

San Diego Gas & Electric Company

Volume – 3

Workpapers for Volumes 1 & 2

TO3 Cycle 5 Filing
(August 15, 2011)

Docket No. ER11-____-____

San Diego Gas & Electric Company

Volume 3
Section – 3A

FORMULA COST STATEMENT WORKPAPERS

(Includes Base & Forecast Period)

Docket No. ER11-____-____

San Diego Gas & Electric Company

Volume 3

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San Diego Gas & Electric Company

Base Period Statement AD -Cost of Plant Workpapers

Docket No. ER11-____ - ____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AD - Workpapers
Cost of Plant
For 12-Months Ending - December 31, 2010
(\$1,000)

Line No	(a) 31-Dec-09	(b) 31-Dec-10	(c) Average Balance	Reference	Line No
1	\$ 26,878	\$ 27,754	\$ 27,316	BPWP; Page AD-8; Line 3	1
2					2
3			342,958	BPWP; Page AD-1; Line 17	3
4					4
5			1,335,537	BPWP; Page AD-2; Line 17	5
6					6
7			-		7
8					8
9			289,584	BPWP; Page AD-3; Line 17	9
10					10
11			\$ 1,995,394	Sum Lines 1 thru 9	11
12					12
13	4,280,742	4,551,387	4,416,064	BPWP; Page AD-5; Line 3	13
14					14
15			1,621,532	BPWP; Page AD-4; Line 17	15
16					16
17	171,081	187,234	179,158	BPWP; Page AD-6; Line 3	17
18					18
19	452,001	502,349	477,175	BPWP; Page AD-7; Line 3	19
20					20
21	\$ 4,903,824	\$ 5,240,969	\$ 8,689,323	Sum Lines 11; 13; 15; 17; and 19	21
22					22
23			\$ 1,621,532	See Line 15 Above	23
24					24
25			15.19%	Statement AI; Line 19	25
26					26
27			4,149	Line 1 x Line 25	27
28					28
29			27,214	Line 17 x Line 25	29
30					30
31			72,483	Line 19 x Line 25	31
32					32
33			\$ 1,725,378	Sum Lines 23; 27; 29; 31	33
34					34
35			19.86%	Line 33 / Line 21	35

NOTES:

- ^a The balances for Steam, Nuclear, Hydraulic, Other Production, and Transmission plant are derived based on a 13-month weighted average balance.
- ^b The balances for Electric Miscellaneous Intangible, Distribution, General and Common plant are derived based on a simple average balance using beginning and ending balances.
- ¹ The amounts stated above are ratemaking utility plant in service and are derived by multiplying the book utility plant in service by the FERC's Seven Element Adjustment Factors.
- ² Electric Miscellaneous Intangible Plant, General Plant, and Common Plant have a Seven Element Adjustment Factor of "1" because there is no transfer of transmission or distribution plant among these categories.
- ³ Used to allocate all elements of working capital, other than working cash, in conformance with TO-3 settlement, Appendix VII, Page 139, Item 3.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
PERIOD 1 - 12/31/2010 PER BOOK
(\$1,000)

STEAM PRODUCTION

Line No.	Month	(1) Total Steam Production Per Book	Reference From	(2) Steam Production Ratemaking	Reference From	Line No.
1	Dec-09	\$ 328,204	SP-wp2	\$ 339,387	SP-wp2	1
2	Jan-10	328,152	"	339,335	"	2
3	Feb	329,656	"	340,840	"	3
4	Mar	330,323	"	341,507	"	4
5	Apr	331,317	"	342,500	"	5
6	May	331,431	"	342,615	"	6
7	June	331,434	"	342,618	"	7
8	July	333,467	"	344,650	"	8
9	Aug	333,487	"	344,671	"	9
10	Sep	333,605	"	344,789	"	10
11	Oct	333,858	"	345,042	"	11
12	Nov	334,578	"	345,762	"	12
13	Dec-10	334,553	SP-wp1	342,939	SP-wp1	13
14	Total 13 Months	4,314,064		4,456,654		14
15	Less 1/2 First & Last Months	331,378		341,163		15
16	Total 12 Months Wtd. Average	3,982,685		4,115,491		16
17	Monthly Weighted Average	\$ 331,890		\$ 342,958		17

Column 2 represents the monthly ratemaking plant balances for the base period. These plant balances reflect the amounts shifted between functions (transmission to distribution, transmission to generation, distribution to transmission, etc.) as required by FERC Order 888 - Seven Factor Test.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
PERIOD 1 - 12/31/2010 PER BOOK
(\$1,000)

NUCLEAR PRODUCTION

Line No.	Month	(1) Total Nuclear Production Per Book	Reference From	(2) Nuclear Production Adjusted Book	Reference From	Line No.
1	Dec-09	\$ 1,268,426	NP-wp2	\$ 1,274,370	NP-wp2	1
2	Jan-10	1,269,616	"	1,275,560	"	2
3	Feb	1,270,728	"	1,276,672	"	3
4	Mar	1,271,540	"	1,277,484	"	4
5	Apr	1,346,686	"	1,352,630	"	5
6	May	1,349,871	"	1,355,815	"	6
7	June	1,350,391	"	1,356,335	"	7
8	July	1,351,878	"	1,357,822	"	8
9	Aug	1,354,432	"	1,360,376	"	9
10	Sep	1,357,404	"	1,363,347	"	10
11	Oct	1,358,422	"	1,364,366	"	11
12	Nov	1,358,829	"	1,364,773	"	12
13	Dec-10	1,362,216	NP-wp1	1,368,159	NP-wp1	13
14	Total 13 Months	17,270,441		17,347,710		14
15	Less 1/2 First & Last Months	1,315,321		1,321,265		15
16	Total 12 Months Wtd. Average	15,955,120		16,026,445		16
17	Monthly Weighted Average	\$ 1,329,593		\$ 1,335,537		17

Column 2 represents the monthly ratemaking plant balances for the base period. These plant balances reflect the amounts shifted between functions (transmission to distribution, transmission to generation, distribution to transmission, etc.) as required by FERC Order 888 - Seven Factor Test.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
PERIOD 1 - 12/31/2010 PER BOOK
(\$1,000)

OTHER PRODUCTION

Line No.	Month	(1) Total Other Production Per Book	Reference From	(2) Other Production Ratemaking	Reference From	Line No.
1	Dec-09	\$ 299,832	OP-wp2	\$ 288,861	OP-wp2	1
2	Jan-10	299,992	"	289,133	"	2
3	Feb	300,005	"	288,948	"	3
4	Mar	299,943	"	288,886	"	4
5	Apr	302,423	"	289,046	"	5
6	May	306,420	"	289,020	"	6
7	June	307,477	"	289,867	"	7
8	July	307,786	"	290,150	"	8
9	Aug	307,786	"	290,150	"	9
10	Sep	307,800	"	290,150	"	10
11	Oct	307,802	"	290,151	"	11
12	Nov	310,608	"	290,162	"	12
13	Dec-10	310,501	OP-wp1	289,823	OP-wp1	13
14	Total 13 Months	3,968,374		3,764,346		14
15	Less 1/2 First & Last Months	305,166		289,342		15
16	Total 12 Months Wtd. Average	3,663,207		3,475,004		16
17	Monthly Weighted Average	\$ 305,267		\$ 289,584		17

Column 2 represents the monthly ratemaking plant balances for the base period. These plant balances reflect the amounts shifted between functions (transmission to distribution, transmission to generation, distribution to transmission, etc.) as required by FERC Order 888 - Seven Factor Test.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
PERIOD 1 - December 31, 2010 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	(1) Total Transmission Plant Per Book	Reference From	(2) Transmission Plant Ratemaking	Reference From	Line No.
1	Dec-09 (see page AD-13)	\$ 1,647,983	T-wp2	\$ 1,601,245	T-wp2	1
2	Jan-10	1,638,349	"	1,591,653	"	2
3	Feb	1,639,401	"	1,592,730	"	3
4	Mar	1,644,591	"	1,597,920	"	4
5	Apr	1,651,657	"	1,604,986	"	5
6	May	1,660,957	"	1,614,285	"	6
7	June	1,667,510	"	1,620,838	"	7
8	July	1,671,673	"	1,625,000	"	8
9	Aug	1,684,996	"	1,638,324	"	9
10	Sep	1,688,559	"	1,641,886	"	10
11	Oct	1,690,012	"	1,643,343	"	11
12	Nov	1,692,034	"	1,645,325	"	12
13	Dec-10 (see page AD-12)	1,727,359	T-wp1	1,682,943	T-wp1	13
14	Total 13 Months	21,705,082		21,100,478		14
15	Less 1/2 First & Last Months	1,687,671		1,642,094		15
16	Total 12 Months Wtd. Average	20,017,410		19,458,383		16
17	Monthly Weighted Average	\$ 1,668,117		\$ 1,621,532		17

Column 2 represents the monthly ratemaking plant balances for the base period. These plant balances reflect the amounts shifted between functions (transmission to distribution, transmission to generation, distribution to transmission, etc.) as required by FERC Order 888 - Seven Factor Test.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
PERIOD 1 - December 31, 2010 PER BOOK
(\$1,000)

DISTRIBUTION PLANT

Line No.	Month	(1) Total Distribution Plant Per Book	Reference From	(2) Distribution Plant Ratemaking	Reference From	Line No.
1	Dec-09	\$ 4,239,937	D-wp2	\$ 4,280,742	D-wp2	1
2	Dec-10	4,500,399	D-wp1	4,551,387	D-wp1	2
3	Beginning and End Period Average	\$ 4,370,168		\$ 4,416,064		3

Column 2 represents the monthly ratemaking plant balances for the base period. These plant balances reflect the amounts shifted between functions (transmission to distribution, transmission to generation, distribution to transmission, etc.) as required by FERC Order 888 - Seven Factor Test.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
PERIOD 1 - 12/31/2010 PER BOOK

(\$1,000)

GENERAL PLANT

Line No.	Adjusted FERC General Plant Balance	Reference From	Line No.
1	\$ 171,081	G-wp2	1
2	187,234	G-wp1	2
3	\$ 179,158		3
	Beginning and End Period Average		

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
PERIOD 1 - December 31, 2010 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Total Common Plant to Electric Per Book	Reference From	Line No.
1	Dec-09	\$ 452,001	C-wp2	1
2	Dec-10	502,349	C-wp1	2
3	Beginning and End Period Average	\$ 477,175		3

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
PERIOD 1 - 12/31/2010 PER BOOK

(\$1,000)

INTANGIBLE PLANT

Line No.	Adjusted FERC Intangible Plant Balance	Reference From	Line No.
1	\$ 26,878	I-wp2	1
2	27,754	I-wp1	2
3	\$ 27,316		3
	Beginning and End Period Average		

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2010/Q4
FOOTNOTE DATA			

Schedule Page: 204 Line No.: 104 Column: g

Reclassification of 2010 Electric Plant-in-Service for Ratemaking
Plant in Service Classified in Accordance with FERC Seven Factor Test
In Accordance with Guidelines in FERC Order 888

	BOY 2010	EOY 2010
Intangible Plant	26,878,263	27,754,034
Steam Production Plant	339,387,400	342,939,020
Nuclear Production Plant	1,274,370,239	1,368,159,435
Other Production Plant	288,861,111	289,822,922
Transmission Plant	1,601,245,107	1,682,943,230
Distribution Plant	4,280,741,797	4,551,386,702
General Plant	171,081,428	187,233,998
Ratemaking Electric	<u>7,982,565,345</u>	<u>8,450,239,340</u>
FAS 143 Steam Production	115,379	115,379
FAS 143 Nuclear Production	126,553,134	114,838,931
FIN 47 Transmission Plant	1,738,612	1,893,233
FIN 47 Distribution Plant	<u>3,101,844</u>	<u>3,593,882</u>
Total Electric Plant-in-Service	8,114,074,314*	8,570,680,765**

* Line 104 of FERC Form 1, page 206, col. (b).

** Line 104 of FERC Form 1, page 207, col. (g).

Total Wtd. Average Plant Balance for 2010 - Steam Production	342,957,574
Total Wtd. Average Plant Balance for 2010 - Nuclear Production	1,335,537,079
Total Wtd. Average Plant Balance for 2010 - Other Production	289,583,697
Total Wtd. Average Plant Balance for 2010 - Transmission Plant	1,621,531,948

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2010/Q4</u>
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COMMON UTILITY PLANT AND EXPENSES

- Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
- Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
- Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
- Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Account	Balance Beg. of Year	Additions	Retire From Serv.	Adjs.	Transfers	Balance End of Year
=====	=====	=====	=====	=====	=====	=====
303 Misc. Intangible Plant	232,666,850	41,473,330				274,140,180
389 Land & Land Rights	6,997,851					6,997,851
390 Structures & Improvements	184,276,024	12,021,537	63,219			196,234,342
391 Office Furniture & Equipment	71,620,535	8,695,289	3,355,755		103,405	77,063,474
392 Transportation Equipment	67,312					67,312
393 Stores Equipment	138,816		5,315			133,501
394 Tools, Shop & Garage Equip.	2,495,397	607,104	68,163			3,034,338
395 Laboratory Equipment	2,370,507	167,824	129,544			2,408,787
396 Power Operated Equipment						
397 Communication Equipment	83,900,257	10,150,627	5,173,135			88,877,749
398 Miscellaneous Equipment	2,252,318	9,774	2,874			2,259,218
FIN 47 ARC - Common	780,452					780,452
Fleet Capital Lease	20,795,431	5,448,425				26,243,856
	-----	-----	-----	-----	-----	-----
TOTAL COMMON PLANT	608,361,750	78,573,910	8,798,005		103,405	678,241,060
Construction Work in Progress	86,821,033	(9,552,692)				77,268,341
	-----	-----	-----	-----	-----	-----
TOTAL COMMON PLANT	695,182,783	69,021,218	8,798,005		103,405	755,509,401
	=====	=====	=====	=====	=====	=====

San Diego Gas and Electric Company												
Sunrise Land Purchases												
(\$000's)												
	A	B	C	D	E	F	G	H	I	J	K	L
Line No	Work Order No	Name of Parcel	Notes	Acres	Oct '09	Nov '09	Dec '09	Jan '10	Feb '10	Mar '10	Apr '10	May '10
1		Plant in Service (FERC Account 350.1)										
2												
3	2596218	SUNCREST LAND - SUNCREST (LIGHTNER) ¹		122.97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100	\$ -	\$ -
4	2596222	SUNRISE PWRLINK - LONDONO PROP	300' ROW	4.60	-	-	-	-	3	(1)	409	0
5	2596231	SUNRISE-LAND PURCH. - LOVING PROP.	200' ROW	10.00	-	-	486	-	0	(0)	11	-
6	2596232	SUNRISE-LAND PURCH. - LOTTON PROP.	200' ROW	14.40	-	-	243	-	0	51	-	-
7	2596233	SUNRISE-LAND PURCH. - FROMM PROP.	200' ROW	121.00	-	-	-	-	-	-	-	-
8	2596234	SUNRISE-LAND PURCH. - FISHER PROP.	200' ROW	40.00	-	-	-	-	-	-	-	-
9	2596235	SUNRISE-LAND PURCH. - LATIF PROP.	200' ROW	5.00	-	-	-	-	-	-	-	-
10	2596236	SUNRISE-LAND PUR APN 607-021-14	200' ROW	5.00	-	-	-	-	0	-	0	(0)
11	2596237	SUNRISE-LAND PURCH. APN 389-041	300' ROW	0.02	-	-	3	-	0	(0)	-	-
12	2596238	SUNRISE-LAND PURCH. APN 391-030	300' ROW	0.14	-	-	-	-	1	1	-	-
13	2596280	SUNRISE-BLM LANDRIGHTS ACQUISITION ^{2,3}		various	-	-	9,059	(9,059)				
14	2596282	SUNRISE-LANDRIGHTS - VAR AGENCIES ^{3,4}		various	-	0	29	(29)				
15	2596219	LANDRIGHTS ACQUISITION - 80 PROPERTIES ³		various	358	1,591	1,034	(2,983)				
16												
17		Total Plant in Service ⁵	Σ(L3...L16)		\$ 358	\$ 1,591	\$ 10,853	\$ (12,071)	\$ 4	\$ 1,151	\$ 420	\$ (0)
18												
Notes:												
1	Approximately 122.97 acres are required for the substation itself. Adjacent land, acquired for environmental mitigation, is not charged to land or land rights accounts.											
2	BLM landrights acquisition is for land rights obtained from the Bureau of Land Management along a length of approximately 46.5 miles of 500KV line and 2.3 miles of 230KV line.											
3	In January 2010 these costs, initially recorded to Plant in Service (Statement AD), were transferred to Plant Held for Future Use (Statement AG). Depreciation recorded in 2009 was reversed in January. Land rights recorded in Plant Held for Future Use are not depreciated.											
4	This item includes a portion of the cost related to the acquisition of land rights along a length of about 1/4 mile from the California Department of Corrections & Rehabilitations.											
5	These amounts are included in monthly balances for transmission plant shown in Workpaper AD-4. The 13-month weighted average balance shown in Workpaper AD-4 includes the 13-month weighted average balance for these Sunrise land purchases.											

San Diego Gas and Electric Company
Sunrise Land Purchases

(\$000's)

Line No	Work Order No	Name of Parcel	C	D	M	N	O	P	Q	R	S	T	Line No
			Notes	Acres	Jun. '10	Jul. '10	Aug. '10	Sep. '10	Oct. '10	Nov. '10	Dec. '10	Base Period Jan. - Dec. 2010	
1		Plant in Service (FERC Account 350.1)											1
2													2
3	2596218	SUNCREST LAND - SUNCREST (LIGHTNER) ¹		122.97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100	3
4	2596222	SUNRISE PWRLNK - LONDONO PROP	300' ROW	4.60	-	-	-	-	-	-	21	432	4
5	2596231	SUNRISE-LAND PURCH. - LOVING PROP.	200' ROW	10.00	-	-	-	-	-	-	-	11	5
6	2596232	SUNRISE-LAND PURCH. - LOTTON PROP.	200' ROW	14.40	-	-	-	-	-	-	-	51	6
7	2596233	SUNRISE-LAND PURCH. - FROMM PROP.	200' ROW	121.00	-	-	-	-	-	-	-	-	7
8	2596234	SUNRISE-LAND PURCH. - FISHER PROP.	200' ROW	40.00	-	2	-	-	-	-	-	-	8
9	2596235	SUNRISE-LAND PURCH. - LATIF PROP.	200' ROW	5.00	-	-	-	-	-	-	-	-	9
10	2596236	SUNRISE-LAND PUR APN 607-021-14	200' ROW	5.00	-	-	-	-	-	-	-	0	10
11	2596237	SUNRISE-LAND PURCH. APN 389-041	300' ROW	0.02	-	-	-	-	-	-	-	0	11
12	2596238	SUNRISE-LAND PURCH. APN 391-030	300' ROW	0.14	1	-	-	-	-	-	13	16	12
13	2596280	SUNRISE-BLM LANDRIGHTS ACQUISITION ^{2,3}		various								(9,059)	13
14	2596282	SUNRISE-LANDRIGHTS - VAR AGENCIES ^{3,4}		various								(29)	14
15	2596219	LANDRIGHTS ACQUISITION - 80 PROPERTIES ³		various								(2,983)	15
16													16
17		Total Plant in Service ⁵	Σ(L3...L16)		\$ 1	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ 35	\$ (10,458)	17
18													18

Notes:

- Approximately 122.97 acres are required for the substation itself. Adjacent land, acquired for environmental mitigation, is not charged to land or land rights accounts.
- BLM landrights acquisition is for land rights obtained from the Bureau of Land Management along a length of approximately 46.5 miles of 500KV line and 2.3 miles of 230KV line.
- In January 2010 these costs, initially recorded to Plant in Service (Statement AD), were transferred to Plant Held for Future Use (Statement AG). Depreciation recorded in 2009 was reversed in January. Land rights recorded in Plant Held for Future Use are not depreciated.
- This item includes a portion of the cost related to the acquisition of land rights along a length of about 1/4 mile from the California Department of Corrections & Rehabilitations.
- These amounts are included in monthly balances for transmission plant shown in Workpaper AD-4. The 13-month weighted average balance shown in Workpaper AD-4 includes the 13-month weighted average balance for these Sunrise land purchases.

SDG&E
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS
 Balances as of 12/31/2010
 In Thousands

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass as Generation	(5) Transmission Account 101 Plant Reclass as Nuclear	(6) Transmission Account 101 Plant Reclass as Distribution	(7) Total Transmission Plant Adjusted Book SUM 1:6
1	303.0	Production Related to Trans	-	-	-	-	-	-	-
2	310.1	Intangibles	-	-	-	-	-	-	-
3	340.0	Land	-	-	-	-	-	-	-
4	360.0	Land & Land Rights	-	4	-	-	-	-	4
5	361.0	Land & Land Rights Structures & Improvements	-	-	3,623 1,090	-	-	-	3,623 1,090
6	TOTAL	TRANSMISSION RELATED	-	4	4,712	-	-	-	4,716
7	350.0	Land & Land Rights	102,738	-	-	-	-	(4,619)	98,119
8	352.0	Structures & Improvements	100,004	-	-	(1,199)	-	(25,981)	72,824
9	353.0	Station Equipment	670,266	-	-	(7,024)	(5,944)	(2,603)	654,695
10	354.0	Towers and Fixtures	109,042	-	-	-	-	-	109,042
11	355.0	Poles and Fixtures	197,529	-	-	-	-	-	197,529
12	356.0	OH Conductors and Device	270,041	-	-	-	-	-	270,041
13	357.0	Underground Conduit	133,036	-	-	-	-	-	133,036
14	358.0	UG Conductors & Devices	116,916	-	-	(1,762)	-	-	115,154
15	359.0	Roads & Trails	27,787	-	-	-	-	-	27,787
16	TOTAL	TRANSMISSION PLANT	1,727,359	-	-	(9,986)	(5,944)	(33,203)	1,678,227
17	GRAND TOTAL RECLASS TRANS PLANT		1,727,359	4	4,712	(9,986)	(5,944)	(33,203)	1,682,943

* (5,944) Reclassified as Nuclear Production and part of SONGS Settlement Agreement.

SDG&E
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS
 Balances as of 12/31/2009
 In Thousands

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass as Generation	(5) Transmission Account 101 Plant Reclass as Nuclear	(6) Transmission Account 101 Plant Reclass as Distribution	(7) Total Transmission Plant Adjusted Book SUM 1:6
1	303.0	Production Related to Trans	-	-	-	-	-	-	-
2	310.1	Intangibles	-	-	-	-	-	-	-
3	340.0	Land	-	-	-	-	-	-	-
4	360.0	Land & Land Rights	-	4	-	-	-	-	4
5	361.0	Land & Land Rights Structures & Improvements	-	-	3,623 1,090	-	-	-	3,623 1,090
6	TOTAL	TRANSMISSION RELATED	-	4	4,712	-	-	-	4,716
7	350.0	Land & Land Rights	108,728	-	-	-	-	(4,619)	104,109
8	352.0	Structures & Improvements	98,526	-	-	(1,779)	-	(25,463)	71,284
9	353.0	Station Equipment	640,672	-	-	(9,242)	(5,944) *	(2,645)	622,841
10	354.0	Towers and Fixtures	107,856	-	-	-	-	-	107,856
11	355.0	Poles and Fixtures	171,015	-	-	-	-	-	171,015
12	356.0	OH Conductors and Device	255,676	-	-	-	-	-	255,676
13	357.0	Underground Conduit	129,368	-	-	-	-	-	129,368
14	358.0	UG Conductors & Devices	110,514	-	-	(1,762)	-	-	108,752
15	359.0	Roads & Trails	25,628	-	-	-	-	-	25,628
16	TOTAL	TRANSMISSION PLANT	1,647,983	-	-	(12,784)	(5,944)	(32,727)	1,596,529
17	GRAND TOTAL RECLASS TRANS PLANT		1,647,983	4	4,712	(12,784)	(5,944)	(32,727)	1,601,245

* (5,944) Reclassified as Nuclear Production and part of SONGS Settlement Agreement.

San Diego Gas & Electric Company

Base Period Statement - AE Accumulated Depreciation and Amortization Workpaper

Docket No. ER11-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AE - Workpapers
Accumulated Depreciation and Amortization
For 12-Months Ending - December 31, 2010
(\$1,000)

Line No	(a) 31-Dec-09	(b) 31-Dec-10	(c) Average Balance	Reference	Line No
1	\$ -	\$ -	\$ 493,600	BPWP; Page AE-4; Line 17	1
2					2
3	25,441	26,367	25,904	BPWP; Page AE-8; Line 3	3
4					4
5	72,762	79,957	76,359	BPWP; Page AE-6; Line 3	5
6					6
7	244,803	275,566	260,185	BPWP; Page AE-7; Line 3	7
8					8
9			<u>15.19%</u>	See Statement AI; Line 19	9
10					10
11			\$ 3,935	Line 3 x Line 9	11
12					12
13			11,599	Line 5 x Line 9	13
14					14
15			<u>39,522</u>	Line 7 x Line 9	15
16					16
17			<u>\$ 548,656</u>	Sum Lines 1; 11; 13; 15	17

NOTES:

- ^a The depreciation reserve for transmission plant is derived based on a 13-month weighted average balance.
- ^b The depreciation reserve for Electric Miscellaneous Intangible, General and Common plant is derived based on a simple average balance.
- ¹ The amounts stated above are ratemaking utility plant in service and are derived by multiplying the book utility plant in service by the FERC's Seven Element Adjustment Factors.
- ² Electric Miscellaneous Intangible Plant, General Plant, and Common Plant have a Seven Element Adjustment Factor of "1" because there is no transfer of transmission or distribution plant among these categories.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
PERIOD 1 - December 31, 2010 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	(1) Total Transmission Reserves Per Book	Reference From	(2) Transmission Reserves Ratemaking	Reference From	Line No.
1	Dec-09	\$ 498,036	T-wp2	\$ 482,893	T-wp2	1
2	Jan-10	499,214	"	484,025	"	2
3	Feb	499,213	"	483,992	"	3
4	Mar	501,633	"	486,335	"	4
5	Apr	505,298	"	489,912	"	5
6	May	507,604	"	492,138	"	6
7	June	509,031	"	493,502	"	7
8	July	511,145	"	495,538	"	8
9	Aug	513,387	"	497,712	"	9
10	Sep	515,679	"	499,934	"	10
11	Oct	517,515	"	501,710	"	11
12	Nov	520,809	"	504,922	"	12
13	Dec-10	519,569	T-wp1	504,078	T-wp1	13
14	Total 13 Months	6,618,132		6,416,691		14
15	Less 1/2 First & Last Months	508,803		493,486		15
16	Total 12 Months Wtd. Average	6,109,328		5,923,205		16
17	Monthly Weighted Average	\$ 509,111		\$ 493,600		17

Column 2 represents the monthly ratemaking depreciation reserve balances for the base period. These depreciation reserve balances reflect the amounts shifted between functions (transmission to distribution, transmission to generation, distribution to transmission, etc.) as required by FERC Order 888 - Seven Factor Test.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
PERIOD 1 - 12/31/2010 PER BOOK

(\$1,000)

GENERAL PLANT

Line No.	Adjusted FERC General Reserve Balance	Reference From	Line No.
1 Dec-09	\$ 72,762	G-wp2	1
2 Dec-10	79,957	G-wp1	2
3 Beginning and Year End Average	\$ 76,359		3

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
PERIOD 1 - 12/31/2010 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Total Common Reserves to Electric Per Book	Reference From	Line No.
1	Dec-09	\$ 244,803	C-wp2	1
2	Dec-10	275,566	C-wp1	2
3	Beginning and Year End Average	\$ 260,185		3

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
PERIOD 1 - 12/31/2010 PER BOOK

(\$1,000)

INTANGIBLE PLANT

Line No.	Line No.	Adjusted FERC Intangible Reserve Balance	Reference From
1	Dec-09	\$ 25,441	I-wp2
2	Dec-10	26,367	I-wp1
3	Beginning and End Period Average	\$ 25,904	

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2010/Q4
FOOTNOTE DATA			

Schedule Page: 200 Line No.: 4 Column: b

Not included in ratebase plant amounts on page 204, accounts 300-399.

Schedule Page: 200 Line No.: 14 Column: b

**Reclassification of 2010 Accum. Provision for Depreciation & Amortization for Ratemaking
Accumulated Provision for Depreciation & Amortization Classified
under FERC Seven Factor Test
In Accordance with Guidelines in FERC Order 888**

	Accumulated Provision
Electric	
Intangible Plant	26,366,969
Steam Production Plant	71,955,975
Nuclear Production Plant	1,889,911,427
Other Production Plant	36,831,696
Transmission Plant	504,077,687
Distribution Plant	1,845,379,193
General Plant	79,957,187
Ratemaking Electric	4,454,480,135
FAS 143 Steam Production	4,088,653
FAS 143 Nuclear Production	(578,268,275)
FAS 143/ FIN 47 - Distribution & Transmission	(8,779,877)
OMEC Capital Lease A/D	27,464,942
Orange Grove Capital Lease A/D	447,802
El Cajon Capital Lease A/D	444,268
Total Electric	3,899,877,648
Ratemaking Gas	777,472,080
FIN 47 - Gas	(215,658,471)
Total Gas	561,813,609
Ratemaking Common	357,228,069
FIN 47 - Common	516,167
Fleet Capital Lease A/D	6,020,187
Total Common	363,764,423
Total Accumulated Provision 2010	4,825,455,680
Total Wtd. Avg. Accum. Provision for 2010 - Transmission Plant	493,600,428

*Line 14 of FERC Form 1, pages 200-201 for EOY 2010

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2010/Q4</u>
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COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

ACCOUNT	December 31, 2010 Accumulated Depreciation
303 Misc. Intangible Plant	191,707,052
389 Land & Land Rights	27,275
390 Structures & Improvements	82,038,701
391 Office Furniture & Equipment	34,225,439
392 Transportation Equipment	(370,611)
393 Stores Equipment	12,343
394 Tools, Shop & Garage Equipment	532,734
395 Laboratory Equipment	870,176
396 Power Operated Equipment	(192,979)
397 Communication Equipment	47,785,635
398 Miscellaneous Equipment	592,304
108.4 Retirement Work in Progress	
FIN 47 Accumulated Depreciation	516,167
Fleet Capital Lease	6,020,187
Total Accumulated Depreciation	<u>363,764,423</u>

Split of Common Utility Plant to Departments: (excluding CWIP) (see Note 2- Page 356.2)		December 31, 2010	
		Balance End of Year	Accumulated Depreciation
Electric	77.14%	523,195,154	280,607,876
Gas	22.86%	155,045,906	83,156,547
Total	<u>100.00%</u>	<u>678,241,060</u>	<u>363,764,423</u>
		=====	=====

SDG&E
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED
ACCUMULATED DEPRECIATION AND AMORTIZATION
 Balances as of 12/31/2010
 In Thousands

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclass as Transmission	(3) Distribution Account 108 Reserves Reclass to Transmission	(4) Transmission Account 108 Reserves Reclass as Steam Prod.	(5) Transmission Account 108 Reserves Reclass as Other Prod.	(6) Transmission Account 108 Reserves Reclass as Nuclear	(7) Transmission Account 108 Reserves Reclass as Distribution	(8) Total Transmission Reserves Reclassing SUM 1:7	Line No.
1	303.0	Production Related to Trans	-	-	-	-	-	-	-	-	1
2	310.1	Intangibles	-	-	-	-	-	-	-	-	2
3	340.0	Land & Land Rights	-	-	-	-	-	-	-	-	3
4	360.0	Land & Land Rights	1	1	69	-	-	-	-	69	4
5	361.0	Structures & Improvements	-	-	410	-	-	-	-	410	5
6	TOTAL	TRANSMISSION RELATED	-	1	479	-	-	-	-	480	7
7	350.0	Land & Land Rights	11,224	-	-	-	-	-	-	10,979	8
8	352.0	Structures & Improvements	31,548	-	-	(131)	-	-	(245)	23,741	9
9	353.0	Station Equipment	143,429	-	-	(457)	-	-	(7,675)	135,749	10
10	354.0	Towers and Fixtures	82,333	-	-	-	(242)	(5,944)	(1,037)	82,333	11
11	355.0	Poles and Fixtures	43,075	-	-	-	-	-	-	43,075	12
12	356.0	OH Conductors and Device	162,033	-	-	-	-	-	-	162,033	13
13	357.0	Underground Conduit	18,792	-	-	-	-	-	-	18,792	14
14	358.0	UG Conductors & Devices	21,118	-	-	(240)	-	-	-	20,878	15
15	359.0	Roads & Trails	6,018	-	-	-	-	-	-	6,018	16
16	TOTAL	TRANSMISSION PLANT	519,569	-	-	(828)	(242)	(5,944)	(8,957)	503,598	17
17	GRAND TOTAL RECLASS TRANS PLAN		519,569	1	479	(828)	(242)	(5,944)	(8,957)	504,078	16

* (5,944) Reclassified as Nuclear Production and part of SONGS Settlement Agreement.

SDG&E
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED
ACCUMULATED DEPRECIATION AND AMORTIZATION
 Balances as of 12/31/2009
 In Thousands

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclass as Transmission	(3) Distribution Account 108 Reserves Reclass to Transmission	(4) Transmission Account 108 Reserves Reclass as Steam Prod.	(5) Transmission Account 108 Reserves Reclass as Other Prod.	(6) Transmission Account 108 Reserves Reclass as Nuclear	(7) Transmission Account 108 Reserves Reclass as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1:7	Line No.
1	303.0	Production Related to Trans	-	-	-	-	-	-	-	-	1
2	310.1	Intangibles	-	-	-	-	-	-	-	-	2
3	340.0	Land & Land Rights	-	1	-	-	-	-	-	1	3
4	360.0	Land & Land Rights	-	-	67	-	-	-	-	67	4
5	361.0	Structures & Improvements	-	-	398	-	-	-	-	398	5
6	TOTAL	TRANSMISSION RELATED	-	1	465	-	-	-	-	466	7
7	350.0	Land & Land Rights	10,602	-	-	-	-	-	(236)	10,366	8
8	352.0	Structures & Improvements	30,158	-	(155)	(155)	-	-	(7,224)	22,779	9
9	353.0	Station Equipment	142,191	-	(546)	(546)	-	(5,944)	(1,109)	134,387	10
10	354.0	Towers and Fixtures	80,141	-	-	-	-	-	-	80,141	11
11	355.0	Poles and Fixtures	39,053	-	-	-	-	-	-	39,053	12
12	356.0	OH Conductors and Device	156,838	-	-	-	-	-	-	156,838	13
13	357.0	Underground Conduit	15,480	-	-	-	-	-	-	15,480	14
14	358.0	UG Conductors & Devices	17,958	-	-	(189)	-	-	-	17,769	15
15	359.0	Roads & Trails	5,614	-	-	-	-	-	-	5,614	16
16	TOTAL	TRANSMISSION PLANT	498,036	-	-	(891)	(205)	(5,944)	(8,569)	482,427	17
17	GRAND TOTAL RECLASS TRANS PLANT		498,036	1	465	(891)	(205)	(5,944)	(8,569)	482,893	16

* (5,944) Reclassified as Nuclear Production and part of SONGS Settlement Agreement.

San Diego Gas & Electric Company

Base Period Statement - AF Specified Deferred Credits Workpaper

Docket No. ER11-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AF - Workpapers
Deferred Credits
For 12-Months Ending - December 31, 2010
(\$1,000)

Line No	(a) 31-Dec-09	(b) 31-Dec-10	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1 Transmission Related ADIT - Excluding Bonus Depreciation	\$ (105,633)	\$ (138,412)	\$ (122,023)		1
2					2
3 Transmission Related ADIT from Bonus Depreciation	<u>(19,600)</u>	<u>(25,130)</u>	<u>(22,365)</u>		3
4					4
5 Total ¹	<u>\$ (125,233)</u>	<u>\$ (163,542)</u>	<u>\$ (144,388)</u>	Sum Lines 1 and 3	5

Form 1; Pg. 450.1; Sch. Pg. 274; Ln. 2; Cols. B and K

NOTE:

¹ See the attached page from FERC Form 1 supporting the beginning and ending accumulated deferred income tax balances.

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2010/Q4
FOOTNOTE DATA			

Schedule Page: 274 Line No.: 2 Column: b

Transmission related accumulated deferred income taxes included in electric accumulated deferred income taxes at the end of the year was \$125,233,027.

Allocated General and Common accumulated deferred income taxes included in transmission related accumulated deferred income taxes at the end of the year was \$2,692,494.

Schedule Page: 274 Line No.: 2 Column: k

Transmission related accumulated deferred income taxes included in electric accumulated deferred income taxes at the end of the year was \$163,542,183.

Allocated General and Common accumulated deferred federal income taxes included in transmission related accumulated deferred income taxes at the end of the year was \$2,701,093.

San Diego Gas & Electric Company

Base Period Statement - AG

Specified Plant Account (Other than Plant in Service) and Deferred Debits Workpapers

Docket No. ER11-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AG - Workpapers
Specified Plant Account (Other than Plant in Service) and Deferred Debits
For 12-Months Ending - December 31, 2010
(\$1,000)

Line No	(a) 31-Dec-09	(b) 31-Dec-10	(c) 13-Month Wtd. Average Balance	Reference	Line No
1			\$ 28,695	BPWP; Page AG2; Line 17	1
2					2
3			<u>\$ 28,695</u>	Sum of Line 1	3

¹ The balances for Transmission Plant Held for Future Use are derived based on a 13-month weighted average balance. Plant Held for Future Use represents the parcels of land purchased for the Jamul and Torrey Pines/Sorrento Mesa substations as well as various landrights acquisitions from the Bureau of Land Management, US Forest Service, and other various agencies for the Sunrise Powerlink.

**SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)
AND DEFERRED DEBITS
PERIOD 1 - 12/31/2010 PER BOOK
(\$1,000)**

TRANSMISSION PLANT

Line No.	Month	Transmission Plant Held For Future Use	Line No.
1	Dec-09	\$ 1,487	1
2	Jan-10	13,794	2
3	Feb	14,933	3
4	Mar	16,857	4
5	Apr	19,262	5
6	May	25,411	6
7	June	28,061	7
8	July	34,837	8
9	Aug	33,872	9
10	Sep	35,668	10
11	Oct	36,649	11
12	Nov	55,926	12
13	Dec-10	56,656	13
14	Total 13 Months	373,413	14
15	Less 1/2 First & Last Months	29,071	15
16	Total 12 Months Wtd. Average	344,342	16
17	Monthly Weighted Average	\$ 28,695	17

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE) AND DEFERRED DEBITS
12/31/2010 PER BOOK
(\$1,000)

Line No	Description and Location of Property	Date	Beg. Bal. As of 1/1/10	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	End. Bal. As of 12/31/10	Line No
1	Torrey Pines/Sorrento Mesa Plant	3/31/2005	\$ 1,785														1
2	Jamul Land	12/31/2006	1,188														2
3	Total Transmission & Distribution Plant Held for Future Use Properties (Line 1 + Line 2)		\$ 2,973														3
4	Line 3 / 2 (50% Transmission / 50% Distribution)		\$ 1,487													\$ 1,487	4
5	Sunrise:																5
6	Sunrise Land Rights Acquisition	1/30/2010		\$ 1,280	\$ 1,139	\$ 1,924	\$ 2,405	\$ 6,149	\$ 2,650	\$ 6,776	\$ (965)	\$ 1,796	\$ 981	\$ 4,040	\$ 729	28,904	6
7	Sunrise Land Rights - Var Agencies	1/31/2010		1,968												1,968	7
8	Sunrise - BLM Land Rights Acquisition	1/31/2010		9,059												9,059	8
9	Sunrise - USFS Land Rights Acquisition - Trans RW	11/30/2010												15,238		15,239	9
10	Total Sunrise (Sum Lns 6 to 9)		\$ -	\$ 12,307	\$ 1,139	\$ 1,924	\$ 2,405	\$ 6,149	\$ 2,650	\$ 6,776	\$ (965)	\$ 1,796	\$ 981	\$ 19,278	\$ 730	\$ 55,170	10
11	Grand Total (Beg. Bal. + Line 4 + Line 10)		\$ 1,487	\$ 13,794	\$ 14,933	\$ 16,857	\$ 19,262	\$ 25,411	\$ 28,061	\$ 34,837	\$ 33,872	\$ 35,668	\$ 36,649	\$ 55,926	\$ 56,656	\$ 56,656	11

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2010/Q4
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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.
2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location Of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2				
3	Electric Transmission Plant:			
4				
5	Sunrise-Land Rights-Var Agencies	1/31/2010	6/30/2011	1,968,225
6				
7	Sunrise-BLM Land Rights Acquisition	1/31/2010	6/30/2011	9,059,041
8				
9	Sunrise-USFS Land Rights Acq-Trans R/W	11/30/2010	6/30/2011	15,238,820
10				
11	Sunrise-Land Rights Acquisition	1/30/2010	6/30/2011	28,903,539
12				
13	Torrey Pines/Sorrento Mesa	3/31/2005	12/31/2012	1,785,268
14				
15	Jamul Land	12/31/2006	12/31/2014	1,187,749
16				
17				
18				
19				
20				
21	Other Property:			
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47	Total			58,142,642

San Diego Gas and Electric Company												
Sunrise Land Rights - Plant Held for Future Use												
(\$000's)												
	A	B	C	D	E	F	G	H	I	J	K	
<u>Line No</u>	<u>Work Order No</u>	<u>Description</u>	<u>Notes</u>	<u>Acres</u>	<u>Jan. '10</u>	<u>Feb. '10</u>	<u>Mar. '10</u>	<u>Apr. '10</u>	<u>May. '10</u>	<u>Jun. '10</u>	<u>Jul. '10</u>	
1		<u>Plant Held for Future Use (FERC Account 105)</u>										
2												
3	2596280	SUNRISE-BLM LANDRIGHTS ACQUISITION	1,2	various	\$ 9,059	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	2596281	SUNRISE-LANDRIGHTS - U.S. FOREST SVC.		various	-	-	-	-	-	-	-	-
	2596282-0 and											
5	2596282-1	SUNRISE-LANDRIGHTS - VAR AGENCIES	2,3	various	54	38	38	31	528	42	69	
6	2596219	LANDRIGHTS ACQUISITION - 80 PROPERTIES	2	various	3,194	1,101	1,886	2,374	5,621	2,608	6,707	
7												
8		Total Plant Held for Future Use	$\Sigma(L3...7)$		\$ 12,307	\$ 1,139	\$ 1,924	\$ 2,405	\$ 6,149	\$ 2,650	\$ 6,776	
9												
Notes:												
1	BLM landrights acquisition is for land rights obtained from the Bureau of Land Management along a length of approximately 46.5 miles of 500KV line and 2.3 miles of 230 KV line.											
2	In January 2010 these costs, initially recorded to Plant in Service (Statement AD), were transferred to Plant Held for Future Use (Statement AG). Depreciation recorded in 2009 was reversed in January 2010. Land rights recorded in Plant Held for Future Use are not depreciated.											
3	This item includes a portion of the cost related to the acquisition of land rights along a length of about 1/4 mile from the California Department of Corrections & Rehabilitation.											

