	5,082,915
Average Tax Rate	1.4986%	1.5386%	1.5785%	1.6185%
Total Fiscal Year Ad Valorem Tax Expense	58,720	63,773	71,663	82,265
Misc. Ad Valorem Taxes (Note 5)	34	34	34	34
Total Fiscal Year Ad Valorem Taxes	58,754	63,807	71,697	82,299
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	67,388	77,553
2nd Installment of Prior Year Tax Billed (April)	24,663	29,228	31,755	35,700
1st Installment of Current Year Tax Billed (December)	29,228	31,755	35,700	41,000
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	63,852	72,280
Income Tax Adjustment	(6,411)	(2,029)	(3,536)	(5,273)

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	1,366,828
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	1,426,695
Taxable Percentage (Note 1)	108.26%	108.26%	108.26%	108.26%
Taxable Plant in Service	1,151,035	1,173,641	1,212,399	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	783,210	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	701,215	947,201
Adjustment for Income Approach Valuation (Note 3)	96.34%	96.34%	96.34%	96.34%
Assessed Value - Unitary	705,588	684,571	675,550	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	677,847	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	91	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	2,081,617	2,259,654
Materials & Supplies	3,263	3,270	3,389	3,498
Total Plant in Service per Books	1,780,569	1,878,420	2,085,006	2,263,152
Taxable Percentage (Note 1)	108.26%	108.26%	108.26%	108.26%
Taxable Plant in Service	1,927,644	2,033,578	2,257,227	2,450,089
Reserve for Depreciation per Books	976,797	1,014,271	1,052,008	1,090,469
Total Reserve for Depreciation	976,797	1,014,271	1,052,008	1,090,469
Taxable Percentage (Note 1)	100.18%	100.18%	100.18%	100.18%
Taxable Reserve for Depreciation	978,555	1,016,097	1,053,902	1,092,432
Historical Cost less Depreciation	949,089	1,017,481	1,203,325	1,357,657
100% Deferred Tax Reserve	97,547	110,749	136,153	153,674
Taxable Percentage (Note 2)	107.82%	107.82%	107.82%	107.82%
Taxable Deferred Tax Reserve	105,175	119,410	146,801	165,691
HCLD Less 100% of DTR	843,914	898,072	1,056,525	1,191,966
Adjustment for Income Approach Valuation (Note 3)	96.34%	96.34%	96.34%	96.34%
Assessed Value - Unitary	813,027	865,202	1,017,856	1,148,340
Non-Unitary Percentage	0.34%	0.34%	0.34%	0.34%
Assessed Value - Non-Unitary	2,764	2,942	3,461	3,904
Total Assessed Value	815,791	868,144	1,021,317	1,152,244
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)	669	823	1,376	1,861
Fiscal Year Ad Valorem Tax Expense - Operating	11,503	12,481	14,692	16,733
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	9,297
Less: Calendar Year Capitalized Tax on CWIP (Note 6)	809	743	902	1,850
Total Calendar Year Ad Valorem Tax Exp - Operating	10,189	11,994	13,784	15,481
Income Tax Adjustment	(1,314)	(486)	(908)	(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	9,005
2017 Payroll	150,922
2017 Shared Payroll	16,982
2017 Ratio	6.77%
2017 Payroll Taxes	11,367
2018 Payroll	160,095
2018 Shared Payroll	17,638
2018 Ratio	6.65%
2018 Payroll Taxes	11,819
2019 Payroll	169,423
2019 Shared Payroll	18,207
2019 Ratio	6.66%
2019 Payroll Taxes	12,496

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)	67,041	15,457	9,737	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	95,974	15,457	21,271	6,374	
2017 Ratio	6.77%	6.77%	6.77%	6.77%	
2017 Capital Payroll Taxes	6,497	1,046	1,440	432	9,415
2018 Capital Labor (Excl. Billed Capital)	87,070	15,979	17,920	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	117,362	15,979	30,006	6,589	
2018 Ratio	6.65%	6.65%	6.65%	6.65%	
2018 Capital Payroll Taxes	7,805	1,063	1,995	438	11,301
2019 Capital Labor (Excl. Billed Capital)	98,732	12,253	29,959	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	130,966	12,253	42,868	5,053	
2019 Ratio	6.66%	6.66%	6.66%	6.66%	
2019 Capital Payroll Taxes	8,722	816	2,855	337	12,730

O&M Payroll Taxes (Gas)

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

Capital Payroll Taxes	Gas	Allocated Common
2017 Capital Labor (Excl. Billed Capital)	9,737	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	21,271	6,374
2017 Ratio	6.77%	6.77%
2017 Capital Payroll Taxes	1,440	432
2018 Capital Labor (Excl. Billed Capital)	17,920	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	30,006	6,589
2018 Ratio	6.65%	6.65%
2018 Capital Payroll Taxes	1,995	438
2019 Capital Labor (Excl. Billed Capital)	29,959	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	42,868	5,053
2019 Ratio	6.66%	6.66%
2019 Capital Payroll Taxes	2,855	337

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
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
ELECTRIC						
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)	3.4260%	3.4269%	3.4593%	3.4613%	3.4519%	
Weighted Average Percentage (5 Year Avg)						3.4468%
GAS						
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)	2.0606%	2.0740%	2.0787%	2.0777%	2.1044%	
Weighted Average Percentage (5 Year Avg)						2.0799%

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

#	Worksheet Title	Worksheet Description
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

	ED	GAS	GENERATION	SONGS
Weighted Average Deferred Tax Balance - 2016	(543,186)	(104,148)	(66,645)	-
Weighted Average Deferred Tax Balance - 2017	(565,089)	(116,613)	(70,775)	-
Weighted Average Deferred Tax Balance - 2018	(611,395)	(140,197)	(86,850)	-
Weighted Average Deferred Tax Balance - 2019	(648,744)	(157,196)	(122,331)	-
Ending Deferred Tax Balance - 2016	(554,025)	(110,749)	(69,193)	-
Ending Deferred Tax Balance - 2017	(601,959)	(136,153)	(76,048)	-
Ending Deferred Tax Balance - 2018	(642,840)	(153,674)	(122,847)	-
Ending Deferred Tax Balance - 2019	(668,488)	(168,974)	(120,604)	-

San Diego Gas & Electric Company
2019 Deferred Taxes

		ED		GAS		GENERATION		SONGS
DEFERRED TAX BALANCE @ 12/31/2018		(642,840)		(153,674)		(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%
			41,432		3,929		1,635	-
2019 FORECASTED CAPITAL ADDITIONS		831,946		197,749		17,469		-
2019 RM BLM DEPRECIATION ON 2017 - 2019 CAPITAL ADDITIONS	①	77,212		23,409		14,671		-
2019 RM TAX DEPRECIATION ON 2017 - 2019 CAPITAL ADDITIONS	②	278,903		79,601		24,530		-
	②-①	(201,692)		(56,192)		(9,858)		-
TAX RATE		35%		35%		35%		35%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)		(70,592)		(19,667)		(3,450)		-
DEFERRED TAX ON CAPITAL ADDITIONS AND 2016 ADJUSTMENTS			(70,592)		(19,667)		(3,450)	-
1986 TRA - CAPITALIZED INTEREST			3,513		438		(4)	-
OTHER ADJUSTMENTS			-		-		4,063	-
DEFERRED TAX BALANCE @ 12/31/2019			(668,488)		(168,974)		(120,604)	-
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)			(648,744)		(157,196)		(122,331)	-

