

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

Application No. 14-11-\_\_\_\_  
Exhibit No: (SDG&E-29-WP)

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

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA

NOVEMBER 2014



## San Diego Gas & Electric Company Tax Index

**Workbook Name:** [taxSDGE.xls](#)

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

### Worksheet

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

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**Payroll Tax**

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

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	<u>ELECTRIC</u>	<u>GAS</u>	<u>ELECTRIC</u>	<u>GAS</u>	<u>ELECTRIC</u>	<u>GAS</u>	<u>ELECTRIC</u>	<u>GAS</u>
	<b>2016 FEDERAL ADJS:</b>		<b>2015 FEDERAL ADJS:</b>		<b>2014 FEDERAL ADJS:</b>		<b>2013 FEDERAL ADJS:</b>	
Cost of Removal	(7,616)	(704)	(7,616)	(704)	(7,616)	(704)	(7,616)	(704)
Repairs Deduction	(78,504)	(12,564)	(80,919)	(10,060)	(72,007)	(10,488)	(70,240)	(8,391)
50% of Meals & Entertainment	-	-	-	-	-	-	-	-
Other-Self-developed Software	(14,414)	(4,980)	(27,101)	(9,456)	(36,710)	(11,243)	(54,379)	(5,387)
PY CCFT	-	-	-	-	-	-	-	(2,032)
ITC	(2,206)	(513)	(1,964)	(531)	(1,964)	(531)	(1,525)	(531)
ARAM	(89)	(10)	(111)	(12)	(139)	(15)	(368)	(21)
Other-Section 199 Deduction	(2,000)	-	-	-	-	-	-	-
Other-Preferred Dividend Deduction	-	-	-	-	-	-	-	-
	<b>2016 STATE ADJS:</b>		<b>2015 STATE ADJS:</b>		<b>2014 STATE ADJS:</b>		<b>2013 STATE ADJS:</b>	
Cost of Removal	(25,027)	(2,315)	(25,027)	(2,315)	(25,027)	(2,315)	(25,027)	(2,315)
Repairs Deduction	(78,504)	(8,391)	(80,919)	(8,391)	(72,007)	(8,391)	(70,240)	(8,391)
50% of Meals & Entertainment	-	-	-	-	-	-	-	-
Other-Self-developed Software	(14,414)	(4,980)	(27,101)	(9,456)	(36,710)	(11,243)	(54,379)	(5,387)
Other-Preferred Dividend Deduction	-	-	-	-	-	-	-	-
Federal & State Credits	-	-	-	-	-	-	-	-
Unamortized ITC	9,202	1,294	11,408	1,807	13,372	2,338	15,336	2,869
FEDERAL STATUTORY RATE		35%						
STATE STATUTORY RATE		8.84%						
2013 Payroll Tax Ratio - ED		6.73%						
2014 Payroll Tax Ratio - ED		6.79%						
2015 Payroll Tax Ratio - ED		6.82%						
2016 Payroll Tax Ratio - ED		6.89%						
2013 Payroll Tax Ratio - Gas		6.73%						
2014 Payroll Tax Ratio - Gas		6.79%						
2015 Payroll Tax Ratio - Gas		6.82%						
2016 Payroll Tax Ratio - Gas		6.89%						
2013 Ad Valorem Tax Rate	1.3318224%							
2014 Ad Valorem Tax Rate	1.3493233%							
2015 Ad Valorem Tax Rate	1.3668242%							
2016 Ad Valorem Tax Rate	1.3843251%							

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		<u>ELECTRIC</u>	
2016			
RATEBASE		4,658,033	
ROR		<u>7.79%</u>	
Net Operating Income (Return)			362,861
RATEBASE		4,658,033	
WACost of Debt		<u>2.26%</u>	
Interest		(105,272)	
FEDERAL ADJUSTMENTS:			
Tax Depreciation	(305,758)	(107,015)	
Fixed Charges - Operating (Interest Expense)	(105,272)	(36,845)	
Cost of Removal	(7,616)	(2,666)	
Repairs Deduction	(78,504)	(27,476)	
P/Y CCFT	(27,060)	(9,471)	
50% of Meals & Entertainment	-	-	
Ad Valorem Tax - Fiscal/Calendar	(2,582)	(904)	
Other	(16,414)	(5,745)	
Total Federal Tax Adj. (Deduction)	<u>(543,205)</u>	<u>(190,122)</u>	(190,122)
STATE ADJUSTMENTS:			
Tax Depreciation	(262,272)	(23,185)	
Fixed Charges - Operating (Interest Expense)	(105,064)	(9,288)	
Cost of Removal	(25,027)	(2,212)	
Repairs Deduction	(78,504)	(6,940)	
50% of Meals & Entertainment	-	-	
Ad Valorem Tax - Fiscal/Calendar	(2,582)	(228)	
Other	(14,414)	(1,274)	
Total State Tax Adj. (Deduction)	<u>(487,862)</u>	<u>(43,127)</u>	(43,127)
Adjustments			
ITC Amortization		(2,206)	
ARAM		(89)	
Other		-	
		<u>(2,295)</u>	
TOTAL			<u>127,317</u>

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		<u>GAS</u>	
2016			
RATEBASE		722,735	
ROR		7.79%	
Net Operating Income (Return)		<u>56,301</u>	56,301
RATEBASE		722,735	
WACost of Debt		<u>2.26%</u>	
Interest		(16,334)	
FEDERAL ADJUSTMENTS:			
Tax Depreciation	(47,821)	(16,737)	
Fixed Charges - Operating (Interest Expense)	(16,334)	(5,717)	
Cost of Removal	(704)	(247)	
Repairs Deduction	(12,564)	(4,397)	
P/Y CCFT	(3,822)	(1,338)	
50% of Meals & Entertainment	-	-	
Ad Valorem Tax - Fiscal/Calendar	(395)	(138)	
Other	(4,980)	(1,743)	
Total Federal Tax Adj. (Deduction)	<u>(86,619)</u>	<u>(30,317)</u>	(30,317)
STATE ADJUSTMENTS:			
Tax Depreciation	(52,444)	(4,636)	
Fixed Charges - Operating (Interest Expense)	(16,305)	(1,441)	
Cost of Removal	(2,315)	(205)	
Repairs Deduction	(8,391)	(742)	
50% of Meals & Entertainment	-	-	
Ad Valorem Tax - Fiscal/Calendar	(395)	(35)	
Other	(4,980)	(440)	
Total State Tax Adj. (Deduction)	<u>(84,829)</u>	<u>(7,499)</u>	(7,499)
Adjustments			
ITC Amortization		(513)	
ARAM		(10)	
Other		-	
		<u>(523)</u>	
TOTAL		<u>17,963</u>	

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		<u>ELECTRIC</u>	
2015			
RATEBASE		4,243,375	
ROR		<u>7.79%</u>	
Net Operating Income (Return)			330,559
RATEBASE		4,243,375	
WACost of Debt		<u>2.26%</u>	
Interest		(95,900)	
FEDERAL ADJUSTMENTS:			
Tax Depreciation	(279,378)	(97,782)	
Fixed Charges - Operating (Interest Expense)	(95,900)	(33,565)	
Cost of Removal	(7,616)	(2,666)	
Repairs Deduction	(80,919)	(28,322)	
P/Y CCFT	(22,119)	(7,742)	
50% of Meals & Entertainment	-	-	
Ad Valorem Tax - Fiscal/Calendar	(3,796)	(1,328)	
Other	(27,101)	(9,485)	
Total Federal Tax Adj. (Deduction)	<u>(516,829)</u>	<u>(180,890)</u>	(180,890)
STATE ADJUSTMENTS:			
Tax Depreciation	(257,450)	(22,759)	
Fixed Charges - Operating (Interest Expense)	(95,642)	(8,455)	
Cost of Removal	(25,027)	(2,212)	
Repairs Deduction	(80,919)	(7,153)	
50% of Meals & Entertainment	-	-	
Ad Valorem Tax - Fiscal/Calendar	(3,796)	(336)	
Other	(27,101)	(2,396)	
Total State Tax Adj. (Deduction)	<u>(489,936)</u>	<u>(43,310)</u>	(43,310)
Adjustments			
ITC Amortization		(1,964)	
ARAM		(111)	
Other		-	
		<u>(2,076)</u>	
TOTAL			<u>104,283</u>

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		<u>GAS</u>	
2015			
RATEBASE		653,402	
ROR		<u>7.79%</u>	
Net Operating Income (Return)			50,900
RATEBASE		653,402	
WACost of Debt		<u>2.26%</u>	
Interest		(14,767)	
FEDERAL ADJUSTMENTS:			
Tax Depreciation	(49,213)	(17,225)	
Fixed Charges - Operating (Interest Expense)	(14,767)	(5,168)	
Cost of Removal	(704)	(247)	
Repairs Deduction	(10,060)	(3,521)	
P/Y CCFT	(2,704)	(946)	
50% of Meals & Entertainment	-	-	
Ad Valorem Tax - Fiscal/Calendar	(557)	(195)	
Other	(9,456)	(3,310)	
Total Federal Tax Adj. (Deduction)	<u>(87,462)</u>	<u>(30,612)</u>	(30,612)
STATE ADJUSTMENTS:			
Tax Depreciation	(51,960)	(4,593)	
Fixed Charges - Operating (Interest Expense)	(14,726)	(1,302)	
Cost of Removal	(2,315)	(205)	
Repairs Deduction	(8,391)	(742)	
50% of Meals & Entertainment	-	-	
Ad Valorem Tax - Fiscal/Calendar	(557)	(49)	
Other	(9,456)	(836)	
Total State Tax Adj. (Deduction)	<u>(87,405)</u>	<u>(7,727)</u>	(7,727)
Adjustments			
ITC Amortization		(531)	
ARAM		(12)	
Other		-	
		<u>(543)</u>	
TOTAL			<u>12,019</u>



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		<u>ELECTRIC</u>	
2014			
RATEBASE		3,894,401	
ROR		<u>7.79%</u>	
Net Operating Income (Return)			303,374
RATEBASE		3,894,401	
WACost of Debt		<u>2.26%</u>	
Interest		(88,013)	
FEDERAL ADJUSTMENTS:			
Tax Depreciation	(239,353)	(83,773)	
Fixed Charges - Operating (Interest Expense)	(88,013)	(30,805)	
Cost of Removal	(7,616)	(2,666)	
Repairs Deduction	(72,007)	(25,202)	
P/Y CCFT	(11,654)	(4,079)	
50% of Meals & Entertainment	-	-	
Ad Valorem Tax - Fiscal/Calendar	(2,714)	(950)	
Other	(36,710)	(12,849)	
Total Federal Tax Adj. (Deduction)	<u>(458,067)</u>	<u>(160,323)</u>	
STATE ADJUSTMENTS:			
Tax Depreciation	(256,906)	(22,710)	
Fixed Charges - Operating (Interest Expense)	(87,711)	(7,754)	
Cost of Removal	(25,027)	(2,212)	
Repairs Deduction	(72,007)	(6,365)	
50% of Meals & Entertainment	-	-	
Ad Valorem Tax - Fiscal/Calendar	(2,714)	(240)	
Other	(36,710)	(3,245)	
Total State Tax Adj. (Deduction)	<u>(481,075)</u>	<u>(42,527)</u>	
Adjustments			
ITC Amortization		(1,964)	
ARAM		(139)	
Other		-	
		<u>(2,104)</u>	
TOTAL			<u><u>98,420</u></u>

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		<u>GAS</u>	
2014			
RATEBASE		607,865	
ROR		<u>7.79%</u>	
Net Operating Income (Return)			47,353
RATEBASE		607,865	
WACost of Debt		<u>2.26%</u>	
Interest		(13,738)	
FEDERAL ADJUSTMENTS:			
Tax Depreciation	(43,292)	(15,152)	
Fixed Charges - Operating (Interest Expense)	(13,738)	(4,808)	
Cost of Removal	(704)	(247)	
Repairs Deduction	(10,488)	(3,671)	
P/Y CCFT	(2,473)	(865)	
50% of Meals & Entertainment	-	-	
Ad Valorem Tax - Fiscal/Calendar	(875)	(306)	
Other	(11,243)	(3,935)	
Total Federal Tax Adj. (Deduction)	<u>(82,813)</u>	<u>(3,935)</u>	(28,984)
STATE ADJUSTMENTS:			
Tax Depreciation	(51,830)	(4,582)	
Fixed Charges - Operating (Interest Expense)	(13,685)	(1,210)	
Cost of Removal	(2,315)	(205)	
Repairs Deduction	(8,391)	(742)	
50% of Meals & Entertainment	-	-	
Ad Valorem Tax - Fiscal/Calendar	(875)	(77)	
Other	(11,243)	(994)	
Total State Tax Adj. (Deduction)	<u>(88,338)</u>	<u>(994)</u>	(7,809)
Adjustments			
ITC Amortization		(531)	
ARAM		(15)	
Other		-	
		<u>(546)</u>	
TOTAL			<u>10,013</u>