San Diego Gas & Electric Company

Base Period Statement - AH Operation and Maintenance Expenses Workpapers

Docket No. ER11-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AH - Workpapers
Operation and Maintenance Expenses
For 12-Months Ending - December 31, 2010
(\$1,000)

Line No.	Amount	Reference	Line No.
1			1
1		<u>Derivation of Transmission Operation and Maintenance Expense:</u>	
2	\$ 92,118	Stmnt AH WP; Page-AH2; Line 32; Col. A	2
2		Total Transmission Expenses	
3	(9,224)	Stmnt AH WP; Page-AH2; Line 6; Col. B	3
3		Less: Account (561.4) - Load Dispatching	
4	(1,874)	Stmnt AH WP; Page-AH2; Line 10; Col. B	4
4		Less: Account (561.8) - Market Administration Monitor	
5	(5,324)	Stmnt AH WP; Page-AH2; Line 14; Col. B	5
5		Less: Account (565) - Transmission of Electricity by Others	
6	(36,539)	Stmnt AH WP; Page-AH2; Line 15; Col. B	6
6		Less: Account (566) - Miscellaneous Transmission Expenses	
7	4,471	Stmnt AH WP; Page-AH2; Line 16; Col. B	7
7		Add: Account (566) - Miscellaneous Transmission Expenses	
8	\$ 43,628	Sum Lines 2 thru 7	8
8		Total Transmission O&M Expenses Including Intervener Compensation Costs	
9	-		9
9		Less: CPUC Intervener Funding Expenses (See Statement BK1; Page 1; Line 6)	
10	\$ 43,628	Sum Lines 8 thru 9	10
10		Total Transmission O&M Expense (See Statement BK1; Page 1; Line 2)	
11			11
12		<u>Derivation of Administrative and General Expense:</u>	12
13	\$ 278,082	Stmnt AH WP; Page-AH3; Line 17; Col. A	13
13		Total Administrative & General Expenses	
14		<u>Adjustments to Per Book A&G Expenses:</u>	14
15	(98)	Stmnt AH WP; Page-AH3; Line 22; Col. B	15
15		Nuclear property insurance expenses	
16	(1,055)	Stmnt AH WP; Page-AH3; Line 23; Col. B	16
16		Nuclear liability insurance expenses	
17	(47,924)	Stmnt AH WP; Page-AH3; Line 24; Col. B	17
17		Wildfire insurance premium allocations	
18	(4,962)	Stmnt AH WP; Page-AH3; Line 25; Col. B	18
18		CPUC reimbursement fees	
19	(2,229)	Stmnt AH WP; Page-AH3; Line 26; Col. B	19
19		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	
20	(14,350)	Stmnt AH WP; Page-AH3; Line 27; Col. B	20
20		Consumer Protection & Safety Division (CPSD) wildfire investigation settlement	
21	(14,318)	Stmnt AH WP; Page-AH3; Line 28; Col. B	21
21		CPUC energy efficiency programs	
22	(873)	Stmnt AH WP; Page-AH3; Line 29; Col. B	22
22		Advanced Metering Infrastructure (AMI) lease facilities	
23	(227)	Stmnt AH WP; Page-AH3; Line 30; Col. B	23
23		Hazardous substances - Hazardous Substance Cleanup Cost Account	
24	\$ 192,046	Sum Lines 15 thru 23	24
24		Total Adjusted A&G Expenses Before Excluding Property Insurance	
25	(3,548)	Stmnt AH WP; Page-AH3; Line 6; Col. C	25
25		Property Insurance (Reflected on Line 44 below due to different allocation factor)	
26	\$ 188,498	Sum Lines 24 and 25	26
26		Total Adjusted A&G Expenses Excluding Property Insurance	
27	15.19%	Statement AI; Page 1, Line 19	27
27		Transmission Wages and Salaries Allocation Factor	
28	\$ 28,633	Line 26 x Line 27	28
28		Total Transmission Related Administrative and General Expenses	
29			29
30		<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>	30
31	\$ 1,621,532	Statement AD; Page 1; Line 23	31
31		Transmission Plant	
32	27,214	Statement AD; Page 1; Line 29	32
32		Transmission Related General Plant	
33	72,483	Statement AD; Page 1; Line 31	33
33		Transmission Related Common Plant	
34	\$ 1,721,229	Sum Lines 31; 32; 33	34
34		Total Transmission Related Investment in Plant	
35			35
36	\$ 1,621,532	Statement AD; Page 1; Line 23	36
36		Total Transmission Plant	
37	342,958	Statement AD; Page 1; Line 3	37
37		Total Steam Production Plant	
38	289,584	Statement AD; Page 1; Line 9	38
38		Total Other Production Plant	
39	-	Not Applicable in Developing Ratio	39
39		Total Nuclear Production Plant	
40	4,416,064	Statement AD; Page 1; Line 13	40
40		Total Distribution plant	
41	179,158	Statement AD; Page 1; Line 17	41
41		Total General Plant	
42	477,175	Statement AD; Page 1; Line 19	42
42		Total Common Plant	
43	\$ 7,326,470	Sum Lines (36 through 42)	43
43		Total Plant in Service Excluding SONGS	
44			44
45	23.49%	Line 34 / Line 43	45
45		Transmission Plant Property Insurance Allocation Factor	
46			46
47	\$ 3,548	See Line 25 Above	47
47		Total Property Insurance	
48			48
49	833	Line 45 x Line 47	49
49		Property Insurance Allocated to Transmission, General, and Common Plant	
50			50
51	28,633	See Line 28 Above	51
51		Transmission Related A & G Expenses	
52			52
53	\$ 29,466	Sum Lines 49 and 51	53
53		Transmission Related A & G Expenses Including Property Insurance	

San Diego Gas & Electric
Electric Transmission O&M Expenses
For 12-Months Ending December 31, 2010
(\$ in 1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) + (b) Total Adjusted	Reference	Line No.
1		<u>Electric Transmission Operations</u>					1
2	560	Operation Supervision and Engineering	\$ 6,562	\$ -	\$ 6,562	Form 1, p. 321; Line 83	2
3	561.1	Load Dispatch - Reliability	414	-	414	Form 1, p. 321; Line 85	3
4	561.2	Monitor and Operate Transmission System	2,453	-	2,453	Form 1, p. 321; Line 86	4
5	561.3	Load Dispatch - Trans. Serv. and Sched.	-	-	-	Form 1, p. 321; Line 87	5
6	561.4	Scheduling, System Ctl. and Dispatch Serv.	9,224	(9,224)	-	Form 1, p. 321; Line 88	6
7	561.5	Reliability, Planning and Standards Devel.	-	-	-	Form 1, p. 321; Line 89	7
8	561.6	Transmission Service Studies	-	-	-	Form 1, p. 321; Line 90	8
9	561.7	Generation Interconnection Studies	-	-	-	Form 1, p. 321; Line 91	9
10	561.8	Reliability, Planning and Stds. Dev. Serv.	1,874	(1,874)	-	Form 1, p. 321; Line 92	10
11	562	Station Expenses	1,969	-	1,969	Form 1, p. 321; Line 93	11
12	563	Overhead Line Expenses	1,274	-	1,274	Form 1, p. 321; Line 94	12
13	564	Underground Line Expenses	-	-	-	Form 1, p. 321; Line 95	13
14	565	Transmission by Others	5,324	(5,324)	-	Form 1, p. 321; Line 96	14
15	566	Miscellaneous Transmission Expenses	40,109	(36,539)	3,570	Form 1, p. 321; Line 97	15
16	566	Wildfire Insurance Premium Adjustment ^(a)	-	4,471	4,471	See Footnote (a) Below	16
17	567	Other Expenses	1,847	-	1,847	Form 1, p. 321; Line 98	17
18		<i>Subtotal</i>	\$ 71,051	\$ (48,490)	\$ 22,561	Sum Lines 2 thru 16	18
19							19
20		<u>Electric Transmission Maintenance</u>					20
21	568	Maintenance Supervision and Engineering	983	-	983	Form 1, p. 321; Line 101	21
22	569.1	Maintenance of Computer Hardware	1,130	-	1,130	Form 1, p. 321; Line 103	22
23	569.2	Maintenance of Computer Software	1,634	-	1,634	Form 1, p. 321; Line 104	23
24	569.3	Maintenance of Communication Equipment	-	-	-	Form 1, p. 321; Line 105	24
25	569.4	Maintenance of Misc. Regional Trans. Plant	-	-	-	Form 1, p. 321; Line 106	25
26	570	Maintenance of Station Equipment	6,163	-	6,163	Form 1, p. 321; Line 107	26
27	571	Maintenance of Overhead Lines	10,813	-	10,813	Form 1, p. 321; Line 108	27
28	572	Maintenance of Underground Lines	37	-	37	Form 1, p. 321; Line 109	28
29	573	Maintenance of Miscellaneous Equipment	306	-	306	Form 1, p. 321; Line 110	29
30		<i>Subtotal</i>	\$ 21,067	\$ -	\$ 21,067	Sum Lines 21 thru 29	30
31							31
32		Total	\$ 92,118	\$ (48,490)	\$ 43,628	Line 18 + Line 30	32

Excluded Expenses (recovery method in parentheses)

561.4	Scheduling, System Ctl. and Dispatch Serv. (ERRA)	\$ (9,224)
561.8	Reliability, Planning and Stds. Dev. Serv. (ERRA)	(1,874)
565	Transmission by Others (ERRA)	(5,324)
566	ISO Grid Management Costs (ERRA)	(736)
566	Reliability Services (RS rates)	(35,016)
566	Transmission Revenue Balancing Account Adjustment (TRBAA)	(787)
566	Wildfire insurance premium adjustment (a)	4,471
	Total	<u>\$ (48,490)</u>

Note:

(a) On October 8, 2010, FERC ordered SDG&E to reclassify as A&G the wildfire insurance expenses that it had charged to transmission O&M (133 FERC 61,016). The amount charged to Account 566 during 2009 totaled \$4,471. To comply with the Order, SDG&E included the \$4,471 amount as a ratemaking credit in its Cycle 4 Base Period Statement AH Refund Report when it made its filing on November 8, 2010 (ER10-2235-001). Since the FERC Order requiring SDG&E to reduce Account 566 was issued on October 8, 2010, the adjusting entry to O&M was actually booked in November and December 2010 instead of 2009. The \$4,471 amount shown in Line 16 above is the ratemaking offset to the credit actually booked in 2010. The total of the amounts booked to Account 566 and the ratemaking offset shown on Line 16, column (b) net out to zero. This ratemaking adjustment assures that the proper amount of O&M expense is charged to ratepayers.

San Diego Gas & Electric
Administrative & General Expenses
12 Month Ending December 31, 2010
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) + (b) Total Adjusted	Reference	Line No.
1		<i>Administrative General</i>					1
2	920	A&G Salaries	\$ 17,201	\$ -	\$ 17,201	Form 1; Pg. 323; Ln. 181; Col. B	2
3	921	Office Supplies & Expenses	7,655	-	7,655	Form 1; Pg. 323; Ln. 182; Col. B	3
4	922	Less Construction Transfer	(5,767)	-	(5,767)	Form 1; Pg. 323; Ln. 183; Col. B	4
5	923	Outside Services	60,412	-	60,412	Form 1; Pg. 323; Ln. 184; Col. B	5
6	924	Property Insurance	3,646	(98)	3,548	Form 1; Pg. 323; Ln. 185; Col. B	6
7	925	Damages & Injuries	15,392	(1,201)	14,191	Form 1; Pg. 323; Ln. 186; Col. B	7
8	925	Damages & Injuries - Wildfire Ins. Premium Alloc. ¹	68,389	(47,924)	20,465	Form 1; Pg. 323; Ln. 186; Col. B	8
9	926	Employee Pension & Benefits	51,223	(559)	50,664	Form 1; Pg. 323; Ln. 187; Col. B	9
10	927	Franchise Expenses	-	-	-		10
11	928	Regulatory Expenses	15,437	(7,191)	8,246	Form 1; Pg. 323; Ln. 189; Col. B	11
12	929	Company Energy Use	(1,707)	-	(1,707)	Form 1; Pg. 323; Ln. 190; Col. B	12
13	930	Misc. General Expenses	30,024	(27,964)	2,060	Form 1; Pg. 323; Ln. 192; Col. B	13
14	931	Rents	8,606	(873)	7,733	Form 1; Pg. 323; Ln. 193; Col. B	14
15	935	Maintenance of General Plant	7,571	(227)	7,344	Form 1; Pg. 323; Ln. 196; Col. B	15
16		Total	\$ 278,082	\$ (86,037)	\$ 192,046	Sum Lines 2 thru 15	16
17							17
18							18
19							19
20	FERC						20
21	Acct	Excluded Expenses		Current Year			21
22	924	Nuclear property insurance expenses		\$ (98)			22
23	925	Nuclear liability insurance expenses		(1,055)			23
24	925.4	Wildfire insurance premium allocations		(47,924)			24
25	928	CPUC reimbursement fees		(4,962)			25
26	928	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(2,229)			26
		Consumer Protection & Safety Division (CPSD)					
27	930.2	wildfire investigation settlement		(14,350)			27
28	925/926/930	CPUC energy efficiency programs		(14,318)			28
29	931	Advanced Metering Infrastructure (AMI) lease facilities		(873)			29
30	935	Hazardous substances-Hazardous Substance Cleanup Cost Account		(227)			30
31		Total		\$ (86,037)			31
32							32

¹ FERC Acct 925 is shown in two parts to reflect wildfire insurance premium allocations separately.

San Diego Gas & Electric Company
A&G Expense Allocation
Base Period: January to December 2010

FERC Account	Account Description	Allocation %		A&G COMMON ALLOCATION CHARGES - JAN to MAR 2010		Total Elec & Gas
		Electric %	Gas %	Electric	Gas	
920	A&G SALARIES	77.028%	22.972%	\$ (2,009,453)	\$ (599,278)	\$ (2,608,731)
921	OFFICE SUPPLIES & EXPENSES	77.028%	22.972%	6,903,444	2,058,809	8,962,253
922	LESS CONSTRUCTION TRANSFER	77.028%	22.972%	(1,247,771)	(372,122)	(1,619,893)
923	OUTSIDE SERVICES	77.028%	22.972%	14,758,874	4,401,528	19,160,402
924	PROPERTY INSURANCE	77.028%	22.972%	1,189,925	354,870	1,544,795
925	INJURIES & DAMAGES	72.615%	27.385%	3,032,335	1,143,573	4,175,908
926	PENSIONS & BENEFITS	73.784%	26.216%	(639,802)	(227,327)	(867,129)
928	REGULATORY EXPENSES	77.028%	22.972%	2,049,294	611,160	2,660,454
930	MISC. GENERAL EXPENSES	77.028%	22.972%	(211,621)	(63,112)	(274,733)
931	RENTS	77.028%	22.972%	2,779,263	828,857	3,608,120
935	MAINTENANCE OF GENERAL PLANT	77.028%	22.972%	1,633,517	487,163	2,120,680
TOTAL				\$ 28,238,005	\$ 8,624,121	\$ 36,862,126

A

FERC Account	Account Description	Allocation %		A&G COMMON ALLOCATION CHARGES - APR to DEC 2010		Total Elec & Gas
		Electric %	Gas %	Electric	Gas	
920	A&G SALARIES	77.136%	22.864%	\$ 19,157,508	\$ 5,678,506	\$ 24,836,014
921	OFFICE SUPPLIES & EXPENSES	77.136%	22.864%	2,953,022	875,310	3,828,332
922	LESS CONSTRUCTION TRANSFER	77.136%	22.864%	(4,417,678)	(1,309,451)	(5,727,129)
923	OUTSIDE SERVICES	77.136%	22.864%	45,647,985	13,530,589	59,178,574
924	PROPERTY INSURANCE	77.136%	22.864%	2,396,516	710,355	3,106,871
925	INJURIES & DAMAGES	73.130%	26.870%	6,750,403	2,480,286	9,230,689
926	PENSIONS & BENEFITS	74.065%	25.935%	17,520,392	6,135,035	23,655,427
928	REGULATORY EXPENSES	77.136%	22.864%	5,648,123	1,674,169	7,322,292
930	MISC. GENERAL EXPENSES	77.136%	22.864%	1,022,041	302,945	1,324,986
931	RENTS	77.136%	22.864%	5,827,010	1,727,193	7,554,203
935	MAINTENANCE OF GENERAL PLANT	77.136%	22.864%	5,867,008	1,739,049	7,606,057
TOTAL				\$ 106,372,330	\$ 33,543,986	\$ 141,916,316

B

TOTAL 2010 - A&G COMMON ALLOCATION CHARGES						
FERC Account	Account Description	Allocation %		A&G COMMON ALLOCATION CHARGES		Total Elec & Gas
		Electric %	Gas %	Electric	Gas	
920	A&G SALARIES			\$ 17,148,055	\$ 5,079,228	\$ 22,227,283
921	OFFICE SUPPLIES & EXPENSES			9,856,466	2,934,119	12,790,585
922	LESS CONSTRUCTION TRANSFER			(5,665,449)	(1,681,573)	(7,347,022)
923	OUTSIDE SERVICES			60,406,859	17,932,117	78,338,976
924	PROPERTY INSURANCE			3,586,441	1,065,225	4,651,666
925	INJURIES & DAMAGES			9,782,738	3,623,859	13,406,597
926	PENSIONS & BENEFITS			16,880,590	5,907,708	22,788,298
928	REGULATORY EXPENSES			7,697,417	2,285,329	9,982,746
930	MISC. GENERAL EXPENSES			810,420	239,833	1,050,253
931	RENTS			8,606,273	2,556,050	11,162,323
935	MAINTENANCE OF GENERAL PLANT			7,500,525	2,226,212	9,726,737
TOTAL				\$ 136,610,335	\$ 42,168,107	\$ 178,778,442

C = A+B

(1)

Note: Amounts shown do not include Direct Charges to A&G Accounts

San Diego Gas & Electric Company
A&G Expense Allocation
Base Period: January to December 2010

FERC Account	Account Description	TOTAL 2010 - A&G DIRECT CHARGES		
		Electric %	Gas %	Total Elec & Gas
920	A&G SALARIES	74.602%	25.398%	\$ 18,043
921	OFFICE SUPPLIES & EXPENSES	78.000%	22.000%	(2,201,316)
922	LESS CONSTRUCTION TRANSFER	71.051%	28.949%	(101,909)
923	OUTSIDE SERVICES	37.872%	62.128%	8,004
924	PROPERTY INSURANCE	15.244%	84.756%	332,011
925	INJURIES & DAMAGES	97.881%	2.119%	73,998,942
926	PENSIONS & BENEFITS	74.662%	25.338%	34,342,571
927	FRANCHISE REQUIREMENTS	89.057%	10.943%	78,996,651
928	REGULATORY EXPENSES	91.641%	8.359%	7,739,450
929	DUPLICATE CHARGE	100.000%	-	(1,706,995)
930	MISC. GENERAL EXPENSES	100.012%	-0.012%	29,213,534
931	RENTS	0.000%	0.000%	-
935	MAINTENANCE OF GENERAL PLANT	95.034%	4.966%	70,211
TOTAL				\$ 220,068,730
				\$ 23,316,452
				\$ 243,385,182

D

FERC Account	Account Description	TOTAL 2010 COMMON & DIRECT CHARGES		
		Electric	Gas	Total Elec & Gas
920	A&G SALARIES	\$ 17,201,054	\$ 5,097,271	\$ 22,298,325
921	OFFICE SUPPLIES & EXPENSES	7,655,150	2,313,219	9,968,369
922	LESS CONSTRUCTION TRANSFER	(5,767,358)	(1,723,095)	(7,490,453)
923	OUTSIDE SERVICES	60,411,738	17,940,121	78,351,859
924	PROPERTY INSURANCE	3,646,154	1,397,236	5,043,390
925	INJURIES & DAMAGES	83,781,680	5,226,097	89,007,777
926	PENSIONS & BENEFITS	51,223,161	17,562,456	68,785,617
927	FRANCHISE REQUIREMENTS	78,596,651	9,657,641	88,254,292
928	REGULATORY EXPENSES	15,436,867	2,991,318	18,428,185
929	DUPLICATE CHARGE	(1,706,995)	-	(1,706,995)
930	MISC. GENERAL EXPENSES	30,023,954	236,364	30,260,318
931	RENTS	8,606,273	2,556,050	11,162,323
935	MAINTENANCE OF GENERAL PLANT	7,570,736	2,229,881	9,800,617
TOTAL	TIED TO FERC FORM 1 & 2	\$ 356,679,065	\$ 65,484,559	\$ 422,163,624

E = C+D

(2)

927 FRANCHISE REQUIREMENTS (excl. in A&G per Transmission Formula Rate Filing Req) (78,596,651)

NET A&G EXPENSES (See Page AH3; col. a; line 17)

\$ 278,082,414

SDG&E
COMMON ALLOCATION
4 FACTOR METHOD
2009
(2008 actual data)

	ELECTRIC	GAS	TOTAL
O&M EXPENSE	85.387%	14.613%	100.000%
NET PLANT	86.930%	13.070%	100.000%
OPERATING PAYROLL *	73.784%	26.216%	100.000%
NUMBER OF CUSTOMERS	<u>62.010%</u>	<u>37.990%</u>	<u>100.000%</u>
TOTAL PERCENTAGES	<u>308.111%</u>	<u>91.889%</u>	<u>400.000%</u>
AVERAGE *	<u>77.028%</u>	<u>22.972%</u>	<u>100.000%</u>

* The above asterisked percentages were used for the January 2010 through March 2010 period as shown in Part A, Page AH4.

SDG&E
COMMON ALLOCATION
4 FACTOR METHOD
2010
(2009 actual data)

	ELECTRIC	GAS	TOTAL
O&M EXPENSE	85.335%	14.665%	100.000%
NET PLANT	87.134%	12.866%	100.000%
OPERATING PAYROLL *	74.065%	25.935%	100.000%
NUMBER OF CUSTOMERS	<u>62.011%</u>	<u>37.989%</u>	<u>100.000%</u>
TOTAL PERCENTAGES	<u><u>308.545%</u></u>	<u><u>91.455%</u></u>	<u><u>400.000%</u></u>
AVERAGE *	<u><u>77.136%</u></u>	<u><u>22.864%</u></u>	<u><u>100.000%</u></u>

* The above asterisked percentages were used for the April 2010 through December 2010 period as shown in Part B, Page AH4.

San Diego Gas & Electric Company

Base Period Statement AI - Wages and Salaries Workpaper

Docket No. ER11-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AI - Workpapers
Wages and Salaries
For 12-Months Ending - December 31, 2010
(\$1,000)

Line No.		Amount	Reference	Line No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	\$ 8,067	Form 1; Page 354; Line 20; Col. B	1
2				2
3	Transmission Wages & Salaries	17,790	Form 1; Page 354; Line 21; Col. B	3
4				4
5	Distribution Wages & Salaries	51,999	Form 1; Page 354; Line 23; Col. B	5
6				6
7	Customer Accounts Wages & Salaries	24,761	Form 1; Page 354; Line 24; Col. B	7
8				8
9	Customer Services and Informational Wages & Salaries	14,525	Form 1; Page 354; Line 25; Col. B	9
10				10
11	Sales Wages & Salaries	-	Form 1; Page 354; Line 26; Col. B	11
12				12
13	Subtotal	\$ 117,141	Sum Lines 1 thru 11	13
14				14
15	Administrative and General Wages & Salaries	22,213	Form 1; Page 354; Line 27; Col. B	15
16				16
17	Total Operating & Maintenance Wages & Salaries	<u>\$ 139,353</u>	Sum Lines 13; 15	17
18				18
19	Transmission Wages and Salaries Allocation Factor	<u>15.19%</u>	Line 3 / Line 13	19

NOTE:

¹ See the attached page from FERC Form 1 supporting the distribution of salaries and wages.

San Diego Gas & Electric Company

Base Period Statement - AJ Depreciation and Amortization Expenses Workpaper

Docket No. ER11-____ - ____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AJ - Workpapers
Depreciation and Amortization Expense
For 12-Months Ending - December 31, 2010
(\$1,000)

Line No.		Amount	Reference	Line No.
1	Transmission Depreciation Expense	\$ 41,808	BPWP; Page AJ-4; Line 11	1
2				2
3	General Plant Depreciation Expense ¹	\$ 7,966	BPWP; Page AJ-6; Line 1	3
4				4
5	Transmission Wages and Salaries Allocation Factor	15.19%	Statement AI; Line 19	5
6				6
7	Transmission Related General Plant Depreciation Expense	\$ 1,210	Line 3 x Line 5	7
8				8
9	Common Plant Depreciation Expense ¹	\$ 37,170	BPWP; Page AJ-7; Line 1	9
10				10
11	Transmission Related Common Plant Depreciation Expense	\$ 5,646	Line 5 x Line 9	11
12				12
13	Electric Miscellaneous Intangible Plant Amortization Expense ¹	\$ 925	BPWP; Page AJ-8; Line 1	13
14				14
15	Transmission Related Electric Miscellaneous Intangible Plant Depreciation Expense	\$ 141	Line 5 x Line 13	15
16				16
17	Transmission, Intangible, Gen. and Comm. Depr. & Amort. Exp.	\$ 48,805	Sum Lines 1; 7; 11; 15	17
18				18
19	Valley Rainbow Project Cost Amortization Expense ²	\$ 1,893	BPWP; Page AJ- 4; Line 12	19

NOTES:

¹ See the attached FERC Form 1 Footnote Data, Page 450.1, Schedule Page 336, Line 12; Column (f), as filed in SDG&E's 2010 annual FERC Form 1 filing.

² See the attached FERC Form 1 Page 230b, Column (e), as filed in SDG&E's 2010 annual FERC Form 1 filing. In addition, see footnote data on page 450.1, Schedule Page 230, line 23, column (a).

SDG&E STATEMENT AJ
TRANSMISSION EXPENSE AND EXPENSE RELATED TO TRANSMISSION
 (\$1,000)

Depreciation and Amortization Expense as of December 31, 2010

Line No.	Account No.	Description	FERC Transmission Expense Per Book	Transmission Expense Ratemaking	Line No.
1	303	Intangibles	\$ -		1
2	350	Land and Land Rights	622		2
3	352	Structures and Improvements	2,548		3
4	353	Station Equipment	14,926		4
5	354	Towers and Fixtures	2,332		5
6	355	Poles and Fixtures	7,786		6
7	356	Overhead Conductors & Devices	7,716		7
8	357	Underground Conduit	3,312		8
9	358	Underground Conductors & Devices	3,159		9
10	359	Roads and Trails	404		10
11		Subtotal	42,805	41,808	11
12		Valley Rainbow Amortization Expense	1,893	1,893	12
13		Total Transmission Expense	\$ 44,698	\$ 43,701	13

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
PERIOD 1 - 12/31/2010 PER BOOK

(\$1,000)

GENERAL PLANT

Line No.	FERC General Plant Expense	Reference From	Line No.
1	December 31, 2010 Expense \$ 7,966	Aj1-Gwp1	1

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
Base Period - 12/31/2010 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Description	Total Common Expense to Electric Per Book	Reference From	Line No.
1	December 31, 2010 Expense	\$ 37,170	AJ1-Cwp1	1

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
PERIOD 1 - 12/31/2010 PER BOOK

(\$1,000)

INTANGIBLE PLANT

Line No.	FERC Intangible Plant Expense	Reference From	Line No.
1	December 31, 2010 Expense \$ 925	Aj8-lwp1	1

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2010/Q4
FOOTNOTE DATA			

Schedule Page: 336 Line No.: 3 Column: b

Nuclear Production Plant includes \$8,816,662 of nuclear decommissioning expense.

Schedule Page: 336 Line No.: 12 Column: f

Reclassification of 2010 Electric Depreciation and Amortization Charges
Depreciation and Amortization Expense Charged in Accordance with FERC Seven Factor Test
In Accordance with Guidelines in FERC Order 888

	Depreciation Expense (Account 403)	Amortization of Limited Term Electric Plant (Account 404)	Amortization of Other Electric Plant (Account 405)	Total
Intangible Plant	-	925,490	-	925,490
Steam Production	10,618,926	-	-	10,618,926
Nuclear Production	20,910,293	-	-	20,910,293
Other Production	10,823,477	-	-	10,823,477
Transmission Plant	41,176,815	-	615,560	41,792,375
Distribution Plant	174,910,297	-	1,504,618	176,414,915
General Plant	7,966,300	-	-	7,966,300
Common Plant-Electric	22,858,262	14,311,532	-	37,169,794
Total Ratemaking				
Depreciation & Amort.	<u>289,264,370*</u>	<u>15,237,022*</u>	<u>2,120,178*</u>	<u>306,621,570*</u>

*Line 12 of FERC Form 1, page 336.

Schedule Page: 336.2 Line No.: 50 Column: a

Items in column (b) are 12/31/10 weighted plant balances based on 12/31/2009 plant balances (Account 101) plus weighted net additions for 2010 less non-depreciables for each plant account.

Page 337, 337.1, and 337.2, Cols. (c) thru (g): No changes.

Name of Respondent San Diego Gas & Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2010/Q4	
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)							
Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission Authorization to use Acc 182.2 and period of amortization (mo, yr to mo, yr)] (a)	Total Amount of Charges (b)	Costs Recognised During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
21							
22							
23	Valley Rainbow Project	18,926,938		407	1,892,694	5,204,908	
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49	TOTAL	18,926,938			1,892,694	5,204,908	

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2010/Q4
FOOTNOTE DATA			

Schedule Page: 230 Line No.: 23 Column: a

The authorization to utilize Account 182.2 and to amortize the balance was provided by FERC in Docket No. ER03-601-000 issued May 2, 2003, which approved SDG&E's revised Transmission Owner Tariff (TO Tariff) to become effective October 1, 2003. Based on the terms of the TO Tariff, the amortization period will be the 10-year period beginning October 2003 and ending September 2013.

San Diego Gas & Electric Company

Base Period Statement - AK Taxes Other Than Income Taxes Workpaper

Docket No. ER11-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AK - Workpapers
Taxes Other Than Income Taxes
For 12-Months Ending - December 31, 2010
(\$1,000)

Line No.	Amount	Reference	Line No.
1 Total Property Taxes per FERC Form 1	\$ 48,708	Form 1; Page 263; Line 2; Col. I	1
2			2
3 Allocation Adjustment ¹	417	See Footnote 1	3
4			4
5 Other Taxes (Business license taxes) ¹	<u>4</u>	See Footnote 1	5
6			6
7 Net Property Taxes	\$ 48,287	Line 1 Minus Lines 3 and 5	7
8			8
9 SONGS Property Taxes ²	<u>2,708</u>	Form 1; Page 450.1; Sch. Pg 262; Line 2	9
10			10
11 Total Property Taxes Expense	<u>\$ 45,579</u>	Line 7 Minus Line 9	11
12			12
13 Total Payroll Taxes Expense per FERC Form 1	\$ 12,597	Form 1; Pg. 263; Line 10;18;19;20; Col. I	13
14			14
15 Add: Allocation Adjustment ³	<u>417</u>	See Footnote 3	15
16			16
17 Total Transmission Payroll Taxes Expense	\$ 13,014	Line 13 + Line 15	17
18			18
19 Transmission Wages and Salaries Allocation Factor	<u>15.19%</u>	Statement AI; Line 19	19
20			20
21 Transmission Related Payroll Taxes Expense	<u>\$ 1,977</u>	Line 17 x Line 19	21

NOTES:

- ¹ The amount of property taxes expense reflected in FERC Form 1 equals \$48.708 million and includes other taxes besides ad valorem taxes. These other taxes consists of \$4K business license taxes and an inadvertent allocation adjustment of \$417K for payroll taxes expense which was included on the property taxes expense line. The \$417K should have been included as part of payroll taxes expense in FERC Form 1 (see footnote ³).
- ² The amount of property tax expense reflected in the FERC Form 1 for the SONGS facilities is \$2.708 million.
- ³ The total amount of payroll taxes expense reflected in FERC Form 1 equals \$12.597 million which inadvertently excluded the \$417K payroll tax mentioned in footnote 1.
- ⁴ The results of the above adjustments to the FERC Form 1 numbers for the transmission cost statements will reduce total transmission cost of service.

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2010/Q4</u>
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	LOCAL:					
2	Ad Valorem (Note 1)			59,322,875	59,322,875	
3	Sales and Use (Note 2)	7,374		143,046	133,425	
4						
5						
6	SUBTOTAL	7,374		59,465,921	59,456,300	
7						
8	STATE:					
9	Franchise (Note 3)		5,256,407	51,902,218	45,203,224	-1,432,498
10	Unemployment (Note 4)		263,010	1,444,725	1,234,912	54
11	Sales and Use (Note 2)	34,414		572,184	533,705	
12	Fuel Tax	3,571		10,226	11,066	
13						
14	SUBTOTAL	37,985	5,519,417	53,929,353	46,982,907	-1,432,444
15						
16	FEDERAL:					
17	Taxes on Income (Note 3)		54,098,600	69,742,222	63,171,990	1,134,330
18	Retirement (Note 4)		588,430	27,011,766	26,898,902	
19	Unemployment (Note 4)	299,607		361,408	299,692	
20	Medicare (Note 4)		363,194	7,460,813	7,430,301	
21	Fuel Tax	4,530		13,186	21,763	
22						
23						
24	SUBTOTAL	304,137	55,050,224	104,589,395	97,822,648	1,134,330
25						
26	Other - Foreign Tax					
27						
28						
29						
30						
31						
32						
33	Note 1					
34						
35	Note 2					
36						
37	Note 3					
38						
39	Note 4					
40						
41	TOTAL	349,496	60,569,641	217,984,669	204,261,855	-298,114

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2010/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot-note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (l) how the taxes were distributed. Report in column (i) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
		48,708,158			10,614,717	2
16,995					143,046	3
						4
						5
16,995		48,708,158			10,757,763	6
						7
						8
	-2,875,085	45,519,031			6,383,187	9
	53,251	501,671			943,054	10
72,893					572,184	11
2,731					10,226	12
						13
75,624	-2,821,834	46,020,702			7,908,651	14
						15
						16
205,844	48,868,541	57,291,215			12,451,007	17
	475,566	9,379,484			17,632,282	18
361,323		125,470			235,938	19
	332,683	2,590,692			4,870,121	20
	4,047				13,186	21
						22
						23
567,167	49,680,837	69,386,861			35,202,534	24
						25
						26
						27
		Total Payroll Taxes:				28
		Ⓐ State: Unemployment		501,671		29
		Ⓑ Federal: Retirement		9,379,484		30
		Ⓒ Unemployment		125,470		31
		Ⓓ Medicare		2,590,692		32
				<u>\$12,597,317</u>		33
						34
						35
						36
						37
						38
						39
						40
659,786	46,859,003	164,115,721			53,868,948	41

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2010/Q4
FOOTNOTE DATA			

Schedule Page: 262 Line No.: 2 Column: i

Amount includes Ad Valorem taxes on SONGS in the amount of \$2,708,516.

Schedule Page: 262 Line No.: 9 Column: f

State

Description	Adjustment Amount
Adjustment for Balance Sheet Reclassification related to FIN 48	(1,432,498)
Total - California Corporation Franchise Tax Adjustment	<u>(1,432,498)</u>

Schedule Page: 262 Line No.: 17 Column: f

Federal

Description	Adjustment Amount
Adjustment for Balance Sheet Reclassification related to FIN 48	1,134,330
Total - Federal Income Tax Adjustment	<u>1,134,330</u>

Schedule Page: 262 Line No.: 33 Column: a

Note 1:
Ad Valorem taxes are allocated based on the type of assets in each taxing jurisdiction.

Schedule Page: 262 Line No.: 35 Column: a

Note 2:
Sales and Use taxes are allocated based on the Common Allocation Factor.

Schedule Page: 262 Line No.: 37 Column: a

Note 3:
State Franchise Tax and Federal Income Tax are charged to departments based upon total taxable income generated by each department.

Schedule Page: 262 Line No.: 39 Column: a

Note 4:
Retirement, Unemployment and Medicare taxes are charged to departments as a percentage of total taxable labor charged.

AK4

San Diego Gas & Electric Company

Base Period Statement AL - Working Capital Workpaper

Docket No. ER11-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AL - Workpapers
Working Capital
For 12-Months Ending - December 31, 2010
(\$1,000)

Line No.	Working Cash	13 Months Average Balance	Reference	Line No.
1		\$ 53,421	BPWP; Page AL-2; Line 17	1
2				2
3		<u>19.86%</u>	Statement AD1; Line 35	3
4				4
5		<u>\$ 10,609</u>	Line 1 x Line 3	5
6				6
7		<u>25,644</u>	BPWP; Page AL-3; Line 17	7
8				8
9		<u>\$ 5,093</u>	Line 3 x Line 7	9
10				10
11				11
11	<u>Derivation of Transmission Related Cash Working Capital:</u>			
12	\$ 43,628		Statement AH1; Line 10	12
13	29,466		Statement AH1; Line 53	13
14	-		Statement AH1; Line 9	14
15	<u>\$ 73,094</u>		Sum Lines 12; 13; 14	15
16				16
17		<u>12.50%</u>	FERC Method = 1/8 of O&M Expense	17
18				18
19	<u>\$ 9,137</u>		Line 15 x Line 17	19
20				20
21	<u>\$ 9,137</u>		(Line 12 + Line 13) x Line 17	21

^a The balances for Materials & Supplies and Prepayments are derived based on a 13-month weighted average balance.

^b See the attached FERC Form 1 Footnote Data, Page 450.1, Schedule Page 227, Line 12; Column C, as filed in SDG&E's 2010 annual FERC Form 1 filing.

SAN DIEGO GAS AND ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
PERIOD 1 - 12/31/2010 PER BOOKS
(\$1,000)

ACCOUNT 154 PLANT MATERIALS AND OPERATING SUPPLIES
ELECTRIC ALLOWABLE PER FERC FORMULA

Line No.	Month	Total Electric Plant Materials & Supplies	Line No.
1	Dec-09	\$ 52,835	1
2	Jan-10	52,780	2
3	Feb	52,553	3
4	Mar	52,633	4
5	Apr	53,084	5
6	May	52,709	6
7	June	52,423	7
8	July	53,360	8
9	Aug	53,701	9
10	Sep	53,792	10
11	Oct	55,035	11
12	Nov	55,574	12
13	Dec-10	53,978	13
14	Total 13 Months	694,458	14
15	Less 1/2 First & Last Months	53,407	15
16	Total of 12 Monthly Averages	641,051	16
17	Monthly-Weighted Average	\$ 53,421	17

SAN DIEGO GAS AND ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
PERIOD 1 - 12/31/2010 PER BOOKS
(\$1,000)

ACCOUNT 165 PREPAYMENTS - ELECTRIC

Line No.	Month	Total Electric Plant Prepayments	Line No.
1	Dec-09	\$ 24,533	1
2	Jan-10	22,703	2
3	Feb	18,947	3
4	Mar	15,346	4
5	Apr	20,093	5
6	May	14,909	6
7	June	7,737	7
8	July	35,055	8
9	Aug	38,556	9
10	Sep	38,184	10
11	Oct	35,753	11
12	Nov	31,212	12
13	Dec-10	33,927	13
14	Total 13 Months	336,955	14
15	Less 1/2 First & Last Months	29,230	15
16	Total of 12 Monthly Averages	307,725	16
17	Monthly-Weighted Average	\$ 25,644	17

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2010/Q4
FOOTNOTE DATA			

Schedule Page: 227 Line No.: 12 Column: c

Reclassification of FERC Form 1 Materials & Supplies for Ratemaking

Materials and Supplies Classified In Accordance with Guidelines in FERC Order 888

	BOY 2010	EOY 2010
Total Plant Materials and Operating Supplies	59,203,059*	63,649,793*
As Assigned to Department for Ratemaking		
Electric Department	56,297,201	60,676,579
Gas Department	2,905,858	2,973,214
Less Line 5 (Construction Estimate)		
Electric Department	(3,767,927)	6,698,804)
Gas Department	(6,967)	(19,227)
Total Allowable Materials and Supplies		
Electric Department	52,529,274	53,977,775
Gas Department	2,898,891	2,953,987
Total Allowable M&S per FERC Formula	55,428,165**	56,931,762**
Total Wtd. Average Electric M&S for 2010		53,420,938

*Line 12 of FERC Form 1, page 227.