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

BOOK DEPRECIATION	98,482		26,497		14,729		-
BLM BOOK TO TAX RATIO	78.40%	941,007	88.35%	######	99.61%		0.00%
		9,753		1,269			

	ED					GAS				
		366					366			
					(642,840)					(153,674)
jan	(2,137)	0.9153	(1,956)	335	(644,797)	(1,275)	0.9153	(1,167)	335	(154,841)
feb	(2,137)	0.8306	(1,775)	304	(646,572)	(1,275)	0.8306	(1,059)	304	(155,900)
mar	(2,137)	0.7541	(1,612)	276	(648,184)	(1,275)	0.7541	(961)	276	(156,861)
apr	(2,137)	0.6694	(1,431)	245	(649,615)	(1,275)	0.6694	(853)	245	(157,715)
may	(2,137)	0.5874	(1,256)	215	(650,870)	(1,275)	0.5874	(749)	215	(158,464)
jun	(2,137)	0.5027	(1,075)	184	(651,945)	(1,275)	0.5027	(641)	184	(159,105)
jul	(2,137)	0.4208	(899)	154	(652,844)	(1,275)	0.4208	(536)	154	(159,641)
aug	(2,137)	0.3361	(718)	123	(653,562)	(1,275)	0.3361	(428)	123	(160,070)
sep	(2,137)	0.2514	(537)	92	(654,099)	(1,275)	0.2514	(320)	92	(160,390)
oct	(2,137)	0.1694	(362)	62	(654,462)	(1,275)	0.1694	(216)	62	(160,606)
nov	(2,137)	0.0847	(181)	31	(654,643)	(1,275)	0.0847	(108)	31	(160,714)
dec	(2,137)	0.0027	(6)	1	(654,648)	(1,275)	0.0027	(3)	1	(160,718)
Prorated Additions			(11,808)					(7,044)		
Beginning of year balance			(642,840)					(153,674)		
Prorated end of year balance			(654,648)					(160,718)		
Average			(648,744)					(157,196)		

	GENERATION					SONGS				
		366					366			
					(122,847)					-
jan	187	0.9153	171	335	(122,676)	-	0.9153	-	335	-
feb	187	0.8306	155	304	(122,521)	-	0.8306	-	304	-
mar	187	0.7541	141	276	(122,380)	-	0.7541	-	276	-
apr	187	0.6694	125	245	(122,255)	-	0.6694	-	245	-
may	187	0.5874	110	215	(122,145)	-	0.5874	-	215	-
jun	187	0.5027	94	184	(122,051)	-	0.5027	-	184	-
jul	187	0.4208	79	154	(121,972)	-	0.4208	-	154	-
aug	187	0.3361	63	123	(121,909)	-	0.3361	-	123	-
sep	187	0.2514	47	92	(121,862)	-	0.2514	-	92	-
oct	187	0.1694	32	62	(121,831)	-	0.1694	-	62	-
nov	187	0.0847	16	31	(121,815)	-	0.0847	-	31	-
dec	187	0.0027	1	1	(121,814)	-	0.0027	-	1	-
Prorated Additions			1,033					-		
Beginning of year balance			(122,847)					-		
Prorated end of year balance			(121,814)					-		
Average			(122,331)					-		

NET OPERATING LOSS

	2019				
	ED	GAS	GENERATION	SONGS	Total
BOOK INCOME BEFORE TAXES	421,552	108,492	99,736	0	629,780
ADD BACK DEPRECIATION	409,016	84,967	65,663	-	559,646
BOOK INCOME BEFORE TAXES AND DEPRECIATION	830,568	193,459	165,399	0	1,189,426
FEDERAL ADJUSTMENTS					
FED ADJ OTHER THAN INTEREST AND PY CCFT	(525,744)	(94,557)	(69,297)	-	(689,598)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(92,334)	(21,148)	(18,565)	-	(132,048)
PY CCFT	(16,535)	(3,128)	(4,883)	-	(24,546)
ADD BACK BLM TAX DEPRECIATION	332,465	67,664	63,755	-	463,883
SUBTRACT TAX DEPRECIATION (BONUS)	(415,780)	(112,630)	(68,941)	-	(597,351)
TOTAL FEDERAL TAX ADJUSTMENTS	(717,929)	(163,799)	(97,931)	-	(979,660)
FEDERAL TAXABLE INCOME/(LOSS)	112,639	29,659	67,468	0	209,766
FEDERAL TAX RATE	35%	35%	35%	35%	35%
TAX LIABILITY / (UN-UTILIZED DTL)	39,424	10,381	23,614	0	73,418
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	(4,063)	0	(4,063)
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	(21,011)	(7,387)	(1,400)	-	(29,797)
DEPRECIATION ON 2018 ADDITIONS	(27,774)	(7,543)	(17,333)	-	(52,650)
DEPRECIATION ON 2019 CAPITAL ADDITIONS	(230,119)	(64,671)	(5,797)	-	(300,587)
TOTAL TAX DEPRECIATION	(415,780)	(112,630)	(68,941)	-	(597,351)

San Diego Gas & Electric Company
2018 Deferred Taxes

	ED		GAS		GENERATION		SONGS
DEFERRED TAX BALANCE @ 12/31/2017		(601,959)		(136,153)		(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	637,698		149,420		305,214		-
2018 RM BLM DEPRECIATION ON 2017 - 2018 CAPITAL ADDITIONS ①	38,316		11,778		2,137		-
2018 RM TAX DEPRECIATION ON 2017 - 2018 CAPITAL ADDITIONS ②	238,286		64,815		132,740		-
②-①	(199,970)		(53,038)		(130,603)		-
TAX RATE	35%		35%		35%		35%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(69,989)		(18,563)		(45,711)		-
DEFERRED TAX ON CAPITAL ADDITIONS AND 2016 ADJUSTMENTS		(69,989)		(18,563)		(45,711)	-
1986 TRA - CAPITALIZED INTEREST		2,693		289		1	-
OTHER ADJUSTMENTS		-		-		-	-
DEFERRED TAX BALANCE @ 12/31/2018		(642,840)		(153,674)		(122,847)	-
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)		(611,395)		(140,197)		(86,850)	-

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

BOOK DEPRECIATION		51,265		14,601			2,138		-
BLM BOOK TO TAX RATIO		0.747419	707,829	81%	######		99.97%		0.00%
			7,170		839				

ED

		365			
					(601,959)
jan	(3,407)	0.9178	(3,127)	335	(605,086)
feb	(3,407)	0.8329	(2,837)	304	(607,923)
mar	(3,407)	0.7562	(2,576)	276	(610,499)
apr	(3,407)	0.6712	(2,287)	245	(612,786)
may	(3,407)	0.5890	(2,007)	215	(614,793)
jun	(3,407)	0.5041	(1,717)	184	(616,510)
jul	(3,407)	0.4219	(1,437)	154	(617,948)
aug	(3,407)	0.3370	(1,148)	123	(619,096)
sep	(3,407)	0.2521	(859)	92	(619,954)
oct	(3,407)	0.1699	(579)	62	(620,533)
nov	(3,407)	0.0849	(289)	31	(620,822)
dec	(3,407)	0.0027	(9)	1	(620,832)
Prorated Additions			(18,873)		
Beginning of year balance			(601,959)		
Prorated end of year balance			(620,832)		
Average			(611,395)		