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		<u>ELECTRIC</u>	
2013			
RATEBASE		3,605,096	
ROR		<u>7.79%</u>	
Net Operating Income (Return)			280,837
RATEBASE		3,605,096	
WACost of Debt		<u>2.26%</u>	
Interest		(81,475)	
FEDERAL ADJUSTMENTS:			
Tax Depreciation	(199,563)	(69,847)	
Fixed Charges - Operating (Interest Expense)	(81,475)	(28,516)	
Cost of Removal	(7,616)	(2,666)	
Repairs Deduction	(70,240)	(24,584)	
P/Y CCFT	(18,285)	(6,400)	
50% of Meals & Entertainment	-	-	
Ad Valorem Tax - Fiscal/Calendar	(690)	(241)	
Other	(54,379)	(19,033)	
Total Federal Tax Adj. (Deduction)	<u>(432,248)</u>	<u>(19,033)</u>	(151,287)
STATE ADJUSTMENTS:			
Tax Depreciation	(261,975)	(23,159)	
Fixed Charges - Operating (Interest Expense)	(81,129)	(7,172)	
Cost of Removal	(25,027)	(2,212)	
Repairs Deduction	(70,240)	(6,209)	
50% of Meals & Entertainment	-	-	
Ad Valorem Tax - Fiscal/Calendar	(690)	(61)	
Other	(54,379)	(4,807)	
Total State Tax Adj. (Deduction)	<u>(493,439)</u>	<u>(4,807)</u>	(43,620)
Adjustments			
ITC Amortization		(1,525)	
ARAM		(368)	
Other		-	
		<u>(1,893)</u>	
TOTAL			<u>84,037</u>

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		<u>GAS</u>	
2013			
RATEBASE		531,411	
ROR		7.79%	
Net Operating Income (Return)		<u>41,397</u>	41,397
RATEBASE		531,411	
WACost of Debt		<u>2.26%</u>	
Interest		(12,010)	
FEDERAL ADJUSTMENTS:			
Tax Depreciation	(38,329)	(13,415)	
Fixed Charges - Operating (Interest Expense)	(12,010)	(4,203)	
Cost of Removal	(704)	(247)	
Repairs Deduction	(8,391)	(2,937)	
P/Y CCFT	(2,032)	(711)	
50% of Meals & Entertainment	-	-	
Ad Valorem Tax - Fiscal/Calendar	486	170	
Other	(5,387)	(1,886)	
Total Federal Tax Adj. (Deduction)	<u>(66,367)</u>	<u>(1,886)</u>	(23,229)
STATE ADJUSTMENTS:			
Tax Depreciation	(54,313)	(4,801)	
Fixed Charges - Operating (Interest Expense)	(11,945)	(1,056)	
Cost of Removal	(2,315)	(205)	
Repairs Deduction	(8,391)	(742)	
50% of Meals & Entertainment	-	-	
Ad Valorem Tax - Fiscal/Calendar	486	43	
Other	(5,387)	(476)	
Total State Tax Adj. (Deduction)	<u>(81,865)</u>	<u>(476)</u>	(7,237)
Adjustments			
ITC Amortization		(531)	
ARAM		(21)	
Other		-	
		<u>(552)</u>	
TOTAL		<u>10,380</u>	

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

**FEDERAL**

**Federal Tax Depreciation - ED**

	2013	2014	2015	2016
Vintage 2013 & Prior BLM R/M Tax Depreciation	173,749	201,458	214,572	216,805
2014 Depr. On 2014 Additions		9,584		
2015 Depr. On 2014 & 2015 Additions			34,386	
2016 Depr. On 2014 - 2016 Additions				56,092
<b>TOTAL DEPN - ED</b>	<u>173,749</u>	<u>211,042</u>	<u>248,958</u>	<u>272,896</u>

**Federal Tax Depreciation - GAS**

	2013	2014	2015	2016
Vintage 2013 & Prior BLM R/M Tax Depreciation	38,329	41,469	43,195	38,272
2014 Depr. On 2014 Additions		1,823		
2015 Depr. On 2014 & 2015 Additions			6,018	
2016 Depr. On 2014 - 2016 Additions				9,549
<b>TOTAL DEPN - GAS</b>	<u>38,329</u>	<u>43,292</u>	<u>49,213</u>	<u>47,821</u>

**Federal Tax Depreciation - GEN**

	2013	2014	2015	2016
Vintage 2013 & Prior BLM R/M Tax Depreciation	25,814	27,930	29,352	30,756
2014 Depr. On 2014 Additions		380		
2015 Depr. On 2014 & 2015 Additions			1,038	
2016 Depr. On 2014 - 2016 Additions				1,252
<b>TOTAL DEPN - GEN</b>	<u>25,814</u>	<u>28,310</u>	<u>30,390</u>	<u>32,009</u>

**Federal Tax Depreciation - SONGS**

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

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

**STATE**

**State Tax Depreciation - ED**

	2013	2014	2015	2016
Vintage 2013 & Prior R/M Tax Depreciation	242,244	201,193	181,142	159,956
2014 Additions		12,434	24,425	23,834
2015 Additions			12,922	23,894
2016 Additions				17,190
<b>TOTAL DEPN - ED</b>	<u>242,244</u>	<u>213,627</u>	<u>218,489</u>	<u>224,874</u>

**State Tax Depreciation - GAS**

	2013	2014	2015	2016
Vintage 2013 & Prior R/M Tax Depreciation	54,313	49,035	44,314	39,047
2014 Additions		2,795	5,150	5,176
2015 Additions			2,496	4,323
2016 Additions				3,898
<b>TOTAL DEPN - GAS</b>	<u>54,313</u>	<u>51,830</u>	<u>51,960</u>	<u>52,444</u>

**State Tax Depreciation - GEN**

	2013	2014	2015	2016
Vintage 2013 & Prior R/M Tax Depreciation	19,731	42,229	36,122	33,416
2014 Additions		1,050	2,000	1,813
2015 Additions			448	850
2016 Additions				457
<b>TOTAL DEPN - GEN</b>	<u>19,731</u>	<u>43,279</u>	<u>38,570</u>	<u>36,536</u>

**State Tax Depreciation - SONGS**

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

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STATE DEPRECIATION CALCULATION

METHOD	200DB	200DB	200DB	200DB	200DB	200DB	S/L	200DB	S/L	S/L	200DB	200DB			
LIFE	30 Yr	22 Yr	20 Yr	10 Yr	6 Yr	30 Yr	45 Yr	35 Yr	3 Yr	3 Yr	28 Yr	20 Yr	Sub-	Other	TOTAL
	ELECTRIC	GAS Prod.	SONGS	Common	Common IT	Common	Common	GAS	Gas	ED	Generation	Generation	Total		
	Distrib	Stor. & Tr		Furniture	Hardware	Other	Structures	DIST & GEN	Software	Software	Steam	Other			
ADDITIONS	464,680	10,593	2,349	2,692	26,786	10,767	13,459	71,319	9,500	28,649	159	9,114	650,065	16,241	666,306
AFUDC	(6,925)	(61)	(1)	(204)	(3,054)	(814)	(1,018)	(746)	(545)	(1,812)	(4)	(120)	(15,304)	(1,323)	(16,627)
CAP. INT. & TAXES	2,182	19	0	64	962	257	321	235	172	571	0	38	4,820	417	5,236
SOFTWARE & REPAIRS	(78,504)	(5,423)	0	0	0	0	0	(7,141)	(7,832)	(24,510)	0	0	(123,410)	(3,835)	(127,245)
TAX BASIS	381,432	5,128	2,349	2,552	24,693	10,209	12,761	63,668	1,294	2,898	155	9,031	516,171	11,500	527,671
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.	12,715	233	117	255	4,116	340	213	1,819	431	966	6	452	21,663		2016
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.	24,583	445	223	459	6,859	658	419	3,534	431	966	11	858	39,447		2017
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.	22,947	405	201	368	4,573	614	405	3,332	431	966	10	772	35,023		2018
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.	21,417	368	181	294	3,049	573	390	3,142	0	0	9	695	30,119		2019
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.	19,991	334	163	235	2,439	535	378	2,962	0	0	9	625	27,671		2020
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.	18,660	304	146	188	2,439	499	365	2,793	0	0	8	563	25,965		2021
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.	17,416	276	132	167	1,219	466	353	2,634	0	0	7	507	23,179		2022
YR 8 RATE	4.26%	4.90%	5.05%	6.55%	0.00%	4.26%	2.68%	3.90%	0.00%	0.00%	4.42%	5.05%			

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STATE DEPRECIATION CALCULATION

METHOD	200DB	200DB	200DB	200DB	200DB	200DB	S/L	200DB	S/L	S/L	200DB	200DB			
LIFE	30 Yr	22 Yr	20 Yr	10 Yr	6 Yr	30 Yr	45 Yr	35 Yr	3 Yr	3 Yr	28 Yr	20 Yr	Sub-	Other	TOTAL
	ELECTRIC	GAS Prod.	SONGS	Common	Common IT	Common	Common	GAS	Gas	ED	Generation	Generation	Total		
	Distrib	Stor. & Tr		Furniture	Hardware	Other	Structures	DIST & GEN	Software	Software	Steam	Other			
ADDITIONS	411,803	11,820	8,135	2,400	4,191	9,601	12,001	50,511	12,364	38,613	85	8,985	570,508	10,907	581,416
AFUDC	(4,437)	(68)	(439)	(136)	(552)	(546)	(682)	(1,759)	(627)	(2,293)	(3)	(136)	(11,678)	(580)	(12,258)
CAP. INT. & TAXES	1,398	21	138	43	174	172	215	554	197	722	0	43	3,678	183	3,860
SOFTWARE & REPAIRS	(80,919)	(1,872)	0	0	0	0	0	(8,188)	(10,498)	(33,983)	0	0	(135,461)	(5,141)	(140,601)
TAX BASIS	327,844	9,902	7,834	2,307	3,812	9,227	11,534	41,118	1,436	3,059	82	8,892	427,047	5,369	432,416
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.	10,928	450	392	231	635	308	193	1,175	479	1,020	3	445	16,257		2015
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.	21,130	859	744	415	1,059	595	378	2,282	479	1,020	6	845	29,811		2016
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.	19,723	781	670	332	706	555	366	2,152	479	1,020	5	760	27,549		2017
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.	18,408	710	603	266	471	518	353	2,029	0	0	5	684	24,047		2018
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.	17,182	646	543	213	377	484	341	1,913	0	0	5	616	22,318		2019
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.	16,038	587	488	170	377	451	330	1,804	0	0	4	554	20,804		2020
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.	14,969	534	439	151	188	421	319	1,701	0	0	4	499	19,226		2021
YR 8 RATE	4.26%	4.90%	5.05%	6.55%	0.00%	4.26%	2.68%	3.90%	0.00%	0.00%	4.42%	5.05%			



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STATE DEPRECIATION CALCULATION