**Line 12 minus Line 5 of FERC Form 1, page 227.

San Diego Gas & Electric Company

Base Period Statement - AQ Federal Income Tax Deductions –Other Than Interest

Docket No. ER11-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AQ
Federal Income Tax Deductions, Other Than Interest
For 12-Months Ending - December 31, 2010
(\$1,000)

<u>Line No.</u>	<u>Amount</u>	<u>Reference</u>	<u>Line No.</u>
1 South Georgia Income Tax Adjusment	<u>\$ 2,333</u>		1

San Diego Gas & Electric Company

Base Period Statement - AR Federal Income Tax Adjustments Workpaper

Docket No. ER11-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AR
Federal Tax Adjustments
For 12-Months Ending - December 31, 2010
(\$1,000)

Line No.	Amount	Reference	Line No.
1	\$ (265)		1
2			2
3	(4)	Form 1; Page 450.1; Sch. Pg 234; Line 2	3
4			4
5	<u>\$ (268)</u>	Sum Lines 1; 3	5

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2010/Q4
FOOTNOTE DATA			

Schedule Page: 234 Line No.: 2 Column: c

Electric balance in Account 190 at the end of the year reflects a reduction for amortization of transmission related excess deferred federal income taxes in the amount of \$3,714.

Schedule Page: 234 Line No.: 17 Column: c

Balance includes non-operating deferred income taxes of \$17,005,500 and balance sheet reclasses of \$416,167.

San Diego Gas & Electric Company

Base Period Statement AU - Revenue Credits Workpaper

Docket No. ER11-____ - ____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AU
Revenue Credits
For 12-Months Ending - December 31, 2010
(\$1,000)

Line No.	Amount	Reference	Line No.
1 (451) Miscellaneous Service Revenues	\$ -		1
2			2
3 (453) Sales of Water and Water Power	-		3
4			4
5 (454) Rent from Electric Property	663	BPWP-AU2; Line 5	5
6			6
7 (455) Interdepartmental Rents	-		7
8			8
9 (456) Other Electric Revenues	<u>1,588</u>	BPWP-AU2; Line 19	9
10			10
11 Transmission Related Revenue Credits	<u>\$ 2,250</u>	Sum Lines 1 thru 9	11
12			12
13 (411.6 & 411.7) Gain or Loss From Sale of Plant Held for Future Use	<u>\$ -</u>	FERC Accounts 411.6 and 411.7	13

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AU

Revenue Credits

January to December 2010

MISCELLANEOUS REVENUE

Line No.	SAP Account #	FERC Account #	SAP Account Description	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total	Line No.
1	4371049	454	Rents	\$ (35,146)	\$ (32,727)	\$ (34,127)	\$ (33,007)	\$ (34,670)	\$ (36,336)	\$ (32,773)	\$ (33,502)	\$ (127,974)	\$ (40,363)	\$ (37,938)	\$ (30,582)	\$ (509,145)	1
2	4371050	454	Rent - Electric Property	(14,910)	(7,865)	(57,763)	(7,959)	(7,959)	(7,958)	(8,958)	(7,959)	(7,958)	(7,959)	(7,976)	(8,181)	(153,405)	2
3				(50,056)	(40,592)	(91,890)	(40,966)	(42,629)	(44,294)	(41,731)	(41,461)	(135,932)	(48,322)	(45,914)	(38,763)	(662,550)	3
4				(183,338)	-	-	-	-	-	-	-	-	-	-	-	(183,338)	4
5	4371016	456	Generation Interconnection	(368)	(1,989)	(10,821)	794	935	56	430	2,178	(39,786)	(39,241)	-	-	(87,812)	5
6	4371040	456	Revenue Enhancement	(56,515)	(53,825)	(53,616)	(54,215)	(52,837)	(50,625)	(50,082)	(49,686)	(65,982)	(54,866)	(54,551)	(54,484)	(651,284)	6
7	4371055	456	Shared Asset Revenue	-	(13,229)	(736)	-	-	-	-	(1,847)	-	-	-	736	(15,076)	7
8	4371058	456	Elec Trans Joint Pole Activity	(1,439)	(1,439)	(1,439)	(1,439)	(1,438)	(1,438)	(1,438)	(1,438)	(1,439)	(1,438)	(1,439)	(1,438)	(17,262)	8
9	4371061	456	Excess Microwave Capacity - Elec Trans	-	-	-	-	-	-	-	-	-	-	-	(91,000)	(91,000)	9
10	4371065	456	Trans Revenue Trsfr to Gen	-	-	-	-	-	-	-	-	-	-	-	(529,000)	(529,000)	10
11	4371067	456	Trans Revenue Trsfr to Dist	-	-	-	-	-	-	-	-	-	-	-	36,000	36,000	11
12	4371070	456	Trans Revenue Trsfr from Dist	(2,138)	(2,220)	(2,487)	(2,438)	(2,258)	(2,485)	(4,773)	(2,456)	(1,933)	(3,810)	(4,255)	(2,352)	(33,605)	12
13	4371076	456	Environmental Lab - Elec Trans	-	-	(3,500)	-	-	-	(2,000)	(1,000)	(3,000)	(5,737)	-	-	(15,237)	13
14	4371806	456	Elec Trans Fees/Rev	-	-	-	-	-	-	-	-	-	-	-	-	-	14
15				(243,798)	(72,702)	(72,599)	(57,298)	(55,598)	(54,492)	(57,863)	(54,249)	(112,140)	(105,092)	(60,245)	(641,538)	(1,587,614)	15
16																	16
17																	17
18																	18
19																	19
20			Total Miscellaneous Revenue	\$ (293,854)	\$ (113,294)	\$ (164,489)	\$ (98,264)	\$ (98,227)	\$ (98,786)	\$ (99,594)	\$ (95,710)	\$ (248,072)	\$ (153,414)	\$ (106,159)	\$ (680,301)	\$ (2,250,164)	20

San Diego Gas & Electric Company

Base Period Statement - AV Cost of Capital and Fair Rate of Return Workpaper

Docket No. ER11-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
For 12-Months Ending - December 31, 2010
(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44

Line No.	Amounts	Reference	Line No.
1			1
2	\$ 2,686,905	Form 1; Page 112; Line 18c	2
3	-	Form 1; Page 112; Line 19c	3
4	253,720	Form 1; Page 112; Line 21c	4
5	-	Form 1; Page 112; Line 22c	5
6	9,377	Form 1; Page 112; Line 23c	6
7	\$ 2,931,248	Line 2 Minus Line 3 Plus Lines 4 & 5 Minus Line 6	7
8			8
9			9
10	\$ 129,011	Form 1; Page 117; Line 62c	10
11	1,916	Form 1; Page 117; Line 63c	11
12	3,602	Form 1; Page 117; Line 64c	12
13	-	Form 1; Page 117; Line 65c	13
14	-	Form 1; Page 117; Line 66c	14
15	\$ 134,529	Sum Lines 10; 11; 12 Minus Lines 13 & 14	15
16			16
17	4.59%	Line 15 / Line 7	17
18			18
19			19
20			20
21	\$ 78,475	Form 1; Page 112; Line 3c	21
22	4,820	Form 1; Page 118; Line 29c	22
23	6.14%	Line 22 / Line 21	23
24			24
25			25
26			26
27	\$ 3,187,083	Form 1; Page 112; Line 16c	27
28	78,475	Form 1; Page 112; Line 3c	28
29	-	Form 1; Page 112; Line 12c	29
30	\$ 3,108,608	Line 27 Minus Lines 28 & 29	30
31			31
32	11.35%	Offer of Settlement; Article II Return on Equity	32
33		in FERC Docket No. ER07-284-000	33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43	5.85%	Sum Lines 38; 39	43
44			44

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
For 12-Months Ending - December 31, 2010
(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
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24			24
25			25
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29			29
30			30
31			31
32			32
33			33

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (mo, da, yr) / /	Year/Period of Report end of 2010/Q4
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	291,458,395	291,458,395
3	Preferred Stock Issued (204)	250-251	78,475,400	78,475,400
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		592,222,753	592,222,753
7	Other Paid-In Capital (208-211)	253	279,665,368	279,618,042
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	25,688,571	25,688,571
11	Retained Earnings (215, 215.1, 216)	118-119	1,981,155,383	1,611,830,266
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	0	0
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	-10,205,470	-9,600,268
16	Total Proprietary Capital (lines 2 through 15)		3,187,083,258	2,818,316,017
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	2,686,905,000	1,936,905,000
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	253,720,000	253,720,000
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		9,377,433	3,836,043
24	Total Long-Term Debt (lines 18 through 23)		2,931,247,567	2,186,788,957
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		737,137,833	688,147,980
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		47,751,904	29,702,069
29	Accumulated Provision for Pensions and Benefits (228.3)		317,947,271	375,877,311
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		207,304,206	238,871,442
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		621,510,132	589,200,850
35	Total Other Noncurrent Liabilities (lines 26 through 34)		1,931,651,346	1,921,799,652
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		327,706,374	279,634,878
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		17,892,515	14,196,909
41	Customer Deposits (235)		54,158,079	56,097,076
42	Taxes Accrued (236)	262-263	659,786	349,496
43	Interest Accrued (237)		32,471,388	22,512,413
44	Dividends Declared (238)		1,204,917	1,204,916
45	Matured Long-Term Debt (239)		0	0

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2010/Q4
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STATEMENT OF INCOME FOR THE YEAR (continued)

Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		448,424,466	412,894,050		
28	Other Income and Deductions					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)					
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)					
33	Revenues From Nonutility Operations (417)					
34	(Less) Expenses of Nonutility Operations (417.1)		63,472	62,401		
35	Nonoperating Rental Income (418)		444,725	423,100		
36	Equity in Earnings of Subsidiary Companies (418.1)	119				
37	Interest and Dividend Income (419)		3,623,576	7,011,668		
38	Allowance for Other Funds Used During Construction (419.1)		43,230,379	29,102,903		
39	Miscellaneous Nonoperating Income (421)		867,654	1,252,107		
40	Gain on Disposition of Property (421.1)					
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		48,102,862	37,727,377		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)					
44	Miscellaneous Amortization (425)					
45	Donations (426.1)		1,349,663	2,099,198		
46	Life Insurance (426.2)		-3,672,520	-3,225,393		
47	Penalties (426.3)		89,527			
48	Exp. for Certain Civic, Political & Related Activities (426.4)		1,468,435	2,023		
49	Other Deductions (426.5)		1,176,643	729,769		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		411,748	-394,403		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	434,014	350,412		
53	Income Taxes-Federal (409.2)	262-263	-7,525,669	-1,538,988		
54	Income Taxes-Other (409.2)	262-263	-2,068,613	-410,001		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	8,070,975	4,214,231		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	669,017	305,595		
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		-1,758,310	2,310,059		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		49,449,424	35,811,721		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		129,011,044	101,774,306		
63	Amort. of Debt Disc. and Expense (428)		1,916,021	1,641,453		
64	Amortization of Loss on Reaquired Debt (428.1)		3,601,506	3,756,254		
65	(Less) Amort. of Premium on Debt-Credit (429)					
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)					
68	Other Interest Expense (431)		6,683,796	3,120,801		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		17,483,262	10,489,400		
70	Net Interest Charges (Total of lines 62 thru 69)		123,729,105	99,803,414		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		374,144,785	348,902,357		
72	Extraordinary Items					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (409.3)	262-263				
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)		374,144,785	348,902,357		

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2010/Q4
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STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		1,611,830,266	1,417,747,578
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10				
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		374,144,785	348,902,357
17	Appropriations of Retained Earnings (Acct. 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
24		238	-4,819,668	(4,819,669)
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		-4,819,668	(4,819,669)
30	Dividends Declared-Common Stock (Account 438)			
31				(150,000,000)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)			(150,000,000)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		1,981,155,383	1,611,830,266
	APPROPRIATED RETAINED EARNINGS (Account 215)			
39				
40				

San Diego Gas & Electric Company

Base Period Statement – BB Allocation Demand and Capability Data Workpaper

Docket No. ER11-____-____

SDG&E Load Research Data: 2004-2008

Sum of 12 Coincident Peaks By Customer Class

Customer Class	2004	2005	2006	2007	2008	5-Year Average
KW						
Residential	14,700,748	13,568,601	15,466,619	15,053,564	16,484,543	15,054,815
Small Commercial	4,788,136	4,610,933	4,506,744	4,534,122	4,742,243	4,636,436
Med & Large Comm/Ind	18,100,309	18,329,011	18,160,111	18,811,717	19,103,405	18,500,911
Lighting	124,840	119,810	155,706	163,884	134,715	139,791
Total System	37,714,033	36,628,355	38,289,180	38,563,287	40,464,906	38,331,953
% of Total System						
Residential	39.0%	37.0%	40.4%	39.0%	40.7%	39.3%
Small Commercial	12.7%	12.6%	11.8%	11.8%	11.7%	12.1%
Med & Large Comm/Ind	48.0%	50.0%	47.4%	48.8%	47.2%	48.3%
Lighting	0.3%	0.3%	0.4%	0.4%	0.3%	0.4%
Total System	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Medium & Large C/I Breakdown: Service Voltage Level & Standby Demand

Customer Class	5-Year Average
KW	
Med & Large Comm/Ind	13,510,244
Secondary	3,295,181
Primary	1,201,031
Transmission	18,006,456
Subtotal	
Standby	
Secondary	38,310
Primary	293,448
Transmission	162,697
Subtotal	494,455
Total	18,500,911

San Diego Gas & Electric Company

Base Period Statement – BD Allocation Energy and Supporting Data Workpaper

Docket No. ER11-____-____

Statement - BD
SAN DIEGO GAS & ELECTRIC COMPANY
Allocation Energy and Supporting Data
September 2011 - August 2012
Sales Forecast

Line No.	Rate Effective Period	(a) Total MWh Sales	(b) Sale for Resale (City of Escondido)	(c) = (a) - (b) Retail Energy Sales @ Meter Level	(d) = (c) x Line 15 Energy Sales @ Transmission Level	Line No.
1	September-11	1,946,695	2	1,946,693	2,026,132	1
2	October-11	1,712,997	2	1,712,996	1,782,898	2
3	November-11	1,667,110	2	1,667,108	1,735,137	3
4	December-11	1,718,629	2	1,718,628	1,788,760	4
5	January-12	1,770,104	2	1,770,103	1,842,335	5
6	February-12	1,662,031	2	1,662,030	1,729,852	6
7	March-12	1,643,248	2	1,643,246	1,710,302	7
8	April-12	1,581,745	2	1,581,743	1,646,289	8
9	May-12	1,587,961	2	1,587,959	1,652,759	9
10	June-12	1,677,623	2	1,677,622	1,746,080	10
11	July-12	1,841,938	2	1,841,936	1,917,100	11
12	August-12	1,884,850	2	1,884,849	1,961,763	12
13		20,694,932	19	20,694,913	21,539,407	13
14	Retail Sales Forecast @ Meter Level			20,694,913	Col. C; Line 13	14
15	Adjustment Factor (See Statement BB)	38,331,953	39,896,158	1.04081	Column B/Column A	15
16	Retail Sales Forecast @ Transmission Level			21,539,407	21,539,407	16

San Diego Gas & Electric
FERC Forecast Period: September 2011 - August 2012

SDG&E: System Delivery Determinants

<u>Customer Class Deliveries (MWh)</u>	<u>Sep-11</u>	<u>Oct-11</u>	<u>Nov-11</u>	<u>Dec-11</u>	<u>Jan-12</u>	<u>Feb-12</u>	<u>Mar-12</u>	<u>Apr-12</u>	<u>May-12</u>	<u>Jun-12</u>	<u>Jul-12</u>	<u>Aug-12</u>	<u>Total</u>
Residential	742,692	630,385	607,894	676,957	740,162	654,615	624,214	576,135	566,235	594,769	678,999	723,479	7,816,536
Small Commercial	192,137	171,835	164,462	162,260	164,304	159,406	160,257	154,172	158,246	168,323	186,012	189,728	2,031,142
Med. & Large Comm./Ind. (AD + PA-T-1)	29,370	27,753	24,708	22,778	17,590	16,836	17,429	19,520	21,344	25,117	30,282	28,885	281,613
Med. & Large Comm./Ind. (AY + AL + DGR)	915,823	816,326	803,324	789,887	781,291	764,394	774,546	765,093	775,290	822,547	879,753	875,842	9,764,116
Med. & Large Comm./Ind. (A6)	57,157	57,174	57,190	57,207	57,224	57,240	57,257	57,274	57,290	57,307	57,324	57,341	686,985
Lighting	9,514	9,522	9,530	9,538	9,533	9,538	9,543	9,549	9,554	9,559	9,567	9,574	114,521
Sale for Resale	1.54	1.54	1.54	1.54	1.54	1.54	1.54	1.54	1.54	1.54	1.54	1.54	18.50
Total System	1,946,695	1,712,997	1,667,110	1,718,629	1,770,104	1,662,031	1,643,248	1,581,745	1,587,961	1,677,623	1,841,938	1,884,850	20,694,932

Med. & Large Comm./Ind.

Rate Schedule Billing Determinants

Schedules AD / PA-T-1:

Total Deliveries (MWh)

	<u>Sep-11</u>	<u>Oct-11</u>	<u>Nov-11</u>	<u>Dec-11</u>	<u>Jan-12</u>	<u>Feb-12</u>	<u>Mar-12</u>	<u>Apr-12</u>	<u>May-12</u>	<u>Jun-12</u>	<u>Jul-12</u>	<u>Aug-12</u>	<u>Total</u>
Total Deliveries (MWh)	29,370	27,753	24,708	22,778	17,590	16,836	17,429	19,520	21,344	25,117	30,282	28,885	281,613
Total Deliveries (%)	89.32%	89.32%	89.32%	89.32%	89.32%	89.32%	89.32%	89.32%	89.32%	89.32%	89.32%	89.32%	89.32%
% @ Secondary Service	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%
% @ Primary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% @ Transmission Service	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Total Deliveries (MWh)

MWh @ Secondary Service	26,233	24,789	22,070	20,345	15,711	15,038	15,567	17,436	19,065	22,434	27,048	25,800	251,537
MWh @ Primary Service	3,137	2,964	2,639	2,433	1,879	1,798	1,861	2,085	2,280	2,682	3,234	3,085	30,076
MWh @ Transmission Service	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Deliveries (MWh)	29,370	27,753	24,708	22,778	17,590	16,836	17,429	19,520	21,344	25,117	30,282	28,885	281,613

Non-Coincident Demand (%)

% @ Secondary Service	0.3981%	0.3981%	0.3981%	0.3981%	0.3981%	0.3981%	0.3981%	0.3981%	0.3981%	0.3981%	0.3981%	0.3981%	0.3981%
% @ Primary Service	0.4715%	0.4715%	0.4715%	0.4715%	0.4715%	0.4715%	0.4715%	0.4715%	0.4715%	0.4715%	0.4715%	0.4715%	0.4715%
% @ Transmission Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Non-Coincident Demand (MW)

MW @ Secondary Service	104.435	98.684	87.859	80.995	62.546	59.866	61.974	69.411	75.896	89.311	107.678	102.712	1,001.367
MW @ Primary Service	14.790	13.975	12.442	11.470	8.858	8.478	8.776	9.830	10.748	12.648	15.249	14.546	141.810
MW @ Transmission Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total	119.225	112.660	100.301	92.465	71.404	68.344	70.750	79.241	86.644	101.959	122.927	117.257	1,143.176

Schedules AL-TOU / AY-TOU / DG-R:													
Total Deliveries (MWh)													
	<u>Sep-11</u>	<u>Oct-11</u>	<u>Nov-11</u>	<u>Dec-11</u>	<u>Jan-12</u>	<u>Feb-12</u>	<u>Mar-12</u>	<u>Apr-12</u>	<u>May-12</u>	<u>Jun-12</u>	<u>Jul-12</u>	<u>Aug-12</u>	<u>Total</u>
	915,823	816,326	803,324	789,887	781,291	764,394	774,546	765,093	775,290	822,547	879,753	875,842	9,764,116
Total Deliveries (%)													
% @ Secondary Service	79.89%	79.89%	79.89%	79.89%	79.89%	79.89%	79.89%	79.89%	79.89%	79.89%	79.89%	79.89%	79.89%
% @ Primary Service	18.61%	18.61%	18.61%	18.61%	18.61%	18.61%	18.61%	18.61%	18.61%	18.61%	18.61%	18.61%	18.61%
% @ Transmission Service	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Total Deliveries (MWh)													
MWh @ Secondary Service	731,651	652,163	641,776	631,041	624,173	610,674	618,785	611,233	619,379	657,133	702,835	699,710	7,800,553
MWh @ Primary Service	170,435	151,918	149,499	146,998	145,398	142,254	144,143	142,384	144,282	153,076	163,722	162,994	1,817,102
MWh @ Transmission Service	13,737	12,245	12,050	11,848	11,719	11,466	11,618	11,476	11,629	12,338	13,196	13,138	146,462
	915,823	816,326	803,324	789,887	781,291	764,394	774,546	765,093	775,290	822,547	879,753	875,842	9,764,116
Non-Coincident Demand (%)													
% @ Secondary Service	0.2764%	0.2764%	0.2764%	0.2764%	0.2764%	0.2764%	0.2764%	0.2764%	0.2764%	0.2764%	0.2764%	0.2764%	0.2764%
% @ Primary Service	0.2323%	0.2323%	0.2323%	0.2323%	0.2323%	0.2323%	0.2323%	0.2323%	0.2323%	0.2323%	0.2323%	0.2323%	0.2323%
% @ Transmission Service	0.1982%	0.1982%	0.1982%	0.1982%	0.1982%	0.1982%	0.1982%	0.1982%	0.1982%	0.1982%	0.1982%	0.1982%	0.1982%
Non-Coincident Demand (MW)													
MW @ Secondary Service	2,022.284	1,802.579	1,773.868	1,744.197	1,725.215	1,687.903	1,710.320	1,689.447	1,711.964	1,816.315	1,942.635	1,933.999	21,560.727
MW @ Primary Service	395.920	352.906	347.285	341.476	337.760	330.455	334.844	330.757	335.166	355.595	380.326	378.636	4,221.128
MW @ Transmission Service	27.227	24.269	23.883	23.483	23.228	22.725	23.027	22.746	23.049	24.454	26.155	26.039	290.287
	2,445.432	2,179.755	2,145.036	2,109.157	2,086.203	2,041.084	2,068.192	2,042.950	2,070.180	2,196.364	2,349.117	2,338.674	26,072.142
On-Peak Demand (%)													
% @ Secondary Service	0.2530%	0.2530%	0.2530%	0.2530%	0.2530%	0.2530%	0.2530%	0.2530%	0.2530%	0.2530%	0.2530%	0.2530%	0.2530%
% @ Primary Service	0.2343%	0.2096%	0.2096%	0.2096%	0.2096%	0.2096%	0.2096%	0.2096%	0.2343%	0.2343%	0.2343%	0.2343%	0.2204%
% @ Transmission Service	0.3474%	0.3544%	0.3544%	0.3544%	0.3544%	0.3544%	0.3544%	0.3544%	0.3474%	0.3474%	0.3474%	0.3474%	0.3513%
On-Peak Demand (MW)													
MW @ Secondary Service	1,851.078	1,469.324	1,445.920	1,421.735	1,406.263	1,375.849	1,394.122	1,377.107	1,567.030	1,662.546	1,778.172	1,770.267	18,519.411
MW @ Primary Service	399.329	318.421	313.349	308.108	304.755	298.164	302.124	298.436	338.052	358.657	383.601	381.895	4,004.889
MW @ Transmission Service	47.724	43.396	42.705	41.990	41.533	40.635	41.175	40.672	40.400	42.863	45.844	45.640	514.578
	2,298.130	1,831.140	1,801.974	1,771.834	1,752.551	1,714.648	1,737.420	1,716.216	1,945.482	2,064.066	2,207.617	2,197.803	23,038.878

<u>Schedule A6-TOU:</u>		<u>Sep-11</u>	<u>Oct-11</u>	<u>Nov-11</u>	<u>Dec-11</u>	<u>Jan-12</u>	<u>Feb-12</u>	<u>Mar-12</u>	<u>Apr-12</u>	<u>May-12</u>	<u>Jun-12</u>	<u>Jul-12</u>	<u>Aug-12</u>	<u>Total</u>
Total Deliveries (MWh)		57,157	57,174	57,190	57,207	57,224	57,240	57,257	57,274	57,290	57,307	57,324	57,341	686,985
Total Deliveries (%)														
% @ Secondary Service		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% @ Primary Service		12.58%	12.58%	12.58%	12.58%	12.58%	12.58%	12.58%	12.58%	12.58%	12.58%	12.58%	12.58%	12.58%
% @ Transmission Service		87.42%	87.42%	87.42%	87.42%	87.42%	87.42%	87.42%	87.42%	87.42%	87.42%	87.42%	87.42%	87.42%
		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Total Deliveries (MWh)		0	0	0	0	0	0	0	0	0	0	0	0	0
MWh @ Secondary Service		7,190	7,192	7,195	7,197	7,199	7,201	7,203	7,205	7,207	7,209	7,211	7,213	86,423
MWh @ Primary Service		49,967	49,981	49,996	50,010	50,025	50,040	50,054	50,069	50,083	50,098	50,113	50,127	600,562
MWh @ Transmission Service		57,157	57,174	57,190	57,207	57,224	57,240	57,257	57,274	57,290	57,307	57,324	57,341	686,985
Non-Coincident Demand (%)														
% @ Secondary Service		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
% @ Primary Service		0.2030%	0.2030%	0.2030%	0.2030%	0.2030%	0.2030%	0.2030%	0.2030%	0.2030%	0.2030%	0.2030%	0.2030%	0.2030%
% @ Transmission Service		0.1896%	0.1896%	0.1896%	0.1896%	0.1896%	0.1896%	0.1896%	0.1896%	0.1896%	0.1896%	0.1896%	0.1896%	0.1896%
Non-Coincident Demand (MW)														
MW @ Secondary Service		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
MW @ Primary Service		14.596	14.601	14.605	14.609	14.613	14.618	14.622	14.626	14.630	14.635	14.639	14.643	175,438
MW @ Transmission Service		94.737	94.764	94.792	94.820	94.847	94.875	94.903	94.930	94.958	94.986	95.013	95.041	1,138,666
		109.333	109.365	109.397	109.429	109.461	109.493	109.525	109.556	109.588	109.620	109.652	109.684	1,314,104
Coincident Peak Demand (%)														
% @ Secondary Service		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
% @ Primary Service		0.1840%	0.1587%	0.1587%	0.1587%	0.1587%	0.1587%	0.1587%	0.1587%	0.1840%	0.1840%	0.1840%	0.1840%	0.1692%
% @ Transmission Service		0.1608%	0.1469%	0.1469%	0.1469%	0.1469%	0.1469%	0.1469%	0.1469%	0.1608%	0.1608%	0.1608%	0.1608%	0.1527%
Coincident Peak Demand (MW)														
MW @ Secondary Service		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
MW @ Primary Service		13.230	11.414	11.418	11.421	11.424	11.428	11.431	11.434	13.261	13.265	13.269	13.273	146,269
MW @ Transmission Service		80.346	73.422	73.444	73.465	73.487	73.508	73.529	73.551	80.534	80.557	80.581	80.604	917,030
		93.577	84.837	84.862	84.886	84.911	84.936	84.961	84.985	93.795	93.822	93.850	93.877	1,063,298
Schedule S: Standby Determinants:														
Contracted Standby Demand (MW)														
MW @ Secondary Service		13.408	13.408	13.408	13.408	13.408	13.408	13.408	13.408	13.408	13.408	13.408	13.408	160,896
MW @ Primary Service		83.399	83.399	83.399	83.399	83.399	83.399	83.399	83.399	83.399	83.399	83.399	83.399	1,000,788
MW @ Transmission Service		50.275	50.275	50.275	50.275	50.275	50.275	50.275	50.275	50.275	50.275	50.275	50.275	603,300
		147.082	147.082	147.082	147.082	147.082	147.082	147.082	147.082	147.082	147.082	147.082	147.082	1,764,984

San Diego Gas & Electric Company

Base Period Statement – BG Revenue Data to Reflect Changed Rates Workpaper

Docket No. ER11-____-____

Line No.		San Diego Gas & Electric Company FERC Forecast Period: September 2011 - August 2012												Line No.	
		Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Total	
1	System Delivery Determinants														
2															
3															
4	Customer Class														
5	Deliveries (MWh)														
6	Residential	742,692	630,385	607,894	676,957	740,162	654,615	624,214	576,135	566,235	594,769	678,999	723,479	7,816,536	
7	Small Commercial	192,137	171,835	164,462	162,260	164,304	159,406	160,257	154,172	158,246	168,323	186,012	189,728	2,031,142	
8	M.&L. C./I. (AD, PA-T-1)	29,370	27,753	24,708	22,778	17,590	16,836	17,429	19,520	21,344	25,117	30,282	28,885	281,613	
9	M.&L. C./I. (AY, AL, DG-R)	915,823	816,326	803,324	789,887	781,291	764,394	774,546	765,093	775,290	822,547	879,753	875,842	9,764,116	
10	M.&L. C./I. (A6)	57,157	57,174	57,190	57,207	57,224	57,240	57,257	57,274	57,290	57,307	57,324	57,341	686,985	
11	Lighting	9,514	9,522	9,530	9,538	9,533	9,538	9,543	9,549	9,554	9,559	9,567	9,574	114,521	
12	Sale for Resale	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	18.5	
13	Total System	1,946,695	1,712,997	1,667,110	1,718,629	1,770,104	1,662,031	1,643,248	1,581,745	1,587,961	1,677,623	1,841,938	1,884,850	20,694,932	
14															
15	Med. & Large Comm./Ind. Rate Schedule														
16															
17	Billing Determinants														
18															
19	Schedules AD / PA-T-1:														
20	Total Deliveries (MWh)	29,370	27,753	24,708	22,778	17,590	16,836	17,429	19,520	21,344	25,117	30,282	28,885	281,613	
21															
22	Total Deliveries (%)														
23	% @ Secondary Service	89.32%	89.32%	89.32%	89.32%	89.32%	89.32%	89.32%	89.32%	89.32%	89.32%	89.32%	89.32%	89.32%	
24	% @ Primary Service	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	
25	% @ Transmission Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
26		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
27	Total Deliveries (MWh)														
28	MWh @ Secondary Service	26,233	24,789	22,070	20,345	15,711	15,038	15,567	17,436	19,065	22,434	27,048	25,800	251,537	
29	MWh @ Primary Service	3,137	2,964	2,639	2,433	1,879	1,798	1,861	2,085	2,280	2,682	3,234	3,085	30,076	
30	MWh @ Transmission Service	0	0	0	0	0	0	0	0	0	0	0	0	0	
31		29,370	27,753	24,708	22,778	17,590	16,836	17,429	19,520	21,344	25,117	30,282	28,885	281,613	
32	Non-coincident Demand (%)														
33	% @ Secondary Service	0.3981%	0.3981%	0.3981%	0.3981%	0.3981%	0.3981%	0.3981%	0.3981%	0.3981%	0.3981%	0.3981%	0.3981%	0.3981%	
34	% @ Primary Service	0.4715%	0.4715%	0.4715%	0.4715%	0.4715%	0.4715%	0.4715%	0.4715%	0.4715%	0.4715%	0.4715%	0.4715%	0.4715%	
35	% @ Transmission Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
36															
37	Non-coincident Demand (MW)														
38	MW @ Secondary Service	104.435	98.684	87.859	80.995	62.546	59.866	61.974	69.411	75.896	89.311	107.678	102.712	1,001.367	
39	MW @ Primary Service	14.790	13.975	12.442	11.470	8.858	8.478	8.776	9.830	10.748	12.648	15.249	14.546	141.810	
40	MW @ Transmission Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
41		119.225	112.660	100.301	92.465	71.404	68.344	70.750	79.241	86.644	101.959	122.927	117.257	1,143.176	
42															
43															
44															

Line No.	Schedules	Line No.	San Diego Gas & Electric Company FERC Forecast Period: September 2011 - August 2012	Line No.
45	AL-TOU / AY-TOU / DG-R:	45		45
46	Total Deliveries (MWh)	46		46
47		47		47
48		48		48
49		49		49
50		50		50
51		51		51
52		52		52
53		53		53
54		54		54
55		55		55
56		56		56
57		57		57
58		58		58
59		59		59
60		60		60
61		61		61
62		62		62
63		63		63
64		64		64
65		65		65
66		66		66
67		67		67
68		68		68
69		69		69
70		70		70
71		71		71
72		72		72
73		73		73
74		74		74
75		75		75
76		76		76
77		77		77
78		78		78
79		79		79
80		80		80
81		81		81

San Diego Gas & Electric Company															
FERC Forecast Period: September 2011 - August 2012															
Line No.	Schedule A6-TOU:	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Total	Line No.
82	Total Deliveries (MWh)	57,157	57,174	57,190	57,207	57,224	57,240	57,257	57,274	57,290	57,307	57,324	57,341	686,985	82
83															83
84															84
85	Total Deliveries (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	85
86	% @ Secondary Service	12.58%	12.58%	12.58%	12.58%	12.58%	12.58%	12.58%	12.58%	12.58%	12.58%	12.58%	12.58%	12.58%	86
87	% @ Primary Service	87.42%	87.42%	87.42%	87.42%	87.42%	87.42%	87.42%	87.42%	87.42%	87.42%	87.42%	87.42%	87.42%	87
88	% @ Transmission Service	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	88
89															89
90	Total Deliveries (MWh)	0	0	0	0	0	0	0	0	0	0	0	0	0	90
91	MWh @ Secondary Service	7,190	7,192	7,195	7,197	7,199	7,201	7,203	7,205	7,207	7,209	7,211	7,213	86,423	91
92	MWh @ Primary Service	49,967	49,981	49,996	50,010	50,025	50,040	50,054	50,069	50,083	50,098	50,113	50,127	600,562	92
93	MWh @ Transmission Service	57,157	57,174	57,190	57,207	57,224	57,240	57,257	57,274	57,290	57,307	57,324	57,341	686,985	93
94															94
95	Non-coincident Demand (%)	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	95
96	% @ Secondary Service	0.2030%	0.2030%	0.2030%	0.2030%	0.2030%	0.2030%	0.2030%	0.2030%	0.2030%	0.2030%	0.2030%	0.2030%	0.2030%	96
97	% @ Primary Service	0.1896%	0.1896%	0.1896%	0.1896%	0.1896%	0.1896%	0.1896%	0.1896%	0.1896%	0.1896%	0.1896%	0.1896%	0.1896%	97
98	% @ Transmission Service														98
99															99
100	Non-coincident Demand (MW)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	100
101	MW @ Secondary Service	14,596	14,601	14,605	14,609	14,613	14,618	14,622	14,626	14,630	14,635	14,639	14,643	175,438	101
102	MW @ Primary Service	94,737	94,764	94,792	94,820	94,847	94,875	94,903	94,930	94,958	94,986	95,013	95,041	1,138,666	102
103	MW @ Transmission Service	109,333	109,365	109,397	109,429	109,461	109,493	109,525	109,556	109,588	109,620	109,652	109,684	1,314,104	103
104															104
105	Coincident Peak Demand (%)	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	105
106	% @ Secondary Service	0.1840%	0.1587%	0.1587%	0.1587%	0.1587%	0.1587%	0.1587%	0.1587%	0.1840%	0.1840%	0.1840%	0.1840%	0.1692%	106
107	% @ Primary Service	0.1608%	0.1469%	0.1469%	0.1469%	0.1469%	0.1469%	0.1469%	0.1469%	0.1608%	0.1608%	0.1608%	0.1608%	0.1527%	107
108	% @ Transmission Service														108
109															109
110	Coincident Peak Demand (MW)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	110
111	MW @ Secondary Service	13,230	11,414	11,418	11,421	11,424	11,428	11,431	11,434	13,261	13,265	13,269	13,273	146,269	111
112	MW @ Primary Service	80,346	73,422	73,444	73,465	73,487	73,508	73,529	73,551	80,534	80,557	80,581	80,604	917,030	112
113	MW @ Transmission Service	93,577	84,837	84,862	84,886	84,911	84,936	84,961	84,985	93,795	93,822	93,850	93,877	1,063,298	113
114															114
115															115
116															116
117															117

Line No.		San Diego Gas & Electric Company FERC Forecast Period: September 2011 - August 2012												Line No.	
		Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Total	
118	Med. & Large Comm./Ind.	1,002,350	901,253	885,223	869,872	856,104	838,470	849,232	841,887	853,925	904,971	967,359	962,068	10,732,714	118
119	Class Total:														119
120	Total Deliveries (MWh)	757,885	676,952	663,845	651,386	639,885	625,712	634,352	628,668	638,444	679,567	729,883	725,511	8,052,089	120
121		180,762	162,075	159,332	156,627	154,476	151,253	153,207	151,674	153,768	162,968	174,168	173,293	1,933,601	121
122	Total Deliveries (MWh)	63,704	62,226	62,046	61,859	61,744	61,505	61,672	61,545	61,713	62,436	63,309	63,265	747,024	122
123	MWh @ Secondary Service	1,002,350	901,253	885,223	869,872	856,104	838,470	849,232	841,887	853,925	904,971	967,359	962,068	10,732,714	123
124	MWh @ Primary Service														124
125	MWh @ Transmission Service														125
126	Non-coincident Demand (MW)														126
127	MW @ Secondary Service	2,126,719	1,901,263	1,861,727	1,825,192	1,787,762	1,747,769	1,772,294	1,758,858	1,787,860	1,905,625	2,050,313	2,036,711	22,562,094	127
128	MW @ Primary Service	425,306	381,482	374,332	367,556	361,231	353,551	358,243	355,213	360,544	382,878	410,214	407,824	4,538,376	128
129	MW @ Transmission Service	121,964	119,034	118,675	118,303	118,075	117,600	117,930	117,676	118,007	119,440	121,168	121,080	1,428,953	129
130		2,673,989	2,401,779	2,354,734	2,311,051	2,267,068	2,218,921	2,248,467	2,231,748	2,266,412	2,407,943	2,581,695	2,565,615	28,529,423	130
131															131
132	Schedule S														132
133	Standby Determinants:														133
134	Standby Demand (MW)	13,408	13,408	13,408	13,408	13,408	13,408	13,408	13,408	13,408	13,408	13,408	13,408	160,896	134
135	MW @ Secondary Service	83,399	83,399	83,399	83,399	83,399	83,399	83,399	83,399	83,399	83,399	83,399	83,399	1,000,788	135
136	MW @ Primary Service	50,275	50,275	50,275	50,275	50,275	50,275	50,275	50,275	50,275	50,275	50,275	50,275	603,300	136
137	MW @ Transmission Service	147,082	147,082	147,082	147,082	147,082	147,082	147,082	147,082	147,082	147,082	147,082	147,082	1,764,984	137
138															138
139															139
140															140

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Calculation of Total Rate Impact
 Rate Effective Period - Twelve Months Ending August 31, 2012

Line No.	Description	Value	Reference	Line No.
1	System Sales (kWh)	20,890,000,000	CPUC-adopted 2009 sales.	1
2				2
3	Transmission Revenues under Changed Rates	\$ 406,861,386	Statement BG, Page BG-2, Line 22	3
4				4
5	Transmission Revenues under Present Rates	\$ 324,216,350	Statement BH, Page BH-1, Line 22	5
6				6
7	Incremental Transmission Revenue Change	\$ 81,873,235	Line 3 Less Line 5 * (Page BG-16 Line 17 / Page BGWP-5 Line 1)	7
8				8
9	Incremental Transmission Rate Change (cents / kWh)	0.392	Line 7 / Line 1 x 100	9
10				10
11	Present Base Transmission Rate (cents / kWh)	1.259	Current system transmission rate excluding TRBAA and TACBAA rate components.	11
12				12
13	Proposed Base Transmission Rate (cents / kWh)	1.651	Line 9 + Line 11	13

San Diego Gas & Electric Company

Forecast Electric Transmission Plant Additions Workpapers

Docket No. ER11-____-____

**SAN DIEGO GAS & ELECTRIC COMPANY
FORECAST OF TRANSMISSION CAPITAL ADDITIONS- T03 CYCLE 5**

Line No.	Project Name	Voltage	Budget Code	In-Service Dates	2011 Plant Additions											
					Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11			
BLANKET BUDGET PROJECTS																
1	Electric Transmission Line Reliability Projects		100	9-mo. Ave. W/O Life	1,334	1,240	1,156	1,080	1,013	952	898	850	806			
2	Transmission Substation Reliability		103	6-mo. Ave. W/O Life	172	153	145	138	133	128	124	113	103			
3	Renewal of Transmission Line Elements		104	4-mo. Ave. W/O Life	664	512	399	314	250	201	164	137	116			
4	Electric Transmission Tools & Equipment		106	4-mo. Ave. W/O Life	5	10	9	20	17	14	13	11	10			
5	Transmission Infrastructure Improvements		1145	9-mo. Ave. W/O Life	608	633	589	561	535	513	492	474	435			
6	Electric Transmission System Automation		3171	6-mo. Ave. W/O Life	88	82	86	89	91	93	112	110	109			
7	Fiber Optic for Relay Protection & Telecommunication		7144	9-mo. Ave. W/O Life	618	596	577	559	544	530	517	506	495			
8	Substation Security		6162	12-mo. Ave. W/O Life	335	317	310	303	313	322	331	339	346			
9	Condition Based Maintenance		9144	4-mo. Ave. W/O Life	779	605	473	374	299	243	200	168	144			
10	Transmission Power Quality Program		96157	9-mo. Ave. W/O Life	5	14	22	30	37	42	48	53	57			
11	Transmission Ceramic Insulator Replacement		98128	9-mo. Ave. W/O Life	88	79	73	67	62	57	53	49	46			
12																
13																
14																
TRANSMISSION LINE PROJECTS																
15	TL650- Cable Replacement - Pipe Type to XLPE	69KV	9129	Jun-11												
16	TL667 Upgrade Panasquitos - Del Mar #2	69KV	9148	Jun-11			3,985									
17	Reconductor TL680A San Luis Rey to Melrose Tap	69KV	9149	Jun-11			2,864									
18	TL6927 EastGate-Rose Canyon	69KV	9151	Jul-11			5,631									
19	138KV Tap at Talega	138KV	8158	Aug-11				7,556								
20	TL626 Reconductor	69KV	11148	Oct-11					1,472							
21	Camp Pendleton Tower Lighting	230KV	7138	Dec-11						3,493						
22	Ramona Transmission Reliability	69KV	10140	Jun-12									1,694			
23																
24																
SUBSTATION PROJECTS																
25	Clairmont Substation Rebuild	69KV	8254	Jun-11			5,633									
26	Elliott Substation- add 3rd bank	69KV	6243	Jun-11			2,244									
27	Emergency Substation Equipment	69KV	6254	Jun-11			627									
28	Olav Ranch Land Purchase	69KV	2258	Jun-11			3,000									
29	Rancho Mission Viejo New Substation	138KV	5244	Aug-11				9,468								
30	Sweetwater Substation Rebuild	69KV	10125	Dec-11									9,406			
31	Ocean Ranch Land Purchase	138 KV	5253	Dec-11									3,114			
32	Synchronized Phasor Measurement	230/500KV	10138	Dec-11, Aug-12									1,244			
33	69 / 138KV Breaker Upgrades	69/138KV	9170	Dec-11, Aug-12									4,658			
34	69KV Capacitor Additions	69KV	9168	Jun-12												
35	Telegraph Canyons- add 4th Bank	138KV	7245	Jun-12												
36	Miguel Substation- Bank 60	138KV	5133	Jun-12												
37																
WOOD TO STEEL PROJECTS																
38	TL6911T- Jamscha Getaways Pole Replacement	69KV	10130	May-11			1,671									
39	TL698 WS Pole Replacement	69KV	9128	Jul-11			2,620									
40	TL 685 Warners-St. Ysabel Pole Replacement	69KV	9130	Jun-11, Dec-11			15,915						945			
41	TL 689 Wood to Steel Pole Replacement	69KV	9133	Sep-11, Dec-11						8,918			76			
42	TL616 Rancho Santa Fe-Barnard-Lake Hodges Pole	69KV	9135	Dec-11, Feb-12									12,746			
43	TL 73826 Miguel Proctor Valley	138KV	10128	Feb-12												
44	TL 6910 ES-BE Wood to Steel Pole Replacement	69KV	9134	Apr-12, Jun-12												
45	TL 6926 Rincon-Valley Center Pole Replacement	69KV	9132	Jun-12, Aug-12												
46	TL 6912 (DOD- Camp Pendleton)	69KV	10149	Jun-12, Aug-12												
47	TL 6912 (DOD- Camp Pendleton)	69KV	10149	Jun-12, Aug-12												
48	TL637 Creelman - Santa Ysabel	69KV	9125	Jun-12												
49																
GENERATOR INTERCONNECTION PROJECTS																
50	Q201: Orange Grove Reconductor	69KV	7143	Jul-11			7,905									
51																
52																
SUNRISE PROJECTS																
53	San Luis Rev Substation Upgrades (1)	230KV/69KV	4138E	Jun-11			6,011									
54	TL 6915 / 6924 Reconductor	69KV	4138F	Nov-11								1,472				
55	IV Substation Upgrade	500KV	4138G	Nov-11								17,396				
56	Pomerado Substation Upgrades - Sunrise	69KV	4138C	Dec-11									1,523			
57	Scripts Substation Upgrades - Sunrise	69KV	4138D	Dec-11									1,294			
58	TL6916 Reconductor	69KV	4138H	Dec-11									8,321			
59	Sycamore Canyon Substation Upgrade	230/69KV	4138I	Dec-11									16,524			
60	Encina Substation Upgrades	230/138KV	4138J	Dec-11									31,220			
61	TL639 Reconductor	69KV	4138G	Jan-12												
62	Sunrise Balance of Project	500/230KV	4138L	Jun-12												
63																
64																
65																
66																
67																
68																
Grand Total:					\$4,695	\$5,913	\$49,749	\$21,616	\$14,232	\$12,014	\$6,445	\$21,677	\$95,433			
High Voltage:					1,566	1,360	4,608	1,047	946	867	810	18,154	32,993			
Low Voltage:					3,129	4,553	45,141	20,569	13,286	11,147	5,635	3,523	62,440			
Total:					\$ 4,695	\$ 5,913	\$ 49,749	\$ 21,616	\$ 14,232	\$ 12,014	\$ 6,445	\$ 21,677	\$ 95,433			

Notes:
 (1) \$1,299K of the project was placed in service Dec, 2010.
 (2) \$879K of work under the Sunrise scope was completed at the South Bay Substation and placed in Service Nov, 2010.