GAS

		365			
					(136,153)
jan	(1,460)	0.9178	(1,340)	335	(137,493)
feb	(1,460)	0.8329	(1,216)	304	(138,709)
mar	(1,460)	0.7562	(1,104)	276	(139,813)
apr	(1,460)	0.6712	(980)	245	(140,793)
may	(1,460)	0.5890	(860)	215	(141,654)
jun	(1,460)	0.5041	(736)	184	(142,390)
jul	(1,460)	0.4219	(616)	154	(143,006)
aug	(1,460)	0.3370	(492)	123	(143,498)
sep	(1,460)	0.2521	(368)	92	(143,866)
oct	(1,460)	0.1699	(248)	62	(144,114)
nov	(1,460)	0.0849	(124)	31	(144,238)
dec	(1,460)	0.0027	(4)	1	(144,242)
Prorated Additions			(8,088)		
Beginning of year balance			(136,153)		
Prorated end of year balance			(144,242)		
Average			(140,197)		

GENERATION

		365			
					(76,048)
jan	(3,900)	0.9178	(3,579)	335	(79,628)
feb	(3,900)	0.8329	(3,248)	304	(82,876)
mar	(3,900)	0.7562	(2,949)	276	(85,825)
apr	(3,900)	0.6712	(2,618)	245	(88,442)
may	(3,900)	0.5890	(2,297)	215	(90,740)
jun	(3,900)	0.5041	(1,966)	184	(92,706)
jul	(3,900)	0.4219	(1,645)	154	(94,351)
aug	(3,900)	0.3370	(1,314)	123	(95,665)
sep	(3,900)	0.2521	(983)	92	(96,648)
oct	(3,900)	0.1699	(662)	62	(97,311)
nov	(3,900)	0.0849	(331)	31	(97,642)
dec	(3,900)	0.0027	(11)	1	(97,653)
Prorated Additions			(21,604)		
Beginning of year balance			(76,048)		
Prorated end of year balance			(97,653)		
Average			(86,850)		

SONGS

		365			
					-
jan	-	0.9178	-	335	-
feb	-	0.8329	-	304	-
mar	-	0.7562	-	276	-
apr	-	0.6712	-	245	-
may	-	0.5890	-	215	-
jun	-	0.5041	-	184	-
jul	-	0.4219	-	154	-
aug	-	0.3370	-	123	-
sep	-	0.2521	-	92	-
oct	-	0.1699	-	62	-
nov	-	0.0849	-	31	-
dec	-	0.0027	-	1	-
Prorated Additions			-		
Beginning of year balance			-		
Prorated end of year balance			-		
Average			-		

NET OPERATING LOSS

	2018				
	ED	GAS	GENERATION	SONGS	Total
BOOK INCOME BEFORE TAXES	376,609	85,946	72,355	0	534,909
ADD BACK DEPRECIATION	358,468	72,806	48,668	-	479,941
BOOK INCOME BEFORE TAXES AND DEPRECIATION	735,076	158,752	121,022	0	1,014,851
FEDERAL ADJUSTMENTS					
FED ADJ OTHER THAN INTEREST AND PY CCFT	(441,630)	(85,258)	(47,798)	-	(574,685)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(81,512)	(17,905)	(13,497)	-	(112,914)
PY CCFT	(20,780)	(2,538)	(6,443)	-	(29,761)
ADD BACK BLM TAX DEPRECIATION	272,109	52,785	44,258	-	369,153
SUBTRACT TAX DEPRECIATION (BONUS)	(396,609)	(103,669)	(177,973)	-	(678,251)
TOTAL FEDERAL TAX ADJUSTMENTS	(668,422)	(156,585)	(201,452)	-	(1,026,459)
FEDERAL TAXABLE INCOME/(LOSS)	66,654	2,167	(80,430)	0	(11,608)
FEDERAL TAX RATE	35%	35%	35%	35%	35%
TAX LIABILITY / (UN-UTILIZED DTL)	23,329	759	(28,150)	0	(4,063)
UN-UTILIZED DTL CARRIED BACK TO 2016	0	0	0	0	0
UN-UTILIZED DTL CARRIED BACK TO 2017	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	(4,063)	0	(4,063)
FEDERAL TAX DEPRECIATION:					
DEPRECIATION ON PRE-2016 VINTAGES	(158,323)	(38,854)	(45,233)	-	(242,410)
DEPRECIATION ON 2017 ADDITIONS	(24,029)	(8,591)	(1,552)	-	(34,172)
DEPRECIATION ON 2018 ADDITIONS	(214,257)	(56,224)	(131,187)	-	(401,668)
DEPRECIATION ON 2019 CAPITAL ADDITIONS	-	-	-	-	-
TOTAL TAX DEPRECIATION	(396,609)	(103,669)	(177,973)	-	(678,251)

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%
			23,249		(226)		(1,216)	-
2017 FORECASTED CAPITAL ADDITIONS		496,263		158,530		34,015		-
2017 RM BLM DEPRECIATION ON 2017 CAPITAL ADDITIONS	①	12,137		3,821		695		-
2017 RM TAX DEPRECIATION ON 2017 CAPITAL ADDITIONS	②	220,344		76,989		17,508		-
	②-①	(208,207)		-73167.6		(16,813)		-
TAX RATE		35%		35%		35%		35%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)		(72,873)		(25,609)		#######		-
DEFERRED TAX ON CAPITAL ADDITIONS AND 2016 ADJUSTMENTS			(72,873)		(25,609)		#######	-
1986 TRA - CAPITALIZED INTEREST			1,689		430		245	-
OTHER ADJUSTMENTS			-		-		-	-
DEFERRED TAX BALANCE @ 12/31/2017			(601,959)		(136,153)		(76,048)	-
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)			(565,089)		(116,613)		(70,775)	-

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

BOOK DEPRECIATION		15,942		4,763		722		-
BLM BOOK TO TAX RATIO		0.7613404	600,009	80.24%	######	96.31%		0.00%
			4,300		1,108			

NET OPERATING LOSS

	2017				
	ED	GAS	GENERATIOI	SONGS	Total
BOOK INCOME BEFORE TAXES	383,595	78,190	79,432	0	541,216
ADD BACK DEPRECIATION	330,645	64,488	46,292	-	441,424
BOOK INCOME BEFORE TAXES AND DEPRECIATION	714,240	142,677	125,723	0	982,641
FEDERAL ADJUSTMENTS					
FED ADJ OTHER THAN INTEREST AND PY CCFT	(371,893)	(75,724)	(46,560)	-	(494,178)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(81,041)	(17,248)	(14,921)	-	(113,211)
PY CCFT	(15,394)	(1,908)	(2,653)	-	(19,955)
ADD BACK BLM TAX DEPRECIATION	250,629	45,900	43,057	-	339,586
SUBTRACT TAX DEPRECIATION (BONUS)	(392,409)	(119,712)	(63,345)	-	(575,467)
TOTAL FEDERAL TAX ADJUSTMENTS	(610,109)	(168,693)	(84,423)	-	(863,224)
FEDERAL TAXABLE INCOME/(LOSS)	104,131	(26,015)	41,301	0	119,417
FEDERAL TAX RATE	35%	35%	35%	35%	35%
TAX LIABILITY / (UN-UTILIZED DTL)	36,446	(9,105)	14,455	0	41,796
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	(220,344)	(76,989)	(17,508)	-	(314,842)
DEPRECIATION ON 2018 ADDITIONS					-
DEPRECIATION ON 2019 CAPITAL ADDITIONS					-
TOTAL TAX DEPRECIATION	(392,409)	(119,712)	(63,345)	-	(575,467)