METHOD	200DB	200DB	200DB	200DB	200DB	200DB	S/L	200DB	S/L	S/L	200DB	200DB			
LIFE	30 Yr	22 Yr	20 Yr	10 Yr	6 Yr	30 Yr	45 Yr	35 Yr	3 Yr	3 Yr	28 Yr	20 Yr	Sub-	Other	TOTAL
	ELECTRIC	GAS Prod.	SONGS	Common	Common IT	Common	Common	GAS	Gas	ED	Generation	Generation	Total		
	Distrib	Stor. & Tr		Furniture	Hardware	Other	Structures	DIST & GEN	Software	Software	Steam	Other			
ADDITIONS	476,241	44,707	0	6,226	(20,612)	24,906	31,132	37,209	21,438	92,459	6,377	16,688	736,769	18,696	755,465
AFUDC	(7,641)	(275)	0	(299)	(277)	(1,196)	(1,495)	(400)	(1,218)	(7,330)	(121)	(242)	(20,495)	(1,122)	(21,617)
CAP. INT. & TAXES	2,407	87	0	94	87	377	471	126	384	2,309	0	76	6,418	353	6,771
SOFTWARE & REPAIRS	(72,007)	(1,851)	0	0	0	0	0	(8,638)	(19,118)	(86,702)	0	0	(188,316)	(9,362)	(197,677)
TAX BASIS	399,000	42,667	0	6,022	(20,802)	24,087	30,108	28,297	1,485	735	6,256	16,522	534,376	8,565	<u>542,942</u>
YR 1 RATE	3.33%	4.55%	5.00%	10.00%	16.67%	3.33%	1.67%	2.86%	33.33%	33.33%	3.57%	5.00%			
DEPR.	13,300	1,940	0	602	(3,467)	803	503	808	495	245	223	826	16,279		2014
YR 2 RATE	6.45%	8.68%	9.50%	18.00%	27.78%	6.45%	3.28%	5.55%	33.33%	33.33%	6.89%	9.50%			
DEPR.	25,716	3,703	0	1,084	(5,778)	1,552	988	1,571	495	245	431	1,570	31,575		2015
YR 3 RATE	6.02%	7.89%	8.55%	14.40%	18.52%	6.02%	3.17%	5.23%	33.33%	33.33%	6.40%	8.55%			
DEPR.	24,004	3,366	0	867	(3,852)	1,449	954	1,481	495	245	400	1,413	30,822		2016
YR 4 RATE	5.62%	7.17%	7.70%	11.52%	12.35%	5.62%	3.06%	4.94%	0.00%	0.00%	5.94%	7.70%			
DEPR.	22,404	3,061	0	694	(2,568)	1,352	921	1,396	0	0	372	1,271	28,903		2017
YR 5 RATE	5.24%	6.52%	6.93%	9.22%	9.88%	5.24%	2.96%	4.65%	0.00%	0.00%	5.52%	6.93%			
DEPR.	20,912	2,782	0	555	(2,054)	1,262	891	1,317	0	0	345	1,144	27,154		2018
YR 6 RATE	4.89%	5.93%	6.23%	7.37%	9.88%	4.89%	2.87%	4.39%	0.00%	0.00%	5.12%	6.23%			
DEPR.	19,519	2,529	0	444	(2,054)	1,178	864	1,241	0	0	320	1,030	25,072		2019
YR 7 RATE	4.57%	5.39%	5.61%	6.55%	4.94%	4.57%	2.77%	4.14%	0.00%	0.00%	4.76%	5.61%			
DEPR.	18,218	2,299	0	395	(1,027)	1,100	834	1,171	0	0	297	927	24,214		2020
YR 8 RATE	4.26%	4.90%	5.05%	6.55%	0.00%	4.26%	2.68%	3.90%	0.00%	0.00%	4.42%	5.05%			

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ELECTRIC DISTRIBUTION AD VALOREM TAX

	Tax Year 2013	Tax Year 2014	Tax Year 2015	Tax Year 2016
Plant in Service	5,688,666	5,989,243	6,586,636	7,057,148
Materials & Supplies	36,030	37,810	38,388	39,250
Total Plant in Service per Books	5,724,696	6,027,052	6,625,024	7,096,398
Taxable Percentage (Note 1)	111.21%	112.02%	112.02%	112.02%
Taxable Plant in Service	6,366,435	6,751,504	7,421,352	7,949,385
Reserve for Depreciation per Books	2,331,939	2,464,372	2,594,089	2,747,592
Total Reserve for Depreciation	2,331,939	2,464,372	2,594,089	2,747,592
Taxable Percentage (Note 1)	124.93%	121.54%	121.54%	121.54%
Taxable Reserve for Depreciation	2,913,291	2,995,198	3,152,856	3,339,424
Historical Cost less Depreciation	3,453,144	3,756,306	4,268,496	4,609,961
100% Deferred Tax Reserve	423,326	376,569	363,127	341,851
Taxable Percentage (Note 2)	93.76%	94.71%	94.71%	94.71%
Taxable Deferred Tax Reserve	396,910	356,648	343,918	323,768
HCLD Less 100% of DTR	3,056,234	3,399,658	3,924,578	4,286,194
Adjustment for Income Approach Valuation (Note 3)	95.10%	95.45%	95.45%	95.45%
Assessed Value - Unitary	2,906,478	3,244,973	3,746,010	4,091,172
Non-Unitary Percentage	0.37%	0.35%	0.35%	0.35%
Assessed Value - Non-Unitary	10,754	11,357	13,111	14,319
Total Assessed Value	2,917,232	3,256,331	3,759,121	4,105,491
Average Tax Rate	1.3318%	1.3493%	1.3668%	1.3843%
Total Fiscal Year Ad Valorem Tax Expense	38,852	43,938	51,381	56,833
Misc. Ad Valorem Taxes (Note 5)	26	25	25	25
Total Fiscal Year Ad Valorem Taxes	38,878	43,963	51,406	56,858
Less:				
Non-Operating Taxes	282	279	279	279
Other Than Tax Expense	33	32	32	32
Fiscal Year Capitalized Tax on CWIP (Note 6)	1,832	1,858	1,933	1,993
Fiscal Year Ad Valorem Tax Expense - Operating	36,732	41,795	49,161	54,555
2nd Installment of Prior Year Tax Billed (April)	19,199	19,282	21,826	25,547
1st Installment of Current Year Tax Billed (December)	19,282	21,826	25,547	28,274
Less: Calendar Year Capitalized Tax on CWIP (Note 6)	1,920	1,836	1,880	1,986
Total Calendar Year Ad Valorem Tax Exp - Operating	36,561	39,272	45,493	51,835
Income Tax Adjustment	(171)	(2,522)	(3,668)	(2,720)

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

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

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

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

Note 5 - Taxes paid directly to special districts.

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

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ELECTRIC GENERATION AD VALOREM TAX

	Tax Year 2013	Tax Year 2014	Tax Year 2015	Tax Year 2016
Plant in Service	943,206	969,069	992,133	1,001,203
Materials & Supplies	22,416	34,457	64,867	65,594
Total Plant in Service per Books	965,622	1,003,526	1,057,001	1,066,798
Taxable Percentage (Note 1)	111.21%	112.02%	112.02%	112.02%
Taxable Plant in Service	1,073,868	1,124,150	1,184,052	1,195,027
Reserve for Depreciation per Books	242,614	274,817	311,172	348,209
Total Reserve for Depreciation	242,614	274,817	311,172	348,209
Taxable Percentage (Note 1)	124.93%	121.54%	121.54%	121.54%
Taxable Reserve for Depreciation	303,098	334,013	378,198	423,213
Historical Cost less Depreciation	770,770	790,137	805,854	771,814
100% Deferred Tax Reserve	43,999	47,437	53,664	59,365
Taxable Percentage (Note 2)	93.76%	94.71%	94.71%	94.71%
Taxable Deferred Tax Reserve	41,253	44,928	50,826	56,225
HCLD Less 100% of DTR	729,517	745,209	755,028	715,589
Adjustment for Income Approach Valuation (Note 3)	95.10%	95.45%	95.45%	95.45%
Assessed Value - Unitary	693,770	711,302	720,674	683,030
Non-Unitary Percentage	0.37%	0.35%	0.35%	0.35%
Assessed Value - Non-Unitary	2,567	2,490	2,522	2,391
Total Assessed Value	696,337	713,792	723,197	685,420
Average Tax Rate	1.3318%	1.3493%	1.3668%	1.3843%
Fiscal Year Ad Valorem Tax Expense	9,274	9,631	9,885	9,488
Misc. Ad Valorem Taxes (Note 5)	1,414	1,411	1,411	1,411
Total Fiscal Year Ad Valorem Taxes	10,688	11,042	11,296	10,899
Less:				
Non-Operating Taxes	61	60	60	60
Other Than Tax Expense	7	7	7	7
Fiscal Year Capitalized Tax on CWIP (Note 6)	96	34	20	19
Fiscal Year Ad Valorem Tax Expense - Operating	10,524	10,941	11,209	10,814
2nd Installment of Prior Year Tax Billed (April)	4,844	5,310	5,488	5,614
1st Installment of Current Year Tax Billed (December)	5,310	5,488	5,614	5,416
Less: Calendar Year Capitalized Tax on CWIP (Note 6)	149	48	20	19
Total Calendar Year Ad Valorem Tax Exp - Operating	10,005	10,749	11,082	11,012
Income Tax Adjustment	(519)	(192)	(128)	198

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

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

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

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

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

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

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SONGS AD VALOREM TAX

	Tax Year 2013	Tax Year 2014	Tax Year 2015	Tax Year 2016
Plant in Service	0	0	0	8,135
Materials & Supplies	0	0	0	0
Nuclear Fuel	0	0	0	0
Total Plant in Service per Books	0	0	0	8,135
Taxable Percentage (Note 1)	111.21%	112.02%	112.02%	112.02%
Taxable Plant in Service	0	0	0	9,112
Reserve for Depreciation per Books	0	0	0	31
Accumulated Amort - Nuclear Fuel Assemblies	0	0	0	0
Total Reserve for Depreciation	0	0	0	31
Taxable Percentage (Note 1)	124.93%	121.54%	121.54%	121.54%
Taxable Reserve for Depreciation	0	0	0	38
Historical Cost less Depreciation	0	0	0	9,074
Taxable Deferred Tax Reserve	0	0	0	75
Taxable Percentage (Note 2)	93.76%	94.71%	94.71%	94.71%
Taxable Deferred Tax Reserve	0	0	0	71
HCLD Less 100% of DTR	0	0	0	9,003
Adjustment for Income Approach Valuation (Note 3)	95.10%	95.45%	95.45%	95.45%
Assessed Value - Unitary	0	0	0	8,594
Non-Unitary Percentage	0.37%	0.35%	0.35%	0.35%
Assessed Value - Non-Unitary	0	0	0	30
Total Assessed Value	0	0	0	8,624
Average Tax Rate	1.3318%	1.3493%	1.3668%	1.3843%
Total Fiscal Year Ad Valorem Tax Expense	0	0	0	119
Misc. Ad Valorem Taxes	0	0	0	0
Total Fiscal Year Ad Valorem Taxes	0	0	0	119
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	119
2nd Installment of Prior Year Tax Billed (April)	0	0	0	0
1st Installment of Current Year Tax Billed (December)	0	0	0	60
Less: Calendar Year Capitalized Tax on CWIP (Note 6)	0	0	0	0
Total Calendar Year Ad Valorem Tax Exp - Operating	0	0	0	60
Income Tax Adjustment	0	0	0	(60)

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

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

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

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

Note 5 - Taxes paid directly to special districts.

