

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA**

Application of SOUTHERN CALIFORNIA GAS
COMPANY (U 904 G) and SAN DIEGO GAS &
ELECTRIC COMPANY (U 902 G) for authority to
revise their natural gas rates and implement storage
proposals effective January 1, 2020 in this Triennial
Cost Allocation Proceeding

**TRIENNIAL COST ALLOCATION PROCEEDING APPLICATION OF
SOUTHERN CALIFORNIA GAS COMPANY (U 904 G) AND
SAN DIEGO GAS & ELECTRIC COMPANY (U 902 G)**

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July 31, 2018

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A.18-07-_____
(Filed July 31, 2018)

TRIENNIAL COST ALLOCATION PROCEEDING APPLICATION OF SOUTHERN CALIFORNIA GAS COMPANY (U 904 G) AND SAN DIEGO GAS & ELECTRIC COMPANY (U 902 G)

I. INTRODUCTION

In accordance with the California Public Utilities Commission’s (Commission’s) Rules of Practice and Procedure, Southern California Gas Company (SoCalGas) and San Diego Gas & Electric Company (SDG&E), jointly referred to as “Applicants,” hereby submit their Triennial Cost Allocation Proceeding (TCAP) application to revise rates for gas services, and to implement gas storage related proposals effective January 1, 2020 through December 31, 2022.

The TCAP is the proceeding through which Applicants propose an allocation of costs of providing natural gas service among customer classes, broadly categorized as core customers and noncore customers. Core customers are comprised of residential customers (which is the largest class of customers) and small commercial and industrial customers (including core aggregation transportation customers). Noncore customers are comprised of medium and large commercial and industrial customers, electric generators, and wholesale customers.

The TCAP also addresses gas storage-related proposals which relate to managing the reliability of the natural gas system operated by SoCalGas on behalf of both SoCalGas and

SDG&E. In basic terms, the Commission will determine in this proceeding how SoCalGas should use the storage capacity available at its four operational storage fields (i.e., Aliso Canyon, Honor Rancho, La Goleta, and Playa del Rey) and how the costs of these storage functions should be allocated among the customer classes.

Applicants propose several material changes to currently authorized storage capacity allocations and functions, to utilize storage assets in support of system reliability over the upcoming TCAP period. Applicants' comprehensive proposals are predicated on effectively managing the known and unforeseen gas system challenges that may manifest over 2020 - 2022. Reduced capacities at SoCalGas' storage fields, planned and unplanned transmission pipeline outages, impacts of weather, and the availability of intrastate and interstate gas supply, are factors that underscore Applicants' desire to best equip Applicants' System Operator with the tools and resources to reliably serve the customers of SoCalGas and SDG&E.

II. BACKGROUND

A. Last TCAP Applications

Applicants' last TCAP proceeding was bifurcated into two phases. TCAP Phase 1 was filed on December 18, 2014 and addressed storage costs and allocations and certain gas system balancing-related issues. See Application (A.) 14-12-017. The proposed effective date for TCAP Phase 1 was January 1, 2016. TCAP Phase 2 was filed on July 8, 2015 and addressed the more traditional issues including demand forecasts, cost allocation (other than storage), rate design, regulatory accounts, and other operational issues. See A.15-07-014. The effective date for TCAP Phase 2 was January 1, 2017. Combined, the last TCAP covers the period January 1, 2016 through December 31, 2019.

The Commission decided TCAP Phase 1 through Decision (D.) 16-06-039 (dated June 23, 2016). In that decision, the Commission: (1) adopted a joint settlement agreement entered

into by multiple parties, and (2) rendered determinations on remaining contested issues. SoCalGas' and SDG&E's rate changes from this decision were effective September 1, 2016. The Commission decided TCAP Phase 2 through D.16-10-004 (dated October 13, 2016). In this decision, the Commission adopted a joint settlement agreement entered into by most (but not all) parties, which adopted issues considered uncontested by the settlement parties and issues considered contested and settled by those same parties. SoCalGas' and SDG&E's rate changes from this decision were effective January 1, 2017.

B. Extent Applicants Address Aliso Canyon

The Aliso Canyon well leak occurred after Applicants filed both the Phase 1 and Phase 2 TCAP applications (for the previous TCAP) but before the issuance of the Commission's decisions for each phase. Thus, the present application is the first comprehensive TCAP application filed since the Aliso Canyon well leak and involves a facility ordered to temporarily operate under reduced capacities and restrictions applied by the Commission and/or other governmental agencies. This application is not the vehicle through which Applicants address, opine, or otherwise comment on whether the current restrictions on Aliso Canyon are appropriate or whether and to what extent the facility should remain operational in the long-term. These matters are already being addressed in other forums, including, but not limited to, active Commission proceedings and directives issued by the Commission.¹

¹ Investigation (I.) 17-02-002 is an example of an active Commission proceeding through which the Commission seeks to address two questions: (1) is it feasible to reduce or eliminate the use of the Aliso Canyon natural gas storage facility while still maintaining electric and energy reliability for the region; and (2) given the outcome of (1), should the Commission reduce or eliminate the use of the Aliso Canyon natural gas storage facility, and if so, under what parameters. See Scoping Memo and Ruling of Assigned Commissioner and Administrative Law Judge, June 20, 2017. In addition, Commission's Energy Division issues periodic reports informally referred to as "715 Reports" pursuant to Public Utilities Code §715. SoCalGas has relied upon the final 715 Reports to operate Aliso Canyon within the range of working gas recommended in those reports. Further, the Commission issued a written statement entitled,

While Applicants are not addressing the types of Aliso Canyon related issues that are being addressed in these other forums, Applicants do present a comprehensive storage proposal for the upcoming TCAP period (2020 - 2022) to present forecasted capacity allocations and associated costs. In furtherance of that purpose, Applicants use a baseline forecasting assumption that SoCalGas' Honor Rancho, La Goleta, and Playa del Rey storage facilities will be at full operational capacity. In the case of Aliso Canyon, SoCalGas assumes the level currently deemed safe by the California Department of Conservation, Division of Oil, Gas, and Geothermal Resources (DOGGR), i.e., 2,926 pounds per square inch absolute, which corresponds to a total working inventory capacity of approximately 68.6 billion cubic feet (Bcf), a figure DOGGR provided to the Commission.²

III. SUMMARY OF SUPPORTING TESTIMONY

A. Description of Testimonies

This application is supported by direct testimonies from twelve witnesses, organized by chapter number. Each chapter's title and purpose is summarized as follows:

- **Chapter 1 - Storage Overview and Proposals.** Witness Michelle Dandridge's testimony describes the storage and balancing proposals for Applicants under which SoCalGas (as owner and operator of the four storage fields) will operate its storage

Aliso Canyon Withdrawal Protocol (dated November 2, 2017) which imposed restrictions on gas withdrawals from Aliso Canyon. This protocol remains in effect, subject to modification through the completion of I.17-02-002, or such time as determined based on conditions.

²See California Public Utilities Commission (Energy Division), *Aliso Canyon Working Gas Inventory, Production, Capacity, Injection Capacity, and Well Availability for Reliability, Summer 2018 Supplemental Report, Public Utilities Code Section 715*, p. 3 (fn. 7), July 6, 2018. See also DOGGR, *Notice of Public Meeting and Comment Period, Opportunity for Public Comment on the Findings from the Gas Storage Well Safety Review and the Proposed Pressure Limits for the Aliso Canyon Storage Facility*, January 17, 2017; and, DOGGR, *Enclosure 1, California Department of Conservation, Division of Oil, Gas, and Geothermal Resources, Updated Comprehensive Safety Review Findings*, July 19, 2017.

assets for the purpose of maximizing system reliability over 2020 - 2022. Applicants propose that storage assets be dedicated to three categories of function: core reliability, increased balancing function, and a new reliability function. To support the increased balancing function and new reliability function, Applicants propose that SoCalGas procure the gas in conjunction with Commission approval of two new regulatory accounts for tracking and cost recovery purposes. See Chapter 6 (Ahmed). Applicants also propose to eliminate the unbundled storage program, which has historically allowed SoCalGas to allocate some of its firm storage capacity for sale to the noncore market, the proceeds of which were subject to a revenue sharing mechanism. In addition, this chapter discusses continuation of balancing account treatment for Applicants' noncore transportation revenue requirements.

- **Chapter 2 - Weather Design and Residential Forecast.** Witness Gregory Teplow's testimony presents the weather design used in the forecasts of the weather-sensitive market segments, and the average temperature year, cold temperature year, peak day, and peak month gas demand forecasts for the residential customer class for the upcoming TCAP period. This chapter discusses the temperature assumptions that underlie the forecasts for gas demand for SoCalGas' and SDG&E's temperature-sensitive market segments. This chapter also presents the temperature design values for various reliability standards (e.g., average year, cold year, peak day).
- **Chapter 3 - Core C&I and Gas Price Forecasts, Exchange Deliveries, and the Core Brokerage Fee.** Witness Rose-Marie Payan's testimony presents the average temperature year, cold temperature year, peak month, and extreme design peak day gas demand forecasts for the core commercial and industrial (C&I) customers of

SoCalGas and SDG&E, as well as the natural gas vehicle markets. This chapter also presents the forecast of gas exchange between SoCalGas and Pacific Gas and Electric Company for the TCAP period, gas price forecast, and the core brokerage fee recommendation.

- **Chapter 4 - Large EG/Cogen Forecast.** Witness Jeff Huang's testimony presents a portion of the forecast of natural gas demand for electric generation (EG) customers for the TCAP period for SoCalGas and SDG&E. This chapter covers the portion of the EG market comprised of: (1) utility EG customers; Southern California Edison Company; SDG&E; the cities of Anaheim, Burbank, Colton, Corona, Glendale, Pasadena, Riverside, and Vernon; the Los Angeles Department of Water and Power; and the Imperial Irrigation District; (2) exempt wholesale generation customers; and (3) SoCalGas and SDG&E large cogeneration customers with generating capacity greater than 20 megawatts.
- **Chapter 5 - Noncore and Consolidated Demand Forecasts.** Witness Wei Bin Guo's testimony presents the demand forecasts for SoCalGas' and SDG&E's noncore market segments other than the large EG and cogeneration customers addressed in Chapter 4. This chapter also presents the meter count forecasts for all of SoCalGas' and SDG&E's markets except for large EG and cogeneration customers presented in Chapter 4. In addition, this chapter presents the consolidated gas demand forecasts for average year and cold year temperature conditions, along with peak day and peak month demand forecasts. Moreover, this chapter provides the calculated allocations of core storage among key core market segments for SoCalGas and SDG&E, along

with values for unaccounted-for gas and their allocation between core and noncore markets for both companies.

- **Chapter 6 - Regulatory Accounts (SoCalGas).** Witness S. Nasim Ahmed's testimony presents SoCalGas' tariff-related modifications associated with proposals contained in Chapter 1 (Dandridge). This chapter discusses conforming the existing Noncore Storage Balancing Account (NSBA) to the proposal to eliminate the unbundled storage program. This chapter also discusses the creation of two new regulatory accounts, the Storage Inventory for Balancing Function Memorandum Account (SIBFMA) and Reliability Function Cost Memorandum Account (RFCMA) to support the enhanced balancing function and the newly proposed reliability function and recovery of associated account balances during the TCAP period.

In addition, this chapter requests Commission determination as to whether existing tariff provisions will remain in effect unless and until such time modifications are proposed and adopted by the Commission. Finally, this chapter requests that the Commission definitively establish SoCalGas' annual regulatory account balance update advice letter process.

The material difference from the prior TCAP is that SoCalGas does not present forecasted balances for the regulatory accounts it discusses, but instead presents the account balances currently authorized for amortization in SoCalGas' transportation rates.

- **Chapter 7 - Regulatory Accounts (SDG&E).** For the same reasons as described for Chapter 6, witness John A. Roy's testimony presents account balances currently authorized for amortization in SDG&E's transportation rates. This chapter also

contains a proposal to eliminate the existing Liquefied Natural Gas Service Tracking Account (LNGSTA) which relates to longstanding service to a specific mobile home park community in San Diego. In addition, this chapter requests Commission determination as to whether existing tariff provisions will remain in effect unless and until such time modifications are proposed and adopted by the Commission. Finally, this chapter requests that the Commission definitively establish SDG&E's annual regulatory balance update advice letter process.

- **Chapter 8 - Embedded Costs.** Witness Sim-Cheng Fung's testimony presents the embedded transmission and storage costs for SoCalGas and SDG&E. The embedded cost-based methodology uses recorded costs to allocate the backbone and local transmission, and storage costs of providing these services to the utilities' customers for the purposes of setting transportation rates. This chapter also presents the allocation of embedded costs to the core reliability, balancing, and system reliability functions, using the capacity allocations proposed in Chapter 1 (Dandridge).
- **Chapter 9 - Cost Allocation and Long Run Marginal Cost Study (SoCalGas).** Witness Marjorie Schmidt-Pines' testimony presents the allocation of the authorized revenue requirement to customer classes for SoCalGas. This chapter proposes customer-related, medium pressure distribution-related, and high pressure distribution-related marginal unit costs and marginal cost revenue, using the Long Run Marginal Cost (LRMC) method. The LRMC method refers to the incremental cost to serve one additional unit in the long run, such a unit cost is called the marginal unit cost.

- **Chapter 10 - Cost Allocation and Long Run Marginal Cost Study (SDG&E).**

Witness Michael Foster's testimony presents the allocation of the authorized revenue requirement to customer classes for SDG&E. This chapter proposes customer-related, medium pressure distribution-related, and high pressure distribution-related marginal unit costs and marginal cost revenue, using the LRMC method.

- **Chapter 11 - Proposed Optional Core EG Rate.** Witness Gary G. Lenart's

testimony presents a proposed new optional rate to be made available to smaller EG customers of SoCalGas who want to receive core service at cost-based rates.

SoCalGas observes growth in this customer class; and, the new Core EG Rate would provide small EG customers with core-level service but at rates lower than those offered by the existing core service rate schedule, Schedule G-10.

- **Chapter 12 - Rate Design.** Witness Sharim Chaudhury's testimony presents the

proposed natural gas transportation rates for SoCalGas and SDG&E. These proposed rates reflect revisions to current rates based on Applicants' cost allocation proposals in this proceeding to allocate each utility's authorized base margin across customer classes. This chapter also proposes a fixed customer charge of \$10 for SoCalGas residential customers (currently being assessed approximately a \$5 fixed charge) and SDG&E residential customers (currently being assessed approximately a \$3 minimum bill). This chapter explains the reasons why this proposal (which was raised in the prior TCAP) merits reconsideration given the Commission's subsequent decision related to fixed charges applicable to electric utilities. Moreover, this chapter discusses several non-base margin allocation items, including the allocation of Self Generation Incentive Program (SGIP) funds in compliance with Commission

Resolution E-4926. The proposed allocation results in material shifting of costs to several customer classes. Finally, this chapter recommends allocation methods for the new regulatory accounts proposed in Chapter 6 (Ahmed).

B. Miscellaneous Proposals Regarding Existing Tariff Provisions and Practices

As discussed in Chapter 1 (Dandridge), Applicants propose that the Noncore Fixed Cost Account (NFCA) for each utility continue 100% balancing account treatment for gas throughput risk. This provision has been in place for several cost allocation cycles, and in the last TCAP was an uncontested item. Currently, Applicants are not at financial risk if noncore throughput is lower than forecast. Conversely, Applicants are not in a position of financial gain if noncore throughput is higher than forecast. In either case, Applicants or customers are made whole through annual adjustments to the utilities' balancing accounts. Decoupling profits and noncore transportation revenues during the upcoming TCAP period would continue to align shareholder, customer, and Commission interests in achieving energy efficiency and greenhouse gas reductions, and other directives that may be instituted to maintain or decrease throughput. Changing that policy and placing shareholders at risk for noncore throughput on the system would create a conflict among these various interests.