	ED					GAS				
		365					365			
					(554,025)					(110,749)
jan	(3,995)	0.9178	(3,666)	335	(557,691)	(2,117)	0.9178	-1943.0198	335	(112,692)
feb	(3,995)	0.8329	(3,327)	304	(561,018)	(2,117)	0.8329	(1,763)	304	(114,455)
mar	(3,995)	0.7562	(3,021)	276	(564,038)	(2,117)	0.7562	(1,601)	276	(116,056)
apr	(3,995)	0.6712	(2,681)	245	(566,719)	(2,117)	0.6712	(1,421)	245	(117,477)
may	(3,995)	0.5890	(2,353)	215	(569,072)	(2,117)	0.5890	(1,247)	215	(118,724)
jun	(3,995)	0.5041	(2,014)	184	(571,086)	(2,117)	0.5041	(1,067)	184	(119,791)
jul	(3,995)	0.4219	(1,685)	154	(572,771)	(2,117)	0.4219	(893)	154	(120,685)
aug	(3,995)	0.3370	(1,346)	123	(574,118)	(2,117)	0.3370	(713)	123	(121,398)
sep	(3,995)	0.2521	(1,007)	92	(575,124)	(2,117)	0.2521	(534)	92	(121,932)
oct	(3,995)	0.1699	(679)	62	(575,803)	(2,117)	0.1699	(360)	62	(122,291)
nov	(3,995)	0.0849	(339)	31	(576,142)	(2,117)	0.0849	(180)	31	(122,471)
dec	(3,995)	0.0027	(11)	1	(576,153)	(2,117)	0.0027	(6)	1	(122,477)
Prorated Additions			(22,129)					(11,728)		
Beginning of year balance			(554,025)					(110,749)		
Prorated end of year balance			(576,153)					(122,477)		
Average			(565,089)					(116,613)		

	GENERATION					SONGS				
		365					365			
					(69,193)					-
jan	(571)	0.9178	(524)	335	(69,717)	-	0.9178	-	335	-
feb	(571)	0.8329	(476)	304	(70,193)	-	0.8329	-	304	-
mar	(571)	0.7562	(432)	276	(70,625)	-	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	(72,066)	-	0.3370	-	123	-
sep	(571)	0.2521	(144)	92	(72,210)	-	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)	-
Deferred Tax Balance @ 12/31/2016	(554,025)	(110,749)	(69,193)	-
Weighted Average Deferred Tax Balance	(543,186)	(104,148)	(66,645)	-

BOOK INCOME BEFORE TAXES	455,762
ADD BACK DEPRECIATION	407,147
BOOK INCOME BEFORE TAXES AND DEPRECIATION	862,909
FEDERAL ADJUSTMENTS	
FED ADJ OTHER THAN INTEREST AND PY CCFT	(495,039)
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)	38,457
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	220,344	24,029	21,011
2018 Additions - Depr		214,257	27,774
2019 Additions - Depr			230,119
Total Ratemaking Fed Deferred Depr	392,409	396,609	415,780

GAS	2017	2018	2019
Depreciation on 1981 - 2016 Vintages	42,723	38,854	33,029
2017 Additions - Depr	76,989	8,591	7,387
2018 Additions - Depr		56,224	7,543
2019 Additions - Depr			64,671
Total Ratemaking Fed Deferred Depr	119,712	103,669	112,630

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		131,187	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 >>>>>>>>>>>>>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	SL	150DB	S/L	S/L	150DB	150DB			
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 Distrib	GAS Prod. Stor. & Tr	SONGS	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Other	Sub-Total	Other	TOTAL
30% BONUS DEPRECIATION															
ADDITIONS	770,726	18,455	0	14,220	11,832	56,881	0	164,725	0	0	4,976	12,493	1,054,308	0	1,054,308
AFUDC	(19,070)	(1.018)	0	(498)	(465)	(1,992)	0	(852)	0	0	(32)	(71)	(23,997)	0	(23,997)
CAP. INT. & TAXES	12,672	676	0	331	309	1,323	0	566	0	0	21	47	15,946	0	15,946
REPAIRS	(154,393)	(4,645)	0	0	0	0	0	(9,033)	0	0	0	0	(168,071)	0	(168,071)
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	(182,981)	(4,041)	0	(4,216)	(3,503)	(16,864)		(46,622)			(1,490)	(3,741)	(263,456)		(263,456)
TAX BASIS	426,955	9,428	0	9,837	8,173	39,349	0	108,784	0	0	3,476	8,728	614,730	0	614,730
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.	16,011	471	0	1,406	1,635	1,476	0	4,079	0	0	130	436	25,644	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.	30,822	896	0	2,409	2,615	2,841	0	7,853	0	0	251	829	48,516	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.	28,508	806	0	1,721	1,569	2,627	0	7,264	0	0	232	746	43,473	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.	26,373	726	0	1,229	942	2,431	0	6,720	0	0	215	672	39,306	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.	24,392	653	0	878	942	2,248	0	6,215	0	0	199	605	36,132	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.	22,565	587	0	877	471	2,080	0	5,749	0	0	184	544	33,056	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.	20,870	556	0	878	0	1,923	0	5,317	0	0	170	515	30,230	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.	19,307	556	0	439	0	1,779	0	4,919	0	0	157	515	27,673	2026	

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

100% BONUS DEPRECIATION

METHOD >>>>>>>>>>>>>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	SL	150DB	S/L	S/L	150DB	150DB			
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 Distrib	GAS Prod. Stor. & Tr	SONGS	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Other	Sub-Total	Other	TOTAL
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	0	0	0	0	0		0			0	0	0		0
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	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	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	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	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	8	2026	

MACRS DEPRECIATION

METHOD >>>>>>>>>>>>>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	SL	150DB	S/L	S/L	150DB	150DB			
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 Distrib	GAS Prod. Stor. & Tr	SONGS	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Other	Sub-Total	Other	TOTAL
ADDITIONS	0	134	0	0	0	0	71,101	0	14,301	61,220	0	0	146,756	32,293	179,049
AFUDC	0	0	0	0	0	0	(2,490)	0	(360)	(6,430)	0	0	(9,280)	(1,004)	(10,284)
CAP. INT. & TAXES	0	0	0	0	0	0	1,654	0	239	4,273	0	0	6,167	667	6,834
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)	(29,242)	0	0	(41,300)	(6,211)	(47,512)
													0		0
TAX BASIS	0	134	0	0	0	0	70,266	0	2,122	29,821	0	0	102,343	25,744	128,087
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	11,480	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	12,461	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	12,460	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	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	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	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	1,802	0			0	0	1,810	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	1,802	0			0	0	1,810	2026	