**SAN DIEGO GAS & ELECTRIC COMPANY
FORECAST OF TRANSMISSION CAPITAL ADDITIONS - TO3 CYCLE 5**

Line No.	Project Name	Voltage	Budget Code	In-Service Dates	2012 Plant Additions												Total Plant Additions	High Voltage 200kV	Low Voltage	Line No.
					Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12								
BLANKET BUDGET PROJECTS																				
1	Electric Transmission Line Reliability Projects		100	9-mo. Ave. W/O Life	794	783	774	765	757	750	744	738			\$ 15,436	15%	85%	1		
2	Transmission Substation Reliability		103	6-mo. Ave. W/O Life	95	96	97	98	98	100	101	101			\$ 1,986	26%	74%	2		
3	Renewal of Transmission Line Easements		104	4-mo. Ave. W/O Life	106	105	117	126	208	270	317	352			\$ 4,358	45%	55%	3		
4	Electric Transmission Tools & Equipment		106	4-mo. Ave. W/O Life	9	9	9	9	9	9	8				\$ 179	0%	100%	4		
5	Transmission Infrastructure Improvements		1145	9-mo. Ave. W/O Life	724	871	802	740	685	724	671	623			\$ 10,680	43%	57%	5		
6	Electric Transmission System Automation		3171	6-mo. Ave. W/O Life	100	92	86	80	76	80	84	87			\$ 1,548	35%	65%	6		
7	Fiber Optic for Relay Protection &		7144	9-mo. Ave. W/O Life	508	519	528	538	546	563	559	565			\$ 9,258	16%	84%	7		
8	Substation Security		8162	12-mo. Ave. W/O Life	328	311	320	329	337	345	352	359			\$ 5,586	30%	70%	8		
9	Condition Based Maintenance		9144	4-mo. Ave. W/O Life	119	100	86	76	68	62	57	54			\$ 3,508	68%	32%	9		
10	Transmission Power Quality Program		96157	9-mo. Ave. W/O Life	60	62	64	66	68	70	71	72			\$ 840	0%	100%	10		
11	Transmission Ceramic Insulator Replacement		99128	9-mo. Ave. W/O Life	45	45	44	43	43	42	42	42			\$ 918	1%	99%	11		
12															\$ 54,719			12		
13															\$ 54,719			13		
14															\$ 54,719			14		
TRANSMISSION LINE PROJECTS																				
15	TL650: Cable Replacement - Pipe Type to XLPE	69KV	9129	Jun-11											\$ 3,985	0%	100%	15		
16	TL667 Upgrade Penasquitos - Del Mar #2	69KV	9149	Jun-11											\$ 2,864	0%	100%	16		
17	Reconductor TL660A San Luis Rev to Metrose Tap	69KV	9149	Jun-11											\$ 5,631	0%	100%	17		
18	TL627 EastGate-Rose Canyon	69KV	9151	Jul-11											\$ 7,556	0%	100%	18		
19	TL635 Tap at Talega	138KV	8158	Aug-11											\$ 1,472	0%	100%	19		
20	TL626 Reconductor	69KV	11148	Oct-11											\$ 3,483	0%	100%	20		
21	Camp Pendleton Tower Lighting	230KV	7138	Dec-11											\$ 1,694	100%	0%	21		
22	Ramona Transmission Reliability	69KV	10140	Jun-12						9,058					\$ 9,058	0%	100%	22		
23															\$ 35,753			23		
24															\$ 35,753			24		
SUBSTATION PROJECTS																				
25	Clairmont Substation Rebuild	69KV	8254	Jun-11											\$ 5,633	0%	100%	25		
26	Elliott Substation - add 3rd bank	69KV	6243	Jun-11											\$ 2,244	0%	100%	26		
27	Emergency Substation Equipment	69KV	6254	Jun-11											\$ 627	0%	100%	27		
28	Olay Ranch Land Purchase	69KV	2258	Jun-11											\$ 3,000	0%	100%	28		
29	Rancho Mission Viejo New Substation	138KV	5244	Aug-11											\$ 9,468	0%	100%	29		
30	Sweetwater Substation Rebuild	69KV	10125	Dec-11											\$ 9,406	0%	100%	30		
31	Ocean Ranch Land Purchase	138 KV	5253	Dec-11											\$ 3,114	0%	100%	31		
32	Synchronized Phasor Measurement	230/500KV	10138	Dec-11, Aug-12							411				\$ 411	0%	100%	32		
33	69 / 138KV Breaker Upgrades	69/138KV	9170	Dec-11, Aug-12							2,108				\$ 2,108	0%	100%	33		
34	69KV Capacitor Additions	69KV	9168	Jun-12											\$ 8,059	0%	100%	34		
35	Telegraph Canyon - add 4th Bank	138KV	7245	Jun-12											\$ 1,451	0%	100%	35		
36	Miguel Substation - Bank 60	138KV	6133	Jun-12											\$ 14,771	0%	100%	36		
37															\$ 66,192			37		
WOOD TO STEEL PROJECTS																				
38	TL691-1: Jambacha Getaways Pole Replacement	69KV	10130	May-11											\$ 1,671	0%	100%	38		
39	TL698 WS Pole Replacement	69KV	9128	Jul-11											\$ 2,620	0%	100%	39		
40	TL685 Warners St Ysabel Pole Replacement	69KV	9130	Jun-11, Dec-11											\$ 16,860	0%	100%	40		
41	TL689 Wood to Steel Pole Replacement	69KV	9133	Sep-11, Dec-11											\$ 8,994	0%	100%	41		
42	TL616 Rancho Santa Fe-Barnardo-Lake Hoddes	69KV	9135	Dec-11, Feb-12	201										\$ 12,947	0%	100%	42		
43	TL13826 Miguel Proctor Valley	138KV	10128	Feb-12	3,159										\$ 3,159	0%	100%	43		
44	TL690 ES-RE Wood to Steel Pole Replacement	69KV	9134	Apr-12, Jun-12						201					\$ 13,074	0%	100%	44		
45	TL626 Rincon-Yalder Center Pole Replacement	69KV	9132	Jun-12, Aug-12						16,220					\$ 16,220	0%	100%	45		
46	TL692 (DOD) - Camp Pendleton	69KV	10149	Jun-12, Aug-12						14,461					\$ 14,461	0%	100%	46		
47	TL637 Creelman - Santa Ysabel	69KV	9125	Jun-12						44,782					\$ 44,782	0%	100%	47		
48															\$ 135,826			48		
49															\$ 135,826			49		
GENERATOR INTERCONNECTION PROJECTS																				
50	IQ201: Orange Grove Reconnector	69KV	7143	Jul-11											\$ 7,905	0%	100%	50		
51															\$ 7,905			51		
52															\$ 7,905			52		
SUNRISE PROJECTS																				
53	San Luis Rev Substation Upgrades (1)	230KV/69KV	4138E	Jun-11											\$ 6,011	57%	43%	53		
54	TL6915 / 6924 Reconnector	69KV	4138F	Nov-11											\$ 1,472	0%	100%	54		
55	IV Substation Upgrade	500KV	4138K	Nov-11											\$ 17,396	100%	0%	55		
56	Pomerozo Substation Upgrades - Sunrise	69KV	4138C	Dec-11											\$ 1,523	0%	100%	56		
57	Scipos Substation Upgrades - Sunrise	69KV	4138D	Dec-11											\$ 1,284	0%	100%	57		
58	TL6916 Reconnector	69KV	4138H	Dec-11											\$ 8,321	0%	100%	58		
59	Sycamore Canyon Substation Upgrades	230/69KV	4138I	Dec-11											\$ 16,524	68%	32%	59		
60	Encina Substation Upgrades	230/138KV	4138J	Dec-11											\$ 31,220	62%	38%	60		
61	TL639 Reconnector	69KV	4138G	Jan-12	5,246										\$ 5,246	0%	100%	61		
62															\$ 1,623,095	100%	0%	62		
63	Sunrise Balance of Project	500/230KV	4138L	Jun-12						1,623,095					\$ 1,623,095	100%	0%	63		
64															\$ 1,712,102			64		
Notes:																				
65	(1) \$1,299K of the project was placed in service Dec, 2010.														\$ 6,576			65		
66	(2) \$879K of work under the Sunrise scope was completed at the South Bay Substation and placed in Service Nov, 2010.														\$ 829			66		
67															\$ 5,747			67		
68															\$ 2,012,497			68		

SAN DIEGO GAS & ELECTRIC COMPANY
FORECAST OF TRANSMISSION CAPITAL ADDITIONS - TO3 CYCLE 5

Line No.	Project Name	Voltage	Budget Code	ISO Approval Status	5	Line No.
1	Blanket Budget Projects				Unless otherwise noted, page reference pertains to the 2010 - 2011 CA ISO Transmission Plan	1
2	Electric Transmission Line Reliability Projects		100	N/A		2
3	Transmission Substation Reliability		103	N/A		3
4	Renewal of Transmission Line Easements		104	N/A		4
5	Electric Transmission Tools & Equipment		106	N/A		5
6	Transmission Infrastructure Improvements		1145	N/A		6
7	Electric Transmission System Automation		3171	N/A		7
8	Fiber Optic for Relay Protection & Telecommunication		7144	N/A		8
9	Substation Security		8162	N/A		9
10	Condition Based Maintenance		9144	N/A		10
11	Transmission Power Quality Program		96157	N/A		11
12	Transmission Ceramic Insulator Replacement		99128	N/A		12
13	TRANSMISSION LINE PROJECTS					13
14	TL650: Cable Replacement - Pipe Type to XLPE	69kV	9129	N/A	No ISO Transmission Reliability Upgrades Needed	14
15	TL667 Upgrade Penasquitos - Del Mar #2	69kV	9148	Yes	Pg. 520, No. 78, Table 8.1-1 Status of Previously Approved projects costing less than \$50M	15
16	Reconductor TL680A San Luis Rey to Melrose Tap	69kV	9149	Yes	Pg. 520, No. 79, Table 8.1-1 Status of Previously Approved projects costing less than \$50M	16
17	TL6827 EastGate-Rose Canyon	69kV	9151	Yes	Pg. 520, No. 80, Table 8.1-1 Status of Previously Approved projects costing less than \$50M	17
18	13835 Tap at Talega	138kV	8158	Yes	Pg. 520, No. 70, Table 8.1-1 Status of Previously Approved projects costing less than \$50M	18
19	TL626 Reconductor	69kV	11148	N/A	No ISO Transmission Reliability Upgrades Needed	19
20	Camp Pendleton Tower Lighting	230kV	7138	N/A	No ISO Transmission Reliability Upgrades Needed	20
21	Ramona Transmission Reliability	69kV	10140	N/A	No ISO Transmission Reliability Upgrades Needed	21
22	SUBSTATION PROJECTS					22
23	Clairemont Substation Rebuild	69kV	8254	N/A	No ISO Transmission Reliability Upgrades Needed (Driven by Aging Infrastructure / Reliability)	23
24	Elliott Substation- add 3rd bank	69kV	6243	N/A	No ISO Transmission Reliability Upgrades Needed (Driven by Distribution Expansion)	24
25	Emergency Substation Equipment	69kV	6254	N/A	No ISO Transmission Reliability Upgrades Needed (Mobile Equipment to Repair 69/12kV distribution substation)	25
26	Olay Ranch Land Purchase	69kV	2258	N/A	No ISO Transmission Reliability Upgrades Needed (Distribution Substation Land Purchase only)	26
27	Rancho Mission Viejo New Substation	138kV	5244	N/A	No ISO Transmission Reliability Upgrades Needed (Driven by Distribution Expansion)	27
28	Sweetwater Substation Rebuild	69kV	10125	N/A	No ISO Transmission Reliability Upgrades Needed (Driven by Aging Infrastructure / Reliability)	28
29	Ocean Ranch Land Purchase	138 kV	5253	N/A	No ISO Transmission Reliability Upgrades Needed (Distribution Substation Land Purchase only)	29
30	Synchronized Phasor Measurement	230/500kV	10138	N/A	No ISO Transmission Reliability Upgrades Needed	30
31	69 / 138kV Breaker Upgrades	69/138kV	9170	N/A	No ISO Transmission Reliability Upgrades Needed (Driven by SDG&E reliability criteria)	31
32	69kV Capacitor Additions	69kV	9168	Yes	Pg. 520, No. 72, Table 8.1-1 Status of Previously Approved projects costing less than \$50M	32
33	Telegraph Canyon- add 4th Bank	138kV	7245	N/A	No ISO Transmission Reliability Upgrades Needed (Driven by Distribution Expansion)	33
34	Miguel Substation- Bank 60	138kV	6133	Yes	Pg. 520, No. 68, Table 8.1-1 Status of Previously Approved projects costing less than \$50M	34

SAN DIEGO GAS & ELECTRIC COMPANY
FORECAST OF TRANSMISSION CAPITAL ADDITIONS - TO3 CYCLE 5

Line No.	Project Name	Voltage	Budget Code	ISO Approval Status	Unless otherwise noted, page reference pertains to the 2010 - 2011 CA ISO Transmission Plan	Line No.
35	WOOD TO STEEL PROJECTS					
36	TL6911- Jamacha Getaways Pole Replacement	69kV	10130	N/A	Wood to Steel Pole Replacement - to enhance reliability during fires	35
37	TL698 WS Pole Replacement	69kV	9128	N/A	Wood to Steel Pole Replacement - to enhance reliability during fires	36
38	TL 685 Warners-St. Ysabel Pole Replacement	69kV	9130	N/A	Wood to Steel Pole Replacement - to enhance reliability during fires	37
39	TL 689 Wood to Steel Pole Replacement	69kV	9133	N/A	Wood to Steel Pole Replacement - to enhance reliability during fires	38
40	TL616 Rancho Santa Fe-Bernardo-Lake Hodges Pole	69kV	9135	N/A	Wood to Steel Pole Replacement - to enhance reliability during fires	39
41	TL13826 Miguel Proctor Valley	138kV	10128	N/A	Wood to Steel Pole Replacement - to enhance reliability during fires	40
42	TL 6910 ES-BE Wood to Steel Pole Replacement	69kV	9134	N/A	Wood to Steel Pole Replacement - to enhance reliability during fires	41
43	TL 6926 Rincon-Valley Center Pole Replacement	69kV	9132	N/A	Wood to Steel Pole Replacement - to enhance reliability during fires	42
44	TL 6912 (DOD- Camp Pendleton)	69kV	10149	N/A	Wood to Steel Pole Replacement - to enhance reliability during fires	43
45	TL637 Creelman - Santa Ysabel	69kV	9125	N/A	Wood to Steel Pole Replacement - to enhance reliability during fires	44
46	GENERATOR INTERCONNECTION PROJECTS					
47	Orange Grove Reconductor	69kV	7143	Yes	Approved through ISO LGIP process.	45
48	SUNRISE PROJECTS					
49	San Luis Rey Substation Upgrades	230/69kV	4138E	Yes	Part of the Sunrise Powerlink Project; Pg. 521, Table 8.1-2, No.3 Status of previously approved projects costing \$50M or more.	46
50	TL 6915 / 6924 Reconductor	69kV	4138F	Yes	Part of the Sunrise Powerlink Project; Pg. 521, Table 8.1-2, No.3 Status of previously approved projects costing \$50M or more.	47
51	IV Substation Upgrade	500kV	4138K	Yes	Part of the Sunrise Powerlink Project; Pg. 521, Table 8.1-2, No.3 Status of previously approved projects costing \$50M or more.	48
52	Pomerado Substation Upgrades - Sunrise	69kV	4138C	Yes	Part of the Sunrise Powerlink Project; Pg. 521, Table 8.1-2, No.3 Status of previously approved projects costing \$50M or more.	49
53	Scripps Substation Upgrades - Sunrise	69kV	4138D	Yes	Part of the Sunrise Powerlink Project; Pg. 521, Table 8.1-2, No.3 Status of previously approved projects costing \$50M or more.	50
54	TL6916 Reconductor	69kV	4138H	Yes	Part of the Sunrise Powerlink Project; Pg. 521, Table 8.1-2, No.3 Status of previously approved projects costing \$50M or more.	51
55	Sycamore Canyon Substation Upgrade	230/69kV	4138I	Yes	Part of the Sunrise Powerlink Project; Pg. 521, Table 8.1-2, No.3 Status of previously approved projects costing \$50M or more.	52
56	Encina Substation Upgrades	230/138kV	4138J	Yes	Part of the Sunrise Powerlink Project; Pg. 521, Table 8.1-2, No.3 Status of previously approved projects costing \$50M or more.	53
57	TL639 Reconductor	69kV	4138G	Yes	Part of the Sunrise Powerlink Project; Pg. 521, Table 8.1-2, No.3 Status of previously approved projects costing \$50M or more.	54
58	Sunrise Balance of Project	500/230kV	4138L	Yes	Part of the Sunrise Powerlink Project; Pg. 521, Table 8.1-2, No.3 Status of previously approved projects costing \$50M or more.	55

**SAN DIEGO GAS & ELECTRIC COMPANY
FORECAST OF TRANSMISSION CAPITAL ADDITIONS - TO3, CYCLE 5**

Line No.	Project Name	Voltage	Budget Code	CPUC Authorization CPCN, PTC, Exempt or N/A	Filing Status See Note (1)	Comments	Line No.
1	BLANKET BUDGET PROJECTS:						1
2	Electric Transmission Line Reliability Projects		100	N/A	N/A	Assessed on specific project basis	2
3	Transmission Substation Reliability		103	N/A	N/A	Assessed on specific project basis	3
4	Renewal of Transmission Line Easements		104	N/A	N/A	Assessed on specific project basis	4
5	Electric Transmission Tools & Equipment		106	N/A	N/A	Assessed on specific project basis	5
6	Transmission Infrastructure Improvements		1145	N/A	N/A	Assessed on specific project basis	6
7	Electric Transmission System Automation		3171	N/A	N/A	Assessed on specific project basis	7
8	Fiber Optic for Relay Protection & Telecommunication		7144	N/A	N/A	Assessed on specific project basis	8
9	Substation Security		8162	N/A	N/A	Assessed on specific project basis	9
10	Condition Based Maintenance		9144	N/A	N/A	Assessed on specific project basis	10
11	Transmission Power Quality Program		96157	N/A	N/A	Assessed on specific project basis	11
12	Transmission Ceramic Insulator Replacement		99128	N/A	N/A	Assessed on specific project basis	12
13	TRANSMISSION LINE PROJECTS:						13
14	TL650: Cable Replacement - Pipe Type to XLPE	69KV	9129	Exempt	Effective		14
15	TL667 Upgrade Penasquitos - Del Mar #2	69KV	9148	Exempt	Effective	Advice Letter 2215-E	15
16	Reconductor TL680A San Luis Rey to Melrose Tap	69KV	9149	Exempt	Effective	Advice Letter 2229-E	16
17	TL6927 EastGate-Rose Canyon	69KV	9151	Exempt	Forecast		17
18	13835 Tap at Talega	138KV	8158	Exempt	Forecast		18
19	TL626 Reconductor	69KV	11148	Exempt	Forecast		19
20	Camp Pendleton Tower Lighting	230KV	7138	Exempt	Effective		20
21	Ramona Transmission Reliability	69KV	10140	Exempt	Forecast		21
22	SUBSTATION PROJECTS						22
23	Claremont Substation Rebuild	69KV	8254	Exempt	Effective	Advice Letter 2113-E	23
24	Elliott Substation- add 3rd bank	69KV	6243	Exempt	Effective		24
25	Emergency Substation Equipment	69KV	6254	N/A	N/A		25
26	Otay Ranch Land Purchase	69KV	2258	N/A	N/A		26
27	Rancho Mission Viejo New Substation	138KV	5244	Exempt	Effective	Advice Letter 2082-E	27
28	Sweetwater Substation Rebuild	69KV	10125	Exempt	Effective		28
29	Ocean Ranch Land Purchase	138 KV	5253	N/A	N/A		29
30	Synchronized Phasor Measurement	230/500KV	10138	Exempt	Forecast		30
31	69 / 138KV Breaker Upgrades	69/138KV	9170	Exempt	Forecast		31
32	69KV Capacitor Additions	69KV	9168	Exempt	Effective		32
33	Telegraph Canyon- add 4th Bank	138KV	7245	Exempt	Forecast		33
34	Miguel Substation- Bank 60	138KV	6133	Exempt	Forecast	Advice Letter expected to be filed in June 2011	34

SAN DIEGO GAS & ELECTRIC COMPANY
FORECAST OF TRANSMISSION CAPITAL ADDITIONS - TO3, CYCLE 5

Line No.	1 Project Name	2 Voltage	3 Budget Code	4 CPUC Authorization CPCN, PTC, Exempt or N/A	5 Filing Status See Note (1)	6 Comments	Line No.
35	WOOD TO STEEL PROJECTS:						35
36	TL6911- Jamacha Getaways Pole Replacement	69KV	10130	Exempt	Effective		36
37	TL698 WS Pole Replacement	69KV	9128	Exempt	Effective	Advice Letter 2106-E	37
38	TL 685 Warners-St.Ysabel PoleReplacement	69KV	9130	Exempt	Effective	Advice Letter 2191-E	38
39	TL 689 Wood to Steel Pole Replacement	69KV	9133	Exempt	Effective	Advice Letter 2217-E	39
40	TL616 Rancho Santa Fe-Bernardo-Lake Hodges Pole Replacements	69KV	9135	Exempt	Pending	Advice Letter 2246-E filed	40
41	TL13826 Miguel Proctor Valley	138kV	10128	Exempt	Forecast	Advice Letter expected to be filed in June 2011	41
42	TL 6910 ES-BE Wood to Steel Pole Replacement	69KV	9134	Exempt	Forecast		42
43	TL 6926 Rincon-Valley Center Pole Replacement	69KV	9132	Exempt	Forecast		43
44	TL 6912 (DOD- Camp Pendleton)	69KV	10149	TBD	TBD	Very preliminary in process	44
45	TL637 Creelman - Santa Ysabel	69KV	9125	TBD	TBD	Very preliminary in process	45
46	GENERATOR INTERCONNECTION PROJECTS:						46
47	Orange Grove Reconductor	69KV	7143	Exempt	Effective	Advice Letter 2106-E	47
48	SUNRISE PROJECTS						48
49	San Luis Rey Substation Upgrades	230/69KV	4138E	CPCN	Effective	Sunrise Project	49
50	TL 6915 / 6924 Reconductor	69KV	4138F	CPCN	Effective	Sunrise Project	50
51	IV Substation Upgrade	500KV	4138K	CPCN	Effective	Sunrise Project	51
52	Pomerado Substation Upgrades - Sunrise	69KV	4138C	CPCN	Effective	Sunrise Project	52
53	Scripps Substation Upgrades - Sunrise	69KV	4138D	CPCN	Effective	Sunrise Project	53
54	TL6916 Reconductor	69KV	4138H	CPCN	Effective	Sunrise Project	54
55	Sycamore Canyon Substation Upgrade	230/69KV	4138I	CPCN	Effective	Sunrise Project	55
56	Encina Substation Upgrades	230/138KV	4138J	CPCN	Effective	Sunrise Project	56
57	TL639 Reconductor	69KV	4138G	CPCN	Effective	Sunrise Project	57
58	Sunrise Balance of Project	500/230KV	4138L	CPCN	Effective	Sunrise Project	58

Notes

- (1) CPUC Approval Status is categorized as Effective, Pending or Forecast. Each category is defined as follows:
 Effective - GO 131-D Approval Obtained or projects which are Categorically or Statutorily Exempt
 Pending - under CPUC Review
 Forecast - subject to Final Internal Determination
 N/A - Not Applicable
 TBD - To Be Determined

San Diego Gas & Electric Company

Large Transmission Plant Addition

Docket No. ER11-____-____

Transmission Line Projects- Continued

3. Ramona Transmission Reliability

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
10140	\$ 9,058	\$2,265	Jun 2012	N/A	Exempt (Forecast)	This project will improve reliability of the Creelman Substation and the community of Ramona by separating joined infrastructure (two lines on common structures feeding the same substation), mitigating for heavy mechanical loading on the existing poles and hardening facilities on both TL635 and TL6917 to the Creelman Substation.

Substation Projects

4. Clairemont Substation Rebuild

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
08254	\$ 5,633	\$ 5,633	Jun 2011	N/A	Advice Letter 2113-E (Effective)	The rebuilding of the Clairemont Substation will increase reliability for the customers in the area. Clairemont is a 42 year old substation and rebuilding this substation will reduce the maintenance required due to existing obsolete circuit breakers, failing capacitor banks and aging transformers. It will also conform this substation to SDG&E's new reliability standards by adding a 12kV and 69kV bus tie, SCADA and new relaying.

5. New Rancho Mission Viejo 138/12kV Substation

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
05244	\$ 9,468	\$ 9,468	Aug 2011	N/A	Advice Letter 2082-E (Effective)	The New Rancho Mission Viejo (RMV) substation is required to serve load growth from the New Rancho Mission Viejo development along with eliminating the forecasted overloads at Margarita and Trabuco substations by serving load currently served from those substations. The substation is planned for an ultimate load of 120MW starting in approximately 2011 through 2026.

Substation Projects Continued

6. Sweetwater 69kV Substation Rebuild

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
10125	\$ 9,406	\$ 7,055	Dec 2011	N/A	Exempt (Effective)	The rebuild of the Sweetwater 69kV bus will result in improved reliability and capacity for distribution and transmission. The substation has old and obsolete equipment and is not built to today's reliability requirements. The rebuild will replace the obsolete equipment and allow for installation of a 69kV and 12kV bus tie and future positions; thereby increasing reliability.

7. 69 / 138kV Breaker Upgrades

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
09170	\$ 6,764	\$ 3,669	Dec 2011 and Aug 2012	N/A	Exempt (Forecast)	Circuit breakers at these substations were identified using SDG&E standard replacement criteria during the annual short circuit study process. Replacing these breakers increases transmission system reliability by reducing risk of a failure of these breakers.

8. 69kV Capacitor Additions

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
09168	\$ 8,059	\$ 2,015	Jun 2012	Yes	Exempt (Effective)	Capacitors at these substations are necessary to comply with NERC Reliability Standards for steady state and post contingency voltage support after the retirement of the South Bay Power Plant (SBPP) in 2011.

Substation Projects Continued

9. Miguel Bank 60

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
06133	\$14,771	\$ 3,693	Jun 2012	Yes	Exempt (Forecast)	The project installs a second transformer at the Miguel Substation that will mitigate overloads on the 138kV system by providing another source in the southern region. This project provides a new source to the 138kV system that is needed due to the retirement of the South Bay Power Plant (SBPP).

Wood to Steel Projects

10. Wood to Steel Pole Replacement TL685

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
09130	\$16,860	\$ 16,624	Jun 2011 and Dec 2011	N/A	Advice Letter 2191-E (Effective)	This project improves the reliability of the transmission line in fire and wind-prone areas and enhances reliability during fires. The project replaced 155 wood poles with equivalent steel poles between the Warners and Santa Ysabel substations for a distance of approximately 11 miles, replaced the existing transmission conductor where necessary and also results in increased vertical and horizontal spacing. Benefits from these changes include less insulator contamination, less maintenance, a longer equipment life span, improved avian protection and increased reliability in high winds.

Wood to Steel Projects Continued

11. Wood to Steel Pole Replacement TL689

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
09133	\$ 8,994	\$ 8,975	Sep 2011 and Dec 2011	N/A	Advice Letter 2217-E (Effective)	This project improves the reliability of the transmission line in fire and wind-prone areas. The project replaced 42 wood poles with equivalent steel poles between the Bernardo substation and just north of Lake Hodges for a distance of approximately 4 miles, replaced the transmission conductor where necessary and also results in increased vertical and horizontal spacing. Benefits from these changes include less insulator contamination, less maintenance, a longer equipment life span, improved avian protection and increased reliability in high winds.

12. Wood to Steel Pole Replacement TL616

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
09135	\$12,947	\$ 9,677	Dec 2011 and Feb 2012	N/A	Advice Letter 2246-E Filed	This project will improve the reliability of this transmission line in fire and wind-prone areas and enhance reliability during fires. The project will rebuild approximately 4 miles of TL616 between Rancho Santa Fe, Lake Hodges and Bernardo substations. The project will replace approximately 63 wood poles with equivalent steel poles. The existing transmission conductor will be transferred to the new steel structures or replaced where necessary and will also result in increased vertical and horizontal spacing. New insulators, hardware and other equipment will be installed during the project. Benefits from these changes include less insulator contamination, less maintenance, a longer equipment life span, improved avian protection and increased reliability in high winds.

Wood to Steel Projects Continued

13. Wood to Steel Pole Replacement TL6910

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
09134	\$13,074	\$ 5,414	Apr 2012 and Jun 2012	N/A	Exempt (Forecast)	This project will improve the reliability of this transmission line in fire and wind-prone areas and enhance reliability during fires. The project will rebuild approximately 4.5 miles of TL6910 between the Miguel and Border substations. The project will replace approximately 65 wood poles with equivalent steel poles. The existing transmission conductor will be transferred to the new steel structures, or replaced where necessary and will also result in increased vertical and horizontal spacing. New insulators, hardware and other equipment will be installed. Benefits from these changes include less insulator contamination, less maintenance, a longer equipment life span, improved avian protection and increased reliability in high winds.

14. Wood to Steel Pole Replacement TL6926

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
09132	\$16,522	\$ 4,080	Jun 2012 and Aug 2012	N/A	Exempt (Forecast)	This project will improve the reliability of this transmission line in fire and wind-prone areas and enhance reliability during fires. The project will rebuild approximately 4 miles of TL6926 between the Rincon and Valley Center substations. This project will replace approximately 45 wood poles with equivalent steel poles, replace the transmission conductor where necessary and will also result in increased vertical and horizontal spacing. It will also convert an existing 2 mile overhead span to underground. Less insulator contamination, less maintenance, a longer equipment life span, Benefits from these changes include less insulator contamination, less maintenance, a longer equipment life span, improved avian protection and increased reliability in high winds.

Wood to Steel Projects Continued

15. Wood to Steel Pole Replacement TL6912

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
09134	\$15,217	\$ 3,678	Jun 2012 and Aug 2012	N/A	TBD	This project will improve the reliability of this transmission line in fire and wind-prone areas and enhance reliability during fires. The project will rebuild approximately 5 miles of TL 6912 between the San Luis Rey and Pendleton substations. The project will replace approximately 75 wood poles with equivalent steel poles. The existing transmission conductor will be transferred to the new steel structures or replaced where necessary and will also result in increased vertical and horizontal spacing. New insulators, hardware and other equipment will be installed. Benefits from these changes include less insulator contamination, less maintenance, a longer equipment life span, improved avian protection and increased reliability in high winds.

16. Wood to Steel Pole Replacement TL637

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
09125	\$44,762	\$ 11,191	Jun 2012	N/A	TBD	This project will improve the reliability of this transmission line in fire and wind-prone areas and enhance reliability during fires. The project will rebuild approximately 13 miles of TL637 between the Creelman and Santa Ysabel substations. The project will replace approximately 180 wood poles with equivalent steel poles. The existing transmission conductor will be transferred to the new steel structures or replaced where necessary and will also result in increased vertical and horizontal spacing. New insulators, hardware and other equipment will be installed. Benefits from these changes include less insulator contamination, less maintenance, a longer equipment life span, improved avian protection and increased reliability in high winds.

Generator Interconnection

17. Orange Grove Reconnector

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
07143	\$7,905	\$7,905	Jul 2011	Yes	CPUC Advice Letter 2106-E (Effective)	The Orange Grove Transmission Enhancement Project will upgrade an existing 69 kV transmission line between the Orange Grove Energy Project (OGEP) in Pala-Pauma and an existing substation in Fallbrook. This upgrade is required to ensure delivery of the full output from OGEP to the electric system (96 MW).