In addition, as discussed in Chapter 6 (Ahmed) and Chapter 7 (Roy), SoCalGas and SDG&E request the Commission to provide clarity as to the ongoing applicability of various tariff provisions which were adopted as part of prior cost allocation proceeding settlements, but which do not contain a specific expiration or termination date. Applicants propose that those provisions should be allowed to continue, unless and until SoCalGas, SDG&E, or any other party in this or future cost allocation proceedings proposes modifications, and the Commission adopts any such modifications.

Further, as discussed in Chapter 6 (Ahmed) and Chapter 7 (Roy), SoCalGas and SDG&E have historically implemented annual regulatory account balance updates through an advice letter process, the filings of which occur in October. While this process has not been the subject of dispute by parties or the Commission, it was not memorialized in prior cost allocation decisions, thereby creating an implicit approval. Applicants seek explicit approval of this administrative process in this TCAP.

IV. RATE IMPACTS

As presented in Chapter 12 (Chaudhury), SoCalGas' proposed rates would result in total annual revenues that are approximately \$2,635 million, or a 0.1% decrease from revenues at present rates. Revenues from SoCalGas' core customers will decrease by approximately \$27 million annually to \$2,151 million, a 1.2% decrease from core revenues at present rates. Revenues from SoCalGas' noncore customers, including wholesale customers, will increase by approximately \$48 million annually to \$227 million, a 26.9% increase from noncore revenues at present rates. Finally, revenues from SoCalGas' unbundled storage program and backbone transportation service will decrease by approximately \$24 million annually to \$258 million, an 8.6% decrease from revenues at present rates.

SDG&E's proposed rates would result in total annual revenues that are approximately \$380 million, or a 3.0% increase from revenues at present rates. Revenues from SDG&E's core customers will increase by approximately \$10 million annually to \$357 million, a 3.0% increase from core revenues at present rates. Revenues from SDG&E's noncore customers will increase by approximately \$1 million annually to \$23 million, a 4.1% increase from noncore revenues at present rates.

V. RELIEF REQUESTED

Applicants respectfully request that the Commission take the following actions:

1. Authorize the demand forecasts used for setting transportation rates as proposed in this application, to become effective January 1, 2020;
2. Approve Applicants' storage allocation proposals, including elimination of the unbundled storage program and use of storage assets to support core reliability function, enhanced balancing function, and new reliability function;
3. Authorize SoCalGas to procure gas to fulfill the enhanced balancing function (up to 8 Bcf) and the new reliability function (21 Bcf);
4. Authorize the allocation of costs by customer classes as proposed in this application, to become effective January 1, 2020;
5. Authorize the proposed transportation rates for SoCalGas and SDG&E, to become effective January 1, 2020;
6. Authorize the proposed residential customer charges at SoCalGas and SDG&E;
7. Authorize the proposed modifications to SoCalGas' and SDG&E's existing regulatory accounts;
8. For SoCalGas, authorize the following new regulatory accounts and their associated cost recovery mechanisms: (i) Storage Inventory for Balancing Function Memorandum Account (SIBFMA) and (ii) Reliability Function Cost Memorandum Account (RFCMA);
9. Authorize the continued 100% balancing account treatment for SoCalGas' and SDG&E's noncore transportation revenue requirement as currently contained in the Noncore Fixed Cost Account (NFCA);
10. Authorize SoCalGas' and SDG&E's regulatory account treatments as being effective on an ongoing basis unless or until such time a party proposes, and the Commission approves, modification;
11. Provide explicit authority for Applicants to continue their annual regulatory account balance updates through their existing advice letter process, the filings of which occur in October; and
12. Provide such other and further relief as the Commission deems necessary or appropriate.

VI. STATUTORY AND PROCEDURAL REQUIREMENTS

A. Rule 2.1

This application is made pursuant to Sections 451, 454, 489, 491, 701, 728, and 729 of the Public Utilities Code of the State of California, the Commission's Rules of Practice and Procedure, and relevant decisions, orders, and resolutions of the Commission.

1. Rule 2.1 (a) – Legal Name

SOUTHERN CALIFORNIA GAS COMPANY is a public utility corporation organized and existing under the laws of the State of California. SoCalGas' principal place of business and mailing address is 555 West Fifth Street, Los Angeles, California, 90013.

SAN DIEGO GAS & ELECTRIC COMPANY is a public utility corporation organized and existing under the laws of the State of California. SDG&E is engaged in the business of providing electric service in a portion of Orange County and electric and gas service in San Diego County. SDG&E's principal place of business is 8330 Century Park Court, San Diego, California, 92123.

2. Rule 2.1 (b) – Correspondence

All correspondence and communications to SoCalGas and SDG&E regarding this Application should be addressed to:

JOSEPH MOCK
Regulatory Case Manager
SOUTHERN CALIFORNIA GAS COMPANY
SAN DIEGO GAS & ELECTRIC COMPANY
555 West Fifth Street, Ste. 1400
Los Angeles, CA 90013
Telephone: (213) 244-3718
E-mail: jmock@semprautilities.com

A copy should also be sent to:

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Email: jfohrer@semprautilities.com

3. Rule 2.1 (c)

a. Proposed Category of Proceeding

SoCalGas and SDG&E propose that this proceeding be categorized as “ratesetting” under Rule 1.3(e) because they propose to modify or establish customer cost allocations and to modify the rates charged for these services.

b. Need for Hearings

SoCalGas and SDG&E expect hearings will be necessary in this proceeding and have proposed dates in the procedural schedule below.

c. Issues to be Considered and Relevant Safety Considerations

The issues to be considered in this proceeding relate to whether the Commission should grant the listed items of relief requested by SoCalGas and SDG&E in Section V of this application. With respect to relevant safety considerations, Chapter 1 (Dandridge) notes safety-related enhancements performed at storage wells, to provide background and context for Applicants’ discussion on storage withdrawal and injection capabilities. However, Applicants do not expect there to be specific safety issues or considerations that will need to be addressed by the Commission in this proceeding, as the primary purpose of this proceeding is to determine allocation of costs among customer classes. From an operations perspective, system reliability will be the central issue related to Applicants’ storage

proposals. Therefore, Applicants anticipate the scope of this proceeding will encompass issues of cost allocation, rate design, and system reliability, and not safety-related issues.

d. Proposed Schedule

Applicants propose the following schedule for this application:

<u>EVENT</u>	<u>DATE</u>
Application/Testimony	July 31, 2018
Responses/Protests	within 30 days Daily Calendar notice
Reply to Responses/Protests	within 10 days (see Rule 2.6)
Prehearing Conference	September 25, 2018
Intervenor testimony	January 11, 2019
First settlement conference	February 1, 2019
Rebuttal testimony	February 15, 2019
Evidentiary hearings	March 11-15/18-22, 2019
Opening briefs	May 10, 2019
Reply briefs	June 7, 2019
Proposed Decision	October 2019
Commission Decision	November 2019

B. Rule 2.2 – Articles of Incorporation

SoCalGas previously filed a certified copy of its Restated Articles of Incorporation with the Commission on October 1, 1998, in connection with A.98-10-012, and these articles are incorporated herein by reference.

SDG&E previously filed a certified copy of its Restated Articles of Incorporation with the Commission on September 10, 2014, in connection with A.14-09-008, and these articles are incorporated herein by reference.

C. Rule 3.2

1. Rule 3.2(a)(1) – Balance Sheet and Income Statement

The most recent updated balance sheet and income statements for SoCalGas and SDG&E are attached to this application as Attachment A and Attachment B, respectively.

2. Rule 3.2(a)(2) and (3) – Statement of Present and Proposed Rates

The rate changes that will result from this application are described in Attachment C and Attachment D for SoCalGas and SDG&E, respectively.

3. Rule 3.2(a)(4) – Description of Applicant’s Property and Equipment

General descriptions of SoCalGas’ and SDG&E’s property and equipment were previously filed with the Commission on May 3, 2004 in connection with SoCalGas’ and SDG&E’s A.04-05-008, and are incorporated herein by reference. Statements of Original Cost and Depreciation Reserve as of December 31, 2017 are included as Attachment E and Attachment F for SoCalGas and SDG&E, respectively.

4. Rules 3.2(a) (5) and (6) – Summary of Earnings

The summaries of earnings for SoCalGas and SDG&E are included herein as Attachment G and Attachment H, respectively.

5. Rule 3.2(a)(7) – Depreciation

For financial statement purposes, depreciation of utility plant has been computed on a straight-line remaining life basis at rates based on the estimated useful lives of plant properties. For federal income tax accrual purposes, SoCalGas and SDG&E generally compute depreciation using the straight-line method for tax property additions prior to 1954, and liberalized depreciation, which includes class life and Asset Depreciation Range Systems, on tax property additions after 1954 and prior to 1981. For financial reporting and rate-fixing purposes, “flow

through accounting” has been adopted for such properties. For tax property additions in years 1981 through 1986, SoCalGas and SDG&E have computed their tax depreciation using the Accelerated Cost Recovery System. For the years after 1986, SoCalGas and SDG&E have computed their tax depreciation using the Modified Accelerated Cost Recovery Systems and, since 1982, have normalized the effects of the depreciation differences in accordance with the Economic Recovery Tax Act of 1981 and the Tax Reform Act of 1986.

6. Rule 3.2(a)(8) – Proxy Statement

A copy of SoCalGas’ most recent proxy statement, dated April 26, 2018, was provided to the Commission on April 27, 2018, and is incorporated herein by reference.

A copy of SDG&E’s most recent proxy statement, dated March 23, 2018, was provided to the Commission on May 9, 2018, and is incorporated herein by reference.

7. Rule 3.2(a)(10) – Pass Through of Cost

This application both reallocates costs among customer classes as well as passes through to customers of SoCalGas and SDG&E their respective costs for the services provided as authorized by the Commission.

8. Rule 3.2(b) - (d) – Service and Notice

Applicants are serving this application and the twelve chapters of testimony (via filed and served notice of availability) on all parties to A.14-12-017 and A.15-07-014 (both phases of Applicants’ most recent TCAP applications). Within 20 days of filing, SoCalGas and SDG&E will mail notice of this application to the State of California and to cities and counties served by SoCalGas and SDG&E, and SoCalGas and SDG&E will post the notice in their offices and publish the notice in newspapers of general circulation in each county in their service territories.

In addition, SoCalGas and SDG&E will, within 45 days after filing this application, include notices with the regular bills mailed to all customers affected by the proposed rate changes.

VII. CONCLUSION

For the reasons described above and in the testimony supporting this application, SoCalGas and SDG&E respectfully request that the Commission grant the relief requested in Section V of this application.

Respectfully submitted,

By: /s/ Rodger R. Schwecke

Rodger R. Schwecke
Senior Vice President
Gas Transmission, Storage, & Engineering, on behalf of
SOUTHERN CALIFORNIA GAS COMPANY
SAN DIEGO GAS & ELECTRIC COMPANY

By: /s/ Johnny Pong

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July 31, 2018

VERIFICATION

I am an officer of Southern California Gas Company and San Diego Gas & Electric Company and am authorized to make this verification on their behalf. The matters stated in the foregoing application are true to my own knowledge, except as to matters that are stated therein on information and belief, and as to those matters I believe them to be true.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed this 31st day of July, 2018, at Los Angeles, California.

By: /s/ Rodger R. Schwecke
RODGER R. SCHWECKE

Rodger R. Schwecke
Senior Vice President
Gas Transmission, Storage, & Engineering on behalf of
SOUTHERN CALIFORNIA GAS COMPANY
SAN DIEGO GAS & ELECTRIC COMPANY

ATTACHMENT A

Southern California Gas Company
Balance Sheet and Income Statement

**SOUTHERN CALIFORNIA GAS COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
DECEMBER 31, 2017**

	1. UTILITY PLANT	<u>2017</u>
101	UTILITY PLANT IN SERVICE	\$15,709,620,090
102	UTILITY PLANT PURCHASED OR SOLD	-
105	PLANT HELD FOR FUTURE USE	-
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	981,117,899
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(5,449,368,124)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(50,347,031)
117	GAS STORED-UNDERGROUND	<u>61,422,045</u>
	TOTAL NET UTILITY PLANT	<u>11,252,444,879</u>
 2. OTHER PROPERTY AND INVESTMENTS		
121	NONUTILITY PROPERTY	32,412,556
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY	(13,321,362)
123	INVESTMENTS IN SUBSIDIARY COMPANIES	-
	NONCURRENT PORTION OF ALLOWANCES	9,240,749
124	OTHER INVESTMENTS	16,417
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	3,000,000
175	LONG TERM PORTION OF DERIVATIVE ASSETS	<u>-</u>
	TOTAL OTHER PROPERTY AND INVESTMENTS	<u>31,348,361</u>

Data from SPL as of April 17, 2018.

**SOUTHERN CALIFORNIA GAS COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
DECEMBER 31, 2017**

3. CURRENT AND ACCRUED ASSETS		2017
131	CASH	8,151,909
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	126,160
136	TEMPORARY CASH INVESTMENTS	-
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	540,454,324
143	OTHER ACCOUNTS RECEIVABLE	46,832,250
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(4,016,404)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	7,247
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	3,895,707
151	FUEL STOCK	-
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	65,782,526
155	MERCHANDISE	-
156	OTHER MATERIALS AND SUPPLIES	-
158	GHG ALLOWANCE	188,327,449
	(LESS) NONCURRENT PORTION OF ALLOWANCES	(9,240,749)
163	STORES EXPENSE UNDISTRIBUTED	4,281,469
164	GAS STORED	75,031,206
165	PREPAYMENTS	30,007,697
171	INTEREST AND DIVIDENDS RECEIVABLE	800,717
173	ACCRUED UTILITY REVENUES	-
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	34,394,490
175	DERIVATIVE INSTRUMENT ASSETS	3,063,059
176	LONG TERM PORTION OF DERIVATIVE ASSETS	-
	TOTAL CURRENT AND ACCRUED ASSETS	987,899,057
4. DEFERRED DEBITS		
181	UNAMORTIZED DEBT EXPENSE	17,625,808
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	2,684,342,156
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	3,224,512
184	CLEARING ACCOUNTS	(3,691,315)
185	TEMPORARY FACILITIES	-
186	MISCELLANEOUS DEFERRED DEBITS	760,470,165
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	6,331,550
190	ACCUMULATED DEFERRED INCOME TAXES	470,006,949
191	UNRECOVERED PURCHASED GAS COSTS	-
	TOTAL DEFERRED DEBITS	3,938,309,824
	TOTAL ASSETS AND OTHER DEBITS	\$ 16,210,002,122

Data from SPL as of April 17, 2018.

SOUTHERN CALIFORNIA GAS COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
DECEMBER 31, 2017

5. PROPRIETARY CAPITAL

	<u>2017</u>
201 COMMON STOCK ISSUED	(834,888,907)
204 PREFERRED STOCK ISSUED	(21,551,075)
207 PREMIUM ON CAPITAL STOCK	-
208 OTHER PAID-IN CAPITAL	-
210 GAIN ON RETIRED CAPITAL STOCK	(9,722)
211 MISCELLANEOUS PAID-IN CAPITAL	(31,306,680)
214 CAPITAL STOCK EXPENSE	143,261
216 UNAPPROPRIATED RETAINED EARNINGS	(3,040,649,581)
219 ACCUMULATED OTHER COMPREHENSIVE INCOME	<u>20,575,956</u>
TOTAL PROPRIETARY CAPITAL	<u>(3,907,686,748)</u>

6. LONG-TERM DEBT

221 BONDS	(3,000,000,000)
224 OTHER LONG-TERM DEBT	(9,338,770)
225 UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226 UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	<u>6,899,486</u>
TOTAL LONG-TERM DEBT	<u>(3,002,439,284)</u>

7. OTHER NONCURRENT LIABILITIES

227 OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	(81,430)
228.2 ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	(156,637,284)
228.3 ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	(833,647,160)
228.4 ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	-
245 NONCURRENT DERIVATIVE INSTRUMENT LIABILITIES	-
230 ASSET RETIREMENT OBLIGATIONS	<u>(1,953,129,679)</u>
TOTAL OTHER NONCURRENT LIABILITIES	<u>(2,943,495,553)</u>

Data from SPL as of April 17, 2018.