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

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GAS AD VALOREM TAX

	Tax Year 2013	Tax Year 2014	Tax Year 2015	Tax Year 2016
Plant in Service	1,521,803	1,596,118	1,696,993	1,779,785
Materials & Supplies	3,629	3,590	3,640	3,695
Total Plant in Service per Books	1,525,432	1,599,708	1,700,633	1,783,480
Taxable Percentage (Note 1)	111.21%	112.02%	112.02%	112.02%
Taxable Plant in Service	1,696,433	1,791,993	1,905,049	1,997,854
Reserve for Depreciation per Books	887,602	918,220	942,799	978,839
Total Reserve for Depreciation	887,602	918,220	942,799	978,839
Taxable Percentage (Note 1)	124.93%	121.54%	121.54%	121.54%
Taxable Reserve for Depreciation	1,108,881	1,116,005	1,145,878	1,189,681
Historical Cost less Depreciation	587,552	675,988	759,171	808,173
100% Deferred Tax Reserve	102,625	58,162	57,718	55,699
Taxable Percentage (Note 2)	93.76%	94.71%	94.71%	94.71%
Taxable Deferred Tax Reserve	96,221	55,085	54,664	52,753
HCLD Less 100% of DTR	491,331	620,903	704,507	755,420
Adjustment for Income Approach Valuation (Note 3)	95.10%	95.45%	95.45%	95.45%
Assessed Value - Unitary	467,255	592,652	672,452	721,048
Non-Unitary Percentage	0.37%	0.35%	0.35%	0.35%
Assessed Value - Non-Unitary	1,729	2,074	2,354	2,524
Total Assessed Value	468,984	594,726	674,805	723,572
Average Tax Rate	1.3318%	1.3493%	1.3668%	1.3843%
Total Fiscal Year Ad Valorem Tax Expense	6,246	8,025	9,223	10,017
Misc. Ad Valorem Taxes (Note 5)	4	4	4	4
Total Fiscal Year Ad Valorem Taxes	6,250	8,029	9,227	10,021
Less:				
Non-Operating Taxes	53	54	54	54
Other Than Tax Expense	6	6	6	6
Fiscal Year Capitalized Tax on CWIP (Note 6)	532	483	539	583
Fiscal Year Ad Valorem Tax Expense - Operating	5,659	7,485	8,628	9,377
2nd Installment of Prior Year Tax Billed (April)	3,558	3,096	3,984	4,584
1st Installment of Current Year Tax Billed (December)	3,096	3,984	4,584	4,980
Less: Calendar Year Capitalized Tax on CWIP (Note 6)	508	469	497	581
Total Calendar Year Ad Valorem Tax Exp - Operating	6,146	6,611	8,071	8,983
Income Tax Adjustment	486	(875)	(557)	(395)

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

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

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

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

Note 5 - Taxes paid directly to special districts.

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

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Ad Valorem Tax Rate Inflation

	<u>Rate</u>
A 2013/2014 Average Tax Rate	1.3318224%
B 2008/2009 Average Tax Rate	1.2443179%
C 5 Year Increase (A - B)	0.0875045%
D Average Increase (C / 5)	0.0175009%
Actual 2013/14 Average Tax Rate	1.3318224%
Estimated 2014/15 Average Tax Rate	1.3493233%
Estimated 2015/16 Average Tax Rate	1.3668242%
Estimated 2016/17 Average Tax Rate	1.3843251%

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O&M Payroll Taxes (ED and Gen)

2013 Payroll	153,194
2013 Ratio (Payroll tax/Payroll)	6.73%
2013 Payroll Taxes	<u>10,310</u>
2014 Payroll	147,081
2014 Shared Payroll	17,921
2014 Ratio	6.79%
2014 Payroll Taxes	<u>11,204</u>
2015 Payroll	153,542
2015 Shared Payroll	18,937
2015 Ratio	6.82%
2015 Payroll Taxes	<u>11,763</u>
2016 Payroll	160,458
2016 Shared Payroll	19,904
2016 Ratio	6.89%
2016 Payroll Taxes	<u>12,427</u>

Capital Payroll Taxes (ED and Gen)

	ED and Gen	Common Allocated to Electric	Gas	Allocated Common	(To Capital OH Pool) Pyrl Taxes
2014 Capital Labor (Excl. Billed Capital)	82,714	10,074	7,425	4,059	
2014 Non-Shared Labor O&M Reassigned to Capital	21,068	N/A	9,121	N/A	
2014 Shared Labor O&M Reassigned to Capital	1,857	N/A	850	N/A	
Total 2014 Capital Labor	105,638	10,074	17,396	4,059	
2014 Ratio	6.79%	6.79%	6.79%	6.79%	
2014 Capital Payroll Taxes	<u>7,173</u>	<u>684</u>	<u>1,181</u>	<u>276</u>	<u>9,314</u>
2015 Capital Labor (Excl. Billed Capital)	91,611	11,111	9,178	4,477	
2015 Non-Shared Labor O&M Reassigned to Capital	21,866	N/A	9,494	N/A	
2015 Shared Labor O&M Reassigned to Capital	1,957	N/A	898	N/A	
Total 2015 Capital Labor	115,435	11,111	19,571	4,477	
2015 Ratio	6.82%	6.82%	6.82%	6.82%	
2015 Capital Payroll Taxes	<u>7,873</u>	<u>758</u>	<u>1,335</u>	<u>305</u>	<u>10,270</u>
2016 Capital Labor (Excl. Billed Capital)	94,390	6,689	10,860	2,695	
2016 Non-Shared Labor O&M Reassigned to Capital	22,728	N/A	9,895	N/A	
2016 Shared Labor O&M Reassigned to Capital	2,055	N/A	944	N/A	
Total 2016 Capital Labor	119,172	6,689	21,699	2,695	
2016 Ratio	6.89%	6.89%	6.89%	6.89%	
2016 Capital Payroll Taxes	<u>8,211</u>	<u>461</u>	<u>1,495</u>	<u>186</u>	<u>10,353</u>

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2013 Payroll	66,565
2013 Ratio (Payroll tax/Payroll)	6.73%
2013 Payroll Taxes	<u>4,480</u>
2014 Payroll	61,396
2014 Shared Payroll	6,772
2014 Ratio	<u>6.79%</u>
2014 Payroll Taxes	<u>4,629</u>
2015 Payroll	64,680
2015 Shared Payroll	7,173
2015 Ratio	<u>6.82%</u>
2015 Payroll Taxes	<u>4,900</u>
2016 Payroll	69,740
2016 Shared Payroll	7,554
2016 Ratio	<u>6.89%</u>
2016 Payroll Taxes	<u>5,326</u>

Capital Payroll Taxes	Gas	Allocated Common
2014 Capital Labor (Excl. Billed Capital)	<u>7,425</u>	<u>4,059</u>
2014 Non-Shared Labor O&M Reassigned to Cap	9,121	N/A
2014 Shared Labor O&M Reassigned to Capital	850	N/A
Total 2014 Capital Labor	17,396	4,059
2014 Ratio	<u>6.79%</u>	<u>6.79%</u>
2014 Capital Payroll Taxes	<u>1,181</u>	<u>276</u>
2015 Capital Labor (Excl. Billed Capital)	9,178	4,477
2015 Non-Shared Labor O&M Reassigned to Cap	9,494	N/A
2015 Shared Labor O&M Reassigned to Capital	898	N/A
Total 2015 Capital Labor	19,571	4,477
2015 Ratio	<u>6.82%</u>	<u>6.82%</u>
2015 Capital Payroll Taxes	<u>1,335</u>	<u>305</u>
2016 Capital Labor (Excl. Billed Capital)	10,860	2,695
2016 Non-Shared Labor O&M Reassigned to Cap	9,895	N/A
2016 Shared Labor O&M Reassigned to Capital	944	N/A
Total 2016 Capital Labor	21,699	2,695
2016 Ratio	<u>6.89%</u>	<u>6.89%</u>
2016 Capital Payroll Taxes	<u>1,495</u>	<u>186</u>



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Composite Payroll Tax Rate

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

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Franchise Fee Factor

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

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

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

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

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Franchise Fee Rate Calculation

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

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

## San Diego Gas & Electric Company Deferred Tax Index

**Workbook Name:** [taxSDGEDeferred.xlsx](#)

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

**Worksheet**

#	<u>Worksheet Title</u>	<u>Worksheet Description</u>
1	<a href="#">TotalSDGEDeferredTaxes</a>	Summary sheet for forecasted weighted average deferred tax balances.
2	<a href="#">2016DEFTAXES</a>	2016 forecasted weighted average deferred tax calculation.
3	<a href="#">2015DEFTAXES</a>	2015 forecasted weighted average deferred tax calculation.
4	<a href="#">2014DEFTAXES</a>	2014 forecasted weighted average deferred tax calculation.
5	<a href="#">2013DEFTAXES</a>	2013 forecasted weighted average deferred tax calculation.
6	<a href="#">RMFEDTAXDepr</a>	2014 - 2016 Ratemaking Federal Tax Depreciation.
7	<a href="#">BLMDeprOnPre2014AddsAlloc</a>	Allocation of BLM Depreciation on pre-2010 vintage assets.
8	<a href="#">2016RMFedDeprOnAdds</a>	2016 Area 97 depreciation calculation on forecasted adds.
9	<a href="#">2015RMFedDeprOnAdds</a>	2015 Area 97 depreciation calculation on forecasted adds.
10	<a href="#">2014RMFedDeprOnAdds</a>	2014 Area 97 depreciation calculation on forecasted adds.
11	<a href="#">2013RMFedDeprOnAdds</a>	2013 Area 97 depreciation calculation on forecasted adds.
12	<a href="#">CapInterest</a>	1986 TRA - Capitalized Interest Adjustment on forecasted adds.
13	<a href="#">TaxDeprCapInterestED</a>	Depreciation effect of Capitalized Interest Adjustment for ED
14	<a href="#">TaxDeprCapInterestGas</a>	Depreciation effect of Capitalized Interest Adjustment for Gas
15	<a href="#">TaxDeprCapInterestGEN</a>	Depreciation effect of Capitalized Interest Adjustment for GEN
16	<a href="#">TaxDeprCapInterestSONGS</a>	Depreciation effect of Capitalized Interest Adjustment for SONGS
17	<a href="#">TotalSDGEDeferredTaxesShrdSvcs</a>	Summary sheet for forecasted weighted average deferred tax balances.
18	<a href="#">2016DEFTAXESShrdSvcs</a>	2016 forecasted weighted average deferred tax calculation for shared services.
19	<a href="#">2015DEFTAXESShrdSvcs</a>	2015 forecasted weighted average deferred tax calculation for shared services.
20	<a href="#">2014DEFTAXESShrdSvcs</a>	2014 forecasted weighted average deferred tax calculation for shared services.
21	<a href="#">2013DEFTAXESShrdSvcs</a>	2013 forecasted weighted average deferred tax calculation for shared services.
22	<a href="#">RMFEDTAXDeprShrdSvcs</a>	2014 - 2016 Ratemaking Federal Tax Depreciation for shared services.
23	<a href="#">2016RMFedDeprOnAddsShrdSvcs</a>	2016 Area 97 depreciation calculation on forecasted adds for shared services.
24	<a href="#">2015RMFedDeprOnAddsShrdSvcs</a>	2015 Area 97 depreciation calculation on forecasted adds for shared services.
25	<a href="#">2014RMFedDeprOnAddsShrdSvcs</a>	2014 Area 97 depreciation calculation on forecasted adds for shared services.
26	<a href="#">2013RMFedDeprOnAddsShrdSvcs</a>	2013 Area 97 depreciation calculation on forecasted adds for shared services.
27	<a href="#">CapInterestShrdSvcs</a>	1986 TRA - Capitalized Interest Adjustment on forecasted shared service adds.
28	<a href="#">TaxDeprCapInterestSSFur&amp;Comm</a>	Depreciation effect of Capitalized Interest Adjustment for Shared Furniture and Communication Equipment
29	<a href="#">TaxDeprCapInterestSSComp</a>	Depreciation effect of Capitalized Interest Adjustment for Shared Computer Equipment
30	<a href="#">TaxDeprCapInterestSSStrcts</a>	Depreciation effect of Capitalized Interest Adjustment for Shared Structures
31	<a href="#">TaxDeprCapInterestSSSoft</a>	Depreciation effect of Capitalized Interest Adjustment for Shared Software
32	<a href="#">TaxDeprCapInterestSSET</a>	Depreciation effect of Capitalized Interest Adjustment for Electric Telecommunication Equipment
33	<a href="#">TaxDeprCapInterestSSGT</a>	Depreciation effect of Capitalized Interest Adjustment for Gas Telecommunication Equipment

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

	<u>ED</u>	<u>GAS</u>	<u>GENERATION</u>	<u>SONGS</u>
Weighted Average Deferred Tax Balance - 2013	(399,947)	(80,394)	(45,718)	-
Weighted Average Deferred Tax Balance - 2014	(373,466)	(58,059)	(48,874)	-
Weighted Average Deferred Tax Balance - 2015	(358,216)	(57,252)	(54,980)	(17)
Weighted Average Deferred Tax Balance - 2016	(336,210)	(55,575)	(60,540)	(77)
Ending Deferred Tax Balance - 2013	(376,569)	(58,162)	(47,437)	-
Ending Deferred Tax Balance - 2014	(363,127)	(57,718)	(53,664)	-
Ending Deferred Tax Balance - 2015	(341,851)	(55,699)	(59,365)	(75)
Ending Deferred Tax Balance - 2016	(317,345)	(55,161)	(64,467)	(86)