Sunrise Projects

18. Sunrise Powerlink Projects

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
04138C	\$1,712,102	\$475,168	Jun 2012	Yes	CPUCN (Effective)	See Sunrise Powerlink Report
04138D						
04138E						
04138F						
04138G						
04138H						
04138I						
04138J						
04138K						
04138L						

San Diego Gas & Electric Company

Summary of Weighted High Voltage – Low Voltage Transmission Forecast Plant Additions and Transmission Related General and Common Plant Additions

Docket No. ER11-____-____

San Diego Gas & Electric Company
 Summary of HV-LV Splits for Forecast Plant Additions
 Forecast Period from April 2011 - August 2012
 (\$1,000)

Line No.	Line No.	HV	LV	Unweighted Total	Wtd-HV	Wtd-LV	Weighted Total	Reference
1	1	\$ 1,691,961	\$ 320,537	\$ 2,012,498	\$ 456,149	\$ 196,171	\$ 652,320	Summ of Wtd Trans Plant Adds.
2	2							FPAWP; Page 1; Line 37
3	3	\$ 12,586	\$ 11,520	24,106	\$ 8,365	\$ 7,659	16,024	Summ of Wtd Gen; Comm; IT WP
4	4							FPAWP; Page 1; Line 31
5	5							
6	6	\$ 1,704,547	\$ 332,057	\$ 2,036,604	\$ 464,514	\$ 203,830	\$ 668,344	Sum Lines 1 thru 4
7	7							
8	8				69.50%	30.50%	100.00%	
		HV-LV Ratio (Transmission Forecast Plant Additions)						

San Diego Gas & Electric Company
 Derivation of Weighted Plant Additions
 Forecast Period April 2011 - August 2012
 Summary of Weighted Transmission Plant Additions (\$1,000)

Line No.	Date	Additions			Retirements			Net Plant Additions			Weighting Factor	Weighted Net Plant Additions			Line No.				
		HV	LV	Total	HV	LV	Total	HV	LV	Total		HV	LV	Total					
1	Apr-11	\$ 1,566	3,129	\$ 4,695	10	21	\$ 31	\$ 1,556	\$ 3,108	\$ 4,664	1.00000	\$ 1,556	\$ 3,108	\$ 4,664	1				
2	May-11	1,360	4,553	5,913	9	30	39	1,351	4,523	5,874	1.00000	1,351	4,523	5,874	2				
3	Jun-11	4,608	45,141	49,749	31	302	332	4,577	44,839	49,417	1.00000	4,577	44,839	49,417	3				
4	Jul-11	1,047	20,569	21,616	7	137	144	1,040	20,432	21,472	1.00000	1,040	20,432	21,472	4				
5	Aug-11	946	13,287	14,233	6	89	95	940	13,198	14,138	1.00000	940	13,198	14,138	5				
6	Sep-11	867	11,147	12,014	6	74	80	861	11,073	11,934	1.00000	861	11,073	11,934	6				
7	Oct-11	810	5,635	6,445	5	38	43	805	5,597	6,402	0.91667	738	5,131	5,868	7				
8	Nov-11	18,154	3,523	21,677	121	24	145	18,033	3,499	21,532	0.83333	15,027	2,916	17,943	8				
9	Dec-11	32,993	62,440	95,433	220	417	637	32,773	62,023	94,796	0.75000	24,579	46,517	71,097	9				
10	Jan-12	799	7,336	8,135	5	49	54	794	7,287	8,081	0.66667	529	4,858	5,387	10				
11	Feb-12	842	5,513	6,355	6	37	42	836	5,476	6,313	0.58333	488	3,194	3,682	11				
12	Mar-12	809	2,120	2,929	5	14	20	804	2,106	2,909	0.50000	402	1,053	1,455	12				
13	Apr-12	780	14,964	15,744	5	100	105	775	14,864	15,639	0.41667	323	6,193	6,516	13				
14	May-12	789	2,106	2,895	5	14	19	784	2,092	2,876	0.33333	261	697	959	14				
15	Jun-12	1,623,929	111,154	1,735,083	10,848	743	11,590	1,613,081	110,411	1,723,493	0.25000	403,270	27,603	430,873	15				
16	Jul-12	833	2,173	3,006	6	15	20	827	2,158	2,986	0.16667	138	360	498	16				
17	Aug-12	829	5,747	6,576	6	38	44	823	5,709	6,532	0.08333	69	476	544	17				
18															18				
19	Total	\$ 1,691,961	\$ 320,537	\$ 2,012,498	\$ 11,302	\$ 2,141	\$ 13,443	\$ 1,680,659	\$ 318,396	\$ 1,999,055		\$ 456,149	\$ 196,171	\$ 652,320	19				
20				2,012,498			13,443			1,999,055				100.00%	20				
21				2,012,497						244,620					21				
22															22				
23															23				
24															24				
25															25				
26															26				
27															27				
28															28				
29															29				
30															30				
31															31				
22	Summary of Transmission Plant Additions:														22				
23	Net - Electric Transmission Plant														23				
24	HV			LV			Total			HV			LV			Total			24
25	\$ 1,680,659			\$ 318,396			\$ 1,999,055			\$ 456,149			\$ 196,171			\$ 652,320			25
26	84.07%			15.93%			100.00%			69.93%			30.07%			100.00%			26
27	Total			Total			Total			Total			Total			Total			27
28	\$ 1,680,659			\$ 318,396			\$ 1,999,055			\$ 456,149			\$ 196,171			\$ 652,320			28
29	84.07%			15.93%			100.00%			69.93%			30.07%			100.00%			29
30	Total			Total			Total			Total			Total			Total			30
31	\$ 1,680,659			\$ 318,396			\$ 1,999,055			\$ 456,149			\$ 196,171			\$ 652,320			31
31	84.07%			15.93%			100.00%			69.93%			30.07%			100.00%			31

Retirement Rate (Input):
 Calculated Retirement Rate Check:
 0.67%
 0.67%

San Diego Gas & Electric Company
Derivation of Weighted Plant Additions
Forecast Period April 2011 - August 2012

Summary of Weighted Transmission Related General and Common Plant Additions (\$1,000)

Line No.	Date	Additions			Retirements			Net Plant Additions			Weighting Factor	Weighted Net Plant Additions			Line No.
		HV	LV	Total	HV	LV	Total	HV	LV	Total		HV	LV	Total	
1	Apr-11	\$ 169	\$ 155	\$ 324	\$ 1	1	\$ 2	\$ 168	\$ 154	\$ 322	1.00000	\$ 168	\$ 154	\$ 322	1
2	May-11	445	407	852	3	3	6	442	404	846	1.00000	442	404	846	2
3	Jun-11	1,034	947	1,981	7	6	13	1,028	941	1,969	1.00000	1,028	941	1,969	3
4	Jul-11	260	238	498	2	2	3	258	236	494	1.00000	258	236	494	4
5	Aug-11	1,548	1,417	2,964	10	9	20	1,537	1,407	2,944	1.00000	1,537	1,407	2,944	5
6	Sep-11	137	125	262	1	1	2	136	125	261	1.00000	136	125	261	6
7	Oct-11	248	227	474	2	2	3	246	225	471	0.91667	225	206	431	7
8	Nov-11	22	20	42	0	0	0	22	20	41	0.83333	18	17	35	8
9	Dec-11	4,195	3,840	8,035	28	26	54	4,167	3,814	7,981	0.75000	3,125	2,861	5,986	9
10	Jan-12	47	43	91	0	0	1	47	43	90	0.66667	31	29	60	10
11	Feb-12	104	96	200	1	1	1	104	95	199	0.58333	60	55	115	11
12	Mar-12	522	478	1,000	3	3	7	519	475	993	0.50000	259	237	496	12
13	Apr-12	137	126	263	1	1	2	136	125	261	0.41667	57	52	109	13
14	May-12	1,459	1,335	2,794	10	9	19	1,449	1,326	2,775	0.33333	483	442	925	14
15	Jun-12	2,093	1,916	4,008	14	13	27	2,079	1,903	3,981	0.25000	520	476	996	15
16	Jul-12	57	52	109	0	0	1	56	52	108	0.16667	9	9	18	16
17	Aug-12	110	100	210	1	1	1	109	100	208	0.08333	9	8	17	17
18															18
19	Total	\$ 12,586	\$ 11,520	\$ 24,106	\$ 84	\$ 77	\$ 161	\$ 12,502	\$ 11,444	\$ 23,945		\$ 8,365	\$ 7,659	\$ 16,024	19
20		52.21%	47.79%	24,106	52.21%	47.79%	161	52.21%	47.79%	23,945		52.20%	47.80%	100.00%	20
21				24,106											21
22															22
23															23
24															24
25															25
26															26
27															27
28															28
29															29
30															30

Calculated Retirement Rate Check:	0.67%
Retirement Rate (Input):	0.67%

Summary of Transmission Related General & Common Plant Additions:			
	HV	LV	Unweighted
	\$ 12,502	\$ 11,444	\$ 23,945
Total	\$ 12,502	\$ 11,444	\$ 23,945
Total	52.21%	47.79%	100.00%

San Diego Gas & Electric Company

Summary of Monthly General; Common; and IT Transmission Plant Additions Workpapers

Docket No. ER11-____-____

San Diego Gas and Electric Company
Summary of General, Common and IT Forecast Plant Additions
TO3-Cycle 5

Line No.	Ref. No.	Description	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11
1		SECTION 1:						
2		Summary of General, Common and IT Plant Forecast:						
3	A	Common Plant Additions - (Facilities)	\$ 1,054,893	\$ 626,963	\$ 710,422	\$ 593,190	\$ 17,743,059	\$ 1,164,178
4	A	Common Plant Additions - (Smart Meter IT - Software)	-	-	14,466,465	-	724,863	-
5	A	Common Plant Additions - (Smart Meter IT - Hardware)	-	-	1,584,843	-	-	-
6	A	Common Plant Additions - (Smart Meter IT - Communications)	685,126	69,774	69,774	66,602	72,945	69,774
7	A	Common Plant Additions - (Dynamic Peak Pricing - IT)	-	-	-	-	5,437,517	-
8	A	Common Plant Additions - (IT)	1,037,460	6,615,129	176,488	2,547,268	1,467,326	1,017,434
9	B	General Plant Additions (Sunrise - Communication Eqpt)	-	-	-	-	-	-
10	B	Electric Plant Additions (IT)	-	-	-	816,948	-	-
11								
12		Total	\$ 2,777,479	\$ 7,311,865	\$ 17,007,991	\$ 4,024,008	\$ 25,445,710	\$ 2,251,385
13								
14		SECTION 2:						
15	A	Total Common Plant Forecast (Lines 3 to 8)	\$ 2,777,479	\$ 7,311,865	\$ 17,007,991	\$ 3,207,060	\$ 25,445,710	\$ 2,251,385
16								
17		Common Plant Allocation Factor (4-Factor Method)	76.692%	76.692%	76.692%	76.692%	76.692%	76.692%
18								
19		Common Plant (Facilities, Smart Meter, DPP, & IT) - Electric Only	\$ 2,130,104	\$ 5,607,616	\$ 13,043,769	\$ 2,459,558	\$ 19,514,824	\$ 1,726,632
20								
21	B	Total Electric General & Intangible Plant Forecast:						
22		General Plant Additions (Sunrise Communication Eqpt) - Line 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23		Electric Plant Additions (IT) - Line 10	-	-	-	816,948	-	-
24								
25		Total	\$ -	\$ -	\$ -	\$ 816,948	\$ -	\$ -
26								
27	C	Total - Common & Electric General & Intangible Plant Forecast	\$ 2,130,104	\$ 5,607,616	\$ 13,043,769	\$ 3,276,506	\$ 19,514,824	\$ 1,726,632
28								
29		Transmission Salaries & Wages Ratio (Statement A1)	15.19%	15.19%	15.19%	15.19%	15.19%	15.19%
30								
31		Allocated Total - Common, Electric General & Intangible Plant Forecast	\$ 323,563	\$ 851,797	\$ 1,981,348	\$ 497,701	\$ 2,964,302	\$ 262,275
32								
33	D	SECTION 3:						
34		HV/LV Transmission Plant Balance @ 12/31/10						
35		HV (\$1,000)	\$ 763,031	\$ 763,031	\$ 763,031	\$ 763,031	\$ 763,031	\$ 763,031
36		LV (\$1,000)	919,912	919,912	919,912	919,912	919,912	919,912
37		Total	\$ 1,682,943	\$ 1,682,943	\$ 1,682,943	\$ 1,682,943	\$ 1,682,943	\$ 1,682,943
38		HV/LV Transmission Weighted Forecast Plant Additions						
39		HV (\$1,000)	\$ 456,149	\$ 456,149	\$ 456,149	\$ 456,149	\$ 456,149	\$ 456,149
40		LV (\$1,000)	196,171	196,171	196,171	196,171	196,171	196,171
41		Total	\$ 652,320	\$ 652,320	\$ 652,320	\$ 652,320	\$ 652,320	\$ 652,320
42		Total HV/LV 12/31/10 Balance + Weighted Forecast Plant Additions						
43		HV (\$1,000)	\$ 1,219,180	\$ 1,219,180	\$ 1,219,180	\$ 1,219,180	\$ 1,219,180	\$ 1,219,180
44		LV (\$1,000)	1,116,083	1,116,083	1,116,083	1,116,083	1,116,083	1,116,083
45		Total	\$ 2,335,263	\$ 2,335,263	\$ 2,335,263	\$ 2,335,263	\$ 2,335,263	\$ 2,335,263
46		HV/LV Allocation % = 12/31/10 Balance + Forecast Plant Additions						
47		HV %	52.21%	52.21%	52.21%	52.21%	52.21%	52.21%
48		LV %	47.79%	47.79%	47.79%	47.79%	47.79%	47.79%
49		Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
50								
51	E	Allocated Common, General & Intangible Plant Forecast (Unweighted)						
52		High Voltage \$	\$ 168,932	\$ 444,723	\$ 1,034,462	\$ 259,850	\$ 1,547,662	\$ 136,934
53		Low Voltage \$	154,631	407,074	946,886	237,851	1,416,640	125,341
54		Total	\$ 323,563	\$ 851,797	\$ 1,981,348	\$ 497,701	\$ 2,964,302	\$ 262,275
55								

San Diego Gas and Electric Company
Summary of General, Common and IT Forecast Plant Additions
TO3-Cycle 5

Line No.	Ref. No.	Description	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12
1		SECTION 1:						
2		Summary of General, Common and IT Plant Forecast:						
3	A	Common Plant Additions - (Facilities)	\$ 554,242	\$ 273,861	\$ 18,590,636	\$ 717,082	\$ 347,417	\$ 521,125
4	A	Common Plant Additions - (Smart Meter IT - Software)	2,044,830	-	9,253,417	-	-	-
5	A	Common Plant Additions - (Smart Meter IT - Hardware)	513,944	-	9,498,135	-	-	-
6	A	Common Plant Additions - (Smart Meter IT - Communications)	66,602	69,774	19,537,859	-	-	-
7	A	Common Plant Additions - (Dynamic Peak Pricing - IT)	-	-	-	-	-	-
8	A	Common Plant Additions - (IT)	891,434	14,584	9,287,907	63,500	1,368,757	8,063,500
9	B	General Plant Additions (Sunrise - Communication Eqpt)	-	-	-	-	-	-
10	B	Electric Plant Additions (IT)	-	-	2,150,000	-	-	-
11								
12		Total	\$ 4,071,052	\$ 358,219	\$ 68,317,954	\$ 780,582	\$ 1,716,174	\$ 8,584,625
13								
14		SECTION 2:						
15	A	Total Common Plant Forecast (Lines 3 to 8)	\$ 4,071,052	\$ 358,219	\$ 66,167,954	\$ 780,582	\$ 1,716,174	\$ 8,584,625
16								
17		Common Plant Allocation Factor (4-Factor Method)	76.692%	76.692%	76.692%	76.692%	76.692%	76.692%
18								
19		Common Plant (Facilities, Smart Meter, DPP, & IT) - Electric Only	\$ 3,122,171	\$ 274,725	\$ 50,745,528	\$ 598,644	\$ 1,316,168	\$ 6,583,721
20								
21	B	Total Electric General & Intangible Plant Forecast:						
22		General Plant Additions (Sunrise Communication Eqpt) - Line 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23		Electric Plant Additions (IT) - Line 10	-	-	2,150,000	-	-	-
24								
25		Total	\$ -	\$ -	\$ 2,150,000	\$ -	\$ -	\$ -
26								
27	C	Total - Common & Electric General & Intangible Plant Forecast	\$ 3,122,171	\$ 274,725	\$ 52,895,528	\$ 598,644	\$ 1,316,168	\$ 6,583,721
28								
29		Transmission Salaries & Wages Ratio (Statement AI)	15.19%	15.19%	15.19%	15.19%	15.19%	15.19%
30								
31		Allocated Total - Common, Electric General & Intangible Plant Forecast	\$ 474,258	\$ 41,731	\$ 8,034,831	\$ 90,934	\$ 199,926	\$ 1,000,067
32								
33	D	SECTION 3:						
34		HV/LV Transmission Plant Balance @ 12/31/10						
35		HV (\$1,000)	\$ 763,031	\$ 763,031	\$ 763,031	\$ 763,031	\$ 763,031	\$ 763,031
36		LV (\$1,000)	919,912	919,912	919,912	919,912	919,912	919,912
37		Total	\$ 1,682,943	\$ 1,682,943	\$ 1,682,943	\$ 1,682,943	\$ 1,682,943	\$ 1,682,943
38		HV/LV Transmission Weighted Forecast Plant Additions						
39		HV (\$1,000)	\$ 456,149	\$ 456,149	\$ 456,149	\$ 456,149	\$ 456,149	\$ 456,149
40		LV (\$1,000)	196,171	196,171	196,171	196,171	196,171	196,171
41		Total	\$ 652,320	\$ 652,320	\$ 652,320	\$ 652,320	\$ 652,320	\$ 652,320
42		Total HV/LV 12/31/10 Balance + Weighted Forecast Plant Additions						
43		HV (\$1,000)	\$ 1,219,180	\$ 1,219,180	\$ 1,219,180	\$ 1,219,180	\$ 1,219,180	\$ 1,219,180
44		LV (\$1,000)	1,116,083	1,116,083	1,116,083	1,116,083	1,116,083	1,116,083
45		Total	\$ 2,335,263	\$ 2,335,263	\$ 2,335,263	\$ 2,335,263	\$ 2,335,263	\$ 2,335,263
46		HV/LV Allocation % = 12/31/10 Balance + Forecast Plant Additions						
47		HV %	52.21%	52.21%	52.21%	52.21%	52.21%	52.21%
48		LV %	47.79%	47.79%	47.79%	47.79%	47.79%	47.79%
49		Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
50								
51	E	Allocated Common, General & Intangible Plant Forecast (Unweighted)						
52		High Voltage \$	\$ 247,610	\$ 21,788	\$ 4,194,985	\$ 47,477	\$ 104,381	\$ 522,135
53		Low Voltage \$	226,648	19,943	3,839,846	43,457	95,545	477,932
54		Total	\$ 474,258	\$ 41,731	\$ 8,034,831	\$ 90,934	\$ 199,926	\$ 1,000,067
55								

San Diego Gas and Electric Company
Summary of General, Common and IT Forecast Plant Additions
TO3-Cycle 5

Line No.	Ref. No.	Description	Apr-12	May-12	Jun-12	Jul-12	Aug-12
1		SECTION 1:					
2		Summary of General, Common and IT Plant Forecast:					
3	A	Common Plant Additions - (Facilities)	\$ 694,831	\$ 868,538	\$ 868,536	\$ 868,536	\$ 1,737,079
4	A	Common Plant Additions - (Smart Meter IT - Software)	-	-	-	-	-
5	A	Common Plant Additions - (Smart Meter IT - Hardware)	-	-	-	-	-
6	A	Common Plant Additions - (Smart Meter IT - Communications)	-	-	-	-	-
7	A	Common Plant Additions - (Dynamic Peak Pricing - IT)	-	23,052,795	-	-	-
8	A	Common Plant Additions - (IT)	1,563,500	63,500	63,500	63,500	63,500
9	B	General Plant Additions (Sunrise - Communication Eqpt)	-	-	25,672,485	-	-
10	B	Electric Plant Additions (IT)	-	-	-	-	-
12		Total	\$ 2,258,331	\$ 23,984,833	\$ 26,604,521	\$ 932,036	\$ 1,800,579
14		SECTION 2:					
15	A	Total Common Plant Forecast (Lines 3 to 8)	\$ 2,258,331	\$ 23,984,833	\$ 932,036	\$ 932,036	\$ 1,800,579
16		Common Plant Allocation Factor (4-Factor Method)	76.692%	76.692%	76.692%	76.692%	76.692%
19		Common Plant (Facilities, Smart Meter, DPP, & IT) - Electric Only	\$ 1,731,959	\$ 18,394,448	\$ 714,797	\$ 714,797	\$ 1,380,900
21	B	Total Electric General & Intangible Plant Forecast:					
22		General Plant Additions (Sunrise Communication Eqpt) - Line 9	\$ -	\$ -	\$ 25,672,485	\$ -	\$ -
23		Electric Plant Additions (IT) - Line 10	-	-	-	-	-
25		Total	\$ -	\$ -	\$ 25,672,485	\$ -	\$ -
27	C	Total - Common & Electric General & Intangible Plant Forecast	\$ 1,731,959	\$ 18,394,448	\$ 26,387,282	\$ 714,797	\$ 1,380,900
29		Transmission Salaries & Wages Ratio (Statement AI)	15.19%	15.19%	15.19%	15.19%	15.19%
31		Allocated Total - Common, Electric General & Intangible Plant Forecast	\$ 263,085	\$ 2,794,117	\$ 4,008,228	\$ 108,578	\$ 209,759
33	D	SECTION 3:					
34		HV/LV Transmission Plant Balance @ 12/31/10					
35		HV (\$1,000)	\$ 763,031	\$ 763,031	\$ 763,031	\$ 763,031	\$ 763,031
36		LV (\$1,000)	919,912	919,912	919,912	919,912	919,912
37		Total	\$ 1,682,943	\$ 1,682,943	\$ 1,682,943	\$ 1,682,943	\$ 1,682,943
38		HV/LV Transmission Weighted Forecast Plant Additions					
39		HV (\$1,000)	\$ 456,149	\$ 456,149	\$ 456,149	\$ 456,149	\$ 456,149
40		LV (\$1,000)	196,171	196,171	196,171	196,171	196,171
41		Total	\$ 652,320	\$ 652,320	\$ 652,320	\$ 652,320	\$ 652,320
42		Total HV/LV 12/31/10 Balance + Weighted Forecast Plant Additions					
43		HV (\$1,000)	\$ 1,219,180	\$ 1,219,180	\$ 1,219,180	\$ 1,219,180	\$ 1,219,180
44		LV (\$1,000)	1,116,083	1,116,083	1,116,083	1,116,083	1,116,083
45		Total	\$ 2,335,263	\$ 2,335,263	\$ 2,335,263	\$ 2,335,263	\$ 2,335,263
46		HV/LV Allocation % = 12/31/10 Balance + Forecast Plant Additions					
47		HV %	52.21%	52.21%	52.21%	52.21%	52.21%
48		LV %	47.79%	47.79%	47.79%	47.79%	47.79%
49		Total	100.00%	100.00%	100.00%	100.00%	100.00%
51	E	Allocated Common, General & Intangible Plant Forecast (Unweighted)					
52		High Voltage \$	\$ 137,356	\$ 1,458,808	\$ 2,092,696	\$ 56,688	\$ 109,515
53		Low Voltage \$	125,728	1,335,308	1,915,532	51,889	100,244
54		Total	\$ 263,085	\$ 2,794,117	\$ 4,008,228	\$ 108,578	\$ 209,759
55			-	-	-	-	-

San Diego Gas and Electric Company
Summary of General, Common and IT Forecast Plant Additions
TO3-Cycle 5

Line No.	Ref. No.	Description	Total	Reference	Line No.
1		SECTION 1:			1
2		Summary of General, Common and IT Plant Forecast:			2
3	A	Common Plant Additions - (Facilities)	\$ 47,934,586	Common Facilities Line 59	3
4	A	Common Plant Additions - (Smart Meter IT - Software)	26,489,575	Smart Meter IT Line 5	4
5	A	Common Plant Additions - (Smart Meter IT - Hardware)	11,596,922	Smart Meter IT Line 11	5
6	A	Common Plant Additions - (Smart Meter IT - Communications)	20,708,230	Smart Meter IT Line 14	6
7	A	Common Plant Additions - (Dynamic Peak Pricing - IT)	28,490,312	Dynamic Peak Pricing IT Line 5	7
8	A	Common Plant Additions - (IT)	34,368,287	IT Capital Common Line 47	8
9	B	General Plant Additions (Sunrise - Communication Eqpt)	25,672,485	Sunrise Report Comm. Eqpt Exh. No 1; Ln 13	9
10	B	Electric Plant Additions (IT)	2,966,948	IT Capital Electric Line 49	10
11					11
12		Total	\$ 198,227,345	Sum Lines 3 thru 10	12
13					13
14		SECTION 2:			14
15	A	Total Common Plant Forecast (Lines 3 to 8)	\$ 169,587,912	Sum Lines 3 to 8	15
16					16
17		Common Plant Allocation Factor (4-Factor Method)	76.692%	2011 - 4 Factor Alloc. Calc.	17
18					18
19		Common Plant (Facilities, Smart Meter, DPP, & IT) - Electric Only	\$ 130,060,362	Line 15 x Line 17	19
20					20
21	B	Total Electric General & Intangible Plant Forecast:			21
22		General Plant Additions (Sunrise Communication Eqpt) - Line 9	\$ 25,672,485	Line 9	22
23		Electric Plant Additions (IT) - Line 10	2,966,948	Line 10	23
24					24
25		Total	\$ 28,639,433	Line 22 + Line 23	25
26					26
27	C	Total - Common & Electric General & Intangible Plant Forecast	\$ 158,699,795	Line 19 + Line 25	27
28					28
29		Transmission Salaries & Wages Ratio (Statement AI)	15.19%	Statement AI; Line 19	29
30					30
31		Allocated Total - Common, Electric General & Intangible Plant Forecast	\$ 24,106,499	Line 27 x Line 29	31
32					32
33	D	SECTION 3:			33
34		HV/LV Transmission Plant Balance @ 12/31/10			34
35		HV (\$1,000)	\$ 763,031	Vol. 3 W/P Tab HV-LV Alloc. Study; Page 1; Col C; Line 25	35
36		LV (\$1,000)	919,912	Vol. 3 W/P Tab HV-LV Alloc. Study; Page 1; Col B; Line 25	36
37		Total	\$ 1,682,943	Line 35 + Line 36	37
38		HV/LV Transmission Weighted Forecast Plant Additions			38
39		HV (\$1,000)	\$ 456,149	Vol. 3 W/P; Summary of Wtd Trans. Plant Add; Page 2; Line 19	39
40		LV (\$1,000)	196,171	Vol. 3 W/P; Summary of Wtd Trans. Plant Add; Page 2; Line 19	40
41		Total	\$ 652,320	Line 39+ Line 40	41
42		Total HV/LV 12/31/10 Balance + Weighted Forecast Plant Additions			42
43		HV (\$1,000)	\$ 1,219,180	Line 35+ Line 39	43
44		LV (\$1,000)	1,116,083	Line 36+ Line 40	44
45		Total	\$ 2,335,263	Line 43+ Line 44	45
46		HV/LV Allocation % = 12/31/10 Balance + Forecast Plant Additions			46
47		HV %	52.21%	Line 43 / Line 45	47
48		LV %	47.79%	Line 44 / Line 45	48
49		Total	100.00%	Line 47+ Line 48	49
50					50
51	E	Allocated Common, General & Intangible Plant Forecast (Unweighted)			51
52		High Voltage \$	\$ 12,586,003	Line 31 x Line 47	52
53		Low Voltage \$	11,520,496	Line 31 x Line 48	53
54		Total	\$ 24,106,499	Line 52+ Line 53	54
55			-	Check Total	55

San Diego Gas and Electric Company
Summary of General, Common and IT Forecast Plant Additions
TO3-Cycle 5

Notes:

SECTION 1 shows the forecast for common and general plant that conforms to workpapers as indicated in the reference column.

SECTION 2 segregates the costs in Section 1 into common (allocated per the 4-factor method) and electric general/intangible components. The combined total are allocated per labor ratio.

SECTION 3 reflects the basis for HV/LV allocations for the forecast of common, general & intangible plant additions based on the combined transmission plant balances as of December 31, 2010 plus the weighted forecast transmission plant additions from April 2011 - August 2012. The ratios developed on Lines 47 and 48 are used to allocate the Common, General, and Intangible forecast plant additions between HV and LV for CAISO TAC purposes.

San Diego Gas & Electric Company

Monthly General & Common Plant Additions Workpapers

Docket No. ER11-____-____

San Diego Gas and Electric Company
Common Plant Additions (Facilities)
April 2011 - August 2012

LINE NO	BUDGET CODE	COMMON PLANT	REQUEST ID	DESCRIPTION	IN SERVICE DATE	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11
1	701	C	10359	Moreno Compressor Station Perimeter Fence	Apr-11	\$ 41,507	-	-	-	-	\$ -	\$ -
2	708	C	9946	RBDC Energy Mgmt System Replacement	Apr-11	253,047	-	-	-	-	-	-
3	8735	C	10123	RBDC Data Center MEP Expansion Phase II	Apr-11	760,339	-	-	-	-	-	-
4	709	C	10283	Eastern C&O Warehouse Restroom Remodel	May-11	-	41,297	-	-	-	-	-
5	701	C	9966	CP Bldg Mgmt System Upgrade	May-11	-	531,328	-	-	-	-	-
6	701	C	10376	Metro Occupational Health Nurse Station	Jun-11	-	-	141,412	-	-	-	-
7	701	C	10221	Northeast Bay 3 Hoist Replacement	Jun-11	-	-	101,305	-	-	-	-
8	708	C	9930	Imperial Valley ERC HVAC Replacement	Jun-11	-	-	81,506	-	-	-	-
9	11739	C	10340	CP6 Lobby Refresh	Jun-11	-	-	331,861	-	-	-	-
10	701	C	10347	Kearny Motorized Crane Door Installation	Jul-11	-	-	-	98,612	-	-	-
11	8027	C		Concentrated Solar Power Installation	Jul-11	-	-	-	440,240	-	-	-
12	708	C	10225	Miramar Prover Rm HVAC Replacement	Aug-11	-	-	-	-	128,623	-	-
13	701	C	6913	Ramona Asphalt Improvements	Aug-11	-	-	-	-	349,195	-	-
14	7728	C	8828	San Diego Energy Innovation Center	Aug-11	-	-	-	-	8,737,504	-	-
15	6791	C	6139	Metro Grid/Distr/Ops Backup Facility Expansion	Aug-11	-	-	-	-	5,732,616	-	-
16	701	C	9891	CP6 Carpet Replacement	Aug-11	-	-	-	-	1,056,321	-	-
17	709	C	9908	Lightwave West TI	Aug-11	-	-	-	-	1,630,125	-	-
18	708	C	10272	OCCO Warehouse Ventilation System	Sep-11	-	-	-	-	-	127,678	-
19	703	C	10280	Ramona C&O Stormwater Improvements	Sep-11	-	-	-	-	-	82,436	-
20	701	C	8286	CP 4 & 5 Restroom Upgrades	Sep-11	-	-	-	-	-	467,302	-
21	703	C	9959	CP3 & 6 Parking Improvements and Grease Trap Relo	Sep-11	-	-	-	-	-	221,697	-
22	701	C	10234	OCCO Tool Room	Sep-11	-	-	-	-	-	102,052	-
23	701	C	9536	Beach Cities Yard Lighting Installation	Oct-11	-	-	-	-	-	-	-
24	708	C	10284	RBDC Critical Systems Monitoring Installation	Nov-11	-	-	-	-	-	-	-
25	703	C	10227	Mission Perimeter Swales	Dec-11	-	-	-	-	-	-	-
26	11739	C	9785	CP6 Cafeteria Improvements	Dec-11	-	-	-	-	-	-	-
27	708	C	9400	RBDC UPS Replacement	Dec-11	-	-	-	-	-	-	-
28	700	C	10378	Substation Landscaping/Fencing Blanket - SDGE (2011)	Dec-11	-	-	-	-	-	-	-
29	701	C	10059	Mission Skills Parking Expansion	Dec-11	-	-	-	-	-	-	-
30	701	C	10252	Mission Telecom Road Widening	Dec-11	-	-	-	-	-	-	-
31	701	C	10274	Northeast Proj Admin Bldg Remodel	Dec-11	-	-	-	-	-	-	-
32	701	C	10276	OCCO Carpet Replacement	Dec-11	-	-	-	-	-	-	-
33	701	C	10286	Mission Control Site Safety Improvements	Dec-11	-	-	-	-	-	-	-
34	701	C	10360	Lightwave Conf Rm Remodel	Dec-11	-	-	-	-	-	-	-
35	701	C	10383	Palomar Energy Center Switch Gear Maint Structure Improvement	Dec-11	-	-	-	-	-	-	-
36	707	C	10288	Security Improvements Blanket - SDGE	Dec-11	-	-	-	-	-	-	-
37	708	C	9394	RBDC Halon System Replacement	Dec-11	-	-	-	-	-	-	-
38	708	C	10386	RBDC Fire Panel Replacement	Dec-11	-	-	-	-	-	-	-
39	708	C	10377	Metro Occupational Health Nurse Station	Dec-11	-	-	-	-	-	-	-
40	2782	C	6421	Fleet Equipment - SDGE	Dec-11	-	-	-	-	-	-	-
41	2782	C	10334	CP Electric Vehicle Charging Station	Dec-11	-	-	-	-	-	-	-
42	7728	C	10379	San Diego EIC Audiovisual/Web Installation	Dec-11	-	-	-	-	-	-	-
43	9737	C	10350	NERC CIP Security Monitoring Backup Site Selection	Dec-11	-	-	-	-	-	-	-
44	11547	C		Gas Distb Skills City Training	Dec-11	-	-	-	-	-	-	-
45	11739	C	9948	CP6 Cafeteria Patio Furniture Replacement	Dec-11	-	-	-	-	-	-	-

San Diego Gas and Electric Company
Common Plant Additions (Facilities)
April 2011 - August 2012

LINE NO	BUDGET CODE	COMMON PLANT	REQUEST ID	DESCRIPTION	IN SERVICE DATE	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11
46	709	C	6441	Northcoast C&O Crewroom Trailer	Jan-12	-	-	-	-	-	-	-
47	700	C		2012 PROGRAM SPEND (700 LAND BLANKET) Ave WorkLife 6 mos.	Monthly	-	-	-	-	-	-	-
48	701	C		2012 PROGRAM SPEND (701 STRUCTURE & IMPROVE BLANKET) Ave WorkLife 6 mos.	Monthly	-	-	-	-	-	-	-
49	703	C		2012 PROGRAM SPEND (703 ENVIRON/SAFETY BLANKET)	Monthly	-	-	-	-	-	-	-
50	705	C		2012 PROGRAM SPEND (705 MISC EQUIP BLANKET)	Monthly	-	-	-	-	-	-	-
51	707	C		2012 PROGRAM SPEND	Monthly	-	-	-	-	-	-	-
52	708	C		2012 PROGRAM SPEND (705 MISC EQUIP BLANKET)	Monthly	-	-	-	-	-	-	-
53	709	C		2012 PROGRAM SPEND (709 REMODEL, RELOC, RECONFIG BLANKET)	Monthly	-	-	-	-	-	-	-
54	710	C		2012 PROGRAM SPEND (710 BUS EXPANSION BLANKET)	Monthly	-	-	-	-	-	-	-
55	2782	C		2012 PROGRAM SPEND (2782 FLEET BLANKET)	Monthly	-	-	-	-	-	-	-
56	8729	C	10098	Energy Efficiency Program (BLANKET)	Monthly	-	54,338	54,338	54,338	108,675	163,013	217,350
57												
58												
59												
60												
61												
TOTAL COMMON PLANT (AFUDC INCL)						\$ 1,054,893	\$ 626,963	\$ 710,422	\$ 593,190	\$ 17,743,059	\$ 1,164,178	\$ 554,242

San Diego Gas and Electric Company
Common Plant Additions (Facilities)
April 2011 - August 2012

LINE NO	BUDGET CODE	COMMON PLANT	REQUEST ID	DESCRIPTION	IN SERVICE DATE	Nov-11	Dec-11	Apr - Dec '11 TOTAL	Jan-12	Feb-12	Mar-12	Apr-12
1	701	C	10359	Moreno Compressor Station Perimeter Fence	Apr-11	\$ -	\$ -	\$ 41,507	\$ -	\$ -	\$ -	\$ -
2	708	C	9946	RBDC Energy Mgmt System Replacement	Apr-11	-	-	253,047	-	-	-	-
3	8735	C	10123	RBDC Data Center MEP Expansion Phase II	Apr-11	-	-	760,339	-	-	-	-
4	709	C	10283	Eastern C&O Warehouse Restroom Remodel	May-11	-	-	41,297	-	-	-	-
5	701	C	9966	CP Bldg Mgmt System Upgrade	May-11	-	-	531,328	-	-	-	-
6	701	C	10376	Metro Occupational Health Nurse Station	Jun-11	-	-	141,412	-	-	-	-
7	701	C	10221	Northeast Bay 3 Hoist Replacement	Jun-11	-	-	101,305	-	-	-	-
8	708	C	9930	Imperial Valley ERC HVAC Replacement	Jun-11	-	-	81,506	-	-	-	-
9	11739	C	10340	CP6 Lobby Refresh	Jun-11	-	-	331,861	-	-	-	-
10	701	C	10347	Kearny Motorized Crane Door Installation	Jul-11	-	-	98,612	-	-	-	-
11	8027	C		Concentrated Solar Power Installation	Jul-11	-	-	440,240	-	-	-	-
12	708	C	10225	Miramar Prover Rm HVAC Replacement	Aug-11	-	-	128,623	-	-	-	-
13	701	C	6913	Ramona Asphalt Improvements	Aug-11	-	-	349,195	-	-	-	-
14	7728	C	8828	San Diego Energy Innovation Center	Aug-11	-	-	8,737,504	-	-	-	-
15	6791	C	6139	Metro Grid/Distr/Ops Backup Facility Expansion	Aug-11	-	-	5,732,616	-	-	-	-
16	701	C	9891	CP6 Carpet Replacement	Aug-11	-	-	1,056,321	-	-	-	-
17	709	C	9908	Lightwave West TI	Aug-11	-	-	1,630,125	-	-	-	-
18	708	C	10272	OCCO Warehouse Ventilation System	Sep-11	-	-	127,678	-	-	-	-
19	703	C	10280	Ramona C&O Stormwater Improvements	Sep-11	-	-	82,436	-	-	-	-
20	701	C	8286	CP 4 & 5 Restroom Upgrades	Sep-11	-	-	467,302	-	-	-	-
21	703	C	9959	CP3 & 6 Parking Improvements and Grease Trap Relo	Sep-11	-	-	221,697	-	-	-	-
22	701	C	10234	OCCO Tool Room	Sep-11	-	-	102,052	-	-	-	-
23	701	C	9536	Beach Cities Yard Lighting Installation	Oct-11	-	-	336,892	-	-	-	-
24	708	C	10284	RBDC Critical Systems Monitoring Installation	Nov-11	78,246	-	78,246	-	-	-	-
25	703	C	10227	Mission Perimeter Swales	Dec-11	-	1,031,023	1,031,023	-	-	-	-
26	11739	C	9785	CP6 Cafeteria Improvements	Dec-11	-	2,391,938	2,391,938	-	-	-	-
27	708	C	9400	RBDC UPS Replacement	Dec-11	-	6,133,383	6,133,383	-	-	-	-
28	700	C	10378	Substation Landscaping/Fencing Blanket - SDGE (2011)	Dec-11	-	326,025	326,025	-	-	-	-
29	701	C	10059	Mission Skills Parking Expansion	Dec-11	-	543,375	543,375	-	-	-	-
30	701	C	10252	Mission Telecom Road Widening	Dec-11	-	1,086,750	1,086,750	-	-	-	-
31	701	C	10274	Northeast Proj Admin Bldg Remodel	Dec-11	-	748,771	748,771	-	-	-	-
32	701	C	10276	OCCO Carpet Replacement	Dec-11	-	392,674	392,674	-	-	-	-
33	701	C	10286	Mission Control Site Safety Improvements	Dec-11	-	848,752	848,752	-	-	-	-
34	701	C	10360	Lightwave Conf Rm Remodel	Dec-11	-	54,338	54,338	-	-	-	-
35	701	C	10383	Palomar Energy Center Switch Gear Maint Structure Improvement	Dec-11	-	217,350	217,350	-	-	-	-
36	707	C	10288	Security Improvements Blanket - SDGE	Dec-11	-	543,375	543,375	-	-	-	-
37	708	C	9394	RBDC Halon System Replacement	Dec-11	-	1,711,631	1,711,631	-	-	-	-
38	708	C	10386	RBDC Fire Panel Replacement	Dec-11	-	543,375	543,375	-	-	-	-
39	708	C	10377	Metro Occupational Health Nurse Station	Dec-11	-	70,889	70,889	-	-	-	-
40	2782	C	6421	Fleet Equipment - SDGE	Dec-11	-	163,012	163,012	-	-	-	-
41	2782	C	10334	CP Electric Vehicle Charging Station	Dec-11	-	77,159	77,159	-	-	-	-
42	7728	C	10379	San Diego EIC Audiovisual/Web Installation	Dec-11	-	597,713	597,713	-	-	-	-
43	9737	C	10350	NERC CIP Security Monitoring Backup Site Selection	Dec-11	-	543,375	543,375	-	-	-	-
44	11547	C		Gas Distb Skills City Training	Dec-11	-	618	618	-	-	-	-
45	11739	C	9948	CP6 Cafeteria Patio Furniture Replacement	Dec-11	-	326,025	326,025	-	-	-	-

San Diego Gas and Electric Company
Common Plant Additions (Facilities)
April 2011 - August 2012

LINE NO	BUDGET CODE	COMMON PLANT	REQUEST ID	DESCRIPTION	IN SERVICE DATE	Nov-11	Dec-11	Apr - Dec '11 TOTAL	Jan-12	Feb-12	Mar-12	Apr-12
46	709	C	6441	Northcoast C&O Crewroom Trailer	Jan-12	-	-	-	543,375	-	-	-
47	700	C		2012 PROGRAM SPEND (700 LAND BLANKET) Ave WorkLife 6 mos.	Monthly	-	-	-	3,260	6,521	9,781	13,041
48	701	C		2012 PROGRAM SPEND (701 STRUCTURE & IMPROVE BLANKET) Ave WorkLife 6 mos.	Monthly	-	-	-	59,771	119,543	179,314	239,085
49	703	C		2012 PROGRAM SPEND (703 ENVIRON/SAFETY BLANKET)	Monthly	-	-	-	12,997	25,995	38,993	51,990
50	705	C		2012 PROGRAM SPEND (705 MISC EQUIP BLANKET)	Monthly	-	-	-	3,260	6,521	9,781	13,041
51	707	C		2012 PROGRAM SPEND	Monthly	-	-	-	2,163	4,325	6,488	8,651
52	708	C		2012 PROGRAM SPEND (705 MISC EQUIP BLANKET)	Monthly	-	-	-	50,514	101,027	151,541	202,055
53	709	C		2012 PROGRAM SPEND (709 REMODEL, RELOC, RECONFIG BLANKET)	Monthly	-	-	-	10,824	21,648	32,472	43,296
54	710	C		2012 PROGRAM SPEND (710 BUS EXPANSION BLANKET)	Monthly	-	-	-	16,301	32,603	48,904	65,205
55	2782	C		2012 PROGRAM SPEND (2782 FLEET BLANKET)	Monthly	-	-	-	3,749	7,499	11,248	14,997
56	8729	C	10098	Energy Efficiency Program (BLANKET)	Monthly	195,615	239,085	1,086,750	10,868	21,735	32,603	43,470
57												
58												
59						\$ 273,861	\$18,590,636	\$41,311,442	\$ 717,082	\$ 347,417	\$ 521,125	\$ 694,831
60												
61												
TOTAL COMMON PLANT (AFUDC INCL)												

San Diego Gas and Electric Company
Common Plant Additions (Facilities)
April 2011 - August 2012