**SOUTHERN CALIFORNIA GAS COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
DECEMBER 31, 2017**

8. CURRENT AND ACCRUED LIABILITES		2017
231	NOTES PAYABLE	(115,767,091)
232	ACCOUNTS PAYABLE	(653,778,465)
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(35,065,887)
235	CUSTOMER DEPOSITS	(88,791,557)
236	TAXES ACCRUED	(4,351,007)
237	INTEREST ACCRUED	(20,516,208)
238	DIVIDENDS DECLARED	(323,265)
241	TAX COLLECTIONS PAYABLE	(16,577,598)
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	(366,980,458)
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	(1,203,309)
244	DERIVATIVE INSTRUMENT LIABILITIES	(1,812,659)
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
TOTAL CURRENT AND ACCRUED LIABILITIES		(1,305,167,504)
9. DEFERRED CREDITS		
252	CUSTOMER ADVANCES FOR CONSTRUCTION	(73,692,727)
	OTHER DEFERRED CREDITS	(149,901,212)
254	OTHER REGULATORY LIABILITIES	(3,352,446,729)
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	(9,928,090)
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	(1,084,028,489)
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	(381,215,785)
TOTAL DEFERRED CREDITS		(5,051,213,032)
TOTAL LIABILITIES AND OTHER CREDITS		\$ (16,210,002,122)

Data from SPL as of April 17, 2018.

SOUTHERN CALIFORNIA GAS COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
THREE MONTHS ENDED DECEMBER 31, 2017

1. UTILITY OPERATING INCOME		
400	OPERATING REVENUES	3,780,582,463
401	OPERATING EXPENSES	2,312,141,967
402	MAINTENANCE EXPENSES	228,844,994
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	515,090,434
408.1	TAXES OTHER THAN INCOME TAXES	100,895,099
409.1	INCOME TAXES	26,766,243
410.1	PROVISION FOR DEFERRED INCOME TAXES	475,057,767
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(342,763,313)
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(1,813,440)
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-
411.7	LOSS FROM DISPOSITION OF UTILITY PLANT	343,754.00
		343,754.00
	TOTAL OPERATING REVENUE DEDUCTIONS	3,314,563,505
	NET OPERATING INCOME	466,018,958
2. OTHER INCOME AND DEDUCTIONS		
415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-
417	REVENUES FROM NONUTILITY OPERATIONS	-
417.1	EXPENSES OF NONUTILITY OPERATIONS	(346,845)
418	NONOPERATING RENTAL INCOME	456,555
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-
419	INTEREST AND DIVIDEND INCOME	6,558,495
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	44,393,556
421	MISCELLANEOUS NONOPERATING INCOME	(1,430,123)
421.1	GAIN ON DISPOSITION OF PROPERTY	191,456
	TOTAL OTHER INCOME	49,823,094
421.2	LOSS ON DISPOSITION OF PROPERTY	(471,164)
425	MISCELLANEOUS AMORTIZATION	(3,254)
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	(6,674,321)
		(7,148,739)
408.2	TAXES OTHER THAN INCOME TAXES	(193,640)
409.2	INCOME TAXES	3,301,071
410.2	PROVISION FOR DEFERRED INCOME TAXES	(120,842,293)
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	114,559,754
420	INVESTMENT TAX CREDITS	-
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	(3,175,108)
	TOTAL OTHER INCOME AND DEDUCTIONS	39,499,247
	INCOME BEFORE INTEREST CHARGES	505,518,205
	NET INTEREST CHARGES*	108,147,529
	NET INCOME	\$397,370,676
		(193,769,776)

*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION. (\$14,280,849)

Data from SPL as of April 17, 2018.

STATEMENT OF INCOME AND RETAINED EARNINGS
THREE MONTHS ENDED DECEMBER 31, 2017

3. RETAINED EARNINGS

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$2,644,571,968
NET INCOME (FROM PRECEDING PAGE)	397,370,676
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	(1,293,064)
OTHER RETAINED EARNINGS ADJUSTMENT	-
RETAINED EARNINGS AT END OF PERIOD	<u>\$3,040,649,581</u>

ATTACHMENT B

San Diego Gas & Electric Company
Balance Sheet and Income Statement

SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
December 31, 2017

1. UTILITY PLANT

		2017
101	UTILITY PLANT IN SERVICE	\$ 17,208,189,596
102	UTILITY PLANT PURCHASED OR SOLD	-
104	UTILITY PLANT LEASED TO OTHERS	85,194,000
105	PLANT HELD FOR FUTURE USE	4,941,794
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	1,450,531,198
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(5,257,407,927)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(771,180,712)
114	ELEC PLANT ACQUISITION ADJ	3,750,722
115	ACCUM PROVISION FOR AMORT OF ELECTRIC PLANT ACQUIS ADJ	(1,500,288)
118	OTHER UTILITY PLANT	1,088,657,498
119	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT	(254,476,993)
120	NUCLEAR FUEL - NET	-
	TOTAL NET UTILITY PLANT	\$ 13,556,698,888

2. OTHER PROPERTY AND INVESTMENTS

121	NONUTILITY PROPERTY	\$ 5,790,994
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION	(364,300)
158	NON-CURRENT PORTION OF ALLOWANCES	82,663,273
123	INVESTMENTS IN SUBSIDIARY COMPANIES	-
124	OTHER INVESTMENTS	-
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	1,033,106,611
175	LONG-TERM PORTION OF DERIVATIVE ASSETS	102,971,280
	TOTAL OTHER PROPERTY AND INVESTMENTS	\$ 1,224,167,858

SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
December 31, 2017

3. CURRENT AND ACCRUED ASSETS

		2017
131	CASH	\$ 8,098,377
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	500
136	TEMPORARY CASH INVESTMENTS	-
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	297,487,258
143	OTHER ACCOUNTS RECEIVABLE	77,944,781
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(4,178,412)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	-
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	426,650
151	FUEL STOCK	3,447,152
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	136,123,860
156	OTHER MATERIALS AND SUPPLIES	-
158	ALLOWANCES	198,803,755
158	LESS: NON-CURRENT PORTION OF ALLOWANCES	(82,663,273)
163	STORES EXPENSE UNDISTRIBUTED	1,070,047
164	GAS STORED	306,587
165	PREPAYMENTS	60,107,301
171	INTEREST AND DIVIDENDS RECEIVABLE	2,427,536
173	ACCRUED UTILITY REVENUES	69,780,000
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	2,294,000
175	DERIVATIVE INSTRUMENT ASSETS	145,375,780
175	LESS: LONG -TERM PORTION OF DERIVATIVE INSTRUMENT ASSETS	(102,971,280)
	TOTAL CURRENT AND ACCRUED ASSETS	\$ 813,880,619

4. DEFERRED DEBITS

181	UNAMORTIZED DEBT EXPENSE	\$ 33,399,333
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	1,816,108,903
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	355,845
184	CLEARING ACCOUNTS	(1,743,983)
185	TEMPORARY FACILITIES	87,692
186	MISCELLANEOUS DEFERRED DEBITS	150,127,818
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	8,933,154
190	ACCUMULATED DEFERRED INCOME TAXES	193,614,853
	TOTAL DEFERRED DEBITS	\$ 2,200,883,615
	TOTAL ASSETS AND OTHER DEBITS	\$ 17,795,630,980

SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
December 31, 2017

5. PROPRIETARY CAPITAL

	<u>2017</u>	
201	COMMON STOCK ISSUED	\$ 291,458,395
204	PREFERRED STOCK ISSUED	-
207	PREMIUM ON CAPITAL STOCK	591,282,978
210	GAIN ON RETIRED CAPITAL STOCK	-
211	MISCELLANEOUS PAID-IN CAPITAL	479,665,369
214	CAPITAL STOCK EXPENSE	(24,605,640)
216	UNAPPROPRIATED RETAINED EARNINGS	4,266,831,380
219	ACCUMULATED OTHER COMPREHENSIVE INCOME	<u>(8,217,268)</u>
	 TOTAL PROPRIETARY CAPITAL	 <u>\$ 5,596,415,214</u>

6. LONG-TERM DEBT

221	BONDS	\$ 4,573,220,000
223	ADVANCES FROM ASSOCIATED COMPANIES	-
224	OTHER LONG-TERM DEBT	-
225	UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226	UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	<u>(11,674,567)</u>
	 TOTAL LONG-TERM DEBT	 <u>\$ 4,561,545,433</u>

7. OTHER NONCURRENT LIABILITIES

227	OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	\$ 1,032,560,214
228.2	ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	22,886,561
228.3	ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	185,844,199
228.4	ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	-
244	LONG TERM PORTION OF DERIVATIVE LIABILITIES	150,086,691
230	ASSET RETIREMENT OBLIGATIONS	<u>837,158,537</u>
	 TOTAL OTHER NONCURRENT LIABILITIES	 <u>\$ 2,228,536,202</u>

SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
December 31, 2017

8. CURRENT AND ACCRUED LIABILITIES

		2017
231	NOTES PAYABLE	\$ 252,634,005
232	ACCOUNTS PAYABLE	533,763,816
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	40,399,413
235	CUSTOMER DEPOSITS	79,450,451
236	TAXES ACCRUED	9,592,822
237	INTEREST ACCRUED	41,258,087
238	DIVIDENDS DECLARED	-
241	TAX COLLECTIONS PAYABLE	4,921,676
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	284,219,634
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	53,696,924
244	DERIVATIVE INSTRUMENT LIABILITIES	199,865,892
244	LESS: LONG-TERM PORTION OF DERIVATIVE LIABILITIES	(150,086,691)
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
	TOTAL CURRENT AND ACCRUED LIABILITIES	\$ 1,349,716,029

9. DEFERRED CREDITS

252	CUSTOMER ADVANCES FOR CONSTRUCTION	\$ 62,987,727
253	OTHER DEFERRED CREDITS	294,302,384
254	OTHER REGULATORY LIABILITIES	1,993,036,666
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	17,640,050
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	1,588,514,956
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	102,936,319
	TOTAL DEFERRED CREDITS	\$ 4,059,418,102
	TOTAL LIABILITIES AND OTHER CREDITS	\$ 17,795,630,980
		\$4,059,418,102

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
December 31, 2017

1. UTILITY OPERATING INCOME

400	OPERATING REVENUES		\$ 4,631,183,368
401	OPERATING EXPENSES	\$ 3,033,572,828	
402	MAINTENANCE EXPENSES	143,578,144	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	639,813,369	
408.1	TAXES OTHER THAN INCOME TAXES	133,981,724	
409.1	INCOME TAXES	165,056,690	
410.1	PROVISION FOR DEFERRED INCOME TAXES	372,504,341	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(418,232,160)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	1,604,778	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-	
	TOTAL OPERATING REVENUE DEDUCTIONS		\$4,071,879,714
	NET OPERATING INCOME		\$ 559,303,654

2. OTHER INCOME AND DEDUCTIONS

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	\$ -	
417	REVENUES OF NONUTILITY OPERATIONS	35,206	
417.1	EXPENSES OF NONUTILITY OPERATIONS	-	
418	NONOPERATING RENTAL INCOME	32,897	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	6,968,304	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	63,269,244	
421	MISCELLANEOUS NONOPERATING INCOME	355,197	
421.1	GAIN ON DISPOSITION OF PROPERTY	-	
	TOTAL OTHER INCOME	\$ 70,660,848	
421.2	LOSS ON DISPOSITION OF PROPERTY	\$ -	
425	MISCELLANEOUS AMORTIZATION	250,048	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	4,229,726	
	TOTAL OTHER INCOME DEDUCTIONS	\$ 4,479,774	
408.2	TAXES OTHER THAN INCOME TAXES	\$ 657,648	
409.2	INCOME TAXES	(464,882)	
410.2	PROVISION FOR DEFERRED INCOME TAXES	12,484,363	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(5,509,344)	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	\$ 7,167,785	
	TOTAL OTHER INCOME AND DEDUCTIONS		\$ 59,013,289
	INCOME BEFORE INTEREST CHARGES		618,316,943
	EXTRAORDINARY ITEMS AFTER TAXES		(26,619,007)
	NET INTEREST CHARGES*		185,004,173
	NET INCOME		\$ 406,693,763

*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (\$21,031,665)

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
December 31, 2017

3. RETAINED EARNINGS

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$ 4,310,137,617
NET INCOME (FROM PRECEDING PAGE)	406,693,763
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	0
DIVIDENDS DECLARED - COMMON STOCK	(450,000,000)
OTHER RETAINED EARNINGS ADJUSTMENTS	0
RETAINED EARNINGS AT END OF PERIOD	<u>\$ 4,266,831,380</u>

ATTACHMENT C

Southern California Gas Company
Statement of Present and Proposed Rates

TABLE 1
Natural Gas Transportation Rates
Southern California Gas Company
2020 TCAP Application

	Proposed Rates			Proposed Rates			Changes		
	Jul-1-18	Proposed	Jul-1-18	Jan-1-20	Proposed	Jan-1-20	Revenue	Rate	% Rate
	Volumes	Rate	Revenues	Volumes	Rate	Revenues	Change	Change	change
	Mth	\$/therm	\$000's	Mth	\$/therm	\$000's	\$000's	\$/therm	%
	A	B	C	D	E	F	G	H	I
1 CORE									
2 Residential	2,435,160	\$0.74844	\$1,822,559	2,346,353	\$0.74324	\$1,743,897	(\$78,662)	(\$0.00520)	-0.7%
3 Commercial & Industrial	1,023,186	\$0.32464	\$332,163	992,706	\$0.38013	\$377,357	\$45,195	\$0.05549	17.1%
4									
5 NGV - Pre Sempra-Wide	157,095	\$0.12882	\$20,237	178,769	\$0.14814	\$26,484	\$6,247	\$0.01932	15.0%
6 Sempra-Wide Adjustment	157,095	(\$0.00166)	(\$260)	178,769	(\$0.00163)	(\$292)	(\$32)	\$0.00002	-1.4%
7 NGV - Post Sempra-Wide	157,095	\$0.12716	\$19,977	178,769	\$0.14651	\$26,192	\$6,215	\$0.01935	15.2%
8									
9 Gas A/C	772	\$0.15436	\$119	416	\$0.15857	\$66	(\$53)	\$0.00422	2.7%
10 Gas Engine	20,699	\$0.16141	\$3,341	22,302	\$0.16318	\$3,639	\$298	\$0.00177	1.1%
11 Total Core	3,636,911	\$0.59890	\$2,178,159	3,540,545	\$0.60758	\$2,151,151	(\$27,008)	\$0.00867	1.4%
12									
13 NONCORE COMMERCIAL & INDUSTRIAL									
14 Distribution Level Service	865,102	\$0.07674	\$66,392	919,735	\$0.08449	\$77,712	\$11,320	\$0.00775	10.1%
15 Transmission Level Service (2)	660,238	\$0.02441	\$16,114	626,080	\$0.03248	\$20,333	\$4,218	\$0.00807	33.1%
16 Total Noncore C&I	1,525,339	\$0.05409	\$82,506	1,545,814	\$0.06343	\$98,045	\$15,538	\$0.00934	17.3%
17									
18 NONCORE ELECTRIC GENERATION									
19 Distribution Level Service									
20 Pre Sempra-Wide	285,096	\$0.08176	\$23,310	331,442	\$0.09191	\$30,463	\$7,153	\$0.01015	12.4%
21 Sempra-Wide Adjustment	285,096	(\$0.00626)	(\$1,784)	331,442	(\$0.00298)	(\$989)	\$795	\$0.00328	-52.3%
22 Distribution Post Sempra Wide	285,096	\$0.07550	\$21,525	331,442	\$0.08893	\$29,474	\$7,949	\$0.01343	17.8%
23 Transmission Level Service (2)	2,392,699	\$0.02064	\$49,379	2,246,336	\$0.02866	\$64,375	\$14,996	\$0.00802	38.9%
24 Total Electric Generation	2,677,795	\$0.02648	\$70,904	2,577,778	\$0.03641	\$93,849	\$22,945	\$0.00993	37.5%
25									
26 TOTAL RETAIL NONCORE	4,203,134	\$0.03650	\$153,411	4,123,593	\$0.04654	\$191,894	\$38,483	\$0.01004	27.5%
27									
28 WHOLESALE									
29 Wholesale Long Beach (2)	73,520	\$0.02035	\$1,496	79,646	\$0.02837	\$2,260	\$763	\$0.00802	39.4%
30 Wholesale SWG (2)	65,367	\$0.02035	\$1,330	66,431	\$0.02837	\$1,885	\$554	\$0.00802	39.4%
31 Wholesale Vernon (2)	95,137	\$0.02035	\$1,936	96,890	\$0.02837	\$2,749	\$813	\$0.00802	39.4%
32 International (2)	91,378	\$0.02035	\$1,860	116,299	\$0.02837	\$3,300	\$1,440	\$0.00802	39.4%
33 Total Wholesale & International	325,403	\$0.02035	\$6,623	359,267	\$0.02837	\$10,193	\$3,570	\$0.00802	39.4%
34 SDG&E Wholesale	1,251,556	\$0.01483	\$18,558	1,118,614	\$0.02195	\$24,555	\$5,997	\$0.00712	48.0%
35 Total Wholesale Incl SDG&E	1,576,959	\$0.01597	\$25,181	1,477,881	\$0.02351	\$34,748	\$9,567	\$0.00754	47.2%
36									
37 TOTAL NONCORE	5,780,093	\$0.03090	\$178,592	5,601,473	\$0.04046	\$226,642	\$48,050	\$0.00956	31.0%
38									
39 Unbundled Storage (4)			\$23,290			\$0	(\$23,290)		
40 System Total (w/o BTS)	9,417,004	\$0.25274	\$2,380,041	9,142,019	\$0.26009	\$2,377,793	(\$2,248)	\$0.00736	2.9%
41 Backbone Transportation Service BTS (3)	2,690	\$0.26353	\$258,736	2,690	\$0.26245	\$257,673	(\$1,063)	(\$0.00108)	-0.4%
42 SYSTEM TOTAL w/BTS	9,417,004	\$0.28021	\$2,638,777	9,142,019	\$0.28828	\$2,635,467	(\$3,311)	\$0.00807	2.9%
43									
44 EOR Revenues	231,570	\$0.05313	\$12,303	208,941	\$0.07162	\$14,964	\$2,661	\$0.01849	34.8%
45 Total Throughput w/EOR Mth/yr	9,648,574			9,350,960					