Check:		
	Cap Ads	663,807
		1,233,490
		(569,683)
	AFUDC	(26,202)
		(34,281)
		8,079
	Cap Int	10,535
		22,780
		(12,245)
	Software	(23,478)
		(168,071)
		144,593

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

FEDERAL DEPRECIATION CALCULATION

METHOD >>>>>>>>>>>>>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	SL	150DB	S/L	S/L	150DB	150DB			
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 Distrib	GAS Prod. Stor. & Tr	SONGS	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Other	Sub-Total	Other	TOTAL
40% BONUS DEPRECIATION															
ADDITIONS	579,595	14,185	0	8,717	11,882	34,868	0	113,511	0	0	4,490	300,724	########	0	########
AFUDC	(16,831)	(81)	0	(361)	(436)	(1,445)	0	(575)	0	0	(29)	(117)	(19,874)	0	(19,874)
CAP. INT. & TAXES	11,184	54	0	240	290	960	0	382	0	0	19	78	13,206	0	13,206
REPAIRS	(118,007)	(4,645)	0	0	0	0	0	(9,033)	0	0	0	0	(131,685)	0	(131,685)
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	(182,376)	(3,805)	0	(3,438)	(4,694)	(13,753)		(41,714)			(1,792)	(120,274)	(371,847)		(371,847)
TAX BASIS	273,565	5,708	0	5,157	7,041	20,630	0	62,571	0	0	2,688	180,411	557,771	0	557,771
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.	10,259	285	0	737	1,408	774	0	2,346	0	0	101	9,021	24,931	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.	19,749	542	0	1,263	2,253	1,489	0	4,517	0	0	194	17,139	47,146	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.	18,266	488	0	902	1,352	1,377	0	4,178	0	0	179	15,425	42,168	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.	16,898	440	0	644	811	1,274	0	3,865			166	13,892	37,990	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.	15,629	396	0	461	811	1,179	0	3,575			154	12,502	34,705	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.	14,458	356	0	460	406	1,090	0	3,307			142	11,240	31,458	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.	13,372	337	0	461		1,008	0	3,058			131	10,644	29,012	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.	12,371	337	0	230		933	0	2,829			122	10,644	27,466	2025	

Bonus Depreciation Input: 40%

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

100% BONUS DEPRECIATION

METHOD >>>>>>>>>>>>>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	SL	150DB	S/L	S/L	150DB	150DB			
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 Distrib	GAS Prod. Stor. & Tr	SONGS	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Other	Sub-Total	Other	TOTAL
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
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	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	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	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	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	11	2025	

MACRS DEPRECIATION

METHOD >>>>>>>>>>>>>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	SL	150DB	S/L	S/L	150DB	150DB			
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 Distrib	GAS Prod. Stor. & Tr	SONGS	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Other	Sub-Total	Other	TOTAL
ADDITIONS	0	190	0	0	0	0	43,585	0	21,344	58,103	0	0	123,221	44,850	168,071
AFUDC	0	0	0	0	0	0	(1,806)	0	(688)	(1,884)	0	0	(4,378)	(1,560)	(5,938)
CAP. INT. & TAXES	0	0	0	0	0	0	1,200	0	457	1,252	0	0	2,909	1,037	3,946
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	(19,120)	(46,366)	0	0	(65,486)	(9,849)	(75,335)
													0		0
TAX BASIS	0	190	0	0	0	0	42,979	0	1,993	11,105	0	0	56,267	34,478	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	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	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	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	1,102	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	1,102	0			0	0	1,113	2025	

Check:		
	Cap Ads	672,212
		1,236,232
		(564,020)
	AFUDC	(26,675)
		(25,812)
		(863)
	Cap Int	10,838
		17,152
		(6,314)
	Software:	(79,742)
		(131,685)
		51,943

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

FEDERAL DEPRECIATION CALCULATION

METHOD >>>>>>>>>>>>>>>>>	150DB	150DB	150DB	200DB	200DB	SL	SL	150DB			150DB	150DB			
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 Distrib	GAS Prod. Stor. & Tr	SONGS	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Other	Sub-Total	Other	TOTAL
50% BONUS DEPRECIATION															
ADDITIONS	424,697	19,139	0	10,755	38,981	43,019	0	111,576	0	0	2,951	31,064	682,181	0	682,181
AFUDC	(6,261)	(115)	0	(325)	(2,025)	(1,301)	0	(608)	0	0	(20)	(1,860)	(12,516)	0	(12,516)
CAP. INT. & TAXES	4,160	77	0	216	1,345	864	0	404	0	0	13	1,236	8,317	0	8,317
REPAIRS	(76,656)	(4,645)	0	0	0	0	0	(9,033)	0	0	0	0	(90,334)	0	(90,334)
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	(172,970)	(7,228)	0	(5,323)	(19,151)	(21,291)	0	(51,169)	0	0	(1,472)	(15,220)	(293,824)		(293,824)
TAX BASIS	172,970	7,228	0	5,323	19,151	21,291	0	51,169	0	0	1,472	15,220	293,824	0	293,824
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.	6,486	361	0	761	3,830	798	0	1,919	0	0	55	761	14,972	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.	12,487	687	0	1,304	6,128	1,537	0	3,694	0	0	106	1,446	27,388	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.	11,549	618	0	931	3,677	1,422	0	3,417	0	0	98	1,301	23,013	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.	10,684	557	0	665	2,206	1,315	0	3,161	0	0	91	1,172	19,851	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.	9,882	501	0	475	2,206	1,216	0	2,923	0	0	84	1,055	18,343	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.	9,141	450	0	475	1,103	1,125	0	2,704	0	0	78	948	16,025	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.	8,455	426	0	475	0	1,041	0	2,501	0	0	72	898	13,868	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.	7,822	426	0	237	0	963	0	2,314	0	0	67	898	12,727	2024	

Bonus Depreciation Input: 50%

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

100% BONUS DEPRECIATION

METHOD >>>>>>>>>>>>>>>>>	150DB	150DB	150DB	200DB	200DB	SL	SL	150DB			150DB	150DB			
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 Distrib	GAS Prod. Stor. & Tr	SONGS	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Other	Sub-Total	Other	TOTAL
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
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	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	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	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	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	0	2024	

MACRS DEPRECIATION

METHOD >>>>>>>>>>>>>>>>>	150DB	150DB	150DB	200DB	200DB	SL	SL	150DB			150DB	150DB			
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 Distrib	GAS Prod. Stor. & Tr	SONGS	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Other	Sub-Total	Other	TOTAL
ADDITIONS	0	0	0	0	0	0	53,774	0	27,815	71,567	0	0	153,155	38,018	191,173
AFUDC	0	0	0	0	0	0	(1,626)	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	4,672
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)
													0		0
TAX BASIS	0	0	0	0	0	0	53,228	0	3,581	12,679	0	0	69,488	25,253	94,740
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	626	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	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	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	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	1,365	0			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	1,365	0			0	0	1,365	2024	

Check:		
	Cap Ads	653,966
		873,353
		(219,387)
	AFUDC	(19,727)
		(19,547)
		(180)
	Cap Int	6,390
		12,989
		(6,599)
	Software:	(42,297)
		(90,334)
		48,037

