

**DEPARTMENT OF THE NAVY**  
OFFICE OF THE GENERAL COUNSEL  
NAVAL FACILITIES ENGINEERING COMMAND SOUTHWEST  
1 AVENUE OF THE PALMS, SUITE 161  
SAN FRANCISCO, CA 94130

February 11, 2015

BY E-MAIL

John Pacheco, Esq.  
San Diego Gas and Electric Company  
101 Ash Street, HQ-12  
San Diego, CA 92101

Re: San Diego Gas and Electric Company (SDG&E) and  
Southern California Gas Company (SoCalGas)  
Consolidated General Rate Case A.14-11-003/A.14-11-004  
FEDERAL EXECUTIVE AGENCIES (FEA's) FIRST SET OF DATA  
REQUESTS TO SDG&E

Dear Mr. Pacheco:

FEA hereby requests that the materials identified in the enclosed Set of Data Requests be provided to our consultant, Ralph Smith.

The responses to this data request may be forwarded electronically to our consultant at [rsmithla@aol.com](mailto:rsmithla@aol.com). Please also send copies to Larry Allen at [larry.r.allen@navy.mil](mailto:larry.r.allen@navy.mil), Makda Solomon at [makda.solomon@navy.mil](mailto:makda.solomon@navy.mil), John Cummins at [john.cummins@navy.mil](mailto:john.cummins@navy.mil) and me at [rita.liotta@navy.mil](mailto:rita.liotta@navy.mil). To the extent the responses cannot be sent by e-mail, they may be sent by overnight delivery service to us at the following addresses as the responses become available:

Ralph Smith  
Larkin & Associates  
15728 Farmington Road  
Livonia, Michigan 48154  
(734) 522-3420

Larry Allen  
Utility Rates and Studies Office  
1322 Patterson Ave SE, Suite 1000  
Washington Navy Yard, DC 20374-5065  
(202) 685-3320

Rita Liotta  
Federal Executive Agencies  
1 Avenue of the Palms, Suite 161  
San Francisco, CA 94130  
(415) 743-4702

We request that your responses to this first set of data requests be delivered to Mr. Smith's office, if possible, no later than 10 business days from your receipt of this letter. Please inform me as soon as possible if this deadline cannot be met.

If you have any questions regarding this request, I can be reached at (415) 743-4702. Thank you.

Yours truly,

/s/ RITA M. LIOTTA

RITA M. LIOTTA  
Associate Counsel

electronic copy to:

[JPacheco@semprautilities.com](mailto:JPacheco@semprautilities.com)

[LEarl@SempraUtilities.com](mailto:LEarl@SempraUtilities.com)

[BOverturf@semprautilities.com](mailto:BOverturf@semprautilities.com)

[JPong@semprautilities.com](mailto:JPong@semprautilities.com)

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Consolidated General Rate Case**  
**A. 14-11-003/004**

The Federal Executive Agencies' First Data Request to SDG&E

Item No.

- FEA 01 - 1. Please provide a copy of all data requests submitted to SDG&E with regard to A. 14-11-003 by DRA or other parties to this proceeding that are not set forth on the company's public website including all requests submitted as part of any Master Data Requests.
- FEA 01 - 2. Please provide a copy of all responses to the data requests referred to in Item #1 above. To the extent any responses have not yet been issued, please provide them when they become available.