1) These rates are for Natural Gas Transportation Service from "Citygate to Meter." The Backbone Transportation Service (BTS) rate is for service from Receipt Point to Citygate.
2) These Transmission Level Service (TLS) amounts represent the average transmission rate, see Table 7 for detailed list of TLS rates.
3) BTS charge (\$/dth/day) is proposed as a separate rate. Core will pay through procurement rate, noncore as a separate charge. Charge is for both core and noncore customers
4) Unbundled Storage costs are not part of the Core Storage or Load Balancing functions (those are included in transport rates).
5) All rates include Franchise Fees & Uncollectible charges.

TABLE 2
Residential Transportation Rates
Southern California Gas Company

	Present Rates			Proposed Rates			Changes			
	Jul-1-18 Volumes Mth A	Average Rate \$/th B	Jul-1-18 Revenue \$000's C	Jan-1-20 Volumes Mth D	Rate \$/th E	Jan-1-20 Revenue \$000's F	Revenue Change \$000's G	Rate Change \$/th H	% Rate change % I	
1	RESIDENTIAL SERVICE									
2	Customer Charge									
3	3,750,414	\$5.00	\$225,025	3,808,652	\$10.00	\$457,038	\$232,013	\$5.00000	100.0%	
4	1,743,024	\$5.00	\$104,581	1,784,011	\$10.00	\$214,081	\$109,500	\$5.00000	100.0%	
5	124,314	\$5.00	\$7,459	121,819	\$10.00	\$14,618	\$7,159	\$5.00000	100.0%	
6	148,373	(\$0.27386)	(\$14,831)	141,547	(\$0.13742)	(\$7,100)	\$7,731	\$0.13644	-49.8%	
7	Volumetric Transportation Rate Exclude CSITMA and CAT:									
8	1,839,570	\$0.53602	\$986,048	1,707,243	\$0.30496	\$520,636	(\$465,412)	(\$0.23106)	-43.1%	
9	584,298	\$0.86474	\$505,266	630,017	\$0.84936	\$535,112	\$29,846	(\$0.01538)	-1.8%	
10	2,423,869	\$0.74820	\$1,813,547	2,337,260	\$0.74206	\$1,734,386	(\$79,162)	(\$0.00614)	-0.8%	
11	NBL/BL Ratio:									
12	Composite Rate \$/th		\$1.02367			\$0.97933			(\$0.04434)	-4.3%
13	Gas Rate \$/th		\$0.31248			\$0.27687			(\$0.03561)	-11.4%
14	NBL/Composite rate ratio (4) =		1.15			1.15				
15	NBL- BL rate difference \$/th		0.32872			0.54441			\$0.21569	65.6%
16										
17	Large Master Meter Rate (Excludes Rate Adders for CAT):									
18	57	\$411.17	\$280	49	\$411.17	\$244	(\$36)	\$0.00	0.0%	
19	9,428	\$0.24993	\$2,356	7,787	\$0.12454	\$970	(\$1,387)	(\$0.12540)	-50.2%	
20	1,863	\$0.40321	\$751	1,306	\$0.34686	\$453	(\$298)	(\$0.05635)	-14.0%	
21	11,291	\$0.30004	\$3,388	9,093	\$0.18327	\$1,666	(\$1,721)	(\$0.11677)	-38.9%	
22										
23	Residential Rates Include CSITMA, CARB and GHG Excludes CAT:									
24	1,800,739	\$0.00308	\$5,550	1,745,667	\$0.00311	\$5,421	(\$129)	\$0.00002	0.8%	
25	CSITMA Adder to Volumetric Rate									
26	CARB Adder to Volumetric Rate									
27	GHG End User Adder to Volumetric Rate									
28	Residential:									
29	Customer Charge		\$5.00			\$10.00			\$5.00000	100.0%
30	Baseline \$/therm		\$0.53910			\$0.30908			(\$0.23003)	-42.7%
31	Non-Baseline \$/therm		\$0.86782			\$0.85348			(\$0.01434)	-1.7%
32	Average NonCARE Rate \$/therm		\$0.75129			\$0.74618			(\$0.00511)	-0.7%
33	Large Master Meter:									
34	Customer Charge		\$411.17			\$411.17			\$0.00	0.0%
35	BaseLine Rate		\$0.25302			\$0.12866			(\$0.12436)	-49.2%
36	Non-Baseline Rate		\$0.40629			\$0.35098			(\$0.05531)	-13.6%
37	Average NonCARE Rate \$/therm		\$0.30312			\$0.18739			(\$0.11573)	-38.2%
38	Residential Rates Include CSITMA & CAT:									
39	49,671	\$0.00150	\$74	27,389	\$0.00167	\$46	(\$29)	\$0.00017	11%	
40	CAT Adder to Volumetric Rate									
41	Residential:									
42	Customer Charge		\$5.00			\$5.00			\$0.00000	0.0%
43	BaseLine Rate		\$0.54060			\$0.31075			(\$0.22986)	-42.5%
44	Non-Baseline Rate		\$0.86932			\$0.85515			(\$0.01417)	-1.6%
45	Large Master Meter:									
46	Customer Charge		\$411.17			\$411.17			\$0.00000	0.0%
47	BaseLine Rate		\$0.25452			\$0.13033			(\$0.12419)	-48.8%
48	Non-Baseline Rate		\$0.40779			\$0.35265			(\$0.05514)	-13.5%
49	Other Adjustments:									
50	TCA for CSITMA exempt customers		(\$0.00308)			(\$0.00311)			(\$0.00002)	0.8%
51	California Climate Credit - April Bill		\$0.00			(\$26.19)				
52	TOTAL RESIDENTIAL	2,435,160	\$0.74844	\$1,822,559	2,346,353	\$0.74324	\$1,743,897	(\$78,662)	(\$0.00520)	-0.7%

See footnotes, Table 1.

TABLE 3
Core Nonresidential Transportation Rates
Southern California Gas Company

	Present Rates			Proposed Rates			Changes			
	Jul-1-18 Volumes Mth A	Average Rate \$/th B	Jul-1-18 Revenue \$000's C	Jan-1-20 Volumes Mth D	Rate \$/th E	Jan-1-20 Revenue \$000's F	Revenue Change \$000's G	Rate Change \$/th H	% Rate change I	
1										
2	CORE COMMERCIAL & INDUSTRIAL									
3	Customer Charge 1	146,202	\$15.00	\$26,316	141,378	\$15.00	\$25,448	(\$868)	\$0.00	0.0%
4	Customer Charge 2	61,115	\$15.00	\$11,001	62,136	\$15.00	\$11,185	\$184	\$0.00	0.0%
5	Volumetric Transportation Rate Exclude CSITMA & CAT:									
6	Tier 1 = 250th/mo	203,321	\$0.54303	\$110,409	202,399	\$0.65195	\$131,955	\$21,545	\$0.10893	20.1%
7	Tier 2 = next 4167 th/mo	453,170	\$0.29523	\$133,789	449,431	\$0.34795	\$156,377	\$22,588	\$0.05272	17.9%
8	Tier 3 = over 4167 th/mo	366,694	\$0.12908	\$47,333	340,876	\$0.14411	\$49,123	\$1,790	\$0.01503	11.6%
9		1,023,186	\$0.32140	\$328,849	992,706	\$0.37684	\$374,088	\$45,239	\$0.05544	17.2%
10										
11	Volumetric Transportation Rate Include CSITMA & GHG, Exclude CAT:									
12	CSITMA Adder to Volumetric Rate	1,008,238	\$0.00308	\$3,107	978,185	\$0.00311	\$3,038	(\$70)	\$0.00002	0.8%
13	GHG Adder to Volumetric Rate	1,023,186	\$0.00000	\$0	992,706	\$0.00000	\$0			
14	Tier 1 = 250th/mo		\$0.54611			\$0.65506			\$0.10895	19.9%
15	Tier 2 = next 4167 th/mo		\$0.29831			\$0.35105			\$0.05274	17.7%
16	Tier 3 = over 4167 th/mo		\$0.13216			\$0.14721			\$0.01505	11.4%
17			\$0.32448			\$0.37994			\$0.05546	
18	Volumetric Transportation Rate Include CSITMA & CAT:									
19	CAT Adder to Volumetric Rate	137,753	\$0.00150	\$206	139,308	\$0.00167	\$232	\$26	\$0.00017	11%
20	Tier 1 = 250th/mo		\$0.54761			\$0.65673			\$0.10912	19.9%
21	Tier 2 = next 4167 th/mo		\$0.29981			\$0.35272			\$0.05291	17.6%
22	Tier 3 = over 4167 th/mo		\$0.13366			\$0.14888			\$0.01522	11.4%
23			\$0.32598			\$0.38161			\$0.05563	17.1%
24	Other Adjustments:									
25	TCA for CSITMA exempt customers		(\$0.00308)			(\$0.00311)		(\$0.00002)		0.8%
26	GHG Fee Credit \$/th		\$0.00000			\$0.00000				
27	TOTAL CORE C&I	1,023,186	\$0.32464	\$332,163	992,706	\$0.38013	\$377,357	\$45,195	\$0.05549	17.1%
28										
29	NATURAL GAS VEHICLES (a sempra-wide rate)									
30	Customer Charge, P-1	229	\$13.00	\$36	263	\$13.00	\$41	\$5	\$0.00000	0.0%
31	Customer Charge, P-2A	130	\$65.00	\$101	115	\$65.00	\$90	(\$11)	\$0.00000	0.0%
32	Uncompressed Rate Exclude CSITMA, GHG & CAT	157,095	\$0.10943	\$17,192	178,769	\$0.12514	\$22,372	\$5,180	\$0.01571	14.4%
33	Total Uncompressed NGV	157,095	\$0.11031	\$17,329	178,769	\$0.12587	\$22,502	\$5,174	\$0.01557	14.1%
34	Compressed Rate Adder	2,099	\$1.03136	\$2,164	2,833	\$1.04238	\$2,953	\$789	\$0.01102	1.1%
35										
36	Uncompressed Rate Include CSITMA, CARB and GHG Exclude CAT									
37	CSITMA Adder to Volumetric Rate	157,073	\$0.00308	\$484	178,769	\$0.00311	\$555	\$71	\$0.00002	0.8%
38	CARB Adder to Volumetric Rate				178,769	\$0.00101	\$181			
39	GHG End User Adder to Volumetric Rate				178,769	\$0.00000	\$0			
40	Uncompressed Rate \$/therm		\$0.11252			\$0.12926			\$0.01675	14.9%
41	Other Adjustments:									
42	TCA for CSITMA exempt customers		(\$0.00308)			(\$0.00311)		(\$0.00002)		0.8%
43	Low Carbon Fuel Standard (LCFS) Credit		\$0.00000			\$0.00000		\$0.00000		
44	TOTAL NGV SERVICE	157,095	\$0.12716	\$23,609	178,769	\$0.14651	\$26,192	\$2,582	\$0.01935	15.2%
45										
46	RESIDENTIAL NATURAL GAS VEHICLES (optional rate)									
47	Customer Charge	5,618	\$10.00	\$674	216	\$10.00	\$26	(\$648)	\$0.00000	0.0%
48	Uncompressed Rate Exclude CSITMA & CAT	5,501	\$0.20696	\$1,138	166	\$0.28630	\$48	(\$1,091)	\$0.07934	38.3%
49		5,501	\$0.32951	\$1,813	166	\$0.44205	\$73	(\$1,739)	\$0.11254	34.2%
50	Uncompressed Rate Include CSITMA, Exclude CAT									
51	CSITMA Adder to Volumetric Rate		\$0.00308		5,501	\$0.00311	\$17		\$0.00002	0.8%
52	CARB Adder to Volumetric Rate				5,501	\$0.00101	\$6			
53	GHG End User Adder to Volumetric Rate				5,501	\$0.00000	\$0			
54	Uncompressed Rate \$/therm		\$0.21004			\$0.29042			\$0.08038	38.3%
55										
56	Uncompressed Rate Include CSITMA & CAT									
57	CAT Adder to Volumetric Rate	0	\$0.00150	\$0	0	\$0.00167	\$0	\$0	\$0.00017	11.3%
58	Uncompressed Rate		\$0.21154			\$0.29209		\$0	\$0.08055	38.1%
59	Other Adjustments:									
60	TCA for CSITMA exempt customers		(\$0.00308)			(\$0.00311)		(\$0.00002)		0.8%
61										
62	TOTAL RESIDENTIAL NATURAL GAS VEHICLE	5,501	\$0.32951	\$1,813	166	\$0.57841	\$96	(\$1,716)	\$0.24891	75.5%