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

Capitalized Interest Addback	2017 ED	2017 GAS	2017 GENERATION	2017 SONGS	2018 ED	2018 GAS	2018 GENERATION	2018 SONGS	2019 ED	2019 GAS	2019 GENERATION	2019 SONGS
1 Excluded from Ratemaking BLM	4,300	1,108	625	0	7,170	839	48	0	9,753	1,269	34	0
	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
	1,505	388	219	0	2,510	294	17	0	3,414	444	12	0
2 Excluded from Ratemaking State	4,300	1,108	625	0	7,170	839	48	0	9,753	1,269	34	0
	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%
	247	64	36	0	412	48	3	0	560	73	2	0
3 Federal Depreciation	(161)	(55)	(23)	0	(579)	(137)	(47)	0	(1,171)	(203)	(46)	0
	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
	(56)	(19)	(8)	0	(203)	(48)	(16)	0	(410)	(71)	(16)	0
4 State Depreciation	(123)	(32)	(18)	0	(444)	(85)	(36)	0	(902)	(141)	(36)	0
	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%
	(7)	(2)	(1)	0	(25)	(5)	(2)	0	(52)	(8)	(2)	0
Total 86 TRA - Capitalized Interest Adjustment	1,689	430	245	0	2,693	289	1	0	3,513	438	(4)	0

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

2017

		4,300	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIATION:									
FEDERAL Return			161	310	287	266	246	227	210
[20Yr DDB/SL]	Factor >>>		0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return			123	239	225	212	200	189	178
[35Yr 200DDB/SL]	Factor >>>		0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2018

		7,170	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIATION:									
FEDERAL Return			269	518	479	443	410	379	350
[20Yr DDB/SL]	Factor >>>		0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return			205	398	375	354	333	315	297
[35Yr 200DDB/SL]	Factor >>>		0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2019

		9,753	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIATION:									
FEDERAL Return			366	704	651	602	557	515	477
[20Yr DDB/SL]	Factor >>>		0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return			279	541	510	482	454	428	404
[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			55	105	95	85	77	69	65
[15Yr DDB/SL]	Factor >>>		0.05000	0.09500	0.08550	0.07695	0.06926	0.06233	0.05900
STATE Return			32	61	58	55	52	49	46
[35Yr 200DDB/SL]	Factor >>>		0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2018

		839	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIATION:									
FEDERAL Return			31	61	56	52	48	44	41
[20Yr DDB/SL]	Factor >>>		0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return			24	47	44	41	39	37	35
[35Yr 200DDB/SL]	Factor >>>		0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2019

		1,269	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIATION:									
FEDERAL Return			48	92	85	78	72	67	62
[20Yr DDB/SL]	Factor >>>		0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return			36	70	66	63	59	56	53
[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			23	45	42	39	36	33	31
[20Yr DDB/SL]	Factor >>>		0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return			18	35	33	31	29	27	26
[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			2	3	3	3	3	3	2
[20Yr DDB/SL]	Factor >>>		0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return			1	3	3	2	2	2	2
[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			1	2	2	2	2	2	2
[20Yr DDB/SL]	Factor >>>		0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return			1	2	2	2	2	1	1
[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		0	0	0	0	0	0	0
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return		0	0	0	0	0	0	0
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2018

		0						
		Year 1	**Year 2**	**Year 3**	**Year 4**	**Year 5**	**Year 6**	**Year 7**
ANNUAL DEPRECIATION:								
FEDERAL Return		0	0	0	0	0	0	0
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return		0	0	0	0	0	0	0
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2019

		0						
		Year 1	**Year 2**	**Year 3**	**Year 4**	**Year 5**	**Year 6**	**Year 7**
ANNUAL DEPRECIATION:								
FEDERAL Return		0	0	0	0	0	0	0
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return		0	0	0	0	0	0	0
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	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)	14,371	(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		26,355		-		(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		-		21		154		-		-		-
OTHER ADJUSTMENTS		-		-		-		-		-		-
DEFERRED TAX BALANCE @ 12/31/2019		(332)		(1,173)		14,371		(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				
					(375)					(730)					14,020
jan	4	0.9153	3	335	(372)	(37)	0.9153	(34)	335	(764)	29	0.9153	27	335	14,047
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	(356)	(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	14,182
Prorated Additions			20					(204)					161		
Beginning of year balance			(375)					(730)					14,020		
Prorated end of year balance			(355)					(934)					14,182		
Average			(365)					(832)					14,101		

	SHARED SERVICESCOMMON SOFTWARE 366					SHARED SERVICESELECTRIC TELECOM 366					SHARED SERVICESGAS TELECOM 366				
					(204)					(57)					-
	(1)	0.9153	(1)	335	(205)	0	0.9153	0	335	(57)	-	0.9153	-	335	-
	(1)	0.8306	(1)	304	(206)	0	0.8306	0	304	(57)	-	0.8306	-	304	-
	(1)	0.7541	(1)	276	(206)	0	0.7541	0	276	(56)	-	0.7541	-	276	-
	(1)	0.6694	(1)	245	(207)	0	0.6694	0	245	(56)	-	0.6694	-	245	-
	(1)	0.5874	(1)	215	(208)	0	0.5874	0	215	(56)	-	0.5874	-	215	-
	(1)	0.5027	(1)	184	(208)	0	0.5027	0	184	(56)	-	0.5027	-	184	-
	(1)	0.4208	(0)	154	(209)	0	0.4208	0	154	(56)	-	0.4208	-	154	-
	(1)	0.3361	(0)	123	(209)	0	0.3361	0	123	(56)	-	0.3361	-	123	-
	(1)	0.2514	(0)	92	(209)	0	0.2514	0	92	(56)	-	0.2514	-	92	-
	(1)	0.1694	(0)	62	(209)	0	0.1694	0	62	(56)	-	0.1694	-	62	-
	(1)	0.0847	(0)	31	(209)	0	0.0847	0	31	(56)	-	0.0847	-	31	-
	(1)	0.0027	(0)	1	(209)	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)		4,890		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		7,851		-		(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%		95.84%		0.00%		100.00%		0.00%