INPUT VARIABLES FOR DEFERRED TAXES

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

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2016 Deferred Taxes

	ED	GAS	GENERATION	SONGS
DEFERRED TAX BALANCE @ 12/31/15	(341,851)	(55,699)	(59,365)	(75)
RM BLM 2016 DEPR ON 1981-2013 VINTAGES	216,805	38,272	30,756	-
RM FED TAX 2016 DEPR ON 1981-2013 VINTAGES	132,261	30,359	43,462	-
	84,544	7,913	(12,706)	-
	35%	35%	35%	35%
	29,590	2,769	(4,447)	-
2016 FORECASTED CAPITAL ADDITIONS	493,329	91,412	9,272	2,349
2016 RM BLM DEPRECIATION ON 2014 - 2016 CAPITAL ADDITIONS ①	56,092	9,549	1,252	853
2016 RM TAX DEPRECIATION ON 2014 - 2016 CAPITAL ADDITIONS ②	74,368	16,757	3,156	875
	②-①	(18,277)	(7,208)	(1,904)
TAX RATE	35%	35%	35%	35%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(6,397)	(2,523)	(666)	(8)
RM BLM DEPR ON CHANGE IN 2013 CAPITAL ADDITIONS	0	0	(0)	-
RM FED TAX DEPR ON CHANGE IN 2013 CAPITAL ADDITIONS	-	-	(0)	-
	0	0	0	-
	35%	35%	35%	35%
	0	0	0	-
DEFERRED TAX ON CAPITAL ADDITIONS AND 2009 ADJUSTMENTS	(6,397)	(2,523)	(666)	(8)
1986 TRA - CAPITALIZED INTEREST	1,313	292	11	(4)
OTHER ADJUSTMENTS	-	-	-	-
DEFERRED TAX BALANCE @ 12/31/16	(317,345)	(55,161)	(64,467)	(86)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(336,210)	(55,575)	(60,540)	(77)

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

BOOK DEPRECIATION	70,976	12,072	1,264	853
BLM BOOK TO TAX RATIO	79.03%	79.11%	99.08%	99.98%
	531,608	106,836		
	3,895	886		

	ED				GAS			
	366				366			
jan	2,042	0.9153	1,869	335 (341,851)	45	0.9153	41	335 (55,699)
feb	2,042	0.8306	1,696	304 (339,982)	45	0.8306	37	304 (55,621)
mar	2,042	0.7541	1,540	276 (336,746)	45	0.7541	34	276 (55,587)
apr	2,042	0.6694	1,367	245 (335,379)	45	0.6694	30	245 (55,557)
may	2,042	0.5874	1,200	215 (334,179)	45	0.5874	26	215 (55,531)
jun	2,042	0.5027	1,027	184 (333,153)	45	0.5027	23	184 (55,508)
jul	2,042	0.4208	859	154 (332,293)	45	0.4208	19	154 (55,489)
aug	2,042	0.3361	686	123 (331,607)	45	0.3361	15	123 (55,474)
sep	2,042	0.2514	513	92 (331,094)	45	0.2514	11	92 (55,463)
oct	2,042	0.1694	346	62 (330,748)	45	0.1694	8	62 (55,455)
nov	2,042	0.0847	173	31 (330,575)	45	0.0847	4	31 (55,452)
dec	2,042	0.0027	6	1 (330,569)	45	0.0027	0	1 (55,451)
Prorated Additions	11,282				248			
Beginning of year balance	(341,851)				(55,699)			
Prorated end of year balance	(330,569)				(55,451)			
Average	(336,210)				(55,575)			

	GENERATION				SONGS			
	366				366			
jan	(425)	0.9153	(389)	335 (59,365)	(1)	0.9153	(1)	335 (75)
feb	(425)	0.8306	(353)	304 (59,754)	(1)	0.8306	(1)	304 (76)
mar	(425)	0.7541	(321)	276 (60,108)	(1)	0.7541	(1)	276 (77)
apr	(425)	0.6694	(285)	245 (60,428)	(1)	0.6694	(1)	245 (78)
may	(425)	0.5874	(250)	215 (60,713)	(1)	0.5874	(1)	215 (78)
jun	(425)	0.5027	(214)	184 (60,963)	(1)	0.5027	(0)	184 (79)
jul	(425)	0.4208	(179)	154 (61,176)	(1)	0.4208	(0)	154 (79)
aug	(425)	0.3361	(143)	123 (61,355)	(1)	0.3361	(0)	123 (80)
sep	(425)	0.2514	(107)	92 (61,498)	(1)	0.2514	(0)	92 (80)
oct	(425)	0.1694	(72)	62 (61,605)	(1)	0.1694	(0)	62 (80)
nov	(425)	0.0847	(36)	31 (61,677)	(1)	0.0847	(0)	31 (80)
dec	(425)	0.0027	(1)	1 (61,713)	(1)	0.0027	(0)	1 (80)
Prorated Additions	(2,349)				(5)			
Beginning of year balance	(59,365)				(75)			
Prorated end of year balance	(61,714)				(80)			
Average	(60,540)				(77)			

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San Diego Gas And Electric Company  
2015 Deferred Taxes

	<u>ED</u>	<u>GAS</u>	<u>GENERATION</u>	<u>SONGS</u>
DEFERRED TAX BALANCE @ 12/31/14	(363,127)	(57,718)	(53,664)	-
RM BLM 2015 DEPR ON 1981-2013 VINTAGES	214,572	43,195	29,352	-
RM FED TAX 2015 DEPR ON 1981-2013 VINTAGES	147,672	34,702	44,234	-
	66,900	8,493	(14,882)	-
	<u>35%</u>	<u>35%</u>	<u>35%</u>	<u>35%</u>
	23,415	2,973	(5,209)	-
2015 FORECASTED CAPITAL ADDITIONS	<u>450,416</u>	<u>74,694</u>	<u>9,070</u>	<u>8,135</u>
2015 RM BLM DEPRECIATION ON 2014 - 2015 CAPITAL ADDITIONS ①	34,386	6,018	1,038	30
2015 RM TAX DEPRECIATION ON 2014 - 2015 CAPITAL ADDITIONS ②	42,917	9,713	2,484	399
	②-①	(8,531)	(3,695)	(1,446)
TAX RATE	<u>35%</u>	<u>35%</u>	<u>35%</u>	<u>35%</u>
DEFERRED TAX ON CAPITAL ADDITIONS - DR./(CR.)	(2,986)	(1,293)	(506)	(129)
RM BLM DEPR ON CHANGE IN 2013 CAPITAL ADDITIONS	0	0	(0)	-
RM FED TAX DEPR ON CHANGE IN 2013 CAPITAL ADDITIONS	0	0	(0)	-
	(0)	0	0	-
	<u>35%</u>	<u>35%</u>	<u>35%</u>	<u>35%</u>
	(0)	0	0	-
DEFERRED TAX ON CAPITAL ADDITIONS AND 2013 ADJUSTMENTS	(2,986)	(1,293)	(506)	(129)
1986 TRA - CAPITALIZED INTEREST	846	339	14	54
OTHER ADJUSTMENTS	-	-	-	-
DEFERRED TAX BALANCE @ 12/31/15	<u>(341,851)</u>	<u>(55,699)</u>	<u>(59,365)</u>	<u>(75)</u>
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(358,216)	(57,252)	(54,980)	(17)

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

BOOK DEPRECIATION	46,217	8,280	1,049	31
BLM BOOK TO TAX RATIO	74.40%	470,512	73%	82,792
	2,550	946	98.95%	96.31%

	<u>ED</u>				<u>GAS</u>			
	365				365			
				(363,127)				(57,718)
jan	1,773	0.9178	1,627	335 (361,500)	168	0.9178	154	335 (57,563)
feb	1,773	0.8329	1,477	304 (360,023)	168	0.8329	140	304 (57,423)
mar	1,773	0.7562	1,341	276 (358,683)	168	0.7562	127	276 (57,296)
apr	1,773	0.6712	1,190	245 (357,492)	168	0.6712	113	245 (57,183)
may	1,773	0.5890	1,044	215 (356,448)	168	0.5890	99	215 (57,084)
jun	1,773	0.5041	894	184 (355,554)	168	0.5041	85	184 (56,999)
jul	1,773	0.4219	748	154 (354,806)	168	0.4219	71	154 (56,928)
aug	1,773	0.3370	597	123 (354,209)	168	0.3370	57	123 (56,872)
sep	1,773	0.2521	447	92 (353,762)	168	0.2521	42	92 (56,829)
oct	1,773	0.1699	301	62 (353,461)	168	0.1699	29	62 (56,801)
nov	1,773	0.0849	151	31 (353,310)	168	0.0849	14	31 (56,786)
dec	1,773	0.0027	5	1 (353,305)	168	0.0027	0	1 (56,786)
Prorated Additions			9,822				932	
Beginning of year balance			<u>(363,127)</u>				<u>(57,718)</u>	
Prorated end of year balance			(353,305)				(56,786)	
Average			<u>(358,216)</u>				<u>(57,252)</u>	

	<u>GENERATION</u>				<u>SONGS</u>			
	365				365			
				(53,664)				-
jan	(475)	0.9178	(436)	335 (54,100)	(6)	0.9178	(6)	335 (6)
feb	(475)	0.8329	(396)	304 (54,496)	(6)	0.8329	(5)	304 (11)
mar	(475)	0.7562	(359)	276 (54,855)	(6)	0.7562	(5)	276 (16)
apr	(475)	0.6712	(319)	245 (55,174)	(6)	0.6712	(4)	245 (20)
may	(475)	0.5890	(280)	215 (55,454)	(6)	0.5890	(4)	215 (23)
jun	(475)	0.5041	(239)	184 (55,694)	(6)	0.5041	(3)	184 (27)
jul	(475)	0.4219	(200)	154 (55,894)	(6)	0.4219	(3)	154 (29)
aug	(475)	0.3370	(160)	123 (56,054)	(6)	0.3370	(2)	123 (31)
sep	(475)	0.2521	(120)	92 (56,174)	(6)	0.2521	(2)	92 (33)
oct	(475)	0.1699	(81)	62 (56,254)	(6)	0.1699	(1)	62 (34)
nov	(475)	0.0849	(40)	31 (56,295)	(6)	0.0849	(1)	31 (35)
dec	(475)	0.0027	(1)	1 (56,296)	(6)	0.0027	(0)	1 (35)
Prorated Additions			(2,632)				(35)	
Beginning of year balance			<u>(53,664)</u>				-	
Prorated end of year balance			(56,296)				(35)	
Average			<u>(54,980)</u>				<u>(17)</u>	

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2014 Deferred Taxes

	ED	GAS	GENERATION	SONGS
DEFERRED TAX BALANCE @ 12/31/13	(376,569)	(58,162)	(47,437)	-
RM BLM 2014 DEPR ON 1981-2013 VINTAGES	201,458	41,469	27,930	-
RM FED TAX 2014 DEPR ON 1981-2013 VINTAGES	164,104	39,403	45,164	-
	37,354	2,066	(17,234)	-
	35%	35%	35%	35%
	13,074	723	(6,032)	-
2014 FORECASTED CAPITAL ADDITIONS	568,700	103,353	23,064	-
2014 RM BLM DEPRECIATION ON 2014 CAPITAL ADDITIONS	① 9,584	1,823	380	-
2014 RM TAX DEPRECIATION ON 2014 CAPITAL ADDITIONS	② 14,648	3,610	1,067	-
TAX RATE	②-① (5,063)	-1786.516	(687)	-
	35%	35%	35%	35%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	-1772.188	-625.2805	(240.44)	-
2014 RM BLM DEPRECIATION ON 2013 CAPITAL ADDITIONS	0	0	(0)	-
RM FED TAX DEPR ON CHANGE IN 2013 CAPITAL ADDITIONS	0	0	(0)	-
	(0)	0	0	-
	35%	35%	35%	35%
	(0)	0	0	-
DEFERRED TAX ON CAPITAL ADDITIONS AND 2013 ADJUSTMENTS	(1,772)	(625)	(240.44)	-
1986 TRA - CAPITALIZED INTEREST	2,140	346	45	-
OTHER ADJUSTMENTS	-	-	-	-
DEFERRED TAX BALANCE @ 12/31/14	<u>(363,127)</u>	<u>(57,718)</u>	<u>(53,664)</u>	<u>-</u>
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(373,466)	(58,059)	(48,874)	-