TABLE 5
Noncore Commercial & Industrial Rates
Southern California Gas Company

	Present Rates			Proposed Rates			Changes		
	Jul-1-18 Volumes Mth	Average Rate \$/th	Jul-1-18 Revenue \$000's	Jan-1-20 Volumes Mth	Rate \$/th	Jan-1-20 Revenue \$000's	Revenue Change \$000's	Rate Change \$/th	% Rate change %
	A	B	C	D	E	F	G	H	I
1 NonCore Commercial & Industrial Distribution Level									
2 Customer Charge	584	\$350.00	\$2,452	563	\$350.00	\$2,367	(\$85)	\$0.00000	0.0%
3									
4 Volumetric Rates Include CARB Fee, Exclude GHG, and CSITMA									
5 Tier 1 = 250kth/yr	121,573	\$0.15737	\$19,132	124,403	\$0.18285	\$22,747	\$3,615	\$0.02548	16.2%
6 Tier 2 = 250k to 1000k	205,061	\$0.09908	\$20,317	217,228	\$0.11328	\$24,607	\$4,290	\$0.01420	14.3%
7 Tier 3 = 1 to 2 million th/yr	109,960	\$0.06179	\$6,794	118,763	\$0.06877	\$8,168	\$1,374	\$0.00699	11.3%
8 Tier 4 = over 2 million th/yr	428,508	\$0.03514	\$15,057	459,341	\$0.03697	\$16,982	\$1,925	\$0.00183	5.2%
9 Volumetric totals (excl itcs)	865,102	\$0.07086	\$61,300	919,735	\$0.07883	\$72,503	\$11,203	\$0.00797	11.2%
10									
11 Volumetric Rates Include CARB, GHG, CSITMA									
12 CSITMA Adder to Volumetric Rate		\$0.00308	\$2,640		\$0.00311	\$2,843	\$203	\$0.00002	0.8%
13 GHG Adder to Volumetric Rate		\$0.00000	\$0		\$0.00000	\$0	\$0	\$0.00000	
14 Tier 1 = 250kth/yr		\$0.16045			\$0.18595			\$0.02550	15.9%
15 Tier 2 = 250k to 1000k		\$0.10216			\$0.11638			\$0.01422	13.9%
16 Tier 3 = 1 to 2 million th/yr		\$0.06487			\$0.07188			\$0.00701	10.8%
17 Tier 4 = over 2 million th/yr		\$0.03822			\$0.04008			\$0.00185	4.9%
18 Other Adjustments:									
19 TCA for CSITMA exempt customers		(\$0.00308)			(\$0.00311)			(\$0.00002)	0.8%
20 CARB Fee Credit \$/th		(\$0.00100)			(\$0.00101)			(\$0.00001)	1.2%
21 GHG Fee Credit \$/th		\$0.00000			\$0.00000			\$0.00000	
22 NCCI - DISTRIBUTION LEVEL	865,102	\$0.07674	\$66,392	919,735	\$0.08449	\$77,712	\$11,320	\$0.00775	10.1%
23									
24 NCCI-TRANSMISSION LEVEL Incl CARB & GHG Fee Excl CSITMA (1)	6,438	\$0.02136	\$137	2,957	\$0.02939	\$87	(\$51)	\$0.00803	37.6%
25 NCCI-TRANSMISSION LEVEL Incl CARB & GHG Fee and CSITMA (1)	653,799	\$0.02444	\$15,977	623,122	\$0.03249	\$20,246	\$4,269	\$0.00805	33.0%
26 NCCI-TRANSMISSION LEVEL (2)	660,238	\$0.02441	\$16,114	626,080	\$0.03248	\$20,333	\$4,218	\$0.00807	33.1%
27									
28 TOTAL NONCORE C&I	1,525,339	\$0.05409	\$82,506	1,545,814	\$0.06343	\$98,045	\$15,538	\$0.00934	17.3%

TABLE 6
Noncore Electric Generation Rates and Enhanced Oil Recovery Rates
Southern California Gas Company

	Present Rates			Proposed Rates			Changes			
	Jul-1-18 Volumes Mth A	Average Rate \$/th B	Jul-1-18 Revenue \$000's C	Jan-1-20 Volumes Mth D	Rate \$/th E	Jan-1-20 Revenue \$000's F	Revenue Change \$000's G	Rate Change \$/th H	% Rate change % I	
1										
2	<u>ELECTRIC GENERATION</u>									
3										
4										
5	<u>Small EG Distribution Level Service (a Sempra-Wide rate) Exclude CARB & GHG Fee & CSITMA:</u>									
6	Customer Charge	201	\$50.00	\$121	308	\$50.00	\$185	\$64	\$0.00000	0.0%
7	Volumetric Rate	77,207	\$0.12566	\$9,702	88,449	\$0.12810	\$11,330	\$1,628	\$0.00244	1.9%
8	Small EG Distribution Level Service	77,207	\$0.12722	\$9,822	88,449	\$0.13019	\$11,515	\$1,693	\$0.00297	2.3%
9										
10	<u>Large EG Distribution Level Service (a Sempra-Wide rate) Exclude CARB & GHG Fee & CSITMA</u>									
11	Customer Charge	28	\$0.00	\$0	30	\$0.00	\$0	\$0	\$0.00000	
12	Volumetric Rate	207,889	\$0.05493	\$11,419	242,993	\$0.07253	\$17,624	\$6,205	\$0.01760	32.0%
13	Large EG Distribution Level Service	207,889	\$0.05493	\$11,419	242,993	\$0.07253	\$17,624	\$6,205	\$0.01760	32.0%
14										
15	<u>EG Distribution excl CARB Fee & CSITMA</u>	285,096	\$0.07451	\$21,242	331,442	\$0.08792	\$29,139	\$7,897	\$0.01341	18.0%
16										
17	<u>Volumetric Rates Include CARB & GHG Fee, Exclude CSITMA</u>									
18	CARB Fee Cost Adder	283,261	\$0.00100	\$284	330,876	\$0.00101	\$335	\$52	\$0.00001	1.2%
19	GHG Cost Adder	90,289	\$0.00000	\$0	104,031	\$0.00000	\$0	\$0	\$0.00000	
20	EG-Distribution Tier 1 w/CARB Fee		\$0.12666			\$0.12911			\$0.00245	1.9%
21	EG-Distribution Tier 2 w/CARB Fee		\$0.05593			\$0.07354			\$0.01761	31.5%
22	Total - EG Distribution Level	285,096	\$0.07550	\$21,525	331,442	\$0.08893	\$29,474	\$7,949	\$0.01343	17.8%
23	CARB Fee Credit \$/th		(\$0.00100)			(\$0.00101)			(\$0.00001)	1.2%
24	GHG Fee Credit \$/th		\$0.00000			\$0.00000			\$0.00000	
25										
26	EG Transmission Level Service Excl CARB & GHG Fee & CSITMA (1)	1,714,769	\$0.02035	\$34,902	2,246,336	\$0.02837	\$63,732	\$28,831	\$0.00802	39.4%
27	EG Transmission Level CARB Fee				634,285	\$0.00101	\$643			
28	EG Transmission Level Service - GHG End User Fee				30,343	\$0.00000	\$0			
29	<u>EG Transmission Level Service Incl CARB & GHG Fee, Exclude CSITMA (1)</u>	677,930	\$0.02136	\$14,477						
30	EG Transmission Level (2)	2,392,699	\$0.02064	\$49,379	2,246,336	\$0.02866	\$64,375	\$14,996	\$0.00802	38.9%
31										
32	<u>TOTAL ELECTRIC GENERATION</u>	2,677,795	\$0.02648	\$70,904	2,577,778	\$0.03641	\$93,849	\$22,945	\$0.00993	37.5%
33										
34	<u>EOR Rates & revenue Exclude CARB Fee & CSITMA:</u>									
35	Distribution Level EOR:									
36	Customer Charge	17	\$500.00	\$102	23	\$500.00	\$138	\$36	\$0.00000	0.0%
37	Volumetric Rate Excl CARB & GHG Fee & CSITMA	137,620	\$0.07476	\$10,289	151,758	\$0.08701	\$13,204	\$2,915	\$0.01225	16.4%
38										
39	<u>Volumetric Rates Include CARB & GHG Fee, Exclude CSITMA</u>									
40	CARB Fee		\$0.00100			\$0.00101				
41	GHG Fee		\$0.00000			\$0.00000				
42	<u>Volumetric Rate Incl CARB Fee & Excl CSITMA</u>		\$0.07576			\$0.08802			\$0.01226	16.2%
43	Distribution Level EOR	137,620	\$0.07550	\$10,391	151,758	\$0.08792	\$13,342	\$2,951	\$0.01241	16.4%
44	CARB Fee Credit \$/th		(\$0.00100)			(\$0.00101)			(\$0.00001)	1.2%
45	GHG Fee Credit \$/th		\$0.00000			\$0.00000			\$0.00000	
46	Transmission Level EOR Exclude CARB & GHG Fee & CSITMA	93,950	\$0.02035	\$1,912	57,184	\$0.02837	\$1,622	(\$290)	\$0.00802	39.4%
47	<u>Total EOR</u>	231,570	\$0.05313	\$12,303	208,941	\$0.07162	\$14,964	\$2,661	\$0.01849	34.8%

1) CSITMA - Noncore C&I D Tariff rate Include CSITMA. Customers exempt, including Constitutionally Exempt, receive Transportation Charge Adjustment (TCA).

EG Tariff Rate Exclude CSITMA, since EG customers are exempt.

2) CARB & GHG Fees - EG-D and NCCI-D rates include CARB & GHG Fees.

3) EOR customers tariff Include CARB & GHG Fees and Excludes CSITMA; since EOR customers are exempt from CSITMA and get a credit for CARB & GHG Fees.

See footnotes, Table 1.

TABLE 7
Transmission Level Service Transportation Rates
Southern California Gas Company

	Present Rates			Proposed Rates			Changes			
	Jul-1-18 Volumes Mth A	Average Rate \$/th B	Jul-1-18 Revenue \$000's C	Jan-1-20 Volumes Mth D	Rate \$/th E	Jan-1-20 Revenue \$000's F	Revenue Change \$000's G	Rate Change \$/th H	% Rate change % I	
1	Rate Excluding CSITMA & CARB Fee:									
2	Reservation Service Option (RS):									
3		\$0.00671			\$0.00963		\$0.00292	43.6%		
4		\$0.00994			\$0.01406		\$0.00412	41.4%		
5	Class Average Volumetric Rate (CA)									
6		\$0.01040			\$0.01430		\$0.00390	37.5%		
7		\$0.00994			\$0.01406		\$0.00412	41.4%		
8	Class Average Volumetric Rate (CA) \$/th									
9		\$0.02034			\$0.02836		\$0.00802	39.4%		
10		\$0.02339			\$0.03261		\$0.00922	39.4%		
11		\$0.02746			\$0.03828		\$0.01082	39.4%		
12	Total Transmission Level Service (NCCI, EOR, EG)	3,052,937	\$0.02035	\$62,138	2,872,415	\$0.02837	\$81,495	\$19,357	\$0.00802	39.4%
13										
14	C&I Rate Including CSITMA & CARB & GHG Fee:									
15		653,799	\$0.00308	\$2,015	623,122	\$0.00311	\$1,935	(\$80)	\$0.00002	
16		1,338,168	\$0.00100	\$1,340	1,260,365	\$0.00101	\$1,277		\$0.00001	
17		123,450	\$0.00000	\$0	109,151	\$0.00000	\$0		\$0.00000	
18	Reservation Service Option (RS):									
19		\$0.00671			\$0.00963		\$0	\$0.00292	43.6%	
20		\$0.01403			\$0.01818		\$0	\$0.00415	29.6%	
21	Class Average Volumetric Rate (CA)									
22		\$0.01040			\$0.01430		\$0	\$0.00390	37.5%	
23		\$0.01403			\$0.01818		\$0	\$0.00415	29.6%	
24	Class Average Volumetric Rate (CA) \$/th									
25		\$0.02442			\$0.03248		\$0	\$0.00805	33.0%	
26		\$0.02747			\$0.03673		\$0	\$0.00926	33.7%	
27		\$0.03154			\$0.04240		\$0	\$0.01086	34.4%	
28	Other Adjustments:									
29		(\$0.00308)			(\$0.00311)			(\$0.00002)		
30		(\$0.00100)			(\$0.00101)			(\$0.00001)		
31		\$0.00000			\$0.00000			\$0.00000		
32	Total Transmission Level Service Include CSITMA & CARB Fee	3,052,937	\$0.02145	\$65,493	2,872,415	\$0.02949	\$84,708	\$19,215	\$0.00804	37.5%
33										
34	EG & EOR Rate Including CARB Fee & GHG, excluding CSITMA:									
35		\$0.00100			\$0.00101			\$0.00001		
36		\$0.00000			\$0.00000			\$0.00000		
37	Reservation Service Option (RS):									
38		\$0.00671			\$0.00963		\$0	\$0.00292	43.6%	
39		\$0.01095			\$0.01508		\$0	\$0.00413	37.7%	
40	Class Average Volumetric Rate (CA)									
41		\$0.01040			\$0.01430		\$0	\$0.00390	37.5%	
42		\$0.01095			\$0.01508		\$0	\$0.00413	37.7%	
43	Class Average Volumetric Rate (CA) \$/th									
44		\$0.02134			\$0.02937		\$0	\$0.00803	37.6%	
45		\$0.02439			\$0.03363		\$0	\$0.00923	37.9%	
46		\$0.02846			\$0.03930		\$0	\$0.01084	38.1%	
47										
48	Other Adjustments:									
49		(\$0.00100)			(\$0.00101)			(\$0.00001)	1.2%	
50		\$0.00000			\$0.00000			\$0.00000		
51										
52	Rate Excluding CSITMA, CARB, GHG Fee, & Uncollectibles (applicable to Wholesale & International):									
53	Reservation Service Option (RS):									
54		\$0.00669			\$0.00960		\$0.00292	43.6%		
55		\$0.00991			\$0.01402		\$0.00411	41.4%		
56	Class Average Volumetric Rate (CA)									
57		\$0.01036			\$0.01425		\$0.00389	37.5%		
58		\$0.00991			\$0.01402		\$0.00411	41.4%		
59	Class Average Volumetric Rate (CA) \$/th									
60		\$0.02028			\$0.02827		\$0.00799	39.4%		
61		\$0.02332			\$0.03251		\$0.00919	39.4%		
62		\$0.02738			\$0.03817		\$0.01079	39.4%		
63	Total Transmission Level Service (WS & Int'l)	325,403	\$0.02035	\$6,623	359,267	\$0.02837	\$10,193	\$3,570	\$0.00802	39.4%
64										
65	Average Transmission Level Service	3,378,340	\$0.02135	\$72,116	3,231,682	\$0.02937	\$94,901	\$22,784	\$0.00802	37.6%

TABLE 8
Backbone Transmission Service and Storage Rates
Southern California Gas Company

	Present Rates			Proposed Rates			Changes			
	Jul-1-18 Volumes Mth	Average Rate \$/th	Jul-1-18 Revenue \$000's	Jan-1-20 Volumes Mth, Mth	Rate \$/th	Jan-1-20 Revenue \$000's	Revenue Change \$000's	Rate Change \$/th	% Rate change %	
	A	B	C	D	E	F	G	H	I	
1	Backbone Transmission Service BTS									
2	BTS SFV Reservation Charge \$/dth/day	2,690	\$0.26353	\$258,736	2,690	\$0.26245	\$257,673	(\$1,063)	(\$0.00108)	-0.4%
3	BTS MFV Reservation Charge \$/dth/day		\$0.21083			\$0.20996				
4	BTS MFV Volumetric Charge \$/dth		\$0.05271			\$0.05249				
5	BTS Interruptible Volumetric Charge \$/dth		\$0.26353			\$0.26245		(\$0.00108)	-0.4%	
6										
7										
8	Storage Costs: (incl. HRSMA)									
9	Core \$000		\$59,943			\$93,797	\$33,854			
10	Load Balancing \$000		\$27,353			\$70,614	\$43,261			
11	Unbundled Storage \$000		\$23,290			\$0	(\$23,290)			
12			\$110,586			\$164,411	\$53,825			

See footnotes, Table 1.

1) CSITMA - NCCI and EG TLS Tariff rates include CSITMA. Customers exempt (Constitutional Exempt and EG) receive Transportation Charge Adjustment (TCA).

2) CARB Fee - TLS NCCI, EOR and EG Tariff rates include CSITMA. TLS NCCI, EOR and EG customers exempt as they pay CARB Fees directly receive credit.

3) Wholesale Customers excludes CSITMA and CARB Fee since these customers are exempt.