	SHARED SERVICESCOMMON FUR & COMM 365					SHARED SERVICESCOMMON COMPUTERS 365					SHARED SERVICESCOMMON STRCTRS 365				
					(411)					(324)					13,582
jan	3	0.9178	3	335	(408)	(34)	0.9178	(31)	335	(355)	37	0.9178	34	335	13,615
feb	3	0.8329	3	304	(406)	(34)	0.8329	(28)	304	(384)	37	0.8329	30	304	13,646
mar	3	0.7562	2	276	(403)	(34)	0.7562	(26)	276	(409)	37	0.7562	28	276	13,673
apr	3	0.6712	2	245	(401)	(34)	0.6712	(23)	245	(432)	37	0.6712	25	245	13,698
may	3	0.5890	2	215	(400)	(34)	0.5890	(20)	215	(452)	37	0.5890	22	215	13,719
jun	3	0.5041	2	184	(398)	(34)	0.5041	(17)	184	(469)	37	0.5041	18	184	13,738
jul	3	0.4219	1	154	(397)	(34)	0.4219	(14)	154	(483)	37	0.4219	15	154	13,753
aug	3	0.3370	1	123	(396)	(34)	0.3370	(11)	123	(494)	37	0.3370	12	123	13,765
sep	3	0.2521	1	92	(395)	(34)	0.2521	(9)	92	(503)	37	0.2521	9	92	13,775
oct	3	0.1699	1	62	(395)	(34)	0.1699	(6)	62	(509)	37	0.1699	6	62	13,781
nov	3	0.0849	0	31	(394)	(34)	0.0849	(3)	31	(511)	37	0.0849	3	31	13,784
dec	3	0.0027	0	1	(394)	(34)	0.0027	(0)	1	(512)	37	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 365					SHARED SERVICESELECTRIC TELECOM 365					SHARED SERVICESGAS TELECOM 365				
					(138)					(61)					-
	(6)	0.9178	(5)	335	(143)	0	0.9178	0	335	(60)	-	0.9178	-	335	-
	(6)	0.8329	(5)	304	(147)	0	0.8329	0	304	(60)	-	0.8329	-	304	-
	(6)	0.7562	(4)	276	(151)	0	0.7562	0	276	(60)	-	0.7562	-	276	-
	(6)	0.6712	(4)	245	(155)	0	0.6712	0	245	(60)	-	0.6712	-	245	-
	(6)	0.5890	(3)	215	(158)	0	0.5890	0	215	(60)	-	0.5890	-	215	-
	(6)	0.5041	(3)	184	(161)	0	0.5041	0	184	(59)	-	0.5041	-	184	-
	(6)	0.4219	(2)	154	(164)	0	0.4219	0	154	(59)	-	0.4219	-	154	-
	(6)	0.3370	(2)	123	(165)	0	0.3370	0	123	(59)	-	0.3370	-	123	-
	(6)	0.2521	(1)	92	(167)	0	0.2521	0	92	(59)	-	0.2521	-	92	-
	(6)	0.1699	(1)	62	(168)	0	0.1699	0	62	(59)	-	0.1699	-	62	-
	(6)	0.0849	(0)	31	(168)	0	0.0849	0	31	(59)	-	0.0849	-	31	-
	(6)	0.0027	(0)	1	(168)	0	0.0027	0	1	(59)	-	0.0027	-	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		34,134		-		(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 >>>>	200DB	200DB	150DB	SL	150DB	150DB				
LIFE >>>>	7 Yr	5 Yr	39 Yr	3 Yr	7 Yr	7 Yr				
	COMMON FUR & COMM	COMMON COMPUTERS	COMMON STRCTRS	COMMON SOFTWARE	ELECTRIC TELECOM	GAS TELCOM	Sub-Total	Other		TOTAL
	(312 & 313)	(301)	(311)	(271)	(171)	(261)		(291)		
ADDITIONS	(153)	4,610	26,355	0	(8)	0	30,805	4,632		35,437
AFUDC	0	(137)	(968)	0	0	0	(1,105)	(166)		(1,271)
CAP. INT. & TAXES	0	91	643	0	0	0	734	110		845
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	26,031	0	(5)	0	29,113	4,577	0	33,690
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	

Bonus Depreciation Input: 30%

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

FEDERAL DEPRECIATION CALCULATION

METHOD >>>>	200DB	200DB	150DB	SL	150DB	150DB			
LIFE >>>>	7 Yr	5 Yr	39 Yr	3 Yr	7 Yr	7 Yr			
	COMMON FUR & COMM	COMMON COMPUTERS	COMMON STRCTRS	COMMON SOFTWARE	ELECTRIC TELECOM	GAS TELCOM	Sub-Total	Other	TOTAL
	(312 & 313)	(301)	(311)	(271)	(171)	(261)		(291)	
ADDITIONS	(159)	2,138	7,851	0	(8)	0	9,822	1,477	11,299
AFUDC	0	(80)	(489)	0	0	0	(569)	(86)	(655)
CAP. INT. & TAXES	0	53	325	0	0	0	378	57	435
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	7,687	0	(5)	0	8,854	1,448	10,302
YR 1 RATE	14.29%	20.00%	1.18%	33.33%	14.29%	14.29%			
DEPR.	(14)	253	90	0	(1)	0	330	2018	
YR 2 RATE	24.49%	32.00%	2.56%	33.33%	24.49%	24.49%			
DEPR.	(23)	405	197	0	(1)	0	578	2019	
YR 3 RATE	17.49%	19.20%	2.56%	33.33%	17.49%	17.49%			
DEPR.	(17)	243	197	0	(1)	0	423	2020	
YR 4 RATE	12.49%	11.52%	2.56%	0.00%	12.49%	12.49%			
DEPR.	(12)	146	197	0	(1)	0	331	2021	
YR 5 RATE	8.93%	11.52%	2.56%	0.00%	8.93%	8.93%			
DEPR.	(9)	146	197	0	(0)	0	334	2022	
YR 6 RATE	8.92%	5.76%	2.56%	0.00%	8.92%	8.92%			
DEPR.	(9)	73	197	0	(0)	0	261	2023	
YR 7 RATE	8.93%	0.00%	2.56%	0.00%	8.93%	8.93%			
DEPR.	(9)	0	197	0	(0)	0	188	2024	
YR 8 RATE	4.46%	0.00%	2.56%	0.00%	4.46%	4.46%			
DEPR.	(4)	0	197	0	(0)	0	193	2025	

Bonus Depreciation Input: 40%

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

FEDERAL DEPRECIATION CALCULATION

METHOD >>>>	200DB	200DB	150DB	SL	150DB	150DB				
LIFE >>>>	7 Yr	5 Yr	39 Yr	3 Yr	7 Yr	7 Yr				
	COMMON FUR & COMM	COMMON COMPUTERS	COMMON STRCTRS	COMMON SOFTWARE	ELECTRIC TELECOM	GAS TELCOM	Sub-Total	Other	Non-Depr	TOTAL
	(312 & 313)	(301)	(311)	(271)	(171)	(261)		(291)		
Federal										
ADDITIONS	(165)	2,482	34,134	0	(8)	0	36,443	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	

Bonus Depreciation Input: 50%

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

FEDERAL DEPRECIATION CALCULATION

METHOD >>>>	200DB	200DB	150DB	SL	150DB	150DB			
LIFE >>>>	7 Yr	5 Yr	15 Yr	3 Yr	7 Yr	7 Yr			
	COMMON FUR & COMM	COMMON COMPUTERS	COMMON STRCTRS	COMMON SOFTWARE	ELECTRIC TELECOM	GAS TELCOM	Sub-Total	Other	TOTAL
	(312 & 313)	(301)	(311)	(271)	(171)	(261)		(291)	
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	14.29%	20.00%	1.18%	33.33%	14.29%	14.29%			
DEPR.	0	0	0	0	0	0	0	2016	
YR 2 RATE	24.49%	32.00%	2.56%	33.33%	24.49%	24.49%			
DEPR.	0	0	0	0	0	0	0	2017	
YR 3 RATE	17.49%	19.20%	2.56%	33.33%	17.49%	17.49%			
DEPR.	0	0	0	0	0	0	0	2018	
YR 4 RATE	12.49%	11.52%	2.56%	0.00%	12.49%	12.49%			
DEPR.	0	0	0	0	0	0	0	2019	
YR 5 RATE	8.93%	11.52%	2.56%	0.00%	8.93%	8.93%			
DEPR.	0	0	0	0	0	0	0	2020	
YR 6 RATE	8.92%	5.76%	2.56%	0.00%	8.92%	8.92%			
DEPR.	0	0	0	0	0	0	0	2021	
YR 7 RATE	8.93%	0.00%	2.56%	0.00%	8.93%	8.93%			
DEPR.	0	0	0	0	0	0	0	2022	
YR 8 RATE	4.46%	0.00%	2.56%	0.00%	4.46%	4.46%			
DEPR.	0	0	0	0	0	0	0	2023	