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

BOOK DEPRECIATION	13,405	2,510	385	-
BLM BOOK TO TAX RATIO	0.714969	598,389	72.64%	115,316
	5,449		892	98.92%
				0.00%

	ED				GAS			
	365				365			
				(376,569)				(58,162)
jan	1,120	0.9178	1,028	335 (375,541)	37	0.9178	33,9723	335 (58,128)
feb	1,120	0.8329	933	304 (374,608)	37	0.8329	31	304 (58,097)
mar	1,120	0.7562	847	276 (373,761)	37	0.7562	28	276 (58,069)
apr	1,120	0.6712	752	245 (373,009)	37	0.6712	25	245 (58,044)
may	1,120	0.5890	660	215 (372,349)	37	0.5890	22	215 (58,022)
jun	1,120	0.5041	565	184 (371,784)	37	0.5041	19	184 (58,004)
jul	1,120	0.4219	473	154 (371,312)	37	0.4219	16	154 (57,988)
aug	1,120	0.3370	377	123 (370,934)	37	0.3370	12	123 (57,976)
sep	1,120	0.2521	282	92 (370,652)	37	0.2521	9	92 (57,966)
oct	1,120	0.1699	190	62 (370,462)	37	0.1699	6	62 (57,960)
nov	1,120	0.0849	95	31 (370,367)	37	0.0849	3	31 (57,957)
dec	1,120	0.0027	3	1 (370,364)	37	0.0027	0	1 (57,957)
Prorated Additions			6,205				205	
Beginning of year balance			<u>(376,569)</u>				<u>(58,162)</u>	
Prorated end of year balance			(370,364)				(57,957)	
Average			<u>(373,466)</u>				<u>-58059.3</u>	

  

	GENERATION				SONGS			
	365				365			
				(47,437)				-
jan	(519)	0.9178	(476)	335 (47,913)	-	0.9178	-	335 -
feb	(519)	0.8329	(432)	304 (48,346)	-	0.8329	-	304 -
mar	(519)	0.7562	(392)	276 (48,738)	-	0.7562	-	276 -
apr	(519)	0.6712	(348)	245 (49,086)	-	0.6712	-	245 -
may	(519)	0.5890	(306)	215 (49,392)	-	0.5890	-	215 -
jun	(519)	0.5041	(262)	184 (49,654)	-	0.5041	-	184 -
jul	(519)	0.4219	(219)	154 (49,873)	-	0.4219	-	154 -
aug	(519)	0.3370	(175)	123 (50,047)	-	0.3370	-	123 -
sep	(519)	0.2521	(131)	92 (50,178)	-	0.2521	-	92 -
oct	(519)	0.1699	(88)	62 (50,266)	-	0.1699	-	62 -
nov	(519)	0.0849	(44)	31 (50,310)	-	0.0849	-	31 -
dec	(519)	0.0027	(1)	1 (50,312)	-	0.0027	-	1 -
Prorated Additions			(2,875)				-	
Beginning of year balance			<u>(47,437)</u>				<u>-</u>	
Prorated end of year balance			(50,312)				-	
Average			<u>(48,874)</u>				<u>-</u>	



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**2013 Deferred taxes**

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

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**RateMaking Federal Tax Depreciation  
Area 97**

<b>ELECTRIC DISTRIBUTION</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
Vintage 1981 - 2013 Depreciation	164,104	147,672	132,261
2014 Additions - Depr	14,648	28,153	27,467
2015 Additions - Depr		14,764	27,046
2016 Additions - Depr			19,855
<b>Total Area 97 Ratemaking Fed Depr</b>	<b>178,752</b>	<b>190,589</b>	<b>206,629</b>

<b>GAS</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
Vintage 1981 - 2013 Depreciation	39,403	34,702	30,359
2014 Additions - Depr	3,610	6,643	6,568
2015 Additions - Depr		3,070	5,309
2016 Additions - Depr			4,880
<b>Total Area 97 Ratemaking Fed</b>	<b>43,013</b>	<b>44,415</b>	<b>47,116</b>

<b>GENERATION</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
Vintage 1981 - 2013 Depreciation	45,164	44,234	43,462
2014 Additions - Depr	1,067	2,034	1,842
2015 Additions - Depr		450	855
2016 Additions - Depr			459
<b>Total Area 97 Ratemaking Fed</b>	<b>46,231</b>	<b>46,718</b>	<b>46,618</b>

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

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

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

Business Unit Name	Acq.value	(a)	(b)	(c)	(d) = (c) - (b)	(e) = (a) x (d)
		2013	2016	diff btwn	Adjustment to	
		Book Rate	Book Rate	'13 & '16	2016 Depreciation	
1 Generation	995,022,936	3.77%	3.88%	0.11%	1,113,484.02	
2 Energy Supply	1,066,056,236	9.17%	9.17%	0.00%	0.00	
3 Electric Transmission	2,040,247,340	N/A	N/A		0.00	
4 Electric Distribution	3,937,601,817	3.78%	3.78%	0.00%	168,643.07	
5 Corporate Services	-	5.85%	4.92%	-0.93%	0.00	
6 Gas Transmission	261,941,729	3.08%	2.39%	-0.69%	(1,804,398.71)	
7 Gas Distribution	914,039,331	2.60%	2.34%	-0.26%	(2,330,918.60)	
9 Customer Service	-	5.85%	4.92%	-0.93%	0.00	
13 Gas Dist vs. Gas Trans	-	5.29%	4.81%	-0.48%	0.00	
14 Total Dist vs. Trans Plant	-	3.97%	4.43%	0.46%	0.00	
15 Century Pk Common:Loc00	-	5.85%	4.92%	-0.93%	0.00	
16 Land and Structures & Imp	-	3.97%	4.43%	0.46%	0.00	
17 Land and Structures & Imp	-	3.97%	4.43%	0.46%	0.00	
21 Land at Mission Substation	-	N/A	N/A		0.00	
22 Electric building:Loc08140	-	5.85%	4.92%	-0.93%	0.00	
23 Century Park 3: Loc 08209	-	5.85%	4.92%	-0.93%	0.00	
24 Century Park 4: Loc 08209	-	5.85%	4.92%	-0.93%	0.00	
25 Century Park 5: Loc 08209	-	5.85%	4.92%	-0.93%	0.00	
26 Century Park 6: Loc 08209	-	5.85%	4.92%	-0.93%	0.00	
30 Common Plant-Comm Allo	-	5.85%	4.92%	-0.93%	0.00	
34 Common Plant-all Elect Dis	-	5.85%	4.92%	-0.93%	0.00	
36 Common Plant-all Gas Trar	-	5.85%	4.92%	-0.93%	0.00	
<b>San Diego Gas &amp; Electric</b>	<b>9,214,909,389</b>				<b>(2,853,190.22)</b>	

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

Business Unit	LAND	LAND	ELEC BLDG	CP 3	CP4	CP5	CP6	COMMON	COMMON	COMMON	Subtotal	2013 Basis		
	17	21	22	23	24	25	26	PLANT	PLANT - ELE	PLANT -		PLANT -	Adj	TOTAL
R/M Fed: Post 80 (Area 99)	-	-	-	-	-	-	-	-	-	-	-	288,686		288,686
Adjustment to 2016 depreciation	-	-	-	-	-	-	-	-	-	-	-	(2,853)		(2,853)
R/M Fed: 1980 & Prior (Area 10)	-	-	-	-	-	-	-	-	-	-	-	-		-
<b>TOTAL</b>	-	-	-	-	-	-	-	-	-	-	-	<b>285,833</b>		<b>285,833</b>
<b>Allocation Ratios</b>														
Electric Transmission	75.00%	72.36%	11.27%	11.27%	11.27%	11.27%	11.27%	11.27%	11.27%	11.27%	11.27%			
Electric Distribution	25.00%	27.64%	63.75%	63.75%	63.75%	63.75%	63.75%	63.75%	63.75%	63.75%	63.75%			
Gas			22.86%	22.86%	22.86%	22.86%	22.86%	22.86%	22.86%	22.86%	22.86%			
Others			2.12%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%			
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>			
<b>Allocated Amounts</b>														
Electric Transmission	-	-	-	-	-	-	-	-	-	-	-	-		-
Electric Distribution	-	-	-	-	-	-	-	-	-	-	-	216,805	<i>a</i>	216,805
Gas	-	-	-	-	-	-	-	-	-	-	-	38,272	<i>b</i>	38,272
Generation(Nuclear)	-	-	-	-	-	-	-	-	-	-	-	30,756	<i>c</i>	30,756
SONGS (Steam)	-	-	-	-	-	-	-	-	-	-	-	-	<i>d</i>	-
<b>TOTAL</b>	-	-	-	-	-	-	-	-	-	-	-	<b>285,833</b>		<b>285,833</b>
														<i>Total w/o ET</i> 285,833

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

FEDERAL DEPRECIATION CALCULATION

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

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

METHOD	150DB 20 Yr	150DB 15 Yr	150DB 15 Yr	200DB 7 Yr	200DB 5 Yr	150DB 20 Yr	SL 39 Yr	150DB 20 Yr	S/L 3 Yr	S/L 3 Yr	150DB 20 Yr	150DB 15 Yr	Sub- Total	Other	TOTAL
LIFE	ELECTRIC Distrib	GAS Prod. Stor. & Tr	SONGS	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Other			
<b>MACRS DEPRECIATION</b>															
Federal															
ADDITIONS	464,680	10,593	2,349	2,692	26,786	10,767	13,459	71,319	9,500	28,649	159	9,114	650,065	16,241	666,306
AFUDC	(6,925)	(61)	(1)	(204)	(3,054)	(814)	(1,018)	(746)	(545)	(1,812)	(4)	(120)	(15,304)	(1,323)	(16,627)
CAP. INT. & TAXES	4,363	38	0	128	1,924	513	641	470	343	1,142	2	76	9,641	834	10,475
SOFTWARE & REPAIRS	(78,504)	(5,423)	0	0	0	0	0	(7,141)	(7,832)	(24,510)	0	0	(123,410)	(8,835)	(127,245)
TAX BASIS	383,613	5,148	2,349	2,616	25,655	10,466	13,082	63,903	1,466	3,469	157	9,069	520,993	11,917	532,910
YR 1 RATE DEPR.	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	5.00%	14,385	257	25,312
YR 2 RATE DEPR.	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	9.50%	27,693	489	45,477
YR 3 RATE DEPR.	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	8.55%	25,614	440	39,370
YR 4 RATE DEPR.	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	7.70%	23,696	396	33,192
YR 5 RATE DEPR.	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	6.93%	21,916	357	30,846
YR 6 RATE DEPR.	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	6.23%	20,274	321	27,291
YR 7 RATE DEPR.	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	5.90%	18,751	304	23,940
YR 8 RATE DEPR.	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	5.90%	17,347	304	22,147

Check: Cap Ads	663,807
	<u>666,306</u>
	(2,499)
AFUDC	(26,202)
	<u>(16,627)</u>
	(9,575)
Cap Int	10,535
	<u>10,475</u>
	60
Software	(23,478)
	<u>(127,245)</u>
	103,767