**COST ESCALATION**

- FEA 01 - 3. Workpapers. Provide Scott R. Wilder's workpapers (Exhibit No. SDG&E-33-WP) in excel with all formulas and cell references intact.
- FEA 01 - 4. Labor O&M Escalation. Refer to pages SRW-1 (lines 26-29) and SRW-2 (line 1) of Scott Wilder's testimony. Identify the weights of the wage and salary cost indexes approved in the last rate case for a) utility service workers, b) managers and administrators, and c) professional and technical workers. Also, d) explain the reason for any significant changes in the weights in the current case from the last case and, e) if the escalation rates are calculated differently than in the prior rate case, explain how and why.
- FEA 01 - 5. Non-Labor O&M Escalation. Refer to Table SDG&E-SRW-1 on page SRW-2 of Scott Wilder's testimony and a) provide a similar table showing the weights approved in the last rate case, b) explain any significant changes in weights and, c) if the escalation rates are calculated differently than in the prior rate case, explain how and why.
- FEA 01 - 6. Non-Labor O&M Escalation. Refer to page SRW-3 lines (12-16) of Scott Wilder's testimony and a) identify the labor and non-labor weights approved in the last rate case, b) explain any significant changes in weights and, c) if the escalation rates are calculated differently than in the prior rate case, explain how and why.
- FEA 01 - 7. Capital Cost Escalation. Refer to page SRW-4 (lines 1-4) of Scott Wilder's testimony. Identify the following weights approved in the last rate case for a) electric distribution plant, b) steam production plant, and c) other production plant. Also, d) explain the reason for any significant changes in the weights in the current case from the last case and e) if the escalation rates are calculated differently than in the prior rate case, explain how and why.
- FEA 01 - 8. Capital Cost Escalation. (Common Plant) Refer to page SRW-4 (lines 5-8) of Scott Wilder's testimony. Identify the weights for JUG@PCF, JUEPD@PCF and JUEPT@PCF approved in the last rate case. Explain any changes in weights.

- FEA 01 - 9. Capital Cost Escalation. (Combined cycle plant) Refer to page SRW-4 (lines 9-14) of Scott Wilder's testimony. Identify the weights for JUEPPF@PCF and JUEPPO@PCF approved in the last rate case. Explain any significant changes in weights.
- FEA 01 - 10. Post test year cost escalators. Refer to page SRW-4 (lines 25-29) of Scott Wilder's testimony. Identify the a) O&M labor index, b) non labor gas O&M cost index JGTOTALMSX\_SD, and c) non-labor electric O&M cost index JETOTALMSX\_SD approved in the last rate case. Also, d) explain any changes in weights and e) if the escalation rates are calculated differently than in the prior rate case, explain how and why.
- FEA 01 - 11. Summary of cost escalation indexes. Refer to Table SDG&E-SRW-2 on page SRW-5 of Scott Wilder's testimony and a) provide a similar table showing the amounts approved in the last case. Also, b) explain any changes in weights over 1%.
- FEA 01 - 12. Summary of cost escalation indexes. Refer to Table SDG&E-SRW-2 on page SRW-5 of Scott Wilder's testimony. Are the amounts shown for the years 2009-2013 actual percentages? If so, please provide an updated chart with 2014 actual data. If not, please provide an explanation of how the percentages are derived.

#### **RATE BASE**

- FEA 01 - 13. Workpapers. Provide Jesse Aragon's workpapers in Exhibit No. SDG&E-27-CWP in excel with all formulas and cell references intact.
- FEA 01 - 14. Refer to Table SDG&E-JSA-1 on page JSA-1 of Jesse Aragon's testimony. Provide a similar table of SDG&E's actual rate base amounts for the components shown (separate schedules for electric and gas) for each of the years 2010, 2011, 2012, 2013 and 2014.
- FEA 01 - 15. Refer to Table SDG&E-JSA-1 on page JSA-1 of Jesse Aragon's testimony. Provide monthly balances for each of the rate base components shown (separately for electric and gas) for each of the years 2010, 2011, 2012, 2013, 2014 and year to date 2015. Please update this response for the 2015 amounts as they become known.
- FEA 01 - 16. Customer deposits. Has the Company deducted customer deposits from rate base in the test year? If not, explain why.
- FEA 01 - 17. Customer deposits. Provide monthly balances for SDG&E's customer deposits (separately for electric and gas) for each of the years 2010, 2011, 2012, 2013, 2014 and year to date 2015. Please update this response for the 2015 amounts as they become known.
- FEA 01 - 18. Contributions in aid of construction. Provide monthly balances for SDG&E's contributions in aid of construction (separately for electric and gas) for each of the years 2010, 2011, 2012, 2013, 2014 and year to date 2015. Please update this response for the 2015 amounts as they become known.
- FEA 01 - 19. Injuries and damages reserve. Has the Company deducted the injuries and

damages reserve from rate base in the test year? If not, explain why.

