

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**COST OF PROPERTY