LINE NO	BUDGET CODE	COMMON PLANT	REQUEST ID	DESCRIPTION	IN SERVICE DATE	May-12	Jun-12	Jul-12	Aug-12	Jan - Aug'12 TOTAL	GRAND TOTAL	LINE NO
1	701	C	10359	Moreno Compressor Station Perimeter Fence	Apr-11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,507	1
2	708	C	9946	RBDC Energy Mgmt System Replacement	Apr-11	-	-	-	-	-	253,047	2
3	8735	C	10123	RBDC Data Center MEP Expansion Phase II	Apr-11	-	-	-	-	-	760,339	3
4	709	C	10283	Eastern C&O Warehouse Restroom Remodel	May-11	-	-	-	-	-	41,297	4
5	701	C	9966	CP Bldg Mgmt System Upgrade	May-11	-	-	-	-	-	531,328	5
6	701	C	10376	Metro Occupational Health Nurse Station	Jun-11	-	-	-	-	-	141,412	6
7	701	C	10221	Northeast Bay 3 Hoist Replacement	Jun-11	-	-	-	-	-	101,305	7
8	708	C	9930	Imperial Valley ERC HVAC Replacement	Jun-11	-	-	-	-	-	81,506	8
9	11739	C	10340	CP6 Lobby Refresh	Jun-11	-	-	-	-	-	331,861	9
10	701	C	10347	Kearny Motorized Crane Door Installation	Jul-11	-	-	-	-	-	98,612	10
11	8027	C		Concentrated Solar Power Installation	Jul-11	-	-	-	-	-	440,240	11
12	708	C	10225	Miramar Prover Rm HVAC Replacement	Aug-11	-	-	-	-	-	128,623	12
13	701	C	6913	Ramona Asphalt Improvements	Aug-11	-	-	-	-	-	349,195	13
14	7728	C	8828	San Diego Energy Innovation Center	Aug-11	-	-	-	-	-	8,737,504	14
15	6791	C	6139	Metro Grid/Distr/Ops Backup Facility Expansion	Aug-11	-	-	-	-	-	5,732,616	15
16	701	C	9891	CP6 Carpet Replacement	Aug-11	-	-	-	-	-	1,056,321	16
17	709	C	9908	Lightwave West TI	Aug-11	-	-	-	-	-	1,630,125	17
18	708	C	10272	OCCO Warehouse Ventilation System	Sep-11	-	-	-	-	-	127,678	18
19	703	C	10280	Ramona C&O Stormwater Improvements	Sep-11	-	-	-	-	-	82,436	19
20	701	C	8286	CP 4 & 5 Restroom Upgrades	Sep-11	-	-	-	-	-	467,302	20
21	703	C	9959	CP3 & 6 Parking Improvements and Grease Trap Relo	Sep-11	-	-	-	-	-	221,697	21
22	701	C	10234	OCCO Tool Room	Sep-11	-	-	-	-	-	102,052	22
23	701	C	9536	Beach Cities Yard Lighting Installation	Oct-11	-	-	-	-	-	336,892	23
24	708	C	10284	RBDC Critical Systems Monitoring Installation	Nov-11	-	-	-	-	-	78,246	24
25	703	C	10227	Mission Perimeter Swales	Dec-11	-	-	-	-	-	1,031,023	25
26	11739	C	9785	CP6 Cafeteria Improvements	Dec-11	-	-	-	-	-	2,391,938	26
27	708	C	9400	RBDC UPS Replacement	Dec-11	-	-	-	-	-	6,133,383	27
28	700	C	10378	Substation Landscaping/Fencing Blanket - SDGE (2011)	Dec-11	-	-	-	-	-	326,025	28
29	701	C	10059	Mission Skills Parking Expansion	Dec-11	-	-	-	-	-	543,375	29
30	701	C	10252	Mission Telecom Road Widening	Dec-11	-	-	-	-	-	1,086,750	30
31	701	C	10274	Northeast Proj Admin Bldg Remodel	Dec-11	-	-	-	-	-	748,771	31
32	701	C	10276	OCCO Carpet Replacement	Dec-11	-	-	-	-	-	392,674	32
33	701	C	10286	Mission Control Site Safety Improvements	Dec-11	-	-	-	-	-	848,752	33
34	701	C	10360	Lightwave Conf Rm Remodel	Dec-11	-	-	-	-	-	54,338	34
35	701	C	10383	Palomar Energy Center Switch Gear Maint Structure Improvement	Dec-11	-	-	-	-	-	217,350	35
36	707	C	10288	Security Improvements Blanket - SDGE	Dec-11	-	-	-	-	-	543,375	36
37	708	C	9394	RBDC Halon System Replacement	Dec-11	-	-	-	-	-	1,711,631	37
38	708	C	10386	RBDC Fire Panel Replacement	Dec-11	-	-	-	-	-	543,375	38
39	708	C	10377	Metro Occupational Health Nurse Station	Dec-11	-	-	-	-	-	70,889	39
40	2782	C	6421	Fleet Equipment - SDGE	Dec-11	-	-	-	-	-	163,012	40
41	2782	C	10334	CP Electric Vehicle Charging Station	Dec-11	-	-	-	-	-	77,159	41
42	7728	C	10379	San Diego EIC Audiovisual/Web Installation	Dec-11	-	-	-	-	-	597,713	42
43	9737	C	10350	NERC CIP Security Monitoring Backup Site Selection	Dec-11	-	-	-	-	-	543,375	43
44	11547	C		Gas Distb Skills City Training	Dec-11	-	-	-	-	-	618	44
45	11739	C	9948	CP6 Cafeteria Patio Furniture Replacement	Dec-11	-	-	-	-	-	326,025	45

San Diego Gas and Electric Company
Common Plant Additions (Facilities)
April 2011 - August 2012

LINE NO	BUDGET CODE	COMMON PLANT	REQUEST ID	DESCRIPTION	IN SERVICE DATE	May-12	Jun-12	Jul-12	Aug-12	Jan - Aug '12 TOTAL	GRAND TOTAL	LINE NO
46	709	C	6441	Northcoast C&O Crewroom Trailer	Jan-12	-	-	-	-	543,375	543,375	46
47	700	C		2012 PROGRAM SPEND (700 LAND BLANKET) Ave WorkLife 6 mos.	Monthly	16,301	16,301	16,301	32,603	114,109	114,109	47
48	701	C		2012 PROGRAM SPEND (701 STRUCTURE & IMPROVE BLANKET) Ave WorkLife 6 mos.	Monthly	298,856	298,856	298,856	597,713	2,091,994	2,091,994	48
49	703	C		2012 PROGRAM SPEND (703 ENVIRON/SAFETY BLANKET)	Monthly	64,988	64,988	64,988	129,975	454,914	454,914	49
50	705	C		2012 PROGRAM SPEND (705 MISC EQUIP BLANKET)	Monthly	16,301	16,301	16,301	32,603	114,109	114,109	50
51	707	C		2012 PROGRAM SPEND (705 MISC EQUIP BLANKET)	Monthly	10,813	10,813	10,813	21,626	75,692	75,692	51
52	708	C		2012 PROGRAM SPEND (709 REMODEL, RELOC, RECONFIG BLANKET)	Monthly	252,568	252,568	252,568	505,137	1,767,979	1,767,979	52
53	709	C		2012 PROGRAM SPEND (710 BUS EXPANSION BLANKET)	Monthly	54,120	54,120	54,120	108,241	378,841	378,841	53
54	710	C		2012 PROGRAM SPEND (2782 FLEET BLANKET)	Monthly	81,506	81,506	81,506	163,013	570,544	570,544	54
55	2782	C		Energy Efficiency Program (BLANKET)	Monthly	18,747	18,746	18,746	37,493	131,225	131,225	55
56	8729	C	10098		Monthly	54,337	54,337	54,337	108,675	380,362	1,467,112	56
57												57
58												58
59	TOTAL COMMON PLANT (AFUDC INCL)										\$ 47,934,586	59
60						\$868,538	\$ 868,536	\$ 868,536	\$ 1,737,079	\$ 6,623,144		60
61												61

San Diego Gas & Electric Company

AMI (Smart Meter) IT Forecast Plant Additions Workpapers

Docket No. ER11-____-____

San Diego Gas and Electric Company
 Smart Meter IT Additions
 April 2011 - August 2012

LINE NO	SUMMARY OF SMART METER IT PLANT ADDITIONS	IN SERVICE DATE	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
1	SOFTWARE	6/30/11			\$ 14,466,465		724,863		2,044,830		9,253,417
2		8/31/11									
3		10/31/11									
4		12/31/11									
5			-	-	14,466,465	-	724,863	-	2,044,830	-	9,253,417
6											
7	HARDWARE	6/30/11			1,584,843				513,944		9,498,135
8		10/31/11									
9		8/31/11									
10					1,584,843				513,944		9,498,135
11											
12											
13	COMMUNICATIONS	Monthly	685,126	69,774	69,774	66,602	72,945	69,774	66,602	69,774	19,537,859
14											
15											
16											
17	TOTAL SMART METER IT (AFUDC INCL)		\$ 685,126	\$ 69,774	\$ 16,121,082	\$ 66,602	\$ 797,808	\$ 69,774	\$ 2,625,376	\$ 69,774	\$ 38,289,411
18											
19											

San Diego Gas and Electric Company
 Smart Meter IT Additions
 April 2011 - August 2012

LINE NO	SUMMARY OF SMART METER IT PLANT ADDITIONS	IN SERVICE DATE	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Total	LINE NO
1	SOFTWARE	6/30/11									\$ 14,466,465	1
2		8/31/11									724,863	2
3		10/31/11									2,044,830	3
4		12/31/11									9,253,417	4
5											26,489,575	5
6												6
7												7
8	HARDWARE	6/30/11									1,584,843	8
9		10/31/11									513,944	9
10		8/31/11									9,498,135	10
11											11,596,922	11
12												12
13												13
14	COMMUNICATIONS	Monthly									20,708,230	14
15												
16												16
17	TOTAL SMART METER IT (AFUDC INCL)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,794,727	17
18												18
19												19

San Diego Gas & Electric Company

Dynamic Peak Pricing (DPP) IT Forecast Plant Additions Workpapers

Docket No. ER11-____-____

San Diego Gas and Electric Company
 Dynamic Peak Pricing IT Additions
 April 2011 - August 2012

LINE NO	DYNAMIC PEAK PRICING (DPP) IT PLANT ADDITIONS	IN SERVICE DATE	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
1	DPP - STAGE 1	8/31/11					\$ 5,437,517				
2											
3	DPP - STAGE 2	5/31/12									
4											
5	TOTAL DYNAMIC PEAK PRICING IT (AFUDC INCL)		\$ -	\$ -	\$ -	\$ -	\$ 5,437,517	\$ -	\$ -	\$ -	\$ -
6											
7											

San Diego Gas and Electric Company
 Dynamic Peak Pricing IT Additions
 April 2011 - August 2012

LINE NO	DYNAMIC PEAK PRICING (DPP) IT PLANT ADDITIONS	IN SERVICE DATE	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Total	LINE NO
1	DPP - STAGE 1	8/31/11									\$ 5,437,517	1
2												2
3	DPP - STAGE 2	5/31/12					\$ 23,052,795				23,052,795	3
4												4
5	TOTAL DYNAMIC PEAK PRICING IT (AFUDC INCL)		\$ -	\$ -	\$ -	\$ -	\$ 23,052,795	\$ -	\$ -	\$ -	\$ 28,490,312	5
6												6
7												7

San Diego Gas & Electric Company

IT (Common and Electric) Forecast Plant Additions Workpapers

Docket No. ER11-____-____

San Diego Gas and Electric Company
Common IT and Electric Plant Additions
April 2011 - August 2012

LINE NO	PROJECT NO	PROJECT NAME	IN SERVICE DATE	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
1	SDG&E											
2	10017	Motorola Console Infr Upgrade	Apr-11	\$ 402,390								
3	10021	Contact and Campaign Management	Apr-11	522,308								
4	11003	CP3 Telepresence Upgrade	Apr-11	80,156								
5	10013	WAN Rebuild Phase III	May-11		6,611,727							
6	10001	MRTU Phase 2	Jul-11				1,652,669					
7	10019	Mainframe Web Svc Infra Upgrade	Jul-11				830,015					
8	10002	Energy Procurement System - IT	Aug-11					1,402,742				
9	10012	MY ACCOUNT Account Manager	Sep-11						777,850			
10	10022	My Account Easy Enrollment	Oct-11							851,850		
11	11007	SOA Security Refresh	Dec-11									2,420,000
12	11008	2011 AMO MDT	Dec-11									100,559
13	11004	2011 Ent Sys Supp SDGE MDT Rep	Dec-11									926,350
14	11005	2011 Est SDG&E MDT Replacement	Dec-11									565,066
15	11009	MDMA/AMMS Replacement	Dec-11									2,661,348
16	2100	Cyber Security	Dec-11									2,500,000
17	10020	Geographic Env Ana (GEARS)-II	Feb-12									
18	2100	My Account Mobile	Mar-12									
19	2100	My Account Environment	Mar-12									
20	2100	CCM	Mar-12									
21	2100	WAN Rebuild Phase 4 SDG&E	Apr-12									
22				1,004,854	6,611,727		2,482,684	1,402,742	777,850	851,850		9,173,323
23												
24												
25	SDG&E Blanket											
26	11001	IEO Small Cap 2011 - SDGE	Monthly	9,821		23,086	11,182	11,182	11,182	11,182	11,182	11,183
27	11001	IEO Small Cap 2012 - SDGE	Monthly									
28	11002	IEO Small Cap 2011 - SDGE Peer	Monthly	22,785	3,402	3,402	3,402	3,402	3,402	3,402	3,402	3,401
29	11002	IEO Small Cap 2012 - SDGE Peer	Monthly									
30	11011	SDGE Network Small Capital 2011	Monthly			100,000			100,000			100,000
31	11011	SDGE Network Small Capital 2012	Monthly			50,000			125,000			
32	11010	SDGE Telecom Small Capital 2011	Monthly					50,000		25,000		
33	11010	SDGE Telecom Small Capital 2012	Monthly									
34				32,606	3,402	176,488	64,584	64,584	239,584	39,584	14,584	114,584
35												
36												
37	Electric Projects											
38	10003	Energy Procurement System FERC	Jul-11				816,948					
39	11006	2011 SCADA Communications Impro	Dec-11									80,000
40	80311	Electric Grid Ops 2011	Dec-11									2,070,000
41												
42							816,948					2,150,000
43												
44												
45												
46												
47	TOTAL IT PLANT ADDITIONS											
48	IT - COMMON			\$ 1,037,460	\$ 6,615,129	\$ 176,488	\$ 2,547,268	\$ 1,467,326	\$ 1,017,434	\$ 891,434	\$ 14,584	\$ 9,287,907
49	IT - ELECTRIC						816,948					2,150,000
50												
51	TOTAL			\$ 1,037,460	\$ 6,615,129	\$ 176,488	\$ 3,364,216	\$ 1,467,326	\$ 1,017,434	\$ 891,434	\$ 14,584	\$ 11,437,907
52												
53												

San Diego Gas and Electric Company
Common IT and Electric Plant Additions
April 2011 - August 2012

LINE NO	PROJECT NO	PROJECT NAME	IN SERVICE DATE	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Total	LINE NO
1	SDG&E			\$	\$	\$	\$	\$	\$	\$	\$	\$	1
2	10017	Motorola Console Infr Upgrade	Apr-11	-	-	-	-	-	-	-	-	402,390	2
3	10021	Contact and Campaign Management	Apr-11	-	-	-	-	-	-	-	-	522,308	3
4	11003	CP3 Telepresence Upgrade	Apr-11	-	-	-	-	-	-	-	-	80,156	4
5	10013	WAN Rebuild Phase III	May-11	-	-	-	-	-	-	-	-	6,611,727	5
6	10001	MRTU Phase 2	Jul-11	-	-	-	-	-	-	-	-	1,632,669	6
7	10019	Mainframe Web Svc Infra Upgrade	Jul-11	-	-	-	-	-	-	-	-	830,015	7
8	10002	Energy Procurement System - IT	Aug-11	-	-	-	-	-	-	-	-	1,402,742	8
9	10012	MY ACCOUNT Account Manager	Sep-11	-	-	-	-	-	-	-	-	777,850	9
10	10022	My Account Easy Enrollment	Oct-11	-	-	-	-	-	-	-	-	851,850	10
11	11007	SOA Security Refresh	Dec-11	-	-	-	-	-	-	-	-	2,420,000	11
12	11008	2011 AMO MDT	Dec-11	-	-	-	-	-	-	-	-	100,559	12
13	11004	2011 Ent Sys Supp SDGE MDT Rep	Dec-11	-	-	-	-	-	-	-	-	926,350	13
14	11005	2011 Est SDG&E MDT Replacement	Dec-11	-	-	-	-	-	-	-	-	565,066	14
15	11009	MDMA/AMMS Replacement	Dec-11	-	-	-	-	-	-	-	-	2,661,348	15
16	2100	Cyber Security	Dec-11	-	-	-	-	-	-	-	-	2,500,000	16
17	10020	Geographic Env Ana (GEARS)-II	Feb-12	-	1,305,257	-	-	-	-	-	-	1,305,257	17
18	2100	My Account Mobile	Mar-12	-	-	-	-	-	-	-	-	1,000,000	18
19	2100	My Account Environment	Mar-12	-	-	-	-	-	-	-	-	3,000,000	19
20	2100	CCM	Mar-12	-	-	-	-	-	-	-	-	4,000,000	20
21	2100	WAN Rebuild Phase 4 SDG&E	Apr-12	-	-	-	1,500,000	-	-	-	-	1,500,000	21
22				-	1,305,257	8,000,000	1,500,000	-	-	-	-	33,110,287	22
23													23
24													24
25													25
26	SDG&E Blanket												26
27	11001	IEO Small Cap 2011 - SDGE	Monthly	20,800	20,800	20,800	20,800	20,800	20,800	20,800	20,800	100,000	27
28	11002	IEO Small Cap 2012 - SDGE	Monthly	20,800	20,800	20,800	20,800	20,800	20,800	20,800	20,800	166,400	28
29	11002	IEO Small Cap 2011 - SDGE Peer	Monthly	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	50,000	29
30	11011	SDGE Network Small Capital 2011	Monthly	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	240,000	30
31	11011	SDGE Network Small Capital 2012	Monthly	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	300,000	31
32	11010	SDGE Telecom Small Capital 2011	Monthly	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	68,000	32
33	11010	SDGE Telecom Small Capital 2012	Monthly	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	300,000	33
34				63,500	63,500	63,500	63,500	63,500	63,500	63,500	63,500	33,600	34
35				63,500	63,500	63,500	63,500	63,500	63,500	63,500	63,500	1,258,000	35
36													36
37	Electric Projects												37
38	10003	Energy Procurement System FERC	Jul-11	-	-	-	-	-	-	-	-	816,948	38
39	11006	2011 SCADA Communications Impro	Dec-11	-	-	-	-	-	-	-	-	80,000	39
40	80311	Electric Grid Ops 2011	Dec-11	-	-	-	-	-	-	-	-	2,070,000	40
41													41
42													42
43													43
44													44
45													45
46													46
47	IT - COMMON		Line 23 & 35	\$ 63,500	\$ 1,368,757	\$ 8,063,500	\$ 1,563,500	\$ 63,500	\$ 63,500	\$ 63,500	\$ 63,500	\$ 34,368,287	47
48													48
49	IT - ELECTRIC		Line 42	-	-	-	-	-	-	-	-	2,966,948	49
50													50
51	TOTAL		Line 47 + Line 49	\$ 63,500	\$ 1,368,757	\$ 8,063,500	\$ 1,563,500	\$ 63,500	\$ 63,500	\$ 63,500	\$ 63,500	\$ 37,335,235	51
52													52
53													53

San Diego Gas & Electric Company

High Voltage-Low Voltage Summary of Plant Allocation Study

Docket No. ER11-____-____

SAN DIEGO GAS & ELECTRIC COMPANY
SUMMARY OF HV - LV TRANSMISSION PLANT ALLOCATION STUDY
TRANSMISSION PLANT BALANCE AS OF DECEMBER 31, 2010
(\$1,000)

Line No.		Column A		Column B		Column C	
		TRANSMISSION Total \$	\$'s in Total \$	VOLTAGE < 200 kv	VOLTAGE > 200 kv	VOLTAGE > 200 kv	Line No.
1	IMPERIAL VALLEY SUBSTATION 500>230KV						1
2	SAN ONOFRE 230KV SUBSTATION						2
3	MIGUEL 500/230/138/69KV SUBSTATION						3
4	SYCAMORE CANYON 230/69KV SUBSTATION						4
5	ESCONDIDO 230/138/69/12KV SUBSTATION						5
6	OLD TOWN 230KV SUBSTATION						6
7	OLD TOWN 69/12/4KV SUBSTATION						7
8	MISSION 230KV SUBSTATION						8
9	MISSION 138/69/12KV SUBSTATION						9
10	TALEGA 230/138KV SUBSTATION (230 PORTION ONLY)						10
11	TALEGA 230/138 KV SUBSTATION						11
12	PENASQUITOS 230KV SUBSTATION						12
13	PENASQUITOS 138/69KV SUBSTATION						13
14	ENCINA 230KV SUBSTATION						14
15	ENCINA PP 138/12KV SUBSTATION						15
16	NO GILA 500KV SUBSTATION						16
17	PALO VERDE 500KV SUBSTATION						17
18	SAN LUIS REY 230/69/12KV SUBSTATION						18
19	PALOMAR ENERGY SWITCHYARD						19
20	OTAY MESA SWITCHYARD						20
21	SILVERGATE 230/69KV SUBSTATION						21
22	TOTAL LV SUBSTATIONS						22
23	TOTAL SUBSTATIONS						23
24	TRANSMISSION TOWERS and LAND						24
25	TOTAL TRANSMISSION PLANT						25
26	PERCENTAGES						26
27							27

(a) Ties to Statement ADWP, Page AD-4, Column 2, Line 13, Section 3A

San Diego Gas & Electric Company

Comparison of CAISO Average HV-LV Rates TO3-Cycle 5 vs TO3-Cycle 4

Docket No. ER11-____-____

**TO3-Cycle 5 Annual Formulaic Rate Filing
SAN DIEGO GAS & ELECTRIC COMPANY**

Comparison of CAISO Average HV-LV Rates

TO3-Cycle 5 Informational Filing vs. TO3-Cycle 4

Line No.	Components	(1) Total High Voltage TRR	(2) Total Low Voltage TRR	(3) = (1) + (2) Combined TRR	Notes & Reference
1					Cycle 5 - Informational Filing
2	Wholesale Base TRR - Cycle 5 ¹	\$ 210,364,000	\$ 198,717,000	\$ 409,081,000	Vol. 1; Stmtt BK2; Pg.8; Ln. 15
3	Gross Load Forecast - Cycle 5 (MWH)	21,539,407	21,539,407	21,539,407	Vol. 1; Stmtt BD; Pg.1; Ln. 14
4	Average Rate Per MWH	\$ 9.76647	\$ 9.22574	\$ 18.99221	Line 2 / Line 3
5					
6					Cycle 4 - Compliance Report Filing
7	Wholesale Base TRR - Cycle 4 ²	\$ 134,370,000	\$ 178,400,000	\$ 312,770,000	Vol. 1; Stmtt BK2; Pg.8; Ln. 15
8	Gross Load Forecast - Cycle 4 (MWH)	21,226,578	21,226,578	21,226,578	Vol. 1; Stmtt BD; Pg.1; Ln. 14
9	Average Rate Per MWH	\$ 6.33027	\$ 8.40456	\$ 14.73483	Line 7 / Line 8
10					
11					
12	Difference (\$)	\$ 3.43620	\$ 0.82118	\$ 4.25738	Line 4 Minus Line 9
13	Difference (%)	54.28%	9.77%	28.89%	Line 12 / Line 9
14					
1	Information comes from SDG&E's Cycle 5 informational filing posted on its website and filed with the FERC on August 15, 2011.				
2	Information comes from SDG&E's Cycle 4 refund report compliance filing, FERC docket number ER10-2235-001, filed with the FERC on November 8, 2010.				

San Diego Gas & Electric Company

Volume 3 Section – 3B

Formula Costs Statements Workpapers (True-Up Period Only)

Docket No. ER11-____-____

San Diego Gas & Electric Company 12- Month True-Up Period Statements Workpapers

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San Diego Gas & Electric Company

True-Up Period Statement AD - Cost of Plant Workpaper

Docket No. ER11-____ - ____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AD - Workpapers
Cost of Plant
True Up Period (4/1/2010 - 3/31/2011)
(\$1,000)

Line No	(a) 31-Mar-10	(b) 31-Mar-11	(c) Average Balance	Reference	Line No
1	\$ 27,997	\$ 28,082	\$ 28,039	TU-Period WP-AD8; Line 3	1
2					2
3			343,909	TU- Period WP-AD1; Line 17	3
4					4
5			1,369,640	TU-Period WP-AD2; Line 17	5
6					6
7			-		7
8					8
9			289,817	TU-Period WP-AD3; Line 17	9
10					10
11			\$ 2,031,404	Sum Lines 1 thru 9	11
12					12
13	4,358,313	4,621,227	4,489,770	TU-Period WP-AD5; Line 3	13
14					14
15			1,646,488	TU-Period WP-AD4; Line 17	15
16					16
17	174,364	190,162	182,263	TU-Period WP-AD6; Line 3	17
18					18
19	460,267	506,529	483,398	TU-Period WP-AD7; Line 3	19
20					20
21	\$ 4,992,944	\$ 5,317,918	\$ 8,833,323	Sum Lines 11 thru 19	21
22					22
23			\$ 1,646,488	See Line 15 Above	23
24					24
25			15.19%	Statement AI; Line 19	25
26					26
27			4,259	Line 1 x Line 25	27
28					28
29			27,686	Line 17 x Line 25	29
30					30
31			73,428	Line 19 x Line 25	31
32					32
33			\$ 1,751,861	Sum Lines 23; 27; 29; 31	33
34					34
35			19.83%	Line 33 / Line 21	35
36					36
37			\$ -	N/A For True-Up Period	37

NOTES:

- ^a For the true-up period, the balances for Steam, Nuclear, Hydraulic, Other Production, and Transmission plant are derived based on a 13-month weighted average balance.
- ^b The balances for Electric Miscellaneous Intangible, Distribution, General and Common plant are derived based on a simple average balance.
- ¹ The amounts stated above are ratemaking utility plant in service and are derived by multiplying the book utility plant in service by the FERC's Seven Element Adjustment Factors.
- ² Electric Miscellaneous Intangible Plant, General Plant, and Common Plant have a Seven Element Adjustment Factor of "1" because there is no transfer of transmission or distribution plant among these categories.
- ³ Used to allocate all elements of working capital, other than working cash, in conformance with TO-3 settlement, Appendix VII, Page 139, Item 3.

**SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
TRUE UP PERIOD - 03/31/2011 PER BOOK
(\$1,000)**

STEAM PRODUCTION

Line No.	Month	(1) Total Steam Production Per Book	Reference From	(2) Steam Production Rate-making	Reference From	Line No.
1	Mar-10	330,323	SP-wp2	341,507	SP-wp2	1
2	Apr	331,317	"	342,500	"	2
3	May	331,431	"	342,615	"	3
4	Jun	331,434	"	342,618	"	4
5	Jul	333,467	"	344,650	"	5
6	Aug	333,487	"	344,671	"	6
7	Sep	333,605	"	344,789	"	7
8	Oct	333,858	"	345,042	"	8
9	Nov	334,578	"	345,762	"	9
10	Dec	334,553	"	342,939	"	10
11	Jan-11	334,604	"	342,990	"	11
12	Feb	335,117	"	343,503	"	12
13	Mar-11	335,831	SP-wp1	348,146	SP-wp1	13
14	Total 13 Months	4,333,605		4,471,732		14
15	Less 1/2 First & Last Months	333,077		344,827		15
16	Total 12 Months Wtd. Average	4,000,527		4,126,905		16
17	Monthly Weighted Average	333,377		343,909		17

Column 2 represents the monthly ratemaking plant balances for the true-up period. These plant balances reflect the amounts shifted between functions (transmission to distribution, transmission to generation, distribution to transmission, etc.) as required by FERC Order 888 - Seven Factor Test.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
TRUE UP PERIOD - 03/31/2011 PER BOOK
(\$1,000)

NUCLEAR PRODUCTION

Line No.	Month	(1) Total Nuclear Production Per Book	Reference From	(2) Nuclear Production Adjusted Book	Reference From	Line No.
1	Mar-10	1,271,540	NP-wp2	1,277,484	NP-wp2	1
2	Apr	1,346,686	"	1,352,630	"	2
3	May	1,349,871	"	1,355,815	"	3
4	Jun	1,350,391	"	1,356,335	"	4
5	Jul	1,351,878	"	1,357,822	"	5
6	Aug	1,354,432	"	1,360,376	"	6
7	Sep	1,357,404	"	1,363,347	"	7
8	Oct	1,358,422	"	1,364,366	"	8
9	Nov	1,358,829	"	1,364,773	"	9
10	Dec	1,362,216	"	1,368,159	"	10
11	Jan-10	1,371,004	"	1,376,948	"	11
12	Feb	1,444,065	"	1,450,008	"	12
13	Mar-11	1,446,765	NP-wp1	1,452,708	NP-wp1	13
14	Total 13 Months	17,723,504		17,800,773		14
15	Less 1/2 First & Last Months	1,359,152		1,365,096		15
16	Total 12 Months Wtd. Average	16,364,351		16,435,677		16
17	Monthly Weighted Average	1,363,696		1,369,640		17

Column 2 represents the monthly ratemaking plant balances for the true-up period. These plant balances reflect the amounts shifted between functions (transmission to distribution, transmission to generation, distribution to transmission, etc.) as required by FERC Order 888 - Seven Factor Test.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
TRUE UP PERIOD - 03/31/2011 PER BOOK
(\$1,000)

OTHER PRODUCTION

Line No.	Month	(1) Total Other Production Per Book	Reference From	(2) Other Production Ratemaking	Reference From	Line No.
1	Mar-10	299,943	OP-wp2	288,886	OP-wp2	1
2	Apr	302,423	"	289,046	"	2
3	May	306,420	"	289,020	"	3
4	Jun	307,477	"	289,867	"	4
5	Jul	307,786	"	290,150	"	5
6	Aug	307,786	"	290,150	"	6
7	Sep	307,800	"	290,150	"	7
8	Oct	307,802	"	290,151	"	8
9	Nov	310,608	"	290,162	"	9
10	Dec	310,501	"	289,823	"	10
11	Jan-11	310,964	"	289,880	"	11
12	Feb	314,246	"	289,899	"	12
13	Mar-11	314,976	OP-wp1	290,121	OP-wp1	13
14	Total 13 Months	4,008,731		3,767,304		14
15	Less 1/2 First & Last Months	307,459		289,503		15
16	Total 12 Months Wtd. Average	3,701,271		3,477,801		16
17	Monthly Weighted Average	308,439		289,817		17

Column 2 represents the monthly ratemaking plant balances for the true-up period. These plant balances reflect the amounts shifted between functions (transmission to distribution, transmission to generation, distribution to transmission, etc.) as required by FERC Order 888 - Seven Factor Test.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
TRUE UP PERIOD - March 31, 2011 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	(1) Total Transmission Plant Per Book	Reference From	(2) Transmission Plant Ratemaking	Reference From	Line No.
1	Mar-10 (see AD-9)	1,644,591	T-wp2	1,597,920	T-wp2	1
2	Apr	1,651,657	"	1,604,986	"	2
3	May	1,660,957	"	1,614,285	"	3
4	Jun	1,667,510	"	1,620,838	"	4
5	Jul	1,671,673	"	1,625,000	"	5
6	Aug	1,684,996	"	1,638,324	"	6
7	Sep	1,688,559	"	1,641,886	"	7
8	Oct	1,690,012	"	1,643,343	"	8
9	Nov	1,692,034	"	1,645,325	"	9
10	Dec	1,727,359	"	1,682,943	"	10
11	Jan-11	1,732,433	"	1,687,998	"	11
12	Feb	1,733,838	"	1,689,454	"	12
13	Mar-11 * (see AD-10)	1,777,323	T-wp1	1,729,033	T-wp1	13
14	Total 13 Months	22,022,943		21,421,334		14
15	Less 1/2 First & Last Months	1,710,957		1,663,476		15
16	Total 12 Months Wtd. Average	20,311,985		19,757,858		16
17	Monthly Weighted Average	1,692,665		1,646,488		17

Column 2 represents the monthly ratemaking plant balances for the true-up period. These plant balances reflect the amounts shifted between functions (transmission to distribution, transmission to generation, distribution to transmission, etc.) as required by FERC Order 888 - Seven Factor Test.

* embedded in the March 2011 costs, in columns 1 and 2 is \$19.687M of inverse condemnation expenses as a result of SDG&E's 2007 wildfires.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
TRUE UP PERIOD - 03/31/2011 PER BOOK
(\$1,000)

DISTRIBUTION PLANT

Line No.	Month	(1) Total Distribution Plant Per Book	Reference From	(2) Distribution Plant Ratemaking	Reference From	Line No.
1	Mar-10	4,317,489	D-wp2	4,358,313	D-wp2	1
2	Mar-11	4,566,118	D-wp1	4,621,227	D-wp1	2
3	Beginning and End Period Average	4,441,803		4,489,770		3

Column 2 represents the monthly ratemaking plant balances for the true-up period. These plant balances reflect the amounts shifted between functions (transmission to distribution, transmission to generation, distribution to transmission, etc.) as required as required by FERC Order 888 - Seven Factor Test.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
TRUE UP PERIOD - 03/31/2011 PER BOOK

(\$1,000)

GENERAL PLANT

Line No.	Adjusted FERC General Plant Balance	Reference From	Line No.
1	174,364	G-wp2	1
2	190,162	G-wp1	2
3	182,263		3
	Beginning and End Period Average		

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
TRUE UP PERIOD - 03/31/2011 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Total Common Plant to Electric Per Book	Reference From	Line No.
1	Mar-10	460,267	C-wp2	1
2	Mar-11	506,529	C-wp1	2
3	Beginning and End Period Average	483,398		3

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
TRUE UP PERIOD - 03/31/2011 PER BOOK

(\$1,000)

INTANGIBLE PLANT

Line No.	Adjusted FERC Intangible Plant Balance	Reference From	Line No.
1	Mar-10 27,997	I-wp2	1
2	Mar-11 28,082	I-wp1	2
3	Beginning and End Period Average 28,039		3

SDG&E
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS
 Balances as of 03/31/2010
 In Thousands

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Line No.
1	303.0	Production Related to Trans	-	-	-	-	-	-	-	-	1
2	310.1	Intangibles	-	-	-	-	-	-	-	-	2
3	340.0	Land & Land Rights	-	4	-	-	-	-	-	4	3
4	360.0	Land & Land Rights	-	-	3,623	-	-	-	-	3,623	4
5	361.0	Structures & Improvements	-	-	1,090	-	-	-	-	1,090	5
6	TOTAL	TRANSMISSION RELATED	-	4	4,712	-	-	-	-	4,716	6
7	350.0	Land & Land Rights	100,819	-	-	-	-	-	(4,619)	96,200	7
8	352.0	Structures & Improvements	98,248	-	-	(1,779)	-	-	(25,438)	71,031	8
9	353.0	Station Equipment	640,472	-	-	(7,642)	(1,600)	(5,944)	(2,603)	622,683	9
10	354.0	Towers and Fixtures	108,349	-	-	-	-	-	-	108,349	10
11	355.0	Poles and Fixtures	172,215	-	-	-	-	-	-	172,215	11
12	356.0	OH Conductors and Device	257,332	-	-	-	-	-	-	257,332	12
13	357.0	Underground Conduit	129,527	-	-	-	-	-	-	129,527	13
14	358.0	UG Conductors & Devices	111,895	-	-	(1,762)	-	-	-	110,133	14
15	359.0	Roads & Trails	25,734	-	-	-	-	-	-	25,734	15
16	TOTAL	TRANSMISSION PLANT	1,844,591	-	-	(11,184)	(1,600)	(5,944)	(32,660)	1,593,203	16
17	GRAND TOTAL RECLASS TRANS PLANT		1,844,591	4	4,712	(11,184)	(1,600)	(5,944)	(32,660)	1,597,920	17

* (5,944) Reclassified as Nuclear Production and part of SONGS Settlement Agreement.

AD-9

SDG&E
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS
 Balances as of 03/31/2011
 In Thousands

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Line No.
1	303.0	Production Related to Trans	-	-	-	-	-	-	-	-	1
2	310.1	Intangibles	-	-	-	-	-	-	-	-	2
3	340.0	Land & Land Rights	-	4	-	-	-	-	-	4	3
4	360.0	Land & Land Rights	-	-	3,623	-	-	-	-	3,623	4
5	361.0	Structures & Improvements	-	-	1,090	-	-	-	-	1,090	5
6	TOTAL	TRANSMISSION RELATED	-	4	4,712	-	-	-	-	4,712	6
7	350.0	Land & Land Rights	123,276	-	-	-	-	-	-	118,656	7
8	352.0	Structures & Improvements	101,011	-	-	(1,801)	-	-	(4,619)	73,258	8
9	353.0	Station Equipment	676,467	-	-	(8,752)	(1,600)	-	(25,952)	657,595	9
10	354.0	Towers and Fixtures	109,122	-	-	-	-	(5,944)	(2,577)	109,122	10
11	355.0	Poles and Fixtures	211,445	-	-	-	-	-	-	211,445	11
12	356.0	OH Conductors and Device	276,609	-	-	-	-	-	-	276,609	12
13	357.0	Underground Conduit	133,594	-	-	-	-	-	-	133,594	13
14	358.0	UG Conductors & Devices	117,242	-	-	(1,762)	-	-	-	115,480	14
15	359.0	Roads & Trails	28,557	-	-	-	-	-	-	28,557	15
16	TOTAL	TRANSMISSION PLANT	1,777,323	-	-	(12,316)	(1,600)	(5,944)	(33,148)	1,724,316	16
17	GRAND TOTAL RECLASS TRANS PLANT		1,777,323	4	4,712	(12,316)	(1,600)	(5,944)	(33,148)	1,729,033	17

* (5,944) Reclassified as Nuclear Production and part of SONGS Settlement Agreement.

San Diego Gas and Electric Company															
Sunrise Land Purchases															
(\$000's)															
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No	Work Order No	Name of Parcel	Notes	Acres	Oct. '09	Nov. '09	Dec. '09	Jan. '10	Feb. '10	Mar. '10	Apr. '10	May. '10	Jun. '10	Jul. '10	Aug. '10
1		Plant in Service (FERC Account 350.1)													
2															
3	2596218	SUNCREST LAND - SUNCREST (LIGHTNER) ¹		122.97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100	\$ -	\$ -	\$ -	\$ -	\$ -
4	2596222	SUNRISE PWRLNK - LONDONO PROP	300' ROW	4.60	-	-	-	-	3	(1)	409	0	-	-	-
5	2596231	SUNRISE-LAND PURCH. - LOVING PROP.	200' ROW	10.00	-	-	486	-	0	(0)	11	-	-	-	-
6	2596232	SUNRISE-LAND PURCH. - LOTTON PROP.	200' ROW	14.40	-	-	243	-	0	51	-	-	-	-	-
7	2596233	SUNRISE-LAND PURCH. - FROMM PROP.	200' ROW	121.00	-	-	-	-	-	-	-	-	-	-	-
8	2596234	SUNRISE-LAND PURCH. - FISHER PROP.	200' ROW	40.00	-	-	-	-	-	-	-	-	-	-	2
9	2596235	SUNRISE-LAND PURCH. - LATIF PROP.	200' ROW	5.00	-	-	-	-	-	-	-	-	-	-	-
10	2596236	SUNRISE-LAND PUR APN 607-021-14	200' ROW	5.00	-	-	-	-	0	-	0	(0)	-	-	-
11	2596237	SUNRISE-LAND PURCH. APN 389-041	300' ROW	0.02	-	-	3	-	0	(0)	-	-	-	-	-
12	2596238	SUNRISE-LAND PURCH. APN 391-030	300' ROW	0.14	-	-	-	-	1	1	-	-	-	1	-
13	2596280	SUNRISE-BLM LANDRIGHTS ACQUISITION ^{2,3}	various	various	-	-	9,059	(9,059)	-	-	-	-	-	-	-
14	2596282	SUNRISE-LANDRIGHTS - VAR AGENCIES ^{3,4}	various	various	-	0	29	(29)	-	-	-	-	-	-	-
15	2596219	LANDRIGHTS ACQUISITION - 80 PROPERTIES ³	various	various	358	1,591	1,034	(2,983)	-	-	-	-	-	-	-
16															
17		Total Plant in Service ⁵	Σ(L3...L16)		\$ 358	\$ 1,591	\$ 10,853	\$ (12,071)	\$ 4	\$ 1,151	\$ 420	\$ (0)	\$ 1	\$ 2	\$ -
18															
Notes:															
¹ Approximately 122.97 acres are required for the substation itself. Adjacent land, acquired for environmental mitigation, is not charged to land or land rights accounts.															
² BLM landrights acquisition is for land rights obtained from the Bureau of Land Management along a length of approximately 46.5 miles of 500kV line and 2.3 miles of 230kV line.															
³ In January 2010 these costs, initially recorded to Plant in Service (Statement AD), were transferred to Plant Held for Future Use (Statement AG). Depreciation recorded in 2009 was reversed in January. Land rights recorded in Plant Held for Future Use are not depreciated during the construction period.															
⁴ This item includes a portion of the cost related to the acquisition of land rights along a length of about 1/4 mile from the California Department of Corrections & Rehabilitations.															
⁵ These amounts are included in monthly balances for transmission plant shown in Workpaper AD-4. The 13-month weighted average balance shown in Workpaper AD-4 includes the 13-month weighted average balance for these Sunrise land purchases.															