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

FEDERAL DEPRECIATION CALCULATION

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

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

METHOD	150DB 20 Yr	150DB 15 Yr	150DB 15 Yr	200DB 7 Yr	200DB 5 Yr	150DB 20 Yr	SL 39 Yr	150DB 20 Yr	S/L 3 Yr	S/L 3 Yr	150DB 20 Yr	150DB 15 Yr	Sub- Total	Other	TOTAL
LIFE	ELECTRIC Distrib	GAS Prod. Stor. & Tr	SONGS	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Other			
<b>MACRS DEPRECIATION</b>															
<b>Federal</b>															
ADDITIONS	411,803	11,820	8,135	2,400	4,191	9,601	12,001	50,511	12,364	38,613	85	8,985	570,508	10,907	581,416
AFUDC	(4,437)	(68)	(439)	(136)	(552)	(546)	(682)	(1,759)	(627)	(2,293)	(3)	(136)	(11,678)	(580)	(12,258)
CAP. INT. & TAXES	2,796	43	276	86	348	344	430	1,108	395	1,445	2	86	7,357	366	7,723
SOFTWARE & REPAIRS	(80,919)	(1,872)	0	0	0	0	0	(8,188)	(10,498)	(33,983)	0	0	(135,461)	(5,141)	(140,601)
TAX BASIS	329,242	9,923	7,972	2,350	3,986	9,399	11,749	41,672	1,634	3,782	84	8,934	430,727	5,552	436,279
YR 1 RATE DEPR.	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	5.00%	18,683	0	2015
YR 2 RATE DEPR.	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	9.50%	33,967	0	2016
YR 3 RATE DEPR.	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	8.55%	30,977	0	2017
YR 4 RATE DEPR.	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	7.70%	26,618	0	2018
YR 5 RATE DEPR.	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	6.93%	24,560	0	2019
YR 6 RATE DEPR.	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	6.23%	22,518	0	2020
YR 7 RATE DEPR.	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	5.90%	20,689	0	2021
YR 8 RATE DEPR.	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	5.90%	19,190	0	2022

Check: Cap Ads	672,212	581,416	90,796
AFUDC	(26,675)	(12,258)	(14,417)
Cap Int	10,838	7,723	3,115
Software:	(79,742)	(140,601)	60,859

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

FEDERAL DEPRECIATION CALCULATION

METHOD	150DB 20 Yr	150DB 15 Yr	150DB 15 Yr	200DB 7 Yr	200DB 5 Yr	SL 20 Yr	SL 39 Yr	150DB 15 Yr	3 Yr	3 Yr	150DB 20 Yr	150DB 15 Yr	Sub- Total	Other	TOTAL
LIFE	ELECTRIC Distrib	GAS Prod. Stor. & Tr	SONGS	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Other			
<b>50% BONUS DEPRECIATION</b>															
<i>Federal</i>															
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAP. INT. & TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE & REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YR 1 RATE DEPR.	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	1.18%	5.00%	33.33%	33.33%	3.75%	5.00%	0	0	2014
YR 2 RATE DEPR.	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	2.56%	9.50%	33.33%	33.33%	7.22%	9.50%	0	0	2015
YR 3 RATE DEPR.	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	2.56%	8.55%	33.33%	33.33%	6.68%	8.55%	0	0	2016
YR 4 RATE DEPR.	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	2.56%	7.70%	0.00%	0.00%	6.18%	7.70%	0	0	2017
YR 5 RATE DEPR.	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	2.56%	6.93%	0.00%	0.00%	5.71%	6.93%	0	0	2018
YR 6 RATE DEPR.	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	2.56%	6.23%	0.00%	0.00%	5.29%	6.23%	0	0	2019
YR 7 RATE DEPR.	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	2.56%	5.90%	0.00%	0.00%	4.89%	5.90%	0	0	2020
YR 8 RATE DEPR.	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	2.56%	5.90%	0.00%	0.00%	4.52%	5.90%	0	0	2021

METHOD	150DB 20 Yr	150DB 15 Yr	150DB 15 Yr	200DB 7 Yr	200DB 5 Yr	SL 20 Yr	SL 39 Yr	150DB 15 Yr	3 Yr	3 Yr	150DB 20 Yr	150DB 15 Yr	Sub- Total	Other	TOTAL
LIFE	ELECTRIC Distrib	GAS Prod. Stor. & Tr	SONGS	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Other			
<b>100% BONUS DEPRECIATION</b>															
<i>Federal</i>															
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAP. INT. & TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE & REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YR 1 RATE DEPR.	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	1.18%	5.00%	33.33%	33.33%	3.75%	5.00%	0	0	2014
YR 2 RATE DEPR.	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	2.56%	9.50%	33.33%	33.33%	7.22%	9.50%	0	0	2015
YR 3 RATE DEPR.	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	2.56%	8.55%	33.33%	33.33%	6.68%	8.55%	0	0	2016
YR 4 RATE DEPR.	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	2.56%	7.70%	0.00%	0.00%	6.18%	7.70%	0	0	2017
YR 5 RATE DEPR.	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	2.56%	6.93%	0.00%	0.00%	5.71%	6.93%	0	0	2018
YR 6 RATE DEPR.	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	2.56%	6.23%	0.00%	0.00%	5.29%	6.23%	0	0	2019
YR 7 RATE DEPR.	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	2.56%	5.90%	0.00%	0.00%	4.89%	5.90%	0	0	2020
YR 8 RATE DEPR.	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	2.56%	5.90%	0.00%	0.00%	4.52%	5.90%	0	0	2021

METHOD	150DB 20 Yr	150DB 15 Yr	150DB 15 Yr	200DB 7 Yr	200DB 5 Yr	SL 20 Yr	SL 39 Yr	150DB 15 Yr	3 Yr	3 Yr	150DB 20 Yr	150DB 15 Yr	Sub- Total	Other	TOTAL
LIFE	ELECTRIC Distrib	GAS Prod. Stor. & Tr	SONGS	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Other			
<b>MACRS DEPRECIATION</b>															
<i>Federal</i>															
ADDITIONS	476,241	44,707	0	6,226	(20,612)	24,906	31,132	37,209	21,438	92,459	6,377	16,688	736,769	18,696	755,465
AFUDC	(7,641)	(275)	0	(299)	(277)	(1,196)	(1,495)	(400)	(1,218)	(7,330)	(121)	(242)	(20,495)	(1,122)	(21,617)
CAP. INT. & TAXES	4,814	173	0	188	174	753	942	252	767	4,618	76	153	12,912	707	13,619
SOFTWARE & REPAIRS	(72,007)	(1,851)	0	0	0	0	0	(8,638)	(19,118)	(86,702)	0	0	(188,316)	(9,362)	(197,677)
TAX BASIS	401,407	42,754	0	6,116	(20,715)	24,463	30,579	28,423	1,869	3,044	6,332	16,598	540,870	8,919	549,789
YR 1 RATE DEPR.	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	1.18%	5.00%	33.33%	33.33%	3.75%	5.00%	19,325	0	2014
YR 2 RATE DEPR.	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	2.56%	9.50%	33.33%	33.33%	7.22%	9.50%	36,830	0	2015
YR 3 RATE DEPR.	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	2.56%	8.55%	33.33%	33.33%	6.68%	8.55%	35,877	0	2016
YR 4 RATE DEPR.	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	2.56%	7.70%	0.00%	0.00%	6.18%	7.70%	32,617	0	2017
YR 5 RATE DEPR.	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	2.56%	6.93%	0.00%	0.00%	5.71%	6.93%	29,718	0	2018
YR 6 RATE DEPR.	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	2.56%	6.23%	0.00%	0.00%	5.29%	6.23%	28,447	0	2019
YR 7 RATE DEPR.	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	2.56%	5.90%	0.00%	0.00%	4.89%	5.90%	27,635	0	2020
YR 8 RATE DEPR.	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	2.56%	5.90%	0.00%	0.00%	4.52%	5.90%	25,780	0	2021

Check: Cap Ads	653,966
	<u>755,465</u>
	(101,499)
AFUDC	(19,727)
	<u>(21,617)</u>
	1,890
Cap Int	6,390
	<u>13,619</u>
	(7,229)
Software:	(42,297)
	<u>(197,677)</u>
	155,380

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

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

FEDERAL DEPRECIATION CALCULATION

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



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

Capitalized Interest Addback	2014				2015				2016			
	ED	GAS	GENERATION	SONGS	ED	GAS	GENERATION	SONGS	ED	GAS	GENERATION	SONGS
1 Excluded from Ratemaking BLM (Area 99)	5,449	892	115	0	2,550	946	44	138	3,895	886	39	0
	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
	1,907	312	40	0	893	331	15	48	1,363	310	14	0
2 Excluded from Ratemaking State (Area 98)	5,449	892	115	0	2,550	946	44	138	3,895	886	39	0
	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%
	313	51	7	0	147	54	3	8	224	51	2	0
3 Federal Depreciation	(204)	(45)	(4)	0	(489)	(120)	(10)	(5)	(694)	(178)	(12)	(10)
	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
	(72)	(16)	(2)	0	(171)	(42)	(3)	(2)	(243)	(62)	(4)	(3)
4 State Depreciation	(156)	(26)	(3)	0	(375)	(77)	(8)	(4)	(538)	(125)	(10)	(8)
	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%
	(9)	(1)	(0)	0	(22)	(4)	(0)	(0)	(31)	(7)	(1)	(0)
<b>Total 86 TRA - Capitalized Interest Adjustment</b>	<b>2,140</b>	<b>346</b>	<b>45</b>	<b>0</b>	<b>846</b>	<b>339</b>	<b>14</b>	<b>54</b>	<b>1,313</b>	<b>292</b>	<b>11</b>	<b>(4)</b>

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

**2014**

5,449

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

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

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**2015**

2,550

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

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

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**2016**

3,895

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

FEDERAL Return		<b>146</b>	<b>281</b>	<b>260</b>	<b>241</b>	<b>223</b>	<b>206</b>	<b>190</b>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return		<b>111</b>	<b>216</b>	<b>204</b>	<b>192</b>	<b>181</b>	<b>171</b>	<b>161</b>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

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

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

**2014**

**892**

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

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

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**2015**

**946**

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

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

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**2016**

**886**

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

FEDERAL Return		<u>33</u>	<u>64</u>	<u>59</u>	<u>55</u>	<u>51</u>	<u>47</u>	<u>43</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
 STATE Return		<u>25</u>	<u>49</u>	<u>46</u>	<u>44</u>	<u>41</u>	<u>39</u>	<u>37</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

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

**2014**

115

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

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

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**2015**

44

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

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

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**2016**

39

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

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

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

**2014**

0

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

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

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

**2015**

138

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

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

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

**2016**

0

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

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

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

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

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

	SHARED SERVICES COMMON FUR & COMM	SHARED SERVICES COMMON COMPUTERS	SHARED SERVICES COMMON STRCTRS	SHARED SERVICES COMMON SOFTWARE	SHARED SERVICES ELECTRIC TELECOM	SHARED SERVICES GAS TELECOM
Weighted Average Deferred Tax Balance - 2013	(2,225)	121	780	2,455	(149)	-
Weighted Average Deferred Tax Balance - 2014	(2,143)	346	920	2,534	(149)	-
Weighted Average Deferred Tax Balance - 2015	(1,939)	2,115	1,205	2,835	(151)	-
Weighted Average Deferred Tax Balance - 2016	(1,766)	2,858	1,610	3,888	(152)	-
Ending Deferred Tax Balance - 2013	(2,193)	(107)	861	2,524	(149)	-
Ending Deferred Tax Balance - 2014	(1,976)	1,856	1,117	2,569	(151)	-
Ending Deferred Tax Balance - 2015	(1,817)	2,977	1,498	3,721	(152)	-
Ending Deferred Tax Balance - 2016	(1,598)	2,461	1,986	4,447	(152)	-

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

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

	SHARED SERVICES COMMON FUR & COMM	SHARED SERVICES COMMON COMPUTERS	SHARED SERVICES COMMON STRCTRS	SHARED SERVICES COMMON SOFTWARE	SHARED SERVICES ELECTRIC TELECOM	SHARED SERVICES GAS TELECOM
DEFERRED TAX BALANCE @ 12/31/15	(1,817)	2,977	1,498	3,721	(152)	-
RM BLM 2016 DEPR ON 1981-2013 VINTAGES	1,444	83	1,930	2,070	129	-
RM FED TAX 2016 DEPR ON 1981-2013 VINTAGES	456	1,557	1,281	0	130	-
	988	(1,475)	649	2,070	(1)	-
	35%	35%	35%	35%	35%	35%
	346	(516)	227	725	(0)	-
2016 FORECASTED CAPITAL ADDITIONS	-	-	9,637	-	-	-
2016 RM BLM DEPRECIATION ON 2014 - 2016 CAPITAL ADDITIONS	-	-	1,237	-	-	-
2016 RM TAX DEPRECIATION ON 2014 - 2016 CAPITAL ADDITIONS	365	0	530	(4)	0	0
	(365)	-	707	4	-	-
	35%	35%	35%	35%	35%	35%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(128)	-	248	1	-	-
RM BLM DEPR ON CHANGE IN 2013 CAPITAL ADDITIONS	-	-	-	-	-	-
RM FED TAX DEPR ON CHANGE IN 2013 CAPITAL ADDITIONS	-	-	-	-	-	-
	35%	35%	35%	35%	35%	35%
DEFERRED TAX ON CAPITAL ADDITIONS AND 2013 ADJUSTMENTS	(128)	-	248	1	-	-
1986 TRA - CAPITALIZED INTEREST	1	-	13	0	-	-
OTHER ADJUSTMENTS	-	-	-	-	-	-
DEFERRED TAX BALANCE @ 12/31/16	(1,598)	2,461	1,986	4,447	(152)	-
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(1,766)	2,858	1,610	3,888	(152)	-
BOOK DEPRECIATION	75	-	1,240	124	-	-
BLM BOOK TO TAX RATIO	0.00%	0.00%	99.74%	0.00%	0.00%	0.00%

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

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

SHARED SERVICESCOMMON STRCTRS				
366				
				1,498
	41	0.9153	37	335 1,535
	41	0.8306	34	304 1,569
	41	0.7541	31	276 1,600
	41	0.6694	27	245 1,627
	41	0.5874	24	215 1,651
	41	0.5027	20	184 1,671
	41	0.4208	17	154 1,688
	41	0.3361	14	123 1,702
	41	0.2514	10	92 1,712
	41	0.1694	7	62 1,719
	41	0.0847	3	31 1,723
	41	0.0027	0	1 1,723

Prorated Additions	101	(238)	225
Beginning of year balance	(1,817)	2,977	1,498
Prorated end of year balance	(1,716)	2,739	1,723
Average	(1,766)	2,858	1,610

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

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

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

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

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

	SHARED SERVICES COMMON FUR & COMM	SHARED SERVICES COMMON COMPUTERS	SHARED SERVICES COMMON STRCTRS	SHARED SERVICES COMMON SOFTWARE	SHARED SERVICES ELECTRIC TELECOM	SHARED SERVICES GAS TELECOM
DEFERRED TAX BALANCE @ 12/31/14	(1,976)	1,856	1,117	2,569	(151)	-
RM BLM 2015 DEPR ON 1981-2013 VINTAGES	1,462	4,760	1,951	3,287	129	-
RM FED TAX 2015 DEPR ON 1981-2013 VINTAGES	913	1,557	1,281	-	132	-
	549	3,203	670	3,287	(3)	-
	35%	35%	35%	35%	35%	35%
2015 FORECASTED CAPITAL ADDITIONS	1,526	-	12,069	-	-	-
2015 RM BLM DEPRECIATION ON 2014 - 2015 CAPITAL ADDITIONS	82	-	611	-	-	-
2015 RM TAX DEPRECIATION ON 2014 - 2015 CAPITAL ADDITIONS	213	0	365	(4)	0	0
TAX RATE	(131)	-	246	4	-	-
	35%	35%	35%	35%	35%	35%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(46)	-	86	1	-	-
RM BLM DEPR ON CHANGE IN 2013 CAPITAL ADDITIONS	-	-	-	-	-	-
RM FED TAX DEPR ON CHANGE IN 2013 CAPITAL ADDITIONS	-	-	-	-	-	-
	35%	35%	35%	35%	35%	35%
DEFERRED TAX ON CAPITAL ADDITIONS AND 2013 ADJUSTMENTS	(46)	-	86	1	-	-
1986 TRA - CAPITALIZED INTEREST	13	-	61	0	-	-
OTHER ADJUSTMENTS	-	-	-	-	-	-
DEFERRED TAX BALANCE @ 12/31/15	(1,817)	2,977	1,498	3,721	(152)	-
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(1,939)	2,115	1,205	2,835	(151)	-
BOOK DEPRECIATION	86	-	626	124	-	-
BLM BOOK TO TAX RATIO	95.70%	0.00%	97.58%	0.00%	0.00%	0.00%

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

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

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

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

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

SHARED SERVICESELECTRIC TELECOM				
365				
				(151)
(0)	0.9178	(0)	335	(151)
(0)	0.8329	(0)	304	(151)
(0)	0.7562	(0)	276	(151)
(0)	0.6712	(0)	245	(151)
(0)	0.5890	(0)	215	(151)
(0)	0.5041	(0)	184	(151)
(0)	0.4219	(0)	154	(151)
(0)	0.3370	(0)	123	(151)
(0)	0.2521	(0)	92	(151)
(0)	0.1699	(0)	62	(151)
(0)	0.0849	(0)	31	(151)
(0)	0.0027	(0)	1	(151)

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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**San Diego Gas and 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	39 Yr	3 Yr	7 Yr	7 Yr				
		COMMON	COMMON	COMMON	COMMON	ELECTRIC	GAS	Sub-	Other	TOTAL	
		FUR & COMM	COMPUTERS	STRCTRS	SOFTWARE	TELECOM	TELCOM	Total	(291)		
		(312 & 313)	(301)	(311)	(271)	(171)	(261)				
<u>Federal</u>											
ADDITIONS		0	0	9,637	0	0	0	9,637	1,355	10,993	10,952
AFUDC		0	0	(36)	0	0	0	(36)	(5)	(41)	
CAP. INT. & TAXES		0	0	23	0	0	0	23	3	26	
INT DEV. SOFTWARE ADDS		0	0	0	0	0	0	0	0	0	
BONUS DEPR		0	0		0	0	0	0		0	
TAX BASIS		0	0	9,624	0	0	0	9,624	1,354	0	10,978
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		

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FEDERAL DEPRECIATION CALCULATION

METHOD	>>>>	200DB	200DB	150DB	SL	150DB	150DB				
LIFE	>>>>	7 Yr	5 Yr	39 Yr	3 Yr	7 Yr	7 Yr				
		COMMON	COMMON	COMMON	COMMON	ELECTRIC	GAS	Sub-	Other	TOTAL	
		FUR & COMM	COMPUTERS	STRCTRS	SOFTWARE	TELECOM	TELCOM	Total	(291)		
		(312 & 313)	(301)	(311)	(271)	(171)	(261)				
<u>Federal</u>											
ADDITIONS		1,526	0	12,069	0	0	0	13,596	1,912	15,508	14,913
AFUDC		(96)	0	(426)	0	0	0	(521)	(73)	(595)	
CAP. INT. & TAXES		60	0	268	0	0	0	328	46	375	
INT DEV. SOFTWARE ADDS		0	0	0	0	0	0	0	0	0	
BONUS DEPR		0	0	0	0	0	0	0	0	0	
TAX BASIS		1,491	0	11,912	0	0	0	13,403	1,885	15,288	
YR 1 RATE		14.29%	20.00%	1.18%	33.33%	14.29%	14.29%				
DEPR.		213	0	140	0	0	0	353	2015		
YR 2 RATE		24.49%	32.00%	2.56%	33.33%	24.49%	24.49%				
DEPR.		365	0	305	0	0	0	671	2016		
YR 3 RATE		17.49%	19.20%	2.56%	33.33%	17.49%	17.49%				
DEPR.		261	0	305	0	0	0	566	2017		
YR 4 RATE		12.49%	11.52%	2.56%	0.00%	12.49%	12.49%				
DEPR.		186	0	305	0	0	0	492	2018		
YR 5 RATE		8.93%	11.52%	2.56%	0.00%	8.93%	8.93%				
DEPR.		133	0	305	0	0	0	439	2019		
YR 6 RATE		8.92%	5.76%	2.56%	0.00%	8.92%	8.92%				
DEPR.		133	0	305	0	0	0	438	2020		
YR 7 RATE		8.93%	0.00%	2.56%	0.00%	8.93%	8.93%				
DEPR.		133	0	305	0	0	0	439	2021		
YR 8 RATE		4.46%	0.00%	2.56%	0.00%	4.46%	4.46%				
DEPR.		66	0	305	0	0	0	372	2022		

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FEDERAL DEPRECIATION CALCULATION

METHOD LIFE	>>>> >>>>	200DB 7 Yr	200DB 5 Yr	150DB 39 Yr	SL 3 Yr	150DB 7 Yr	150DB 7 Yr	Sub- Total	Other	Non- Depr	TOTAL
		COMMON FUR & COMM (312 & 313)	COMMON COMPUTERS (301)	COMMON STRCTRS (311)	COMMON SOFTWARE (271)	ELECTRIC TELECOM (171)	GAS TELCOM (261)				
<u>Federal</u>											
ADDITIONS		0	0	8,865	618	0	0	9,483	1,334		10,816
AFUDC		0	0	(301)	(32)	0	0	(333)	(47)		(380)
CAP. INT. & TAXES		0	0	190	20	0	0	210	30		239
INT DEV. SOFTWARE ADDS		0	0	0	(618)	0	0	(618)	(87)		(705)
BONUS DEPR		0	0		0	0	0	0			0
TAX BASIS		0	0	8,753	(12)	0	0	8,741	1,229		9,971
YR 1 RATE		14.29%	20.00%	1.18%	33.33%	14.29%	14.29%				
DEPR.		0	0	103	(4)	0	0	99		2014	
YR 2 RATE		24.49%	32.00%	2.56%	33.33%	24.49%	24.49%				
DEPR.		0	0	224	(4)	0	0	221		2015	
YR 3 RATE		17.49%	19.20%	2.56%	33.33%	17.49%	17.49%				
DEPR.		0	0	224	(4)	0	0	221		2016	
YR 4 RATE		12.49%	11.52%	2.56%	0.00%	12.49%	12.49%				
DEPR.		0	0	224	0	0	0	224		2017	
YR 5 RATE		8.93%	11.52%	2.56%	0.00%	8.93%	8.93%				
DEPR.		0	0	224	0	0	0	224		2018	
YR 6 RATE		8.92%	5.76%	2.56%	0.00%	8.92%	8.92%				
DEPR.		0	0	224	0	0	0	224		2019	
YR 7 RATE		8.93%	0.00%	2.56%	0.00%	8.93%	8.93%				
DEPR.		0	0	224	0	0	0	224		2020	
YR 8 RATE		4.46%	0.00%	2.56%	0.00%	4.46%	4.46%				
DEPR.		0	0	224	0	0	0	224		2021	

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

FEDERAL DEPRECIATION CALCULATION

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

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

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



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

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

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

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

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2016 GRC – APP  
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**San Diego Gas And Electric Company**  
**Computation of Depreciation on 50% of Capitalized Interest on Shared Services**  
**COMMON FURNITURE AND COMMUNICATION EQUIPMENT**

2014

0

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

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

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2015

30

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

FEDERAL Return [15Yr DDB/SL]		<u>2</u>	<u>3</u>	<u>3</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return [22Yr 200DDB/SL]		<u>1</u>	<u>3</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

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2016

0

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

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

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

2014

0

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

ANNUAL DEPRECIATION:

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

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

2015

0

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

ANNUAL DEPRECIATION:

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

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

2016

0

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

ANNUAL DEPRECIATION:

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

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

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

2014

95

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

ANNUAL DEPRECIATION:

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

2015

134

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

ANNUAL DEPRECIATION:

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

2016

11

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

ANNUAL DEPRECIATION:

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

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

2014

10

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

ANNUAL DEPRECIATION:

FEDERAL Return		0	1	1	1	1	1	1
[15Yr DDB/SL]	Factor >>>	<u>0.05000</u>	<u>0.09500</u>	<u>0.08550</u>	<u>0.07700</u>	<u>0.06230</u>	<u>0.05900</u>	<u>0.05900</u>

STATE Return		0	1	1	1	1	1	1
[22Yr 200DDB/SL]	Factor >>>	<u>0.04550</u>	<u>0.08680</u>	<u>0.07890</u>	<u>0.07700</u>	<u>0.06520</u>	<u>0.05930</u>	<u>0.05390</u>

2015

0

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

ANNUAL DEPRECIATION:

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

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

2016

0

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

ANNUAL DEPRECIATION:

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

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

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

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

2014

0

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

ANNUAL DEPRECIATION:

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

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

2015

0

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

ANNUAL DEPRECIATION:

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

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

2016

0

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

ANNUAL DEPRECIATION:

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

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

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

2014

0

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

ANNUAL DEPRECIATION:

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

2015

0

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

ANNUAL DEPRECIATION:

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

2016

0

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

ANNUAL DEPRECIATION:

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