Common Furnature BLM Ratio	0.00%
Common Computers BLM Ratio	0.00%
Common Structures BLM Ratio	0.00%
Common Software	0.00%
Electric Telecom BLM Ratio	0.00%
Gas Telecom BLM Ratio	0.00%

0

2017-2019 Capitalized Interest Adjustment on Shared Services

DR/(CR)

Capitalized Interest Addback	2017 COMMON FUR & COMM	2017 COMMON COMPUTERS	2017 COMMON STRCTRS	2017 COMMON SOFTWARE	2017 ELECTRIC TELECOM	2017 GAS TELECOM	2018 COMMON FUR & COMM	2018 COMMON COMPUTERS	2018 COMMON STRCTRS	2018 COMMON SOFTWARE	2018 ELECTRIC TELECOM	2018 GAS TELECOM	2019 COMMON FUR & COMM	2019 COMMON COMPUTERS	2019 COMMON STRCTRS	2019 COMMON SOFTWARE	2019 ELECTRIC TELECOM	2019 GAS TELECOM
1 Excluded from Ratemaking BLM (Area 99)	0	23	296	0	0	0	0	27	163	0	0	0	0	46	322	0	0	0
	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
	0	8	104	0	0	0	0	9	57	0	0	0	0	16	113	0	0	0
2 Excluded from Ratemaking State (Area 98)	0	23	296	0	0	0	0	27	163	0	0	0	0	46	322	0	0	0
	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%
	0	1	17	0	0	0	0	2	9	0	0	0	0	3	18	0	0	0
3 Federal Depreciation	0	1	15	0	0	0	0	4	36	0	0	0	0	7	57	0	0	0
	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
	0	0	5	0	0	0	0	1	13	0	0	0	0	2	20	0	0	0
State Depreciation	0	1	13	0	0	0	0	3	33	0	0	0	0	6	52	0	0	0
	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%
	0	0	1	0	0	0	0	0	2	0	0	0	0	0	3	0	0	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 | 0

		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIATION:								
FEDERAL Return		0	0	0	0	0	0	0
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return		0	0	0	0	0	0	0
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2018 | 0

		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIATION:								
FEDERAL Return		0	0	0	0	0	0	0
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return		0	0	0	0	0	0	0
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2019 | 0

		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIATION:								
FEDERAL Return		0	0	0	0	0	0	0
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return		0	0	0	0	0	0	0
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

San Diego Gas & Electric Company
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 | 27

		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 | 163

		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIATION:								
FEDERAL Return		8	15	14	13	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	13	11	10	9
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2019 | 322

		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 | 0

		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIATION:								
FEDERAL Return		0	0	0	0	0	0	0
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return		0	0	0	0	0	0	0
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2018 | 0

		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIATION:								
FEDERAL Return		0	0	0	0	0	0	0
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return		0	0	0	0	0	0	0
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2019 | 0

		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIATION:								
FEDERAL Return		0	0	0	0	0	0	0
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return		0	0	0	0	0	0	0
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

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

2017 | 0

		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIATION:								
FEDERAL Return		0	0	0	0	0	0	0
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return		0	0	0	0	0	0	0
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2018 | 0

		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIATION:								
FEDERAL Return		0	0	0	0	0	0	0
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return		0	0	0	0	0	0	0
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2019 | 0

		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIATION:								
FEDERAL Return		0	0	0	0	0	0	0
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return		0	0	0	0	0	0	0
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

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

2017 | 0

		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIATION:								
FEDERAL Return		0	0	0	0	0	0	0
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return		0	0	0	0	0	0	0
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2018 | 0

		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIATION:								
FEDERAL Return		0	0	0	0	0	0	0
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return		0	0	0	0	0	0	0
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2019 | 0

		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIATION:								
FEDERAL Return		0	0	0	0	0	0	0
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return		0	0	0	0	0	0	0
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

San Diego Gas & Electric Company
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
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

					Calculated Values from SUM File				Original Values - Superseded if NOL (From Col. G - Col. J)				Target Location For Pasted Values			
Row	Received From File	Received From Workseet	Type	Line Item	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 NOL	ED	Book Income Before Tax	N/A	383,595	376,609	421,552	N/A	383,595	376,609	421,552	N/A	383,595	376,609	421,552
32	Sum.xlsb	OUT NOL	ED	Depreciation & Amortization	N/A	330,645	358,468	409,016	N/A	330,645	358,468	409,016	N/A	330,645	358,468	409,016
33	Sum.xlsb	OUT NOL	ED	Fed Tax Adj. (Other Than Interest & PY CCFT)	N/A	(371,893)	(441,630)	(525,744)	N/A	(371,893)	(441,630)	(525,744)	N/A	(371,893)	(441,630)	(525,744)
34	Sum.xlsb	OUT NOL	ED	Interest Adjustment	N/A	(81,041)	(81,512)	(92,334)	N/A	(81,041)	(81,512)	(92,334)	N/A	(81,041)	(81,512)	(92,334)
35	Sum.xlsb	OUT NOL	ED	P/Y CCFT	N/A	(15,394)	(20,780)	(16,535)	N/A	(15,394)	(20,780)	(16,535)	N/A	(15,394)	(20,780)	(16,535)
36																
37	Sum.xlsb	OUT NOL	Generation	Book Income Before Tax	N/A	79,432	72,355	99,736	N/A	79,432	72,355	99,736	N/A	79,432	72,355	99,736
38	Sum.xlsb	OUT NOL	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)	(13,497)	(18,565)	N/A	(14,921)	(13,497)	(18,565)	N/A	(14,921)	(13,497)	(18,565)
41	Sum.xlsb	OUT NOL	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 NOL	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 NOL	Gas	Book Income Before Tax	N/A	78,190	85,946	108,492	N/A	78,190	85,946	108,492	N/A	78,190	85,946	108,492
50	Sum.xlsb	OUT NOL	Gas	Depreciation & Amortization	N/A	64,488	72,806	84,967	N/A	64,488	72,806	84,967	N/A	64,488	72,806	84,967
51	Sum.xlsb	OUT NOL	Gas	Fed Tax Adj. (Other Than Interest & PY CCFT)	N/A	(75,724)	(85,258)	(94,557)	N/A	(75,724)	(85,258)	(94,557)	N/A	(75,724)	(85,258)	(94,557)
52	Sum.xlsb	OUT NOL	Gas	Interest Adjustment	N/A	(17,248)	(17,905)	(21,148)	N/A	(17,248)	(17,905)	(21,148)	N/A	(17,248)	(17,905)	(21,148)
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 NOL	Combined	Book Income Before Tax	455,762	N/A	N/A	N/A	455,762	N/A	N/A	N/A	455,762	N/A	N/A	N/A
56	Sum.xlsb	OUT NOL	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)	(495,039)	N/A	N/A	N/A	(495,039)	N/A	N/A	N/A	(495,039)	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 NOL	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