San Diego Gas and Electric Company														
Sunrise Land Purchases														
(\$000's)														
A	B	C	D	P	Q	R	S	T	U	V	W	X		
Line No	Work Order No	Name of Parcel	Notes	Acres	Sep. '10	Oct. '10	Nov. '10	Dec. '10	Jan. - Dec. 2010	Jan. '11	Feb. '11	Mar. '11	Apr 2010 - Mar 2011	
Line No									Base Period			True-up	Total To-	
									Jan. - Dec. 2010			Period	Date	
												Apr 2010 - Mar 2011	Oct 2009 - Mar 2011	
													Line No	
1		Plant in Service (FERC Account 350.1)												1
2	2596218	SUNCREST LAND - SUNCREST (LIGHTNER) ¹		122.97	\$ -	\$ -	\$ -	\$ -	\$ 1,100	\$ -	\$ -	\$ -	\$ -	2
3	2596222	SUNRISE PWRLINK - LONDONO PROP	300' ROW	4.60	-	-	-	21	432	2	1	-	\$ 1,100	3
4	2596231	SUNRISE-LAND PURCH. - LOVING PROP.	200' ROW	10.00	-	-	-	-	11	-	-	(19)	433	4
5	2596232	SUNRISE-LAND PURCH. - LOTTON PROP.	200' ROW	14.40	-	-	-	-	51	-	-	-	(9)	5
6	2596233	SUNRISE-LAND PURCH. - FROMM PROP.	200' ROW	121.00	-	-	-	-	-	-	-	-	-	6
7	2596234	SUNRISE-LAND PURCH. - FISHER PROP.	200' ROW	40.00	-	-	-	-	2	-	-	-	-	7
8	2596235	SUNRISE-LAND PURCH. - LATIF PROP.	200' ROW	5.00	-	-	-	-	-	-	-	-	2	8
9	2596236	SUNRISE-LAND PUR APN 607-021-14	200' ROW	5.00	-	-	-	-	0	-	-	-	-	9
10	2596237	SUNRISE-LAND PURCH. APN 389-041	300' ROW	0.02	-	-	-	-	0	-	-	-	-	10
11	2596238	SUNRISE-LAND PURCH. APN 391-030	300' ROW	0.14	-	-	-	13	16	-	-	-	15	11
12	2596280	SUNRISE-BLM LANDRIGHTS ACQUISITION ^{2,3}	various	various					(9,059)					12
13	2596282	SUNRISE-LANDRIGHTS - VAR AGENCIES ^{3,4}	various	various					(29)					13
14	2596219	LANDRIGHTS ACQUISITION - 80 PROPERTIES ³	various	various					(2,983)					14
15														15
16														16
17		Total Plant in Service ⁵	Σ(L3...L16)		\$ -	\$ -	\$ -	\$ 35	\$ (10,458)	\$ 2	\$ 1	\$ (19)	\$ 442	17
18													\$ 2,328	18
Notes:														
1	Approximately 122.97 acres are required for the substation itself. Adjacent land, acquired for environmental mitigation, is not charged to land or land rights accounts.													
2	BLM landrights acquisition is for land rights obtained from the Bureau of Land Management along a length of approximately 46.5 miles of 500KV line and 2.3 miles of 230KV line.													
3	In January 2010 these costs, initially recorded to Plant in Service (Statement AD), were transferred to Plant Held for Future Use (Statement AG). Depreciation recorded in 2009 was reversed in January. Land rights recorded in Plant Held for Future Use are not depreciated during the construction period.													
4	This item includes a portion of the cost related to the acquisition of land rights along a length of about 1/4 mile from the California Department of Corrections & Rehabilitations.													
5	These amounts are included in monthly balances for transmission plant shown in Workpaper AD-4. The 13-month weighted average balance shown in Workpaper AD-4 includes the 13-month weighted average balance for these Sunrise land purchases.													

San Diego Gas & Electric Company

True-Up Period Statement - AE Accumulated Depreciation and Amortization Workpaper

Docket No. ER11-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AE - Workpapers
Accumulated Depreciation and Amortization
True Up Period (4/1/2010 - 3/31/2011)
(\$1,000)

Line No	(a) 31-Mar-10	(b) 31-Mar-11	(c) Average Balance	Reference	Line No
1			\$ 500,155	TU-Period WP-AE4; Line 17	1
2					2
3	25,648	26,573	26,110	TU-Period WP-AE8; Line 3	3
4					4
5	74,483	82,059	78,271	TU-Period WP-AE6; Line 3	5
6					6
7	254,088	283,900	268,994	TU-Period WP-AE7; Line 3	7
8					8
9			<u>15.19%</u>	See Statement AI; Line 19	9
10					10
11			\$ 3,966	Line 3 x Line 9	11
12					12
13			11,889	Line 5 x Line 9	13
14					14
15			<u>40,860</u>	Line 7 x Line 9	15
16					16
17			<u>\$ 556,870</u>	Sum Lines 1; 11; 13 ;15	17

NOTES:

- ^a The depreciation reserve for transmission plant is derived based on a 13-month weighted average balance.
- ^b The depreciation reserve for Electric Miscellaneous Intangible, General and Common plant is derived based on a simple average balance.
- ¹ The amounts stated above are ratemaking utility plant in service and are derived by multiplying the book utility plant in service by the FERC's Seven Element Adjustment Factors.
- ² Electric Miscellaneous Intangible Plant, General Plant, and Common Plant have a Seven Element Adjustment Factor of "1" because there is no transfer of transmission or distribution plant among these categories.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
TRUE UP PERIOD - March 31, 2011 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	(1) Total Transmission Reserves Per Book	Reference From	(2) Transmission Reserves Ratemaking	Reference From	Line No.
1	Mar-10 (see page AE-10)	501,633	T-wp2	486,335	T-wp2	1
2	Apr	505,298	"	489,912	"	2
3	May	507,604	"	492,138	"	3
4	Jun	509,031	"	493,502	"	4
5	Jul	511,145	"	495,538	"	5
6	Aug	513,387	"	497,712	"	6
7	Sep	515,679	"	499,934	"	7
8	Oct	517,515	"	501,710	"	8
9	Nov	520,809	"	504,922	"	9
10	Dec	519,569	"	504,078	"	10
11	Jan-11	522,311	"	506,751	"	11
12	Feb	523,400	"	507,829	"	12
13	Mar-11 (see page AE-9)	544,968	T-wp1	529,338	T-wp1	13
14	Total 13 Months	6,712,348		6,509,699		14
15	Less 1/2 First & Last Months	523,300		507,837		15
16	Total 12 Months Wtd. Average	6,189,047		6,001,862		16
17	Monthly Weighted Average	515,754		500,155		17

Column 2 represents the monthly ratemaking depreciation reserve balances for the true-up period. These depreciation reserve balances reflect the amounts shifted between functions (transmission to distribution, transmission to generation, distribution to transmission, etc.) as required by FERC Order 888 - Seven Factor Test.

* embedded in the March 2011 costs (columns 1 and 2) is \$19.687M of inverse condemnation expenses as a result of SDG&E's 2007 wildfires.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
TRUE UP PERIOD - 03/31/2011 PER BOOK

(\$1,000)

GENERAL PLANT

Line No.	Adjusted FERC General Reserve Balance	Reference From	Line No.
1	74,483	G-wp2	1
2	82,059	G-wp1	2
3	78,271		3
	Beginning and Year End Average		

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
TRUE UP PERIOD - 03/31/2011 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Total Common Reserves to Electric Per Book	Reference From	Line No.
1	Mar-10	254,088	C-wp2	1
2	Mar-11	283,900	C-wp1	2
3	Beginning and Year End Average	268,994		3

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
TRUE UP PERIOD - 03/31/2011 PER BOOK

(\$1,000)

INTANGIBLE PLANT

Line No.	Adjusted FERC Intangible Reserve Balance	Reference From	Line No.
1	25,648	I-wp2	1
2	26,573	I-wp1	2
3	26,110		3
	Beginning and End Period Average		

SDG&E
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED
ACCUMULATED DEPRECIATION AND AMORTIZATION
 Balances as of 03/31/2011
 In Thousands

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclass as Transmission	(3) Distribution Account 108 Reserves Reclass to Transmission	(4) Transmission Account 108 Reserves Reclass as Steam Prod.	(5) Transmission Account 108 Reserves Reclass as Other Prod.	(6) Transmission Account 108 Reserves Reclass as Nuclear	(7) Transmission Account 108 Reserves Reclass as Distribution	(8) Total Transmission Reserves Reclassing SUM 1:7	Line No.
1	303.0	Production Related to Trans	-	-	-	-	-	-	-	-	1
2	310.1	Intangibles	-	-	-	-	-	-	-	-	2
3	340.0	Land & Land Rights	-	-	-	-	-	-	-	-	3
4	360.0	Land & Land Rights	-	1	-	-	-	-	-	70	4
5	361.0	Structures & Improvements	-	-	70	-	-	-	-	416	5
6	TOTAL	TRANSMISSION RELATED	-	1	486	-	-	-	-	486	7
7	350.0	Land & Land Rights	31,070	-	-	-	-	-	-	30,823	8
8	352.0	Structures & Improvements	31,982	-	-	(138)	-	-	(247)	24,058	9
9	353.0	Station Equipment	144,752	-	-	(477)	-	(5,944)	(7,786)	137,060	10
10	354.0	Towers and Fixtures	82,911	-	-	-	-	-	-	82,911	11
11	355.0	Poles and Fixtures	43,753	-	-	-	-	-	-	43,753	12
12	356.0	OH Conductors and Device	162,797	-	-	-	-	-	-	162,797	13
13	357.0	Underground Conduit	19,643	-	-	-	-	-	-	19,643	14
14	358.0	UG Conductors & Devices	21,932	-	-	(253)	-	-	-	21,679	15
15	359.0	Roads & Trails	6,128	-	-	-	-	-	-	6,128	16
16	TOTAL	TRANSMISSION PLANT	544,968	-	-	(868)	(251)	(5,944)	(9,053)	528,852	17
17	GRAND TOTAL RECLASS TRANS PLAN		544,968	1	486	(868)	(251)	(5,944)	(9,053)	529,338	16

* (5,944) Reclassified as Nuclear Production and part of SONGS Settlement Agreement.

AE-9

SDG&E
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED
ACCUMULATED DEPRECIATION AND AMORTIZATION
 Balances as of 03/31/2010
 In Thousands

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclassified as Transmission	(3) Distribution Account 108 Reserves Reclassified to Transmission	(4) Transmission Account 108 Reserves Reclassified as Steam Prod.	(5) Transmission Account 108 Reserves Reclassified as Other Prod.	(6) Transmission Account 108 Reserves Reclassified as Nuclear	(7) Transmission Account 108 Reserves Reclassified as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1:7	Line No.
1	303.0	Production Related to Trans	-	-	-	-	-	-	-	-	1
2	310.1	Intangibles	-	-	-	-	-	-	-	-	2
3	340.0	Land & Land Rights	-	1	-	-	-	-	-	1	3
4	360.0	Land & Land Rights	-	-	68	-	-	-	-	68	4
5	361.0	Structures & Improvements	-	-	394	-	-	-	-	394	5
6	TOTAL	TRANSMISSION RELATED	-	1	461	-	-	-	-	462	7
7	350.0	Land & Land Rights	10,754	-	-	-	-	-	(238)	10,516	8
8	352.0	Structures & Improvements	30,456	-	-	(166)	-	-	(7,363)	22,928	9
9	353.0	Station Equipment	140,278	-	-	(571)	(214)	(5,944)	(1,062)	132,487	10
10	354.0	Towers and Fixtures	80,639	-	-	-	-	-	-	80,639	11
11	355.0	Poles and Fixtures	40,296	-	-	-	-	-	-	40,296	12
12	356.0	OH Conductors and Device	158,460	-	-	-	-	-	-	158,460	13
13	357.0	Underground Conduit	16,305	-	-	-	-	-	-	16,305	14
14	358.0	UG Conductors & Devices	18,730	-	-	(202)	-	-	-	18,528	15
15	359.0	Roads & Trails	5,714	-	-	-	-	-	-	5,714	16
16	TOTAL	TRANSMISSION PLANT	501,633	-	-	(938)	(214)	(5,944)	(8,664)	485,873	17
17	GRAND TOTAL	RECLASS TRANS PLANT	501,633	1	461	(938)	(214)	(5,944)	(8,664)	486,335	16

* (5,944) Reclassified as Nuclear Production and part of SONGS Settlement Agreement.

San Diego Gas & Electric Company

True-Up Period Statement - AF Specified Deferred Credits Workpaper

Docket No. ER11-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AF - Workpapers
Deferred Credits
True Up Period (4/1/2010 - 3/31/2011)
(\$1,000)

Line No	(a) 31-Mar-10	(b) 31-Mar-11	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1	\$ (107,803)	\$ (136,358)	\$ (122,081)		1
2					2
3	(21,000)	(32,515)	(26,758)		3
4					4
5	<u>\$ (128,803)</u>	<u>\$ (168,873)</u>	<u>\$ (148,838)</u>	Sum Lines 1 and 3 TU-Period WP-AF1; Line 1	5

San Diego Gas & Electric Company

True-Up Period Statement - AG Specified Plant Account (Other than Plant in Service) and Deferred Debits Workpaper

Docket No. ER11-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AG - Workpapers
Specified Plant Accounts (Other Than Plant in Service)
True Up Period (4/1/2010 - 3/31/2011)
(\$1,000)

<u>Line No</u>	<u>13-Month Average Balance</u>	<u>Reference</u>	<u>Line No</u>
1 Transmission Plant Held for Future Use ¹	\$ 39,893	TU-Period WP; Page - AG2; Line 17	1
2			2
3 Total	<u>\$ 39,893</u>	Sum of Line 1	3

¹ The balances for Transmission plant held for future use are derived based on a 13-month weighted average balance. Plant Held for Future Use represents the parcels of land purchased for Jamal and Torrey Pines/Sorrento Mesa substations as well as various landrights acquisitions from the Bureau of Land Management, US Forest Service, and other various agencies for the Sunrise Powerlink.

**SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)
AND DEFERRED DEBITS
TRUE UP PERIOD - 03/31/2011 PER BOOK
(\$1,000)**

TRANSMISSION PLANT

Line No.	Month	Transmission Plant Held For Future Use	Line No.
1	Mar-10	16,857	1
2	Apr	19,262	2
3	May	25,411	3
4	June	28,061	4
5	July	34,837	5
6	Aug	33,872	6
7	Sep	35,668	7
8	Oct	36,649	8
9	Nov	55,926	9
10	Dec	56,656	10
11	Jan-11	56,973	11
12	Feb	57,401	12
13	Mar-11	59,143	13
14	Total 13 Months	516,717	14
15	Less 1/2 First & Last Months	38,000	15
16	Total 12 Months Wtd. Average	478,717	16
17	Monthly Weighted Average	39,893	17

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE) AND DEFERRED DEBITS
12 Months Ending March 31, 2011 - PER BOOK
(\$1,000)

Line No	Description and Location of Property	Date	Beg. Bal. As of 3/1/10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	End. Bal. As of 3/31/11
1	Torrey Pines/Sorrento Mesa Plant	3/31/2005	\$ 1,785													
2	Jamul Land	12/31/2006	1,188													
3	Total Transmission & Distribution Plant Held for Future Use Properties (Line 1 + Line 2)		\$ 2,973													
4	Line 3 / 2 (50% Transmission / 50% Distribution)		\$ 1,487													\$ 1,487
5	Sunrise:															
6	Sunrise Land Rights Acquisition	1/30/2010	\$ 4,343	\$ 2,405	\$ 6,149	\$ 2,650	\$ 6,776	\$ (965)	\$ 1,796	\$ 981	\$ 4,040	\$ 729	\$ 215	\$ 302	\$ 301	29,722
7	Sunrise Land Rights - Var Agencies	1/31/2010	1,968										93	114	19	2,195
8	Sunrise - BLM Land Rights Acquisition	1/31/2010	9,059										3	4	1,412	10,478
9	Sunrise - USFS Land Rights Acquisition - Trans RW	11/30/2010									15,238	1	5	8	10	15,261
10	Total Sunrise (Sum Lns 6 to 9)		\$ 15,370	\$ 2,405	\$ 6,149	\$ 2,650	\$ 6,776	\$ (965)	\$ 1,796	\$ 981	\$ 19,278	\$ 730	\$ 317	\$ 428	\$ 1,742	\$ 57,657
11	Grand Total (Beg. Bal. + Line 4 + Line 10)		\$ 16,857	\$ 19,262	\$ 25,411	\$ 28,061	\$ 34,937	\$ 33,872	\$ 35,668	\$ 36,649	\$ 55,926	\$ 56,656	\$ 56,973	\$ 57,401	\$ 59,143	\$ 59,143

San Diego Gas & Electric Company

True-Up Period Statement - AH Operation and Maintenance Expenses Workpaper

Docket No. ER11-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AH - Workpapers
Operation and Maintenance Expenses
True Up Period (4/1/2010 - 3/31/2011)
(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
1			1
2			2
2	\$ 39,804	Page AHWP2; Line 32; Col A	2
3	(2,355)	Page AHWP2; Line 6&10; Col B	3
3			3
4	(407)	Page AHWP2; Line 14; Col B	4
4			4
5	808	Page AHWP2; Line 15; Col B	5
5			5
6	6,707	Page AHWP2; Line 16; Col B	6
6			6
7	-		7
7			7
8	\$ 44,557	Sum Lines 2 thru 7	8
8			8
9			9
9			9
10	\$ 44,557	Sum Lines 8 thru 9	10
10			10
11			11
11			11
12			12
12			12
13	\$ 289,190	Page AHWP3; Line 17; Col A	13
13			13
14			14
14			14
15	(1)	Page AHWP3; Line 22; Col B	15
15			15
16	(1,264)	Page AHWP3; Line 23; Col B	16
16			16
17	(61,183)	Page AHWP3; Line 24; Col B	17
17			17
18	(5,248)	Page AHWP3; Line 25; Col B	18
18			18
19	(2,238)	Page AHWP3; Line 26; Col B	19
19			19
20	(14,350)	Page AHWP3; Line 27; Col B	20
20			20
21	(14,288)	Page AHWP3; Line 28; Col B	21
21			21
22	(816)	Page AHWP3; Line 29; Col B	22
22			22
23	(221)	Page AHWP3; Line 30; Col B	23
23			23
24	\$ 189,581	Sum Lines 13 thru 23	24
24			24
25	(3,426)	Page AHWP3; Line 6; Col C	25
25			25
26	\$ 186,155	Sum Lines 24 thru 25	26
26			26
27	15.19%	Statement AI; Page 1, Line 19	27
27			27
28	\$ 28,277	Line 26 x Line 27	28
28			28
29			29
29			29
30			30
30			30
31	\$ 1,646,488	Statement AD-WP; Line 23	31
31			31
32	27,686	Statement AD-WP; Line 29	32
32			32
33	73,428	Statement AD-WP; Line 31	33
33			33
34	\$ 1,747,602	Sum Lines 31; 32; 33	34
34			34
35			35
35			35
36	\$ 1,646,488	Statement AD-WP; Line 23	36
36			36
37	343,909	Statement AD-WP; Line 3	37
37			37
38	289,817	Statement AD-WP; Line 9	38
38			38
39	-	Not Applicable in Developing Ratio	39
39			39
40	4,489,770	Statement AD-WP; Line 13	40
40			40
41	182,263	Statement AD-WP; Line 17	41
41			41
42	483,398	Statement AD-WP; Line 19	42
42			42
43	\$ 7,435,645	Sum Lines 36 thru 42	43
43			43
44			44
44			44
45	23.50%	Line 34 / Line 43	45
45			45
46			46
46			46
47	\$ 3,426	See Line 25 Above	47
47			47
48			48
48			48
49	805	Line 45 x Line 47	49
49			49
50			50
50			50
51	28,277	See Line 28 Above	51
51			51
52			52
52			52
53	\$ 29,082	Line 49 + Line 51	53
53			53

San Diego Gas & Electric
Electric Transmission O&M Expenses
For 12-Months Ending March 31, 2011
(\$ in 1,000)

Line No.	FERC Acct.	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a)+(b) Total Adjusted	Reference	Line No.
1		<i>Electric Transmission Operations</i>					1
2	560	Operation Supervision and Engineering	\$ 6,746		\$ 6,746		2
3	561.1	Load Dispatch - Reliability	439		439		3
4	561.2	Monitor and Operate Transmission System	2,598		2,598		4
5	561.3	Load Dispatch - Trans. Serv. and Sched.	-		-		5
6	561.4	Scheduling, System Ctl. and Dispatch Serv.	2,055	(2,055)	-		6
7	561.5	Reliability, Planning and Standards Devel.	-		-		7
8	561.6	Transmission Service Studies	-		-		8
9	561.7	Generation Interconnection Studies	-		-		9
10	561.8	Reliability, Planning and Stds. Dev. Serv.	300	(300)	-		10
11	562	Station Expenses	2,027		2,027		11
12	563	Overhead Line Expenses	1,378		1,378		12
13	564	Underground Line Expenses	-		-		13
14	565	Transmission by Others	407	(407)	-		14
15	566	Miscellaneous Transmission Expenses	1,021	808	1,829		15
16	566	Wildfire insurance expense adjustment ^(a)	-	6,707	6,707		16
17	567	Other Expenses	2,277		2,277		17
18		<i>Subtotal</i>	\$ 19,248	\$ 4,753	\$ 24,001	ΣL2...L17	18
19		<i>Electric Transmission Maintenance</i>					19
20							20
21	568	Maintenance Supervision and Engineering	935		935		21
22	569.1	Maintenance of Computer Hardware	1,158		1,158		22
23	569.2	Maintenance of Computer Software	1,571		1,571		23
24	569.3	Maintenance of Communication Equipment	-		-		24
25	569.4	Maintenance of Misc. Regional Trans. Plant	(0)		(0)		25
26	570	Maintenance of Station Equipment	6,474		6,474		26
27	571	Maintenance of Overhead Lines	10,195		10,195		27
28	572	Maintenance of Underground Lines	26		26		28
29	573	Maintenance of Miscellaneous Equipment	198		198		29
30		<i>Subtotal</i>	\$ 20,556	\$ -	\$ 20,556	ΣL21...L29	30
31							31
32		Total	\$ 39,804	\$ 4,753	\$ 44,557	L18 + L30	32
33							33

Excluded Expenses (recovery method in parentheses)

561.4	Scheduling, System Ctl. and Dispatch Serv. (ERRA)	\$ (2,055)
561.8	Reliability, Planning and Stds. Dev. Serv. (ERRA)	(300)
565	Transmission by Others (ERRA)	(407)
566	ISO Grid Management Costs (ERRA)	(113)
566	Reliability Services (RS rates)	1,053
566	Other (TRBAA, TACBA)	(132)
566	Wildfire insurance expense adjustment (a)	6,707
	Total	<u>\$ 4,753</u>

NOTE

(a) On October 8, 2010, FERC ordered SDG&E to reclassify as A&G the wildfire insurance expenses that it had charged to transmission O&M (133 FERC 61,016). The amount charged to O&M Account 566 totaled \$6,707 during the TO3 Cycle 4 True-Up Period. To comply with the FERC Order, SDG&E included the \$6,707 amount as a ratemaking credit to Account 566 in Cycle 4 True-Up Period Statement AH in its Refund filing on November 8, 2010 (ER10-2235-001). The credit was actually booked during the following Cycle 5 True-Up Period and is included within the amounts shown in Line 15 above. The \$6,707 amount in Line 16 above is the ratemaking offset to the (\$6,707) credit. The total of the amounts booked to Account 566 over the two True-Up Periods, and the ratemaking offsets to those amounts, now net to zero. This ratemaking adjustment assures that the proper amount of O&M expense is charged to ratepayers.

San Diego Gas & Electric
Administrative & General Expenses
12 - Months True-Up Ending March 31, 2011
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) + (b) Total Adjusted	Line No.
1		<u>Administrative & General</u>				1
2	920	A&G Salaries	\$ 14,969	\$ -	\$ 14,969	2
3	921	Office Supplies & Expenses	5,342	-	5,342	3
4	922	Less Construction Transfer	(5,965)	-	(5,965)	4
5	923	Outside Services	60,424	-	60,424	5
6	924	Property Insurance	3,427	(1)	3,426	6
7	925	Damages & Injuries	14,116	(1,408)	12,708	7
8	925	Damages & Injuries - Wildfire Ins. Premium Alloc. ¹	84,661	(61,183)	23,478	8
9	926	Employee Pension & Benefits	51,696	(573)	51,122	9
10	927	Franchise Expenses	-	-	-	10
11	928	Regulatory Expenses	15,276	(7,486)	7,790	11
12	929	Company Energy Use	(1,741)	-	(1,741)	12
13	930	Misc. General Expenses	30,061	(27,920)	2,140	13
14	931	Rents	9,129	(816)	8,313	14
15	935	Maintenance of General Plant	7,795	(221)	7,574	15
16						16
17		Total	\$ 289,190	\$ (99,609)	\$ 189,581	17
18						18
19						19
20	FERC			12 MTD		20
21	Account	Excluded Expenses		Mar '11		21
22	924	Nuclear property insurance expenses		(1)		22
23	925	Nuclear liability insurance expenses		(1,264)		23
24	925.4	Wildfire insurance premium allocations		(61,183)		24
25	928	CPUC reimbursement fees		(5,248)		25
26	928	Litigation Expense (LCMA)		(2,238)		26
27	930.2	CPSD wildfire investigation settlement		(14,350)		27
28	925/926/930	CPUC energy efficiency programs		(14,288)		28
29	931	AMI lease facilities		(816)		29
30	935	Hazardous substances		(221)		30
31		Total Excluded Expenses		\$ (99,609)		31
32						32

¹ FERC Acct 925 is shown in two parts to reflect wildfire insurance premium allocations separately.

COMMON ALLOCATION

True-Up Period: Apr-Dec 2010 and Jan-Mar 2011

FERC Account	Account Description	APR - DEC 2010		
		Electric %	Gas %	Total Elec & Gas
920	A&G SALARIES	77.136%	22.864%	19,157,508
921	OFFICE SUPPLIES & EXPENSES	77.136%	22.864%	2,953,022
922	LESS CONSTRUCTION TRANSFER	77.136%	22.864%	(4,417,678)
923	OUTSIDE SERVICES	77.136%	22.864%	45,647,985
924	PROPERTY INSURANCE	77.136%	22.864%	2,396,516
925	INJURIES & DAMAGES	73.130%	26.870%	6,750,403
926	PENSIONS & BENEFITS	74.065%	25.935%	17,520,392
928	REGULATORY EXPENSES	77.136%	22.864%	5,648,123
930	MISC. GENERAL EXPENSES	77.136%	22.864%	1,022,041
931	RENTS	77.136%	22.864%	5,827,010
935	MAINTENANCE OF GENERAL PLANT	77.136%	22.864%	5,867,007
TOTAL				108,372,329.40
				33,543,985.90
				141,916,315.30

A

FERC Account	Account Description	JAN - MAR 2011		
		Electric %	Gas %	Total Elec & Gas
920	A&G SALARIES	76.692%	23.308%	1,337,334
921	OFFICE SUPPLIES & EXPENSES	76.692%	23.308%	(711,236)
922	LESS CONSTRUCTION TRANSFER	76.692%	23.308%	(1,451,057)
923	OUTSIDE SERVICES	76.692%	23.308%	14,686,558
924	PROPERTY INSURANCE	76.692%	23.308%	969,443
925	INJURIES & DAMAGES	73.511%	26.489%	3,200,318
926	PENSIONS & BENEFITS	75.222%	24.778%	(343,605)
928	REGULATORY EXPENSES	76.692%	23.308%	2,199,387
930	MISC. GENERAL EXPENSES	76.692%	23.308%	632,295
931	RENTS	76.692%	23.308%	3,282,669
935	MAINTENANCE OF GENERAL PLANT	76.692%	23.308%	1,857,558
TOTAL				25,659,663.45
				7,970,225.24
				33,629,888.69

B

FERC Account	Account Description	TOTAL		
		Electric	Gas	Total Elec & Gas
920	A&G SALARIES	20,494,843	6,084,945	26,579,788
921	OFFICE SUPPLIES & EXPENSES	2,241,786	659,153	2,900,939
922	LESS CONSTRUCTION TRANSFER	(5,868,736)	(1,750,452)	(7,619,187)
923	OUTSIDE SERVICES	60,334,543	17,994,083	78,328,627
924	PROPERTY INSURANCE	3,365,958	1,004,985	4,370,943
925	INJURIES & DAMAGES	9,950,722	3,633,491	13,584,213
926	PENSIONS & BENEFITS	17,176,787	6,021,852	23,198,638
928	REGULATORY EXPENSES	7,847,510	2,342,600	10,190,110
930	MISC. GENERAL EXPENSES	1,654,336	495,110	2,149,446
931	RENTS	9,109,679	2,724,852	11,834,531
935	MAINTENANCE OF GENERAL PLANT	7,724,565	2,303,592	10,028,157
TOTAL		134,031,992.85	41,514,211.14	175,546,203.99

C =
A+B

AH4

COMMON ALLOCATION

True-Up Period: Apr-Dec 2010 and Jan-Mar 2011

A&G DIRECT CHARGES:

920	A&G SALARIES	(5,525,733)	(1,657,513)	(7,183,246)
921	OFFICE SUPPLIES & EXPENSES	3,100,589	1,080,867	4,181,455
922	LESS CONSTRUCTION TRANSFER	(95,837)	(40,396)	(136,233)
923	OUTSIDE SERVICES	89,904	(80,711)	9,193
924	PROPERTY INSURANCE	60,800	32,468	93,268
925	INJURIES & DAMAGES	88,825,453	1,964,342	90,789,796
926	PENSIONS & BENEFITS	34,518,856	12,008,180	46,527,036
927	FRANCHISE REQUIREMENTS	81,090,445	9,459,076	90,549,521
928	REGULATORY EXPENSES	7,428,101	783,865	8,211,966
929	DUPLICATE CHARGE	(1,740,596)	-	(1,740,596)
930	MISC. GENERAL EXPENSES	28,406,333	(5,132)	28,401,201
931	RENTS	19,005	(19,005)	0
935	MAINTENANCE OF GENERAL PLANT	70,661	(8,496)	62,165
TOTAL		236,247,981.72	23,517,544.52	259,765,526.24

D

FERC Account	Account Description	TOTAL		Total Elec & Gas
		Electric	Gas	
920	A&G SALARIES	14,969,110	4,427,432	19,396,542
921	OFFICE SUPPLIES & EXPENSES	5,342,375	1,740,020	7,082,395
922	LESS CONSTRUCTION TRANSFER	(5,964,572)	(1,790,848)	(7,755,420)
923	OUTSIDE SERVICES	60,424,448	17,913,372	78,337,820
924	PROPERTY INSURANCE	3,426,758	1,037,453	4,464,211
925	INJURIES & DAMAGES	98,776,175	5,597,833	104,374,008
926	PENSIONS & BENEFITS	51,695,642	18,030,032	69,725,674
927	FRANCHISE REQUIREMENTS	81,090,445	9,459,076	90,549,521
928	REGULATORY EXPENSES	15,275,611	3,126,465	18,402,076
929	DUPLICATE CHARGE	(1,740,596)	-	(1,740,596)
930	MISC. GENERAL EXPENSES	30,060,670	489,978	30,550,648
931	RENTS	9,128,684	2,705,847	11,834,531
935	MAINTENANCE OF GENERAL PLANT	7,795,228	2,295,097	10,090,324
TOTAL		370,279,976.67	65,031,756.54	435,311,733.21

**E =
C+D**

Less 927 (81,090,445)
FERC A&G TU 289,189,532

AHS

SDG&E
COMMON ALLOCATION
4 FACTOR METHOD
2010
(2009 actual data)

	ELECTRIC	GAS	TOTAL
O&M EXPENSE	85.335%	14.665%	100.000%
NET PLANT	87.134%	12.866%	100.000%
OPERATING PAYROLL *	74.065%	25.935%	100.000%
NUMBER OF CUSTOMERS	<u>62.011%</u>	<u>37.989%</u>	<u>100.000%</u>
TOTAL PERCENTAGES	<u>308.545%</u>	<u>91.455%</u>	<u>400.000%</u>
AVERAGE *	<u>77.136%</u>	<u>22.864%</u>	<u>100.000%</u>

* The asterisked percentages were used from April 2010 through December 2010 period as shown in Part A, Page AH4

SDG&E
COMMON ALLOCATION
4 FACTOR METHOD
2011
(2010 actual data)

	ELECTRIC	GAS	TOTAL
O&M EXPENSE	82.414%	17.586%	100.000%
NET PLANT	87.122%	12.878%	100.000%
OPERATING PAYROLL *	75.222%	24.778%	100.000%
NUMBER OF CUSTOMERS	62.009%	37.991%	100.000%
TOTAL PERCENTAGES	306.767%	93.233%	400.000%
AVERAGE *	76.692%	23.308%	100.000%

* The asterisked percentages were used from January 2011 through March 2011 period as shown in Part B, Page A4

San Diego Gas & Electric Company

True-Up Period Statement - AI Wages and Salaries Workpaper

Docket No. ER11-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AI - Workpapers
Wages and Salaries
True Up Period (4/1/2010 - 3/31/2011)
(\$1,000)

Line No.		Amounts	Reference	Line No.
1	Production (p354.20b)	\$ 8,067	FERC Form 1, Page 354, Line 20b	1
2				2
3	Transmission (p354.21b)	17,790	FERC Form 1, Page 354, Line 21b	3
4				4
5	Distribution (p354.23b)	51,999	FERC Form 1, Page 354, Line 23b	5
6				6
7	Customer Accounts (p354.24b)	24,761	FERC Form 1, Page 354, Line 24b	7
8				8
9	Customer Services and Informational (p354.25b)	14,525	FERC Form 1, Page 354, Line 25b	9
10				10
11	Sales (p354.26b)	-	FERC Form 1, Page 354, Line 26b	11
12				12
13	Subtotal	117,141	Sum { Lines 1 thru Line 11}	13
14				14
15	Administrative (p354.27b)	22,213	FERC Form 1, Page 354, Line 27b	15
16			N/A in Developing Ratio	16
17	Total Operation & Maintenance (p354.28b)	\$ 139,353	Line 13 + Line 15	17
18				18
19	Transmission Wages and Salaries Allocation Factor	15.19%	Line 3 / Line 13	19

NOTES:

The base period labor ratios are used for the derivation of the true-up period cost of service.

San Diego Gas & Electric Company

True-Up Period Statement - AJ Depreciation and Amortization Expenses Workpaper

Docket No. ER11-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AJ - Workpapers
Depreciation and Amortization Expense
True Up Period (4/1/2010 - 3/31/2011)
(\$1,000)

Line No.	Amount	Reference	Line No.
1 Depreciation Expense for Transmission Plant	\$ 62,240	TU-Period WP-AJ4; Line 11	1
2			2
3 General Plant Depreciation Expense	\$ 8,162	TU-Period WP-AJ6; Line 1	3
4			4
5 Transmission Wages and Salaries Allocation Factor	15.19%	Statement AI; Line 19	5
6			6
7 Transmission Related General Plant Depreciation Expense	\$ 1,240	Line 3 x Line 5	7
8			8
9 Common Plant Depreciation Expense	\$ 38,690	TU-Period WP-AJ7; Line 1	9
10			10
11 Transmission Related Common Plant Depreciation Expense	\$ 5,877	Line 9 x Line 5	11
12			12
13 Electric Miscellaneous Intangible Plant Amortization Expense	\$ 925	TU-Period WP-AJ8; Line 1	13
14			14
15 Transmission Related Electric Miscellaneous Intangible Plant Depreciation Expense	\$ 140	Line 13 x Line 5	15
16			16
17 Transmission, Intangible, General and Common Depreciation & Amortization Exp	\$ 69,497	Sum Lines (1; 7; 11; 15)	17
18			18
19 Valley Rainbow Project Cost Amortization Expense	\$ 1,893	TU-Period WP-AJ4; Line 12	19

SDG&E STATEMENT AJ
TRANSMISSION EXPENSE AND EXPENSE RELATED TO TRANSMISSION
 In Thousands

Depreciation and Amortization Expense as of March 31, 2011

Line No.	Account No.	Description	1 FERC Transmission Expense Per Book	2 Transmission Expense Ratemaking	Line No.
1	303	Intangibles	-		1
2	350	Land and Land Rights	20,315		2
3	352	Structures and Improvements	2,560		3
4	353	Station Equipment	15,108		4
5	354	Towers and Fixtures	2,338		5
6	355	Poles and Fixtures	8,107		6
7	356	Overhead Conductors & Devices	7,846		7
8	357	Underground Conduit	3,337		8
9	358	Underground Conductors & Devices	3,202		9
10	359	Roads and Trails	414		10
11		Subtotal	63,228	62,240	11
12		Valley Rainbow Amortization Expense	1,893	1,893	12
13		Total Transmission Expense	65,120	64,132	13

Embedded in account 350 (columns 1 & 2) is \$19.678M of inverse condemnation expenses booked in March 2011 and amortized to FERC account 404 (Limited-Term Electric Plant) in the same period.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
TRUE UP PERIOD - 03/31/2011 PER BOOK

(\$1,000)

GENERAL PLANT

Line No.	FERC General Plant Expense	Reference From	Line No.
1	March 31, 2011 Expense	8,162	AJ1-Gwp1

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
TRUE UP PERIOD - 03/31/2011 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Description	Total Common Expense to Electric Per Book	Reference From	Line No.
1	March 31, 2011 Expense	38,690	AJ1-Cwp1	1

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
TRUE UP PERIOD - 03/31/2011 PER BOOK

(\$1,000)

INTANGIBLE PLANT

Line No.	FERC Intangible Plant Expense	Reference From	Line No.
1	March 31, 2011 Expense	925	1

San Diego Gas & Electric Company

True-Up Period Statement - AK Taxes Other Than Income Taxes Workpaper

Docket No. ER11-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AK - Workpapers
Taxes Other Than Income Taxes
True Up Period (4/1/2010 - 3/31/2011)
(\$1,000)

Line No.	Amount	Reference	Line No.
1 Total Property Taxes	\$ 50,109	TU-Period WP-AK1; Line 3	1
2			2
3 SONGS Property Taxes	<u>2,920</u>	TU-Period WP-AK1 and Related Footnote 1	3
4			4
5 Total Property Taxes Less SONGS	<u>\$ 47,189</u>	Line 1 Minus Line 3	5
6			6
7 Payroll Taxes Expense:	\$ 12,872	TU-Period WP-AK2; Line 5	7
8			8
9 Transmission Wages and Salaries Allocation Factor	<u>15.19%</u>	Statement AI; Line 19	9
10			10
11 Transmission Related Payroll Taxes Expense	<u>\$ 1,955</u>	Line 7 x Line 9	11

San Diego Gas & Electric Company

True-Up Period Statement AL - Working Capital Workpaper

Docket No. ER11-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AL - Workpapers
Working Capital
True Up Period (4/1/2010 - 3/31/2011)
(\$1,000)

Line No.		13 Month Wtd Average Balance	Reference	Line No.
1	Plant Materials and Operating Supplies ^a	\$ 53,783	TU-Period WP; Page AL2; Line 17	1
2				2
3	Transmission Plant Allocation Factor	19.83%	Statement AD; Line 35	3
4				4
5	Transmission Related Materials and Supplies	<u>\$ 10,665</u>	Line 1 x Line 3	5
6				6
7	Prepayment	<u>\$ 27,541</u>	TU-Period WP; Page AL3; Line 17	7
8				8
9	Transmission Related Prepayments	<u>\$ 5,461</u>	Line 3 x Line 7	9
10				10
11	<u>Derivation of Transmission Related Cash Working Capital:</u>			11
12	Transmission Operation & Maintenance Expense	\$ 44,557	Statement AH; Page-AH1; Line 10	12
13	Transmission Related Administrative & General Expenses	29,082	Statement AH; Page-AH1; Line 53	13
14	Intervenor Compensation Expenses	-	Statement AH; Page-AH1; Line 9	14
15	Total	<u>\$ 73,639</u>	Sum Lines 12; 13; 14	15
16				16
17	One Eighth of O & M Percentage Rate	12.50%	FERC Method = 1/8 of O & M	17
18				18
19	Adjust O&M Percentage Rate to Account for 12-Month Period	<u>12.50%</u>	Line 17 / 1.0	19
20				20
21	Transmission Related Cash Working Capital - Retail Customers	<u>\$ 9,205</u>	Line 15 x Line 19	21
22				22
23	Transmission Related Cash Working Capital - Wholesale Customers	<u>\$ 9,205</u>	(Line 12 + Line 13) x Line 19	23

NOTES:

^a The balances for Materials & Supplies and Prepayments are derived based on a 13-moth weighted average balance.