ATTACHMENT D

San Diego Gas & Electric Company
Statement of Present and Proposed Rates

TABLE 1
Natural Gas Transportation Rate Revenues
San Diego Gas & Electric Company
2020 TCAP Application

	At Present Rates			At Proposed Rates			Changes		
	Jul-1-18 Volumes mtherms A	Average Rate \$/therm B	Jul-1-18 Revenues \$000's C	Jan-1-20 Volumes mtherms D	Average Rate \$/therm E	Jan-1-20 Revenues \$000's F	Revenues \$000's G	Rates \$/therm H	Rate change % I
CORE									
Residential	319,982	\$0.91560	\$292,977	313,234	\$0.92590	\$290,025	(\$2,952)	\$0.01030	1.1%
Commercial & Industrial	182,660	\$0.27781	\$50,744	194,777	\$0.32346	\$63,002	\$12,258	\$0.04565	16.4%
NGV - Pre Sempra-Wide	18,501	\$0.14069	\$2,603	24,129	\$0.14570	\$3,515	\$913	\$0.00501	3.6%
Sempra-Wide Adjustment	18,501	\$0.01414	\$262	24,129	\$0.01216	\$294	\$32	(\$0.00197)	-13.9%
NGV Post Sempra-Wide	18,501	\$0.15482	\$2,864	24,129	\$0.15786	\$3,809	\$945	\$0.00304	2.0%
Total CORE	521,144	\$0.66505	\$346,586	532,140	\$0.67057	\$356,836	\$10,250	\$0.00552	0.8%
NONCORE COMMERCIAL & INDUSTRIAL									
Distribution Level Service	27,807	\$0.11678	\$3,247	29,376	\$0.09876	\$2,901	(\$346)	(\$0.01802)	-15.4%
Transmission Level Service (2)	17,168	\$0.02443	\$419	17,569	\$0.03239	\$569	\$150	\$0.00796	32.6%
Total Noncore C&I	44,975	\$0.08152	\$3,667	46,945	\$0.07392	\$3,470	(\$196)	(\$0.00760)	-9.3%
NONCORE ELECTRIC GENERATION									
Distribution Level Service									
Pre Sempra-Wide	95,807	\$0.05180	\$4,963	68,867	\$0.07993	\$5,505	\$542	\$0.02813	54.3%
Sempra-Wide Adjustment	95,807	\$0.01873	\$1,794	68,867	\$0.01444	\$994	(\$800)	(\$0.00429)	-22.9%
Distribution Level post SW	95,807	\$0.07053	\$6,757	68,867	\$0.09437	\$6,499	(\$258)	\$0.02384	33.8%
Transmission Level Service (2)	574,075	\$0.02048	\$11,756	461,363	\$0.02844	\$13,123	\$1,367	\$0.00797	38.9%
Total Electric Generation	669,882	\$0.02764	\$18,513	530,230	\$0.03701	\$19,621	\$1,109	\$0.00937	33.9%
TOTAL NONCORE	714,857	\$0.03103	\$22,179	577,175	\$0.04001	\$23,092	\$912	\$0.00898	28.9%
SYSTEM TOTAL	1,236,000	\$0.29835	\$368,765	1,109,315	\$0.34249	\$379,928	\$11,163	\$0.04413	14.8%

- 1) These rates are for Natural Gas Transportation Service from "Citygate to Meter." The Backbone Transportation Service (BTS) rate is for service from Receipt Point to Citygate. The BTS rate is a SoCalGas tariff and service is purchased from SoCalGas.
- 2) The average Transmission Level Service (TLS) rate is shown here, see Rate Table 6 for detailed list of TLS rates.
- 3) All rates include Franchise Fees & Uncollectible charges.

TABLE 2
Core Gas Transportation Rates
San Diego Gas & Electric Company

	At Present Rates			At Proposed Rates			Changes		
	Jul-1-18 Volumes mtherms A	Average Rate \$/therm B	Jul-1-18 Revenues \$000's C	Jan-1-20 Volumes mtherms D	Average Rate \$/therm E	Jan-1-20 Revenues \$000's F	Revenues \$000's G	Rates \$/therm H	Rate change % I
1 Residential RATES Schedule GR,GM									
2 Rates Exclude CSITMA & CAT									
3 Minimum Bill/Customer Charge	884,624	\$3.00	\$221	874,067	\$10.00	\$104,888	\$104,667		
4									
5 Baseline \$/therm	215,947	\$0.86668	\$187,156	255,260	\$0.48617	\$124,101	(\$63,055)	(\$0.38050)	-43.9%
6 Non-Baseline \$/therm	104,035	\$1.04355	\$108,566	57,974	\$1.07317	\$62,217	(\$46,349)	\$0.02962	2.8%
7 Average Rate \$/therm	319,982	\$0.92487	\$295,943	313,234	\$0.92967	\$291,206	(\$4,738)	\$0.00480	0.5%
8 NBL/BL Ratio									
9 Composite Rate \$/th		\$ 1.18018			\$1.17395			-\$0.00623	
10 Gas Rate \$/th		\$ 0.31248			\$0.27687			-\$0.03561	-11.4%
11 NBL/Composite rate ratio		1.15			1.15				
12 NBL- BL rate difference \$/th		0.17687			\$0.58700			\$0.41013	
13									
14 Rates Include CSITMA, CARB and GHG Adders, Excludes CAT									
15 CSITMA Adder to Volumetric Rate	258,048	\$0.00331	\$855	258,322	\$0.00318	\$822	(\$33)	(\$0.00013)	-3.9%
16 CARB Adder to Volumetric Rate				313,234	\$0.00083	\$261			
17 GHG End User Adder to Volumetric Rate				319,982	\$0.00000	\$0			
18 Baseline \$/therm		\$0.86999			\$0.49019			(\$0.37980)	-43.7%
19 Non-Baseline \$/therm		\$1.04686			\$1.07719			\$0.03033	2.9%
20 Average NonCARE Rate \$/therm		\$0.92819			\$0.93369			\$0.00550	0.6%
21									
22 Sub Meter Credit Schedule GS,GT									
23 GS Unit Discount \$/day	5,870	(\$0.38268)	(\$820)	5,879	(\$0.26499)	(\$569)	\$251	\$0.11770	-30.8%
24 GT Unit Discount \$/day	27,189	(\$0.40932)	(\$4,062)	26,104	(\$0.28570)	(\$2,722)	\$1,340	\$0.12362	-30.2%
25									
26 Schedule GL-1									
27 LNG Facility Charge, domestic use \$/month	321	\$14.79	\$57	293	\$14.79	\$52		\$0.00000	0.0%
28 LNG Facility Charge, non-domestic \$/mth/mbtu		\$0.05480			\$0.05480			\$0.00000	0.0%
29 LNG Volumetric Surcharge \$/th	74	\$0.16571	\$12	76	\$0.16571	\$13		\$0.00000	0.0%
30			\$69			\$65			
31 Volumetric Rates Include All Adders & CAT									
32 CAT Adder to Volumetric Rate	2,764	\$0.00000	\$0	2,253	\$0.00000	\$0	\$0	\$0.00000	
33 Baseline \$/therm		\$0.86999			\$0.49019			(\$0.37980)	-43.7%
34 Non-Baseline \$/therm		\$1.04686			\$1.07719			\$0.03033	2.9%
35 Average Rate \$/therm		\$0.92819			\$0.93369			\$0.00550	0.6%
36									
37 Other Adjustments:									
38 Employee Discount			(\$349)			(\$367)	(\$18)		
39 SDDFD			\$1,340			\$1,330	(\$11)		
40									
41 Credit for CSITMA Exempt Customers:		(\$0.00331)			(\$0.00318)			\$0.00013	-3.9%
42									
43 California Climate Credit - April Bill		\$0.00			\$0.00				
44 Total Residential	319,982	\$0.91560	\$292,977	313,234	\$0.92590	\$290,025	(\$2,952)	\$0.01030	1.1%

See footnotes, Table 1.

TABLE 3
Natural Gas Transportation Rate Revenues
San Diego Gas & Electric

	At Present Rates			At Proposed Rates			Changes		
	Jul-1-18 Volumes mtherms A	Average Rate \$/therm B	Jul-1-18 Revenues \$000's C	Jan-1-20 Volumes mtherms D	Average Rate \$/therm E	Jan-1-20 Revenues \$000's F	Revenues \$000's G	Rates \$/therm H	Rate change % I
CORE COMMERCIAL & INDUSTRIAL RATES Schedule GN-3									
Customer Charge \$/month	30,265	\$10.00	\$3,632	30,937	\$10.00	\$3,712	\$81	\$0.00000	0.0%
Rates Exclude CSITMA & CAT									
Tier 1 = 0 to 1,000 therms/month	82,658	\$0.32811	\$27,121	87,627	\$0.39272	\$34,413	\$7,292	\$0.06461	19.7%
Tier 2 = 1,001 to 21,000 therms/month	84,219	\$0.19690	\$16,583	88,939	\$0.23099	\$20,544	\$3,961	\$0.03409	17.3%
Tier 3 = over 21,000 therms/month	15,783	\$0.15984	\$2,523	18,211	\$0.18530	\$3,375	\$852	\$0.02546	15.9%
Rates Includes CSITMA, Excludes CAT									
CSITMA Adder to Volumetric Rate	182,649	\$0.00331	\$605	187,959	\$0.00318	\$598	(\$7)	(\$0.00013)	-3.9%
Tier 1 = 0 to 1,000 therms/month		\$0.33142			\$0.39590			\$0.06448	19.5%
Tier 2 = 1,001 to 21,000 therms/month		\$0.20022			\$0.23417			\$0.03396	17.0%
Tier 3 = over 21,000 therms/month		\$0.16315			\$0.18849			\$0.02533	15.5%
Rates Include CSITMA & CAT									
CAT Adder to Volumetric Rate	35,463	\$0.00000	\$0	39,978	\$0.00000	\$0	\$0	\$0.00000	
Tier 1 = 0 to 1,000 therms/month		\$0.33142			\$0.39590			\$0.06448	19.5%
Tier 2 = 1,001 to 21,000 therms/month		\$0.20022			\$0.23417			\$0.03396	17.0%
Tier 3 = over 21,000 therms/month		\$0.16315			\$0.18849			\$0.02533	15.5%
Other Adjustments:									
Adjustment for SDDFD			\$281			\$360	\$79		
Credit for CSITMA Exempt Customers:		(\$0.00331)			(\$0.00318)			\$0.00013	-3.9%
Total Core C&I	182,660	\$0.27781	\$50,744	194,777	\$0.32346	\$63,002	\$12,258	\$0.04565	16.4%

1) CSITMA - Tariff rate Include CSITMA, exempt customers (including CARE participants and Constitutionally Exempt) receive Credit for CSITMA. CARE participants receive 20% CARE discount (Tariff rate less Credit for CSITMA Exempt Customers)*20%.
See footnotes, Table 1.

TABLE 4
Other Core Gas Transportation Rates
San Diego Gas & Electric Company

	At Present Rates			At Proposed Rates			Changes		
	Jul-1-18 Volumes mtherms	Average Rate \$/therm	Jul-1-18 Revenues \$000's	Jan-1-20 Volumes mtherms	Average Rate \$/therm	Jan-1-20 Revenues \$000's	Revenues \$000's	Rates \$/therm	Rate change %
	A	B	C	D	E	F	G	H	I
1 NATURAL GAS VEHICLE RATES G-NGV & GT-NGV	Sempra-Wide NGV Rates			Sempra-Wide NGV Rates					
2 Customer Charge									
3 P1 \$/month	28	\$13.00	\$4	15	\$13.00	\$2	(\$2)	\$0.00	0.0%
4 P2A \$/month	10	\$65.00	\$8	13	\$65.00	\$10	\$2	\$0.00	0.0%
5									
6 Uncompressed Rate Exclude CSITMA & CAT \$/therm	18,501	\$0.11003	\$2,036	24,129	\$0.12583	\$3,036	\$1,000	\$0.01579	14.4%
7 Compressor Adder \$/therm exclude CSITMA & CAT	744	\$1.03701	\$772	628	\$1.04809	\$659	(\$113)	\$0.01108	1.1%
8 Combined transport & compressor adder \$/th		\$1.14704			\$1.17392			\$0.02688	2.3%
9									
10 Volumetric Rates Include CSITMA, CARB and GHG excludes CAT									
11 CSITMA Adder to Volumetric Rate	11,409	\$0.00331	\$38	23,583	\$0.00318	\$75	\$37	(\$0.00013)	-3.9%
12 CARB Adder to Volumetric Rate				24,129	\$0.00083	\$20			
13 GHG End User Adder to Volumetric Rate				24,129	\$0.00000	\$0			
14 Uncompressed Rate \$/therm		\$0.11335			\$0.12984			\$0.01650	14.6%
15 Combined transport & compressor adder \$/th		\$1.15036			\$1.17794			\$0.02758	2.4%
16									
17 Volumetric Rates Include CSITMA & CAT									
18 CAT Adder to Volumetric Rate		\$0.00000			\$0.00000				
19 Uncompressed Rate \$/therm		\$0.11335			\$0.12984		\$0	\$0.01650	14.6%
20 Combined transport & compressor adder \$/th		\$1.15036			\$1.17794			\$0.02758	2.4%
21 Other Adjustments:									
22 Adjustment for SDDFD			\$7			\$7	\$0		
23 Credit for CSITMA Exempt Customers \$/th		(\$0.00331)			(\$0.00318)			\$0.00013	-3.9%
24 Low Carbon Fuel Standard (LCFS) Credit		\$0.00000			\$0.00000				
25 Total NGV	18,501	\$0.15482	\$2,864	24,129	\$0.15786	\$3,809	\$945	\$0.00304	2.0%
26									
27 RESIDENTIAL NATURAL GAS VEHICLES (optional rate)									
28 Customer Charge	885	\$5.00	\$53	15	\$5.00	\$1	(\$52)	\$0.00	0.0%
29 Uncompressed Rate w/o CSITMA & CAT \$/therm	969	\$0.25853	\$251	9	\$1.72275	\$16	(\$235)	\$1.46423	566.4%
30	969	\$0.31329	\$304	9	\$1.81923	\$17	(\$287)	\$1.50594	480.7%
31									
32 Volumetric Rates Including CSITMA , Excluding CAT									
33 CSITMA Adder to Volumetric Rate		\$0.00331		9	\$0.00318	\$0		(\$0.00013)	-3.9%
34 CARB Adder to Volumetric Rate				9	\$0.00083	\$0			
35 GHG End User Adder to Volumetric Rate				9	\$0.00000	\$0			
36 Uncompressed Rate \$/therm		\$0.26184			\$1.72677			\$1.46493	559.5%
37									
38 Volumetric Rates Include CSITMA & CAT									
39 CAT Adder to Volumetric Rate	0	\$0.00000	\$0	0	\$0.00000	\$0	\$0	\$0.00000	
40 Uncompressed Rate \$/therm		\$0.26184			\$1.72677			(\$1.50594)	\$5
41									
42 Other Adjustments:									
43 Adjustment for SDDFD			\$0			\$0	\$0		
44 Credit for CSITMA Exempt Customers \$/th		(\$0.00331)			(\$0.00318)			\$0.00013	-3.9%
45									
46 Total Residential NGV	969	\$0.31329	\$304	9	\$1.82324	\$17	(\$287)	\$1.50996	482.0%

1) CSITMA - Tariff rate Include CSITMA, exempt customers (including CARE participants and Constitutionally Exempt) receive Credit for CSITMA.

TABLE 5
NonCore Gas Transportation Rates
San Diego Gas & Electric Company

	At Present Rates			At Proposed Rates			Changes		
	Jul-1-18	Average	Jul-1-18	Jan-1-20	Average	Jan-1-20	Revenues	Rates	Rate
	Volumes	Rate	Revenues	Volumes	Rate	Revenues	\$000's	\$/therm	change
	mtherms	\$/therm	\$000's	mtherms	\$/therm	\$000's			%
	A	B	C	D	E	F	G	H	I
NonCore Commercial & Industrial Distribution Level									
Customer Charges \$/month	42	\$350.00	\$177	44	\$350.00	\$185	\$8	\$0.00	0.0%
Volumetric Charges Exclude CARB, GHG, CSITMA	27,807	\$0.10741	\$2,987	29,376	\$0.08951	\$2,629	(\$357)	(\$0.01790)	-16.7%
CSITMA Adder to Volumetric Rate	25,154	\$0.00331	\$83	27,293	\$0.00318	\$87	\$4	(\$0.00013)	-3.9%
GHG Adder to Volumetric Rate		\$0.00000	\$0		\$0.00000	\$0	\$0	\$0.00000	
Volumetric Charges Include CARB, GHG, and CSITMA									
Volumetric Rates \$/therm		\$0.11072			\$0.09269			(\$0.01803)	-16.3%
Other Adjustments:									
SDDFD									
Credit for CSITMA Exempt Customers \$/th		(\$0.00331)			(\$0.00318)			\$0.00013	-3.9%
Credit for CARB Fee Exempt Customers \$/th		(\$0.00076)			(\$0.00083)			(\$0.00007)	9.8%
Credit for GHG Fee Exempt Customers \$/th		\$0.00000			\$0.00000			\$0.00000	
NCCI-Distribution Total	27,807	\$0.11678	\$3,247	29,376	\$0.09876	\$2,901	(\$346)	(\$0.01802)	-15.4%
NCCI-Transmission Total (1)	17,168	\$0.02443	\$419	17,569	\$0.03239	\$569	\$150	\$0.00796	32.6%
NCCI-Transmission Class Average	17,168	\$0.02443	\$419	17,569	\$0.03239	\$569			
Total NonCore C&I	44,975	\$0.08152	\$3,667	46,945	\$0.07392	\$3,470	(\$196)	(\$0.00760)	-9.3%
ELECTRIC GENERATION									
Small EG Distribution Level Service (a Sempra-Wide rate) exclude CARB, GHG, and CSITMA									
Customer Charge, \$/month	46	\$50.00	\$28	69	\$50.00	\$41	\$14	\$0.00	0.0%
Volumetric Rate \$/therm	19,210	\$0.12635	\$2,427	24,662	\$0.12880	\$3,176	\$749	\$0.00	1.9%
Large EG Distribution Level Service (a Sempra-Wide rate) exclude CARB, GHG, and CSITMA									
Customer Charge, \$/month		\$0.00			\$0.00			\$0.00	
Volumetric Rate (Incl ITCS) \$/th	76,596	\$0.05523	\$4,230	44,206	\$0.07293	\$3,224	(\$1,007)	\$0.02	32.0%
EG Distribution exclude CARB & GHG Fee, CSITMA	95,807	\$0.06978	\$6,685	68,867	\$0.09353	\$6,441	(\$244)	\$0.02	34.0%
Volumetric Rates Includes CARB Fee, GHG Fee Excludes CSITMA:									
CARB Fee Cost Adder - Small	17,675	\$0.00076	\$13	24,560	\$0.00083	\$20	\$7	\$0.00007	
CARB Fee Cost Adder - Large	76,596	\$0.00076	\$58	44,206	\$0.00083	\$37	\$0	\$0.00000	
GHG Fee Cost Adder - Small	18,266	\$0.00000	\$0	23,450	\$0.00000	\$0	\$0	\$0.00000	
GHG Fee Cost Adder - Large	8,082	\$0.00000	\$0	4,665	\$0.00000	\$0	\$0	\$0.00000	
EG-Distribution Tier 1 Incl CARB & GHG Fee, Excl CSITMA		\$0.12711			\$0.12963			\$0.00252	2.0%
EG-Distribution Tier 2 Incl CARB & GHG Fee, Excl CSITMA		\$0.05599			\$0.07376			\$0.01777	31.7%
Total - EG Distribution Level	95,807	\$0.07053	\$6,757	68,867	\$0.09437	\$6,499	(\$258)	\$0.02384	33.8%
Credit for CARB Fee Exempt Customers \$/th		(\$0.00076)			(\$0.00083)				
Credit for GHG Fee Exempt Customers \$/th		\$0.00000			\$0.00000				
EG Transmission Level Service Excl CARB & GHG fee & CSITMA	479,795	\$0.02035	\$9,765	461,363	\$0.02837	\$13,090	\$3,324	\$0.00802	39.4%
EG Transmission Level Service - CARB				39,584	\$0.00083	\$33			
EG Transmission Level Service - GHG				4,857	\$0.00000	\$0			
EG Transmission Level Service Incl CARB & GHG Fee & CSITMA	94,280	\$0.02007	\$1,893						
EG Transmission Level Service - Average (1)	574,075	\$0.02048	\$11,756	461,363	\$0.02844	\$13,123	\$1,367	\$0.00797	38.9%
TOTAL ELECTRIC GENERATION	669,882	\$0.02764	\$18,513	530,230	\$0.03701	\$19,621	\$1,109	\$0.00937	33.9%

1) CSITMA - Tariff rate Include CSITMA, exempt customers (including CARE participants and Constitutionally Exempt) receive Credit for CSITMA.

Schedule EG Tariff Rate exclude CSITMA, since EG customers are exempt.

2) CARB - GTNC and EG Tariff rates Include CARB. Those EG and GTNC customers that are exempt will receive CARB credit.

3) GHG - GTNC and EG Tariff rates Include GHG. Those EG and GTNC customers that are exempt will receive GHG credit.

See footnotes, Table 1.

TABLE 6
Transmission Level Service Gas Transportation Rates
San Diego Gas & Electric Company

	At Present Rates			At Proposed Rates			Changes		
	Jul-1-18	Average	Jul-1-18	Jan-1-20	Average	Jan-1-20	Revenues	Rates	Rate
	Volumes	Rate	Revenues	Volumes	Rate	Revenues	\$000's	\$/therm	%
	A	B	C	D	E	F	G	H	I
1 Transmission Level Service Rate Excluding CSITMA, CARB, and GHG Fees									
2 Reservation Service Option (RS):									
3 Daily Reservation rate \$/th/day		\$0.00674			\$0.00968			\$0.00294	43.6%
4 Usage Charge for RS \$/th		\$0.01000			\$0.01414			\$0.00414	41.4%
5									
6 Class Average Volumetric Rate (CA)									
7 Volumetric Rate \$/th		\$0.01045			\$0.01437			\$0.00392	37.5%
8 Usage Charge for CA \$/th		\$0.01000			\$0.01414			\$0.00414	41.4%
9 Class Average Volumetric Rate CA \$/th		\$0.02045			\$0.02851			\$0.00806	39.4%
10									
11 115% CA (for NonBypass Volumetric NV) \$/th		\$0.02352			\$0.03279			\$0.00927	39.4%
12 135% CA (for Bypass Volumetric BV) \$/th		\$0.02761			\$0.03849			\$0.01088	39.4%
13									
14 Average Transmission Level Service	591,243	\$0.02035	\$12,034	478,932	\$0.02837	\$13,588	\$1,554	\$0.00802	39.4%
15									
16 C&I Rate Include CSITMA, CARB, and GHG Fees									
17 CSITMA Adder to Usage Rate \$/th	17,168	\$0.00331	\$57	17,569	\$0.00318	\$56	(\$1)	(\$0.00013)	-3.9%
18 CARB Cost Adder	111,448	\$0.00076	\$85	57,153	\$0.00083	\$48		\$0.00007	9.8%
19 GHG Cost Adder	2,824	\$0.00000	\$0	5,718	\$0.00000	\$0		\$0.00000	
20									
21 Reservation Service Option (RS):									
22 Daily Reservation rate \$/th/day		\$0.00674			\$0.00968			\$0.00294	43.6%
23 Usage Charge for RS \$/th		\$0.01407			\$0.01816			\$0.00408	29.0%
24									
25 Class Average Volumetric Rate (CA)									
26 Volumetric Rate \$/th		\$0.01045			\$0.01437			\$0.00392	37.5%
27 Usage Charge for CA \$/th		\$0.01407			\$0.01816			\$0.00408	29.0%
28 Class Average Volumetric Rate CA \$/th		\$0.02452			\$0.03253			\$0.00801	32.6%
29									
30 115% CA (for NonBypass Volumetric NV) \$/th		\$0.02759			\$0.03681			\$0.00922	33.4%
31 135% CA (for Bypass Volumetric BV) \$/th		\$0.03168			\$0.04251			\$0.01083	34.2%
32									
33 Other Adjustments:									
34 Credit for CSITMA Exempt Customers \$/th		(\$0.00331)			(\$0.00318)			\$0.00013	-3.9%
35 CARB Fee Credit for Exempt Customers \$/th		(\$0.00076)			(\$0.00083)			(\$0.00007)	9.8%
36 GHG Fee Credit for Exempt Customers \$/th		\$0.00000			\$0.00000			\$0.00000	
37									
38 EG Rate Include CARB & GHG Fees, excludes CSITMA:									
39 CARB Fee Cost Adder		\$0.00076			\$0.00083			\$0.00007	
40 GHG Fee Cost Adder		\$0.00000			\$0.00000			\$0.00000	
41 Reservation Service Option (RS):									
42 Daily Reservation rate \$/th/day		\$0.00674			\$0.00968			\$0.00294	43.6%
43 Usage Charge for RS \$/th		\$0.01076			\$0.01497			\$0.00421	39.2%
44									
45 Class Average Volumetric Rate (CA)									
46 Volumetric Rate \$/th		\$0.01045			\$0.01437			\$0.00392	37.5%
47 Usage Charge for CA \$/th		\$0.01076			\$0.01497			\$0.00421	39.2%
48 Class Average Volumetric Rate CA \$/th		\$0.02121			\$0.02935			\$0.00814	38.4%
49									
50 115% CA (for NonBypass Volumetric NV) \$/th		\$0.02428			\$0.03362			\$0.00935	38.5%
51 135% CA (for Bypass Volumetric BV) \$/th		\$0.02837			\$0.03933			\$0.01096	38.6%
52									
53 Other Adjustments:									
54 CARB Fee Credit for Exempt Customers \$/th		(\$0.00076)			(\$0.00083)			(\$0.00007)	9.8%
55 GHG Fee Credit for Exempt Customers \$/th		\$0.00000			\$0.00000			\$0.00000	
56									
57 Average Transmission Level Service	591,243	\$0.02059	\$12,175	478,932	\$0.02859	\$13,692	\$1,516	\$0.00800	38.8%

See footnotes, Table 1.

ATTACHMENT E

Southern California Gas Company

Statement of Original Cost and Depreciation Reserve

SOUTHERN CALIFORNIA GAS COMPANY

Plant Investment and Accumulated Depreciation

As of December 31, 2017

ACCOUNT NUMBER	DESCRIPTION	ORIGINAL COSTS	ACCUMULATED RESERVE	NET BOOK VALUE
INTANGIBLE ASSETS:				
301	Organization	\$ 76,457	\$ -	\$ 76,457
302	Franchise and Consents	\$ 582,060	\$ -	\$ 582,060
	Total Intangible Assets	<u>\$ 658,517</u>	<u>0</u>	<u>\$ 658,517</u>
PRODUCTION:				
325	Other Land Rights	\$ 15,321	\$ -	\$ 15,321
330	Prd Gas Wells Const	\$ 5,557,139	\$ (1,415)	\$ 5,555,724
331	Prd Gas Wells Eqp	\$ 454,718	\$ (55)	\$ 454,663
332	Field Lines	\$ 1,731,111	\$ -	\$ 1,731,111
334	FldMeas&RegStnEquip	\$ 536,249	\$ -	\$ 536,249
336	Prf Eqpt	\$ 485,415	\$ -	\$ 485,415
	Total Production	<u>\$ 8,779,952</u>	<u>(1,470)</u>	<u>\$ 8,778,482</u>
UNDERGROUND STORAGE:				
350	Land	\$ 4,539,484	\$ -	\$ 4,539,484
350SR	Storage Rights	\$ 17,935,798	\$ (17,510,824)	\$ 424,973
350RW	Rights-of-Way	\$ 25,354	\$ (16,997)	\$ 8,357
351	Structures and Improvements	\$ 90,476,390	\$ (22,900,490)	\$ 67,575,900
352	Wells	\$ 434,625,914	\$ (113,111,379)	\$ 321,514,535
353	Lines	\$ 132,911,914	\$ (96,200,793)	\$ 36,711,121
354	Compressor Station and Equipment	\$ 166,996,345	\$ (64,220,014)	\$ 102,776,331
355	Measuring And Regulator Equipment	\$ 7,700,646	\$ (2,558,688)	\$ 5,141,958
356	Purification Equipment	\$ 152,570,206	\$ (77,018,411)	\$ 75,551,795
357	Other Equipment	\$ 55,735,601	\$ (14,900,127)	\$ 40,835,474
	Total Underground Storage	<u>\$ 1,063,517,652</u>	<u>(408,437,724)</u>	<u>\$ 655,079,929</u>
TRANSMISSION PLANT- OTHER:				
365	Land	\$ 2,348,387	\$ -	\$ 2,348,387
365LRTS	Land Rights	\$ 22,134,243	\$ (15,140,953)	\$ 6,993,290
366	Structures and Improvements	\$ 57,084,237	\$ (21,123,082)	\$ 35,961,155
367	Mains	\$ 1,897,660,634	\$ (674,771,918)	\$ 1,222,888,715
368	Compressor Station and Equipment	\$ 235,756,779	\$ (104,890,657)	\$ 130,866,122
369	Measuring And Regulator Equipment	\$ 137,272,712	\$ (30,411,590)	\$ 106,861,122
370	Communication Equipment	\$ 23,231,151	\$ (1,559,930)	\$ 21,671,221
371	Other Equipment	\$ 6,299,140	\$ (3,401,377)	\$ 2,897,763
	Total Transmission Plant	<u>\$ 2,381,787,282</u>	<u>(851,299,507)</u>	<u>\$ 1,530,487,775</u>
DISTRIBUTION PLANT:				
374	Land	\$ 29,956,855	\$ -	\$ 29,956,855
374LRTS	Land Rights	\$ 2,805,145	\$ (2,051,326)	\$ 753,819
375	Structures and Improvements	\$ 272,949,091	\$ (81,715,920)	\$ 191,233,171
376	Mains	\$ 4,734,812,743	\$ (2,330,449,015)	\$ 2,404,363,729
378	Measuring And Regulator Equipment	\$ 110,093,004	\$ (74,019,334)	\$ 36,073,671
380	Services	\$ 2,684,900,588	\$ (2,044,662,504)	\$ 640,238,084
381	Meters	\$ 910,390,264	\$ (194,893,423)	\$ 715,496,841
382	Meter Installation	\$ 568,209,681	\$ (163,194,524)	\$ 405,015,157
383	House Regulators	\$ 165,099,781	\$ (68,723,967)	\$ 96,375,814
387	Other Equipment	\$ 43,205,826	\$ (24,166,964)	\$ 19,038,862
	Total Distribution Plant	<u>\$ 9,522,422,978</u>	<u>(4,983,876,975)</u>	<u>\$ 4,538,546,003</u>

SOUTHERN CALIFORNIA GAS COMPANY

Plant Investment and Accumulated Depreciation

As of December 31, 2017

ACCOUNT NUMBER	DESCRIPTION	ORIGINAL COSTS	ACCUMULATED RESERVE	NET BOOK VALUE
GENERAL PLANT:				
389	Land	\$ 1,342,839	\$ -	1,342,839
389LRTS	Land Rights	\$ 74,300	\$ (36,510)	37,789
390	Structures and Improvements	\$ 207,656,028	\$ (186,329,732)	21,326,296
391	Office Furniture and Equipment	\$ 1,199,757,924	\$ (700,846,496)	498,911,428
392	Transportation Equipment	\$ 220,220	\$ (217,595)	2,625
393	Stores Equipment	\$ 99,134	\$ (70,067)	29,067
394	Shop and Garage Equipment	\$ 75,919,771	\$ (25,557,686)	50,362,085
395	Laboratory Equipment	\$ 4,180,646	\$ (1,526,206)	2,654,440
396	Construction Equipment	\$ 11,957	\$ 715	12,672
397	Communication Equipments	\$ 179,168,502	\$ (48,669,201)	130,499,301
398	Miscellaneous Equipment	\$ 3,168,222	\$ (1,343,219)	1,825,003
	Total General Plant	<u>\$ 1,671,599,544</u>	<u>(964,595,999)</u>	<u>\$ 707,003,545</u>
	Subtotal	<u>\$ 14,648,765,925</u>	<u>(7,208,211,675)</u>	<u>\$ 7,440,554,250</u>
121	Non-Utility Plant	\$ 31,190,186	\$ (12,343,271)	18,846,915
117GSUNC	Gas Stored Underground - NonCurrent	\$ 61,422,045	\$ -	61,422,045
GCL	GCT - Capital Lease	\$ -	\$ -	0
	Total Other - Non-Utility Plant	<u>92,612,231</u>	<u>(12,343,271)</u>	<u>80,268,960</u>
	Total-Reconciliation to Asset History Totals	<u>14,741,378,156</u>	<u>(7,220,554,946)</u>	<u>7,520,823,210</u>
	June Asset 1020 Report	<u>14,741,378,156</u>	<u>(7,220,554,946)</u>	
	Difference	0	(0)	

ATTACHMENT F

San Diego Gas & Electric Company

Statement of Original Cost and Depreciation Reserve

SAN DIEGO GAS & ELECTRIC COMPANY

**COST OF PROPERTY AND
DEPRECIATION RESERVE APPLICABLE THERETO
AS OF DECEMBER 31, 2017**

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
ELECTRIC DEPARTMENT			
302	Franchises and Consents	222,841.36	202,900.30
303	Misc. Intangible Plant	<u>174,135,173.61</u>	<u>107,099,788.51</u>
	TOTAL INTANGIBLE PLANT	<u>174,358,014.97</u>	<u>107,302,688.81</u>
310.1	Land	14,526,518.29	46,518.29
310.2	Land Rights	0.00	0.00
311	Structures and Improvements	96,439,186.80	46,757,433.10
312	Boiler Plant Equipment	172,339,530.16	78,952,091.31
314	Turbogenerator Units	138,366,212.94	54,563,866.48
315	Accessory Electric Equipment	85,986,718.70	39,425,930.97
316	Miscellaneous Power Plant Equipment	49,230,043.13	13,079,525.59
	Steam Production Decommissioning	<u>0.00</u>	<u>0.00</u>
	TOTAL STEAM PRODUCTION	<u>556,888,210.02</u>	<u>232,825,365.74</u>
320.1	Land	0.00	0.00
320.2	Land Rights	0.00	0.00
321	Structures and Improvements	27,285,711.08	2,658,162.87
322	Boiler Plant Equipment	243,225,717.06	21,662,290.99
323	Turbogenerator Units	26,982,364.66	2,370,893.39
324	Accessory Electric Equipment	10,878,214.63	1,458,232.53
325	Miscellaneous Power Plant Equipment	166,754,468.81	48,807,803.51
101	SONGS PLANT CLOSURE GROSS PLANT-	<u>(475,126,476.33)</u>	<u>(76,957,383.29)</u>
	TOTAL NUCLEAR PRODUCTION	<u>(0.09)</u>	<u>0.00</u>
340.1	Land	224,368.91	0.00
340.2	Land Rights	2,427.96	11,001.66
341	Structures and Improvements	22,998,376.59	8,161,695.29
342	Fuel Holders, Producers & Accessories	21,368,233.00	7,436,545.68
343	Prime Movers	94,575,339.90	38,550,746.99
344	Generators	359,082,047.94	145,732,428.17
345	Accessory Electric Equipment	32,510,919.85	13,980,636.24
346	Miscellaneous Power Plant Equipment	<u>28,738,649.16</u>	<u>14,394,635.35</u>
	TOTAL OTHER PRODUCTION	<u>559,500,363.31</u>	<u>228,267,689.38</u>
	TOTAL ELECTRIC PRODUCTION	<u>1,116,388,573.24</u>	<u>461,093,055.12</u>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.1	Land	72,885,534.18	0.00
350.2	Land Rights	161,346,487.08	22,318,586.22
352	Structures and Improvements	516,614,008.44	72,434,254.80
353	Station Equipment	1,658,340,252.56	314,844,961.24
354	Towers and Fixtures	897,312,297.25	173,364,008.85
355	Poles and Fixtures	540,158,961.79	107,089,711.60
356	Overhead Conductors and Devices	619,515,981.54	233,623,896.79
357	Underground Conduit	360,839,810.49	61,170,239.11
358	Underground Conductors and Devices	390,618,792.78	60,017,419.88
359	Roads and Trails	316,139,796.12	33,313,027.54
101	SONGS PLANT CLOSURE GROSS PLANT-	0.00	0.00
	TOTAL TRANSMISSION	5,533,771,922.23	1,078,176,106.03
360.1	Land	16,285,399.80	0.00
360.2	Land Rights	86,869,965.09	42,613,214.45
361	Structures and Improvements	4,650,797.97	1,826,771.54
362	Station Equipment	515,733,723.36	187,277,368.87
363	Storage Battery Equipment	123,925,848.72	17,130,879.24
364	Poles, Towers and Fixtures	713,278,357.22	274,650,261.38
365	Overhead Conductors and Devices	682,221,831.33	215,454,332.51
366	Underground Conduit	1,254,216,247.89	487,854,454.88
367	Underground Conductors and Devices	1,541,443,307.61	916,802,204.14
368.1	Line Transformers	621,384,476.48	161,874,027.91
368.2	Protective Devices and Capacitors	35,816,822.75	8,315,380.15
369.1	Services Overhead	159,611,396.12	118,676,700.70
369.2	Services Underground	351,636,488.58	248,763,629.40
370.1	Meters	193,715,649.97	90,116,899.93
370.2	Meter Installations	56,912,383.23	23,603,331.74
371	Installations on Customers' Premises	9,158,946.60	10,367,396.46
373.1	St. Lighting & Signal Sys.-Transformers	0.00	0.00
373.2	Street Lighting & Signal Systems	30,587,624.26	19,411,559.34
	TOTAL DISTRIBUTION PLANT	6,397,449,266.98	2,824,738,412.64
389.1	Land	7,312,142.54	0.00
389.2	Land Rights	0.00	0.00
390	Structures and Improvements	42,863,169.59	25,038,894.79
392.1	Transportation Equipment - Autos	0.00	49,884.21
392.2	Transportation Equipment - Trailers	58,145.67	16,118.83
393	Stores Equipment	2,940.48	2,789.12
394.1	Portable Tools	32,274,468.28	9,120,145.11
394.2	Shop Equipment	278,147.42	200,399.64
395	Laboratory Equipment	5,152,106.01	708,691.51
396	Power Operated Equipment	60,528.93	117,501.67
397	Communication Equipment	285,610,791.51	116,708,981.50
398	Miscellaneous Equipment	9,522,046.26	1,421,391.31
	TOTAL GENERAL PLANT	383,134,486.69	153,384,797.69
101	TOTAL ELECTRIC PLANT	13,605,102,264.11	4,624,695,060.29

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
GAS PLANT			
302	Franchises and Consents	86,104.20	86,104.20
303	Miscellaneous Intangible Plant	0.00	0.00
	TOTAL INTANGIBLE PLANT	86,104.20	86,104.20
360.1	Land	0.00	0.00
361	Structures and Improvements	0.00	0.00
362.1	Gas Holders	0.00	0.00
362.2	Liquefied Natural Gas Holders	0.00	0.00
363	Purification Equipment	0.00	0.00
363.1	Liquefaction Equipment	0.00	0.00
363.2	Vaporizing Equipment	0.00	0.00
363.3	Compressor Equipment	0.00	0.00
363.4	Measuring and Regulating Equipment	0.00	0.00
363.5	Other Equipment	0.00	0.00
363.6	LNG Distribution Storage Equipment	2,242,164.87	1,179,642.67
	TOTAL STORAGE PLANT	2,242,164.87	1,179,642.67
365.1	Land	4,649,143.75	0.00
365.2	Land Rights	2,686,832.04	1,429,776.73
366	Structures and Improvements	19,305,913.94	10,431,126.66
367	Mains	236,354,964.68	80,838,106.60
368	Compressor Station Equipment	91,293,683.99	70,176,661.42
369	Measuring and Regulating Equipment	23,932,958.50	17,057,218.20
371	Other Equipment	1,860,075.99	47,747.96
	TOTAL TRANSMISSION PLANT	380,083,572.89	179,980,637.57
374.1	Land	1,083,616.95	0.00
374.2	Land Rights	8,351,893.83	7,069,574.32
375	Structures and Improvements	43,446.91	61,253.10
376	Mains	1,116,968,640.96	386,531,883.95
378	Measuring & Regulating Station Equipment	18,140,063.43	8,446,775.26
380	Distribution Services	284,455,614.40	297,179,007.40
381	Meters and Regulators	158,923,629.74	61,148,449.10
382	Meter and Regulator Installations	102,866,016.12	43,123,578.68
385	Ind. Measuring & Regulating Station Equipm	1,516,810.70	1,231,348.91
386	Other Property On Customers' Premises	0.00	0.00
387	Other Equipment	11,402,088.90	5,187,768.10
	TOTAL DISTRIBUTION PLANT	1,703,751,821.94	809,979,638.82

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
392.1	Transportation Equipment - Autos	0.00	25,503.00
392.2	Transportation Equipment - Trailers	44,627.10	44,627.23
394.1	Portable Tools	11,300,041.67	3,988,428.15
394.2	Shop Equipment	53,038.12	30,206.11
395	Laboratory Equipment	0.00	(7,344.15)
396	Power Operated Equipment	16,162.40	11,085.63
397	Communication Equipment	2,175,724.02	728,900.07
398	Miscellaneous Equipment	465,784.09	91,024.46
	TOTAL GENERAL PLANT	<u>14,055,377.40</u>	<u>4,912,430.50</u>
101	TOTAL GAS PLANT	<u>2,100,219,041.30</u>	<u>996,138,453.76</u>
COMMON PLANT			
303	Miscellaneous Intangible Plant	442,229,211.93	301,666,818.37
350.1	Land	0.00	0.00
360.1	Land	0.00	0.00
389.1	Land	7,494,792.37	0.00
389.2	Land Rights	856,749.17	27,773.69
390	Structures and Improvements	385,914,793.75	157,326,660.96
391.1	Office Furniture and Equipment - Other	35,613,224.98	13,760,986.67
391.2	Office Furniture and Equipment - Computer E	37,434,471.58	12,349,145.11
392.1	Transportation Equipment - Autos	406,418.22	(244,285.58)
392.2	Transportation Equipment - Trailers	107,977.72	(3,861.81)
393	Stores Equipment	345,381.86	15,131.29
394.1	Portable Tools	1,520,530.26	419,452.87
394.2	Shop Equipment	142,759.33	88,315.69
394.3	Garage Equipment	1,607,265.62	321,529.06
395	Laboratory Equipment	1,925,371.62	904,515.25
396	Power Operated Equipment	0.00	(192,979.10)
397	Communication Equipment	166,512,763.34	66,638,765.77
398	Miscellaneous Equipment	2,238,283.10	390,974.92
118.1	TOTAL COMMON PLANT	<u>1,084,349,994.85</u>	<u>553,468,943.16</u>
	TOTAL ELECTRIC PLANT	13,605,102,264.11	4,624,695,060.29
	TOTAL GAS PLANT	2,100,219,041.30	996,138,453.76
	TOTAL COMMON PLANT	<u>1,084,349,994.85</u>	<u>553,468,943.16</u>
101 & 118.1	TOTAL	<u>16,789,671,300.26</u>	<u>6,174,302,457.21</u>
101	PLANT IN SERV-SONGS FULLY RECOVER	<u>0.00</u>	<u>0.00</u>
101	PLANT IN SERV-ELECTRIC NON-RECON		
	Electric	0.00	0.00
	Gas	0.00	678,296.20
	Common	0.00	0.00
		<u>0.00</u>	<u>678,296.20</u>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
101	PLANT IN SERV-ASSETS HELD FOR SALE		
	Electric	0.00	0.00
	Common	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
101	PLANT IN SERV-LEGACY METER RECLASS		
	Electric	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
101	PLANT IN SERV-PP TO SAP OUT OF BAL		
	Electric	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
118	PLANT IN SERV-COMMON NON-RECON		
	Common - Transferred Asset Adjustment	(1,540,513.52)	(1,540,513.52)
		<u>(1,540,513.52)</u>	<u>(1,540,513.52)</u>
101	Accrual for Retirements		
	Electric	(5,053,222.45)	(5,053,222.45)
	Gas	(374,621.90)	(374,621.90)
		<u>(5,427,844.35)</u>	<u>(5,427,844.35)</u>
	TOTAL PLANT IN SERV-ACCRUAL FOR RE	<u>(5,427,844.35)</u>	<u>(5,427,844.35)</u>
102	Electric	0.00	0.00
	Gas	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
	TOTAL PLANT PURCHASED OR SOLD	<u>0.00</u>	<u>0.00</u>
104	Electric	85,194,000.02	17,098,004.25
	Gas	0.00	0.00
		<u>85,194,000.02</u>	<u>17,098,004.25</u>
	TOTAL PLANT LEASED TO OTHERS	<u>85,194,000.02</u>	<u>17,098,004.25</u>
105	Plant Held for Future Use		
	Electric	4,941,794.28	0.00
	Gas	0.00	0.00
		<u>4,941,794.28</u>	<u>0.00</u>
	TOTAL PLANT HELD FOR FUTURE USE	<u>4,941,794.28</u>	<u>0.00</u>
107	Construction Work in Progress		
	Electric	1,088,889,132.49	
	Gas	117,575,238.88	
	Common	244,066,826.73	
		<u>1,450,531,198.10</u>	<u>0.00</u>
	TOTAL CONSTRUCTION WORK IN PROGRESS	<u>1,450,531,198.10</u>	<u>0.00</u>
108	Accum. Depr SONGS Mitigation/Spent Fuel Disallowance		
	Electric	0.00	0.00
		<u>0.00</u>	<u>0.00</u>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
108.5	Accumulated Nuclear Decommissioning Electric	0.00	1,032,230,440.92
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	0.00	1,032,230,440.92
101.1	ELECTRIC CAPITAL LEASES	1,352,823,281.00	267,484,757.00
118.1	COMMON CAPITAL LEASE	22,042,512.29	21,123,897.96
		1,374,865,793.29	288,608,654.96
120	NUCLEAR FUEL FABRICATION	62,963,775.37	40,861,208.00
120	SONGS PLANT CLOSURE-NUCLEAR FUEL	(62,963,775.37)	(40,861,208.00)
143	FAS 143 ASSETS - Legal Obligation	17,240,858.67	(1,027,161,096.18)
	SONGS Plant Closure - FAS 143 contra	0.00	0.00
	FIN 47 ASSETS - Non-Legal Obligation	100,964,116.53	38,954,568.32
143	FAS 143 ASSETS - Legal Obligation	0.00	(1,566,623,660.35)
	TOTAL FAS 143	118,204,975.20	(2,554,830,188.21)
	UTILITY PLANT TOTAL	19,816,440,703.28	4,951,119,307.46

ATTACHMENT G
Southern California Gas Company
Summary of Earnings

**SOUTHERN CALIFORNIA GAS COMPANY
SUMMARY OF EARNINGS
THREE MONTHS ENDED DECEMBER 31, 2017
(DOLLARS IN MILLIONS)**

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
1	Operating Revenue	\$3,781
2	Operating Expenses	<u>3,315</u>
3	Net Operating Income	<u><u>\$466</u></u>
4	Weighted Average Rate Base	\$5,493
5	Rate of Return*	8.02%

*Authorized Cost of Capital

ATTACHMENT H
San Diego Gas & Electric Company
Summary of Earnings

SAN DIEGO GAS & ELECTRIC COMPANY
SUMMARY OF EARNINGS
December 31, 2017
(\$ IN MILLIONS)

Line No.	Item	Amount
1	Operating Revenue	\$4,631
2	Operating Expenses	<u>4,072</u>
3	Net Operating Income	<u>\$ 559</u>
4	Weighted Average Rate Base	\$ 8,947
5	Rate of Return*	7.79%

*Authorized Cost of Capital