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

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

#### **ACCUMULATED DEFERRED INCOME TAXES (ADIT)**

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

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

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

#### **PLANT**

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

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

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

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

- FEA 01 - 29. CWIP. Please a) identify the amount of CWIP included in rate base in the recorded year and the test year, separately for electric and gas, and b) provide the monthly balances of CWIP for the years 2010, 2011, 2012, 2013, 2014 and year to date 2015. Please update this response for the 2015 amounts as they become known.
- FEA 01 - 30. Abandoned plant. Has the Company included any abandoned plant in rate base? If so, identify the amount included in the recorded year and the test year. Also identify the date when the plant was abandoned, as well as an explanation of why the abandoned plant has been included in rate base.
- FEA 01 - 31. Non-utility plant. Has the Company included any non-utility plant in rate base? If so, identify the amount included in the recorded year and the test year. Provide an explanation of why the non-utility plant has been included in rate base.

### **WORKING CAPITAL**

- FEA 01 - 32. Working Capital Workpapers. Provide Jack Lewis' workpapers (Exhibit No. SDG&E-30-CWP) in excel with all formulas and cell references intact.
- FEA 01 - 33. Working Capital. Identify any changes in the methodology of the working cash calculation over the working cash calculation approved in the last rate case (e.g., including, but not limited to, inclusion or exclusion of components comprising the working cash request, changes in the method of calculating the lead/lag days, etc.)
- FEA 01 - 34. Working Capital. Identify SDG&E's level of working capital approved in the last rate case, separately for electric and gas (adjusted-recorded base year and rate years).

### **ELECTRIC DISTRIBUTION CAPITAL FORECAST**

- FEA 01 - 35. Capital Expenditure Workpapers. Provide John D. Jenkins' Capital workpapers (Exhibit No. SDG&E-09-CWP) in excel with all formulas and cell references intact.
- FEA 01 - 36. Capital Expenditures. Provide John D. Jenkins' Appendix A in excel with all formulas and cell references intact.
- FEA 01 - 37. Capital Expenditures. Refer to JDJ-26, Table 2 and a) provide a similar table showing the annual actual historical amounts spent for each of the categories shown for each of the years 2010, 2011, 2012, 2013, and 2014 and b) provide actual spending for year to date 2015 for the categories shown. Please provide monthly updates to this response as the 2015 amounts become known.
- FEA 01 - 38. Capital Expenditures. Refer to JDJ-26, Table 2. Provide the annual budgeted amounts for each of the categories shown for each of the years 2010, 2011, 2012, and 2013.
- FEA 01 - 39. Capital Expenditures. Refer to JDJ-A-1 through JDJ-A-4 (Appendix A). For each of the line items shown in this appendix in the following categories: New Business, Reliability/Improvements, Overhead Pools and Safety and Risk Management, provide all documentation supporting the estimated 2014, 2015 and 2016

amounts (including, but not limited to: engineering analyses, cost-benefit analyses, work orders, capital budgets, capital expenditure requisitions, project approval documents, board of directors meeting minutes, etc.) Please organize the documentation as follows: Provide the documents on a CD or zip drive and create a separate "folder" for each line item on Appendix A and within the folder, create three separate folders (one for each of the estimated years 2014, 2015 and 2016).

- FEA 01 - 40. Capital Expenditures. Refer to JDJ-A-1 through JDJ-A-4 (Appendix A). For each of the line items shown in this appendix, provide the actual amounts spent for 2014 and year to date 2015. Update this response monthly for 2015 amounts, as they become known.
- FEA 01 - 41. Capital Expenditures. Refer to JDJ-A-1 through JDJ-A-4 (Appendix A). For each of the line items shown in this appendix, if any projects have since been delayed, identify those projects, the reason for the delay and the new projected start date and completion date.
- FEA 01 - 42. Capital budget variance reports. Provide SDG&E's capital budget variance reports for each of the years 2010, 2011, 2012, 2013, 2014 and 2015 year to date. Update this response for 2015 as additional variance reports become available.

#### **ELECTRIC DISTRIBUTION O&M EXPENSES**

- FEA 01 - 43. Workpapers. Provide Jonathan Woldemariam's workpapers (Exhibit No. SDG&E-10-WP) in excel with all formulas and cell references intact.
- FEA 01 - 44. Refer to page JTW-8 of Jonathan Woldemariam's testimony. Provide a similar table showing the actual amounts by categories of management for each of the years 2010, 2011, 2012, 2013, 2014 and year to date 2015.
- FEA 01 - 45. Refer to page JTW-8 of Jonathan Woldemariam's testimony. For each of the following categories of management, separate the cost by labor and non-labor, for the recorded year and the test year, separately: a) Electric regional operations, b) Distribution Operations, and c) Construction services.
- FEA 01 - 46. Refer to page JTW-8 of Jonathan Woldemariam's testimony. For each of the following categories of management: a) Electric regional operations, b) Distribution Operations, and c) Construction services, provide a detailed explanation as to which specific workpapers in Exhibit No. SDG&E-10-WP correspond to these categories. (e.g., which workpapers in Exhibit No. SDG&E-10-WP will add up to the test year amount of \$38.338 million on JTW-8 for Electric regional operations O&M expense.)
- FEA 01 - 47. Electric regional operations. Provide a list of all new positions (by job title) the company is requesting for this category. For each position, identify the annual fully loaded salary and the date the position was filled. If it has not been filled, identify the date the Company plans to fill the position.
- FEA 01 - 48. Electric distribution operations. Provide a list of all new positions (by job title) the company is requesting for this category. For each position, identify the annual fully loaded salary and the date the position was filled. If it has not been

filled, identify the date the Company plans to fill the position.

- FEA 01 - 49. Construction Services. Provide a list of all new positions (by job title) the company is requesting for this category. For each position, identify the annual fully loaded salary and the date the position was filled. If it has not been filled, identify the date the Company plans to fill the position.
- FEA 01 - 50. Vegetation Management - Tree Trimming. Provide a list of all new positions (by job title) the company is requesting for this category. For each position, identify the annual fully loaded salary and the date the position was filled. If it has not been filled, identify the date the Company plans to fill the position.
- FEA 01 - 51. Vegetation Management - Pole Brushing. Provide a list of all new positions (by job title) the company is requesting for this category. For each position, identify the annual fully loaded salary and the date the position was filled. If it has not been filled, identify the date the Company plans to fill the position.
- FEA 01 - 52. Refer to page JTW-14, lines 26-29, which states, "My testimony requests several new vehicles and work equipment to enable the work described." Please explain why items such as vehicles and equipment are included in an O&M expense request rather than being capitalized.
- FEA 01 - 53. Electric regional operations. Provide a list of the additional vehicles needed for this category. Identify the date when each vehicle was purchased/leased. If the vehicle has not been purchased/leased, provide the estimated date the purchase/lease will occur.
- FEA 01 - 54. Electric distribution operations. Provide a list of the additional vehicles needed for this category. Identify the date when each vehicle was purchased/leased. If the vehicle has not been purchased/leased, provide the estimated date the purchase/lease will occur.
- FEA 01 - 55. Construction Services. Provide a list of the additional vehicles needed for this category. Identify the date when each vehicle was purchased/leased. If the vehicle has not been purchased/leased, provide the estimated date the purchase/lease will occur.
- FEA 01 - 56. Vegetation Management - Tree Trimming. Provide a list of the additional vehicles needed for this category. Identify the date when each vehicle was purchased/leased. If the vehicle has not been purchased/leased, provide the estimated date the purchase/lease will occur.
- FEA 01 - 57. Vegetation Management - Pole Brushing. Provide a list of the additional vehicles needed for this category. Identify the date when each vehicle was purchased/leased. If the vehicle has not been purchased/leased, provide the estimated date the purchase/lease will occur.
- FEA 01 - 58. Pole loading. Refer to page JTW-11, lines 13-14. Provide copies of any documentation the company is relying upon for the increase in pole loading calculations by 50%.

## **WILDFIRE INSURANCE**



- FEA 01 - 59. Wildfire Insurance Workpapers. Provide Katherine Carbon's workpapers (Exhibit No. SDG&E-21-WP) in excel with all formulas and cell references intact.
- FEA 01 - 60. Liability insurance-excess fire. Refer to workpaper B-2 ESC. Update this schedule to include 2014 actual costs.
- FEA 01 - 61. Liability insurance-excess fire. Refer to page KC-13 of Katherine Carbon's testimony, lines 19-20, and a) explain the basis for using a 3% escalation factor and b) provide copies of all documentation supporting use of the 3% escalation factor.
- FEA 01 - 62. Liability insurance-excess fire. Provide a copy of the excess fire liability policy (ies) supporting the 2013 adjusted recorded year. Provide a worksheet showing how the amounts were derived from the policy to the adjusted-recorded 2013 amount.
- FEA 01 - 63. Liability insurance-excess fire. Refer to page KC-14 of Katherine Carbon's testimony. Provide the allocation rates approved in the last rate case. Explain any change in allocation over 5%.
- FEA 01 - 64. Wildfire damage reinsurance. Refer to workpaper B-2.1 ESC. Update this schedule to include 2014 actual costs.
- FEA 01 - 65. Wildfire damage reinsurance. Refer to page KC-14 of Katherine Carbon's testimony. Provide the allocation rates approved in the last rate case. Explain any change in allocation over 5%.
- FEA 01 - 66. Wildfire damage reinsurance. Refer to page KC-14 of Katherine Carbon's testimony, lines 7-8, and a) explain the Company's basis for assuming the premiums will remain flat and b) provide copies of all documentation supporting the Company's assumption.
- FEA 01 - 67. Wild damage reinsurance. Provide a copy of the wildfire damage reinsurance policy (ies) supporting the 2013 adjusted recorded year. Provide a worksheet showing how the amounts were derived from the policy to the adjusted-recorded 2013 amount.

## **REGULATORY ACCOUNTS**

### **Tree Trimming Balancing Account (TTBA)**

- FEA 01 - 68. TTBA. Provide monthly balances of the tree trimming balancing account for SDG&E for each of the following years: 2010, 2011, 2012, 2013, 2014 and 2015 year to date.
- FEA 01 - 69. TTBA. Identify any other California utilities that have two way tree trimming balancing accounts.
- FEA 01 - 70. TTBA. Provide the annual advice letter filings for each of the years 2010, 2011, 2012, 2013 and 2014.
- FEA 01 - 71. Tree trimming. Refer to Jonathan Woldemariam's workpapers (Exhibit No.

SDG&E-10-WP), page 74. Update this page to include the actual adjusted-recorded amounts for 2014.

- FEA 01 - 72. Tree trimming. Refer to page JTW-51 of Jonathan Woldemariam's testimony, lines 19-22. Please explain the basis for use of a three year historical average for tree trimming expenditures.
- FEA 01 - 73. Tree trimming. Refer to page JTW-51 of Jonathan Woldemariam's testimony, lines 16-17. Identify the recent regulatory changes to G.O. 95, rule 35 which the Company is referring to.
- FEA 01 - 74. Tree trimming. Refer to page JTW-51 of Jonathan Woldemariam's testimony, lines 17-18. Provide copies of the documents that discuss CalFIRE's concerns regarding increased inspection and removal of hazard trees that SDG&E is referring to.
- FEA 01 - 75. Tree trimming. Identify the budgeted annual tree-trimming expenditures for SDG&E for each of the following years: 2010, 2011, 2012, 2013, 2014 and 2015 year to date.
- FEA 01 - 76. Tree trimming. Identify the actual annual tree-trimming expenditures for SDG&E for each of the following years: 2010, 2011, 2012, 2013, 2014 and 2015 year to date.
- FEA 01 - 77. Tree trimming. Provide a copy of SDG&E's vegetation management plan, including vegetation maps with explanatory keys for the last five years.
- FEA 01 - 78. Tree trimming. Provide copies of any internal audit reports pertaining to vegetation management produced in 2010, 2011, 2012, 2013, and 2014. Also, identify any planned or in progress for 2015.
- FEA 01 - 79. Tree trimming. Identify the budgeted and actual trees trimmed for SDG&E each of the following years: 2010, 2011, 2012, 2013, 2014 and 2015 year to date.
- FEA 01 - 80. Tree trimming. Provide SDG&E's planned tree trimming cycle for the last ten years.
- FEA 01 - 81. Tree trimming. Please calculate SDG&E's actual tree trimming cycle for each of the last ten years. Include all workpapers and calculations assumptions used in the response. For each year that the actual and planned tree trimming cycles differs, explain the reason for the difference.
- FEA 01 - 82. Tree trimming. Please identify all third-party contractors SDG&E uses to provide vegetation management.
- FEA 01 - 83. Tree trimming. Refer to page JTW-56 of Jonathan Woldemariam's testimony, lines 28-30 and a) provide copies of the Request For Proposal (RFP) SDG&E will be issuing to contractors for its vegetation management activities, as well as b) a copy of the RFP issued to contractors for the current five year contract.
- FEA 01 - 84. Tree trimming. Identify any vegetation management software SDG&E or its vendors use, and provide copies of any reports or recommendations from the software for the last five years.

- FEA 01 - 85. Tree trimming. Refer to page JTW-57 of Jonathan Woldemariam's testimony, lines 6-19 and a) identify SDG&E's total cost of the Powerworkz information system implemented in 2014. Also, b) is this included in rate base?, c) identify the forecasted ongoing O&M costs by category associated with this system for 2015 and 2016, d) provide copies of any contracts with vendors supporting the annual estimates and e) identify the actual costs for 2015.
- FEA 01 - 86. Refer to page JTW-54 of Jonathan Woldemariam's testimony, lines 2-3. Provide a copy of the Commission direction requiring SDG&E continue its off-cycle inspections in the Company's highest risk fire areas through year 2016.
- FEA 01 - 87. Tree trimming. Refer to page JTW-54 of Jonathan Woldemariam's testimony, lines 8-9. Provide a copy of the letter from Denise Tyrrell to SDG&E. Also provide copies of any of SDG&E's reply correspondence to Ms. Tyrrell's letter.
- FEA 01 - 88. Tree trimming. Update the following tables in Mr. Woldemariam's testimony to include 2010-2014 (separately for each year) actual data: Table 1, 2, and 3.
- FEA 01 - 89. Provide the tree inventory by year, tree trim and removal by year, and hazard tree trim and removal for years 2010, 2011, 2012, 2013, 2014 and 2015 year-to-date.
- FEA 01 - 90. Tree trimming. Refer to page JTW-55 of Jonathan Woldemariam's testimony, lines 10-20. Provide the amount of reimbursement SDG&E paid to contractors for the additional excess liability coverage in 2010, 2011, 2012, 2013, 2014 and 2015 year to date.
- FEA 01 - 91. Pole brushing. Refer to page JTW-63 of Jonathan Woldemariam's testimony. Explain the rationale for use of a three year historical average for pole brushing expense.
- FEA 01 - 92. Pole brushing. Provide the actual pole brushing expense for each of the years 2010, 2011, 2012, 2013, 2014 and year to date 2015.
- FEA 01 - 93. Pole brushing. Provide the budgeted pole brushing expense for each of the years 2010, 2011, 2012, 2013, 2014 and 2015.

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

- FEA 01 - 94. Refer to page RSP-9 of R. Scott Pearson testimony, lines 18-19, and provide copies of the documentation supporting the company's statements that "We expect these strategies to result in more restrictive requirements within watersheds to reduce pollutants from specified types of discharges and/or more generally from all types of discharges" and, lines 28-29 "SDG&E's facilities and operations will be subject to the new requirements established by the copermittees."
- FEA 01 - 95. NERBA. Provide monthly balances of the NERBA for SDG&E since its inception. Provide the information separately for each subaccount within the NERBA (i.e., electric (PCB, Cap & Trade, and AB32 Admin fees) and gas (subpart W, Cap & Trade operations, Cap & Trade enduser, and AB32 Admin)).

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

**Pension Balancing Account (PBA)**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- a. Discount rate
- b. Salary increase percentage

- c. Return on assets
- d. Amortization of gains and losses

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

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

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

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

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

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

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

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

(END OF FIRST SET OF FEA DATA REQUESTS TO SDG&E)