SAN DIEGO GAS AND ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
TRUE UP PERIOD - 03/31/2011 PER BOOKS
(\$1,000)

ACCOUNT 154 PLANT MATERIALS AND OPERATING SUPPLIES
ELECTRIC ALLOWABLE PER FERC FORMULA

Line No.	Month	Total Electric Plant Materials & Supplies	Line No.
1	Mar-10	52,633	1
2	Apr	53,084	2
3	May	52,709	3
4	June	52,423	4
5	July	53,360	5
6	Aug	53,701	6
7	Sep	53,792	7
8	Oct	55,035	8
9	Nov	55,574	9
10	Dec	53,978	10
11	Jan-11	53,876	11
12	Feb	54,327	12
13	Mar-11	54,437	13
14	Total 13 Months	698,929	14
15	Less 1/2 First & Last Months	53,535	15
16	Total of 12 Monthly Averages	645,394	16
17	Monthly-Weighted Average	53,783	17

SAN DIEGO GAS AND ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
TRUE UP PERIOD - 03/31/2011 PER BOOKS
(\$1,000)

ACCOUNT 165 PREPAYMENTS - ELECTRIC

Line No.	Month	Total Electric Plant Prepayments	Line No.
1	Mar-10	15,346	1
2	Apr	20,093	2
3	May	14,909	3
4	June	7,737	4
5	July	35,055	5
6	Aug	38,556	6
7	Sep	38,184	7
8	Oct	35,753	8
9	Nov	31,212	9
10	Dec	33,927	10
11	Jan-11	30,232	11
12	Feb	25,063	12
13	Mar-11	24,193	13
14	Total 13 Months	350,260	14
15	Less 1/2 First & Last Months	19,770	15
16	Total of 12 Monthly Averages	330,491	16
17	Monthly-Weighted Average	27,541	17

San Diego Gas & Electric Company

True-Up Period Statement - AQ Federal Income Tax Deductions – Other Than Interest Workpaper

Docket No. ER11-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AQ
Federal Income Tax Deductions, Other Than Interest
True Up Period (4/1/2010 - 3/31/2011)
(\$1,000)

Line No.	Amounts	Reference	Line No.
1 South Georgia Income Tax Adjustm ^a	\$ 2,333		1

San Diego Gas & Electric Company

True-Up Period Statement - AR Federal Income Tax Adjustments Workpaper

Docket No. ER11- _____ - _____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AR
Federal Tax Adjustments
True Up Period (4/1/2010 - 3/31/2011)
(\$1,000)

Line No.	Amounts	Reference	Line No.
1	\$ (265)		1
2			2
3	(3)		3
4			4
5	\$ (268)	Line 1 + Line 3	5

San Diego Gas & Electric Company

True-Up Period Statement AU - Revenue Credits Workpaper

Docket No. ER11-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AU
Revenue Credits
True Up Period (4/1/2010 - 3/31/2011)
(\$1,000)

Line No.	Amounts	Reference	Line No.
1 (451) Miscellaneous Service Revenues (p300.17b)	\$ -		1
2			2
3 (453) Sales of Water and Water Power (p300.18b)	-		3
4			4
5 (454) Rent from Electric Property (p300.19b)	650	TU-Period WP- AU2; Line 4	5
6			6
7 (455) Interdepartmental Rents (p300.20b)	-		7
8			8
9 (456) Other Electric Revenues (p300.21b)	1,834	TU-Period WP - AU2; Line 18	9
10			10
11 (456) Overcollection Revenues	<u>5,127</u> ¹	TU-Period WP- AU3; Line 16	11
12			12
13 Transmission Related Revenue Credits - RETAIL CUSTOMERS	<u>\$ 7,611</u>	Sum { Lines 1 thru 11}	13
14			14
15 Transmission Related Revenue Credits - WHOLESALE CUSTOMERS	<u>\$ 2,484</u> ²	Sum { Lines 1 thru 9}	15
16			16
17 (411.6 & 411.7) Gain or Loss From Sale of Plant Held for Future Use	<u>\$ -</u>	FERC Accounts 411.6 and 411.7	17

NOTES:

¹ An adjustment was made for \$5.1M to refund back to retail customers the amount that was overcollected from September 2010 through March 2011. This adjustment was not booked in the general ledger, but per the refund report order in FERC docket ER10-2235, SDG&E will refund back the overcollection in its upcoming TO3-Cycle 5 annual formulaic rate filing. The refund to retail customers will begin in September 1, 2011.

² The Transmisison Revenue Credit amount for Wholesale Customers is \$2.484 because it excludes the \$5.1 million over collection that is applicable only to retail customers. The revenues that will be refunded back to wholesale customers will be processed by the CAISO.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AU

Revenue Credits

April 1, 2010 - March 31, 2011

MISCELLANEOUS REVENUE

Line No.	SAP Account #	FERC Account #	SAP Account Description	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr 2010 to Mar 2011 TOTAL	Line No.
1	4371050	454	Rent - Electric Property	\$ (7,959)	\$ (7,959)	\$ (8,959)	\$ (7,959)	\$ (7,959)	\$ (7,959)	\$ (7,959)	\$ (7,976)	\$ (8,181)	\$ (14,849)	\$ (8,171)	\$ (51,690)	\$ (147,578)	1
2	4371049	454	Rents	(33,007)	(34,670)	(36,336)	(32,773)	(33,502)	(127,974)	(40,363)	(37,938)	(30,582)	(32,979)	(30,463)	(31,911)	(502,498)	2
3				(40,966)	(42,629)	(44,294)	(41,732)	(41,461)	(135,933)	(48,322)	(45,914)	(38,763)	(47,828)	(38,634)	(83,601)	(650,075)	3
4																	4
5																	5
6	4371016	456	Generation Interconnection										(251,246)			(251,246)	6
7	4371040	456	Revenue Enhancement	794	935	56	430	2,178	(39,785)	(39,241)	-	-	(1,439)	(1,439)	(1,439)	(78,949)	7
8	4371055	456	Shared Asset Revenue	(54,215)	(52,837)	(50,625)	(50,082)	(49,687)	(65,982)	(54,866)	(54,551)	(54,484)	(61,924)	(62,532)	(62,130)	(673,915)	8
9	4371058	456	Elec Tran Joint Pole	-	-	-	-	(1,847)	-	-	-	736	-	(11,104)	-	(12,215)	9
10	4371061	456	Eecs Mic Cap-El Tran	(1,439)	(1,439)	(1,439)	(1,439)	(1,439)	(1,439)	(1,439)	(1,439)	(1,439)	-	-	-	(12,947)	10
11	4371065	456	Trans RR Trsfr to Gen	-	-	-	-	-	-	-	-	(91,000)	-	-	-	(91,000)	11
12	4371067	456	Trans RR Trsfr to Dist	-	-	-	-	-	-	-	-	(529,000)	-	-	-	(529,000)	12
13	4371070	456	Trans RR Trsfr from Dist	-	-	-	(2,000)	(1,000)	(3,000)	(5,737)	-	36,000	605	(14,723)	(31,909)	36,000	13
14	4371806	456	Elec-Trans Fees/Rev	-	-	-	(4,773)	(2,456)	(1,933)	(3,810)	(4,255)	(2,352)	(3,504)	(1,712)	(1,285)	(57,764)	14
15	4371076	456	Environmental Lab - El Tran	(2,439)	(2,258)	(2,485)										(33,260)	15
16	4371084	456	IID O&M Service Reimbursement	(57,298)	(55,599)	(54,492)	(57,863)	(54,249)	(112,139)	(105,092)	(60,245)	(641,538)	(433,836)	(91,508)	(109,743)	(129,308)	16
17																	17
18																	18
19																	19
20			Total Miscellaneous Revenue	\$ (98,264)	\$ (98,227)	\$ (98,786)	\$ (99,594)	\$ (95,710)	\$ (248,072)	\$ (153,414)	\$ (106,159)	\$ (680,301)	\$ (481,664)	\$ (130,142)	\$ (193,344)	\$ (2,483,678)	20

Attachment No. 1
SAN DIEGO GAS ELECTRIC CO.
SUMMARY OF RETAIL REFUND CALCULATION
TO3-Cycle 5 Annual Transmission Formulaic Rate Filing

Line No.	Description	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Estimated ² Mar-11	Total	Reference
1	Beginning Balance (Overcollection)/Undercollection:	\$ -	\$ (453,854)	\$ (1,299,690)	\$ (2,053,013)	\$ (2,830,128)	\$ (3,645,782)	\$ (4,379,078)	\$ -	Previous Month's Balance
2	Total Revenues @ Present Rates	\$ 27,642,516	\$ 28,743,283	\$ 25,693,468	\$ 26,417,993	\$ 27,660,605	\$ 24,803,866	\$ 25,215,238	\$ 186,176,970	Exhibit No. 2; Line 11; Columns A-H
3	Total Revenues @ Revised Lower Rates	\$ 27,189,273	\$ 27,899,900	\$ 24,944,658	\$ 25,647,686	\$ 26,854,004	\$ 24,080,566	\$ 24,480,108	\$ 181,096,195	Exhibit No. 1; Line 11; Columns A-H
4	Net Monthly (Overcollection)/Undercollection:	\$ (453,243)	\$ (843,384)	\$ (748,810)	\$ (770,307)	\$ (806,601)	\$ (723,300)	\$ (735,130)	\$ (5,080,775)	Line 5 Minus Line 3
5	Interest Expense Calculations:									
9	Beginning Balance for Interest Calculation	\$ -	\$ (453,854)	\$ (453,854)	\$ (453,854)	\$ (2,830,128)	\$ (2,830,128)	\$ (2,830,128)		Beginning Quarterly Balances
10	Monthly Activity Included in Interest Calculation Basis	(226,621)	(421,692)	(1,217,789)	(1,977,347)	(403,301)	(1,168,251)	(1,897,466)		Interest Basis Calculation
11	Basis for Interest Expense Calculation	(226,621)	(875,546)	(1,671,643)	(2,431,202)	(3,233,428)	(3,998,379)	(4,727,594)		Sum Lines 10 & 11
12	Monthly Interest Rate	0.270000%	0.280000%	0.270000%	0.280000%	0.280000%	0.250000%	0.280000%		FERC Monthly Rates
13	Interest Expense	\$ (612)	\$ (2,452)	\$ (4,513)	\$ (6,807)	\$ (9,054)	\$ (9,996)	\$ (13,237)	\$ (46,671)	Line 12 x Line 13
14										
15										
16	Ending Balance (Overcollection)/Undercollection:	\$ (453,854)	\$ (1,299,690)	\$ (2,053,013)	\$ (2,830,128)	\$ (3,645,782)	\$ (4,379,078)	\$ (5,127,446)	\$ (5,127,446)	Sum Lines 1, 7, & 14
17										
18	VERIFICATION OF FERC INTEREST RATES:									
19	Days in Year	365	365	365	365	365	365	365	365	Annual Interest Rate - FERC Website
20	Days in Month	30	31	30	31	31	28	31	365	Number of Days Per Year
21	Monthly Interest Rate - Calculated	0.270000%	0.280000%	0.270000%	0.280000%	0.280000%	0.250000%	0.280000%	3.270000%	Number of Days Per Month (Line 19)/(Line 20)*(Line 21)
22	FERC Interest Rates - Website	0.270000%	0.280000%	0.270000%	0.280000%	0.280000%	0.250000%	0.280000%	3.270000%	Monthly Interest Rate - FERC Website
23	Difference	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	Line 22 - Line 23
24										

NOTES:

- The final refund amount calculated above will be recorded to Miscellaneous Revenues, Account No. 456, and refunded back to customers in SDG&E's upcoming TO3 Cycle 5 rates which will become effective September 1, 2011. Under this approach, the refund amount accrues interest expense compounded on a quarterly basis using the applicable FERC interest rates as provided for in 18 C.F.R. Section 35.19a. SDG&E's proposed refund method ensures customers will be credited no more or no less than the final refund amount due back to customers because of the true-up adjustment mechanism of the TO3 transmission formulaic rate.
- The KWH sales used in March 2011 to derive the Total Revenues at Present Rates as shown in line 3 and the Total Revenues at Revised Lower Rates shown in line 5 is based on Forecast Sales in KWH. In order to include the refund amount calculated above as shown on Line 16, Total Column, the Journal entry has to be made before March 31, 2011. By this cut off date, the recorded sales in KWH is not available. Therefore, the estimated sales forecast in KWH is used. Any difference the amount of revenues that is (overcollected)/undercollected will be included in SDG&E's TO3-Cycle 6 filing.

San Diego Gas & Electric Company

True-Up Period Statement - AV Cost of Capital and Fair Rate of Return Workpaper

Docket No. ER11-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
True Up Period (4/1/2010 - 3/31/2011)
(\$1,000)

Line No.	Amounts	Reference	Line No.			
1	<u>Long-Term Debt Component - Denominator:</u>		1			
2	(Plus) Bonds (Acct. 221) (p112.Line18d)	\$ 2,686,905	2			
3	(Less) Reacquired Bonds (Acct. 222) (p112.Line19d)	-	3			
4	(Plus) Other Long-Term Debt (Acct. 224) (p112.Line21d)	253,720	4			
5	(Plus) Unamortized Premium on Long-Term Debt (Acct 225) (p112.Line22d)	-	5			
6	(Less) Unamortized Discount on Long-Term Debt-Debit (Acct 226) (p112.Line23d)	9,271	6			
7	LTD = Long Term Debt (p112, sum of Line17d thru Line22d, details on p256-257)	<u>\$ 2,931,354</u>	Lines 2-3+4+5-6 7			
8			8			
9	<u>Long-Term Debt Component - Numerator:</u>		9			
10	(Plus) Interest on Long-Term Debt (427) (p117.Line62c)	\$ 138,022	10			
11	(Plus) Amort. of Debt Disc. and Expense (428) (p117.Line63c)	2,027	11			
12	(Plus) Amortization of Loss on Reacquired Debt (428.1) (p117.Line64c)	3,510	12			
13	(Less) Amort. of Premium on Debt-Credit (429) (p117.Line65c)	-	13			
14	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1) (p117.Line66c)	-	14			
15	i = LTD interest (p117, sum of Line56c thru Line60c, details on p257))	<u>\$ 143,559</u>	Lines 10+11+12-13-14 15			
16			16			
17	<u>Cost of Long-Term Debt:</u>	<u>4.90%</u>	Line 15 / Line 7 17			
18			18			
19			19			
20	<u>Preferred Equity Component:</u>		20			
21	PF = Preferred Stock - Acct 204 (p112.3d)	\$ 78,475	21			
22	d(pf) = Total Dividends Declared-Preferred Stocks (Acct. 437) (p118.29c)	4,820	22			
23	Cost of Preferred Equity	<u>6.14%</u>	Line 22 / Line 21 23			
24			24			
25			25			
26	<u>Common Equity Component:</u>		26			
27	Proprietary Capital (p112.15d)	\$ 3,476,377	27			
28	(Less) Preferred Stock - Acct 204 (p112.3d)	78,475	28			
29	(Less) Unappropriated Undistributed Subsidiary Earnings (Acct. 216.1) (p112.12d)	-	29			
30	CS = Common Stock	<u>\$ 3,397,902</u>	Line 27 - Line 28 - Line 29 30			
31			31			
32	<u>Cost of Common Equity - Per Settlement:</u>	<u>11.35%</u>	Appendix 8; Page 28; Item (a) iii 32			
33	(a)	(b)	(c)	(d) = (b) x (c)	33	
34		Cap. Struct.		Weighted	34	
35	<u>Weighted Cost of Capital:</u>	Amount	Ratio	Cost of Capital	Cost of Capital	35
36						36
37	Long-Term Debt	\$ 2,931,354	45.75%	4.90%	2.24%	Col. C = Line 17 Above 37
38	Preferred Equity	78,475	1.23%	6.14%	0.08%	Col. C = Line 23 Above 38
39	Common Equity	3,397,902	53.03%	11.35%	6.02%	Col. C = Line 32 Above 39
40	Total Capital	<u>\$ 6,407,732</u>	100.00%		<u>8.34%</u>	Sum Lines 37; 38; 39 40
41						41
42						42
43	<u>Cost of Equity Component:</u>				<u>6.10%</u>	Sum Lines 38; 39 43

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
True Up Period (4/1/2010 - 3/31/2011)
(\$1,000)

Line No.	Amounts	Amounts	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35

San Diego Gas & Electric Company

True-Up Period Statement – BB Allocation Demand and Capability Data Workpaper

Docket No. ER11-____-____

SDG&E Load Research Data: 2004-2008
Sum of 12 Coincident Peaks By Customer Class

Customer Class	2004	2005	2006	2007	2008	5-Year Average
KW						
Residential	14,700,748	13,568,601	15,466,619	15,053,564	16,484,543	15,054,815
Small Commercial	4,788,136	4,610,933	4,506,744	4,534,122	4,742,243	4,636,436
Med & Large Comm/Ind	18,100,309	18,329,011	18,160,111	18,811,717	19,103,405	18,500,911
Lighting	<u>124,840</u>	<u>119,810</u>	<u>155,706</u>	<u>163,884</u>	<u>134,715</u>	<u>139,791</u>
Total System	37,714,033	36,628,355	38,289,180	38,563,287	40,464,906	38,331,953
% of Total System						
Residential	39.0%	37.0%	40.4%	39.0%	40.7%	39.3%
Small Commercial	12.7%	12.6%	11.8%	11.8%	11.7%	12.1%
Med & Large Comm/Ind	48.0%	50.0%	47.4%	48.8%	47.2%	48.3%
Lighting	<u>0.3%</u>	<u>0.3%</u>	<u>0.4%</u>	<u>0.4%</u>	<u>0.3%</u>	<u>0.4%</u>
Total System	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Medium & Large C/I Breakdown: Service Voltage Level & Standby Demand

Customer Class	5-Year Average
KW	
Med & Large Comm/Ind	13,510,244
Secondary	3,295,181
Primary	<u>1,201,031</u>
Transmission	18,006,456
Subtotal	
Standby	
Secondary	38,310
Primary	293,448
Transmission	<u>162,697</u>
Subtotal	494,455
Total	18,500,911

Data Source Contacts: Josh Mondragon and Downie Beckett / Forecasting & Load Analysis

San Diego Gas & Electric Company

True-Up Period Statement – BD Allocation Energy and Supporting Data Workpaper

Docket No. ER11-____-____

Section 2.3
Statement - BD Workpaper
SAN DIEGO GAS & ELECTRIC COMPANY
Allocation Energy and Supporting Data

12-Month True-Up Period - (April 2010 through March 31, 2011)
Recorded Sales

Line No.	Period	(a) Total MWh Sales	(b) Sale for Resale City of Escondido	(c) = (a) - (b) Retail Energy Sales @ Meter Level	(d) = (c) x Line 15 Energy Sales @ Transmission Level	Reference	Line No.
1	April-10	1,526,442	2	1,526,441	1,588,730	BDWP; Page 1.1; Line 11	1
2	May-10	1,445,170	-	1,445,170	1,504,142	BDWP; Page 1.1; Line 11	2
3	June-10	1,563,143	4	1,563,139	1,626,926	BDWP; Page 1.1; Line 11	3
4	July-10	1,707,530	-	1,707,530	1,777,208	BDWP; Page 1.1; Line 11	4
5	August-10	1,601,644	2	1,601,643	1,667,001	BDWP; Page 1.1; Line 11	5
6	September-10	1,854,218	-	1,854,218	1,929,883	BDWP; Page 1.1; Line 11	6
7	October-10	1,743,026	6	1,743,020	1,814,147	BDWP; Page 1.1; Line 11	7
8	November-10	1,603,276	-	1,603,276	1,668,700	BDWP; Page 1.1; Line 11	8
9	December-10	1,662,591	2	1,662,589	1,730,434	BDWP; Page 1.1; Line 11	9
10	January-11	1,749,324	2	1,749,322	1,820,706	BDWP; Page 1.1; Line 11	10
11	February-11	1,576,456	4	1,576,453	1,640,783	BDWP; Page 1.1; Line 11	11
12	March-11	1,596,971	-	1,596,971	1,662,139	BDWP; Page 1.1; Line 11	12
13							13
14	Total	19,629,791	20	19,629,770	20,430,799	Sum Lines 1 through 12	14
15	Total			19,629,770	Col. C; Line 14		15
16	Adjustment Factor (Statement BB)	38,331,953	39,896,158	1.04081	Column B/Column A		16
17	Total			20,430,799	20,430,799		17

San Diego Gas & Electric Company

True-Up Period Statement – BH Revenue Data to Reflect Present Rates Workpaper

Docket No. ER11-____-____

Statement - BH
 SAN DIEGO GAS & ELECTRIC COMPANY
 Summary of Monthly Recorded Revenues by Customer Class
 True-Up Period 12-Months Ending (April 1, 2010 - March 31, 2011)

Line No.	Description	April-10	May-10	June-10	July-10	August-10	September-10	Sub-Total	Reference	Line No.
1	<u>Summary of Revenues by Customer Class:</u>									1
2	Residential	\$ 7,386,566	\$ 6,817,005	\$ 7,258,492	\$ 7,822,658	\$ 7,776,467	\$ 9,985,821	\$ 47,047,009	Revenue Schedule	2
3	Small Commercial	2,439,547	2,123,110	2,510,210	2,740,734	2,528,912	3,221,499	15,564,012	Revenue Schedule	3
4	Medium & Large Commercial-Industrial	8,556,526	8,351,152	9,738,280	11,093,765	10,115,651	12,810,043	60,665,418	Revenue Schedule	4
5	Street Lighting	128,047	60,302	92,836	94,786	96,643	72,979	545,593	Revenue Schedule	5
6	Standby	(350,352)	313,043	298,617	308,760	327,955	282,834	1,180,856	Revenue Schedule	6
7	City of Escondido	17	-	39	-	17	-	73	Revenue Schedule	7
8										8
9	TOTAL ³	\$ 18,160,351	\$ 17,664,612	\$ 19,898,474	\$ 22,060,703	\$ 20,845,645	\$ 26,373,176	\$ 125,002,961	Sum Lines 1 thru 7	9
10										10
11	Difference	-	-	-	-	-	-	125,002,961	Line 72 Less Line 9	11
12										12
13	<u>Recorded Sales By Customer Class (kWh):</u>									13
14	Residential	560,384,025	517,201,486	550,608,582	593,511,237	590,340,168	686,247,737	3,498,293,235	Recorded Sales	14
15	Small Commercial	158,057,924	137,315,249	162,424,692	177,340,976	163,646,455	189,240,055	988,025,351	Recorded Sales	15
16	Medium & Large Commercial-Industrial	795,257,767	784,641,499	840,656,869	927,210,778	837,937,783	970,146,798	5,155,851,494	Recorded Sales	16
17	Street Lighting	12,740,826	6,011,467	9,449,013	9,466,511	9,718,368	8,583,281	55,969,466	Recorded Sales	17
18	Standby	-	-	-	-	-	-	-	Recorded Sales	18
19	City of Escondido	-	-	-	-	-	-	-	Not Applicable	19
20										20
21	TOTAL	1,526,440,542	1,445,169,701	1,563,139,156	1,707,529,502	1,601,642,774	1,854,217,871	9,698,139,546	Sum Lines 14 thru 19	21
22	Balancing Account Sales Input Data									22
23										23
24	TRBAA Rate Adjustment	\$ (0.00029)	\$ (0.00029)	\$ (0.00029)	\$ (0.00029)	\$ (0.00029)	\$ (0.00029)	\$ (0.00029)	TRBAA Bal. Acct. File	24
25										25
26	TACBAA Rate Adjustment	\$ (0.00006)	\$ (0.00006)	\$ (0.00006)	\$ (0.00006)	\$ (0.00006)	\$ (0.00006)	\$ (0.00006)	TACBAA Bal. Acct. File	26
27										27
28										28
29										29

Statement - BH
 SAN DIEGO GAS & ELECTRIC COMPANY
 Summary of Monthly Recorded Revenues by Customer Class
 True-Up Period 12-Months Ending (April 1, 2010 - March 31, 2011)

Line No.	Description	April-10	May-10	June-10	July-10	August-10	September-10	Sub-Total	Reference
30									
31	Summary of Revenues by Customer Class:								
32	Residential	\$ 7,386,566	\$ 6,817,005	\$ 7,258,492	\$ 7,822,658	\$ 7,776,467	\$ 9,985,821	\$ 47,047,009	Sum of Residential Class
33	Residential - TRBAA Adjustment	(162,511)	(149,988)	(159,676)	(172,118)	(171,199)	(199,012)	(1,014,505)	Line 14 x Line 24
34	Residential - TACBAA Adjustment	(33,623)	(31,032)	(33,037)	(35,611)	(35,420)	(41,175)	(209,898)	Line 14 x Line 26
35	Total - Residential	\$ 7,582,700	\$ 6,998,026	\$ 7,451,205	\$ 8,030,387	\$ 7,983,086	\$ 10,226,008	\$ 48,271,412	Line 32 - (Lines 33; 34)
36									
37	Small Commercial	\$ 2,439,547	\$ 2,123,110	\$ 2,510,210	\$ 2,740,734	\$ 2,528,912	\$ 3,221,499	\$ 15,564,012	Sum of Small Commercial
38	Small Commercial - TRBAA Adjustment	(45,837)	(39,821)	(47,103)	(51,429)	(47,457)	(54,880)	(286,527)	Line 15 x Line 24
39	Small Commercial - TACBAA Adjustment	(9,483)	(8,239)	(9,745)	(10,640)	(9,819)	(11,354)	(59,282)	Line 15 x Line 26
40	Total Small Commercial	\$ 2,494,867	\$ 2,171,170	\$ 2,567,059	\$ 2,802,803	\$ 2,586,188	\$ 3,287,733	\$ 15,909,821	Line 37 - (Lines 38; 39)
41									
42	Med & Lrg Comm-Ind	\$ 8,556,526	\$ 8,351,152	\$ 9,738,280	\$ 11,093,765	\$ 10,115,651	\$ 12,810,043	\$ 60,665,418	Sum of Med & Lrg C-I
43	Med & Lrg Comm-Ind - TRBAA Adjustment	(230,625)	(227,546)	(243,790)	(268,891)	(243,002)	(281,343)	(1,495,197)	Line 16 x Line 24
44	Med & Lrg Comm-Ind - TACBAA Adjustment	(47,715)	(47,078)	(50,439)	(55,633)	(50,276)	(58,209)	(309,351)	Line 16 x Line 26
45	Total - Med & Lrg Comm - Ind	\$ 8,834,867	\$ 8,625,777	\$ 10,032,510	\$ 11,418,289	\$ 10,408,929	\$ 13,149,594	\$ 62,469,966	Line 42 - (Lines 43; 44)
46									
47	Street Lighting	\$ 128,047	\$ 60,302	\$ 92,836	\$ 94,786	\$ 96,643	\$ 72,979	\$ 545,593	Sum of Street Lighting
48	Street Lighting - TRBAA Adjustment	(3,695)	(1,743)	(2,740)	(2,745)	(2,818)	(2,489)	(16,231)	Line 17 x Line 24
49	Street Lighting - TACBAA Adjustment	(764)	(361)	(567)	(568)	(583)	(515)	(3,358)	Line 17 x Line 26
50	Total - Street Lighting	\$ 132,306	\$ 62,406	\$ 96,143	\$ 98,099	\$ 100,044	\$ 75,983	\$ 565,182	Line 47 - (Lines 48; 49)
51									
52	Standby Customers	\$ (350,352)	\$ 313,043	\$ 298,617	\$ 308,760	\$ 327,955	\$ 282,834	\$ 1,180,856	Sum of Standby Customers
53									
54	City of Escondido	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
55									
56	Total Base Transmission Revenues	\$ 18,694,588	\$ 18,170,421	\$ 20,445,534	\$ 22,658,338	\$ 21,406,203	\$ 27,022,152	\$ 128,397,237	Sum Lines 35 ; 40 ; 45 ; 50 ; 52

Statement - BH

SAN DIEGO GAS & ELECTRIC COMPANY

Summary of Monthly Recorded Revenues by Customer Class
True-Up Period 12-Months Ending (April 1, 2010 - March 31, 2011)
Workpapers

Line No.	Description	October-10	November-10	December-10	January-11	February-11	March-11	Sub-Total	Grand-Total	Reference	Line No.
1	Summary of Revenues by Customer Class:										1
2	Residential	\$ 10,436,230	\$ 9,624,035	\$ 10,971,981	\$ 11,938,589	\$ 10,464,784	\$ 10,160,024	\$ 63,595,643	\$ 110,642,652	Revenue Schedule	2
3	Small Commercial	3,423,951	3,142,263	3,166,651	3,339,137	3,140,515	3,151,186	19,363,703	34,927,715	Revenue Schedule	3
4	Medium & Large Commercial-Industrial	13,918,680	11,940,492	11,193,188	11,599,496	10,690,342	8,213,562	67,555,760	128,221,177	Revenue Schedule	4
5	Street Lighting	134,528	106,014	146,300	69,436	111,047	150,170	717,495	1,263,088	Revenue Schedule	5
6	Standby	359,826	369,107	346,365	448,286	377,598	329,840	2,231,022	3,411,879	Revenue Schedule	6
7	City of Escondido	80	-	29	24	61	-	194	267	Revenue Schedule	7
8											8
9	TOTAL	\$ 28,273,295	\$ 25,181,911	\$ 25,824,514	\$ 27,394,968	\$ 24,784,347	\$ 22,004,782	\$ 153,463,817	\$ 278,466,778	Sum Lines 2 thru 7	9
10									278,466,778		10
11		0	0	0	0	0	0	0	0		11
12											12
13	Recorded Sales By Customer Class Excluding Escondido:										13
14	Residential	639,924,451	589,347,947	671,934,904	724,209,188	628,059,871	609,743,783	3,863,220,144	7,361,513,379	Recorded Sales	14
15	Small Commercial	177,551,298	162,501,051	163,994,121	171,082,110	159,597,523	160,238,988	994,765,091	1,982,790,442	Recorded Sales	15
16	Medium & Large Commercial-Industrial	915,159,384	842,039,471	813,825,191	847,920,951	779,297,096	388,172,158	4,586,414,251	9,742,265,745	Recorded Sales	16
17	Street Lighting	10,584,690	9,387,377	12,834,586	6,109,903	9,498,167	12,753,958	61,168,681	117,138,147	Recorded Sales	17
18	Standby	-	-	-	-	-	-	-	-	Recorded Sales	18
19	City of Escondido	-	-	-	-	-	-	-	-	Not Applicable	19
20											20
21	TOTAL	1,743,019,823	1,603,275,846	1,662,588,802	1,749,322,152	1,576,452,657	1,170,908,887	9,505,568,167	19,203,707,713	Sum Lines 14 thru 19	21
22	Balancing Account Sales Input Data										22
23											23
24	TRBAA Rate Adjustment	\$ (0.00029)	\$ (0.00029)	\$ (0.00029)	\$ (0.00021)	\$ (0.00013)	\$ (0.00013)	\$ (0.00013)		TRBAA Bal. Acct. File	24
25	TRBAA Adjustment:										25
26	TACBAA Rate Adjustment	\$ (0.00006)	\$ (0.00006)	\$ (0.00006)	\$ 0.00003	\$ 0.00011	\$ 0.00011	\$ 0.00011		TACBA Bal. Acct. File	26
27	TACBAA Adjustment:										27
28											28
29											29

Statement - BH

SAN DIEGO GAS & ELECTRIC COMPANY

Summary of Monthly Recorded Revenues by Customer Class
 True-Up Period 12-Months Ending (April 1, 2010 - March 31, 2011)
 Workpapers

Line No.	Description	October-10	November-10	December-10	January-11	February-11	March-11	Sub-Total	Grand-Total	Reference	Line No.
30											30
31	Summary of Revenues by Customer Class:										31
32	Residential	\$ 10,436,230	\$ 9,624,035	\$ 10,971,981	\$ 11,938,589	\$ 10,464,784	\$ 10,160,024	\$ 63,595,643	\$ 110,642,652	Sum of Residential Class	32
33	Residential - TRBAA Adjustment	(185,578)	(170,911)	(194,861)	(152,084)	(81,648)	(79,267)	(864,349)	(1,878,854)	Line 14 x Line 24	33
34	Residential - TACBAA Adjustment	(38,395)	(35,361)	(40,316)	21,726	69,087	67,072	43,812	(166,085)	Line 14 x Line 26	34
35	Total - Residential	\$ 10,660,204	\$ 9,830,307	\$ 11,207,158	\$ 12,068,947	\$ 10,477,345	\$ 10,172,219	\$ 64,416,179	\$ 112,687,591	Line 32 - (Lines 33; 34)	35
36											36
37	Small Commercial	\$ 3,423,951	\$ 3,142,263	\$ 3,166,651	\$ 3,339,137	\$ 3,140,515	\$ 3,151,186	\$ 19,363,703	\$ 34,927,715	Sum of Small Commercial	37
38	Small Commercial - TRBAA Adjustment	(51,432)	(47,125)	(47,558)	(35,927)	(20,748)	(20,831)	(223,621)	(510,149)	Line 15 x Line 24	38
39	Small Commercial - TACBAA Adjustment	(10,641)	(9,750)	(9,840)	5,132	17,556	17,626	10,084	(49,198)	Line 15 x Line 26	39
40	Total Small Commercial	\$ 3,486,024	\$ 3,199,138	\$ 3,224,049	\$ 3,369,932	\$ 3,143,707	\$ 3,154,391	\$ 19,577,241	\$ 35,487,062	Line 37 - (Lines 38; 39)	40
41											41
42	Med & Lrg Comm-Ind Customers	\$ 13,918,680	\$ 11,940,492	\$ 11,193,188	\$ 11,599,496	\$ 10,690,342	\$ 8,213,562	\$ 67,555,760	\$ 128,221,177	Sum of Med & Lrg C-1	42
43	Med & Lrg Comm-Ind - TRBAA Adjustm	(265,396)	(244,191)	(236,009)	(178,063)	(101,309)	(50,462)	(1,075,431)	(2,570,628)	Line 16 x Line 24	43
44	Med & Lrg Comm-Ind - TACBAA Adjust	(54,910)	(50,522)	(48,830)	25,438	85,723	42,699	(402)	(309,753)	Line 16 x Line 26	44
45	Total - Med & Lrg Comm - Ind	\$ 14,238,985	\$ 12,235,206	\$ 11,478,027	\$ 11,752,122	\$ 10,705,928	\$ 8,221,326	\$ 68,631,593	\$ 131,101,559	Line 42 - (Lines 43; 44)	45
46											46
47	Street Lighting	\$ 134,528	\$ 106,014	\$ 146,300	\$ 69,436	\$ 111,047	\$ 150,170	\$ 717,495	\$ 1,263,088	Sum of Street Lighting	47
48	Street Lighting - TRBAA Adjustment	(3,070)	(2,722)	(3,722)	(1,283)	(1,235)	(1,658)	(13,690)	(29,921)	Line 17 x Line 24	48
49	Street Lighting - TACBAA Adjustment	(635)	(563)	(770)	183	1,045	1,403	663	(2,696)	Line 17 x Line 26	49
50	Total - Street Lighting	\$ 138,233	\$ 109,300	\$ 150,792	\$ 70,536	\$ 111,237	\$ 150,425	\$ 730,522	\$ 1,295,704	Line 47 - (Lines 48; 49)	50
51											51
52	Standby Customers	\$ 359,826	\$ 369,107	\$ 346,365	\$ 448,286	\$ 377,598	\$ 329,840	\$ 2,231,022	\$ 3,411,879	Sum of Standby Customers	52
53											53
54	City of Escondido	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Not Applicable	54
55											55
56	Total Base Transmission Revenues ¹	\$ 28,883,272	\$ 25,743,058	\$ 26,406,391	\$ 27,709,822	\$ 24,815,815	\$ 22,028,200	\$ 155,586,558	\$ 283,983,795	Sum Lines 35 ;40 ;45 ;50 ;52 ;56	56

San Diego Gas & Electric Company

True-Up Period Adjustment Workpaper

Docket No. ER11-____-____

**Derivation of Revenues Recorded in the
TO3 Cycle 5 True-Up Period**

TU Adjustment WP-1

Line	A Reference	B Description	C Revenues (\$000s)		D Line
			TO3 Cycle 3	TO3 Cycle 4	
1		Revenues Recorded During the Cycle 5 True-Up Period			1
2	Cycle 5, Section 2.1A, L17	Apr-10	\$ 17,886		2
3	Cycle 5, Section 2.1A, L17	May-10	17,404		3
4	Cycle 5, Section 2.1A, L17	Jun-10	19,617		4
5	Cycle 5, Section 2.1A, L17	Jul-10	21,753		5
6	Cycle 5, Section 2.1A, L17	Aug-10	19,775		6
7	Cycle 5, Section 2.1A, L17	Sep-10		\$ 24,091	7
8	Cycle 5, Section 2.1A, L17	Oct-10		26,128	8
9	Cycle 5, Section 2.1A, L17	Nov-10		23,208	9
10	Cycle 5, Section 2.1A, L17	Dec-10		23,778	10
11	Cycle 5, Section 2.1A, L17	Jan-11		24,944	11
12	Cycle 5, Section 2.1A, L17	Feb-11		22,323	12
13	Cycle 5, Section 2.1A, L17	Mar-11		22,705	13
14	Σ L2...L13	Total	<u>\$ 96,435</u>	<u>\$ 167,177</u>	14
15			Σ =	\$ 263,612	15
16		Base Transmission Revenue Requirement (BTRR)			16
17	Cycle 3 Stmt. BK-1, p.5, L25	BTRR - TO3 Cycle 3	\$ 271,181		17
18	Cycle 4 Stmt. BK-1, p.5, L23	BTRR - TO3 Cycle 4		\$ 327,503	18
19					19
20		<u>Less True-Up (TU) Adjustments:</u>			20
21					21
22	Cycle 3 Stmt. BK-1, p.5, L25	TO3 Cycle 3 TU adjustments (a)	11,162		22
23	Cycle 4 Stmt. BK-1, p.5, L4-10	TO3 Cycle 4 TU adjustments (a)		32,163	23
24	L22 + L23	Total - TU adjustments	<u>11,162</u>	<u>32,163</u>	24
25					25
26	L17 + L18 - L24	BTRR, excluding TU adjustments	<u>\$ 260,020</u>	<u>\$ 295,340</u>	26
27					27
28					28
29	L14 / L26	% recorded revenue to BTRR	<u>37.09%</u>	<u>56.61%</u>	29
30					30
31	Σ L29, Col. C + Col. D	Total % recorded revenue		<u>93.69%</u>	31

Differences between Forecasted and Actual Sales

TU Adjustment WP-2

Line	A TO3 Cycle	B Time Period Reference ==>	C Forecasted Sales (MWh) Stmt. BG	D Actual Sales (MWh) Vol. 2, 2.3.2 p. 11.1, L11	E Forecast Higher Than Actual (MWh)	F Percent Decrease = E / C	G Forecasted Revenue Stmt. BG
1	Cycle 3	Apr. 2010	1,576,624	1,526,441	50,184		\$ 19,692,428
2	Cycle 3	May 2010	1,615,028	1,445,170	169,858		21,487,713
3	Cycle 3	Jun. 2010	1,719,826	1,563,139	156,687		22,884,855
4	Cycle 3	Jul. 2010	1,935,600	1,707,530	228,071		25,793,973
5	Cycle 3	Aug. 2010	1,932,387	1,601,643	330,744		25,759,347
6	Total Cycle 3		8,779,465	7,843,922	935,544	10.66%	115,618,315
7							
8	Cycle 4	Sep. 2010	1,922,247	1,854,218	68,029		32,050,294
9	Cycle 4	Oct. 2010	1,690,304	1,743,020	(52,716)		26,371,245
10	Cycle 4	Nov. 2010	1,643,646	1,603,276	40,370		25,594,597
11	Cycle 4	Dec. 2010	1,693,673	1,662,589	31,084		26,453,527
12	Cycle 4	Jan. 2011	1,744,800	1,749,322	(4,522)		27,310,746
13	Cycle 4	Feb. 2011	1,637,716	1,576,453	61,263		25,555,802
14	Cycle 4	Mar. 2011	1,618,730	1,596,971	21,759		25,215,238
15	Total Cycle 4		11,951,117	11,785,849	165,268	1.38%	188,551,450
16							
17	Total (L6 + L15)		20,730,582	19,629,770	1,100,812	5.31%	\$ 304,169,765
18							
19							
20	Rates		Forecasted Sales (MWh) Stmt. BG			Average Rate c / kWh = G / C / 10	Forecasted Revenue Stmt. BG
21							
22							
23							
24							
25	Cycle 3	Sep. 2009 - Aug. 2010	21,102,711			\$1.29	\$ 271,181,346
26	Cycle 4	Sep. 2010 - Aug. 2011	20,392,502			\$1.61	\$ 327,503,000

TU Adjustment WP-3

San Diego Gas & Electric Company
 TO3 Cycle 4 True-Up Period Adjustment - Impact of Lower Sales
 For 12 Months April 1, 2009 to March 31, 2010
 (\$ in Millions)

Line No.	Description	A		B	C = A + B		Line No.
		Revenue Recorded in True-Up Period (a)	Impact of Lower Sales (b)		Recorded Revenue Adjusted for Sales	Recorded Revenue Adjusted for Sales	
1	A. Expense						1
2	Transmission O&M	\$ 43.4	2.4	\$ 45.8			2
3	Transmission Related A&G	21.4	1.2	22.6			3
4	Depreciation and Amortization	45.2	2.5	47.7			4
5	Depr. and Amort. - Condemnation Expense	-	-	-			5
6	Other	11.2	0.6	11.8			6
7	Total Expense	\$ 121.2	\$ 6.8	\$ 128.0			7
8	B. Return on Rate Base and Plant Adds	\$ 139.1	\$ 7.8	\$ 146.9			8
9	C. Total						9
10	Total Before FF&U	\$ 260.3	14.6	\$ 274.9			10
11	FF&U	3.3	0.2	3.5			11
12	Total before interest	\$ 263.6	\$ 14.8	\$ 278.4			12
13							13
14	Adjustment for Lower Sales					105.6%	14
15							15
16							16
17	Footnotes						17
18	(a) Exhibit No. 1, Column E.						18
19	(b) Allocation of \$14.8 million; from Table 1, Col. D, Line 7 of the True-Up Report, in proportion to Col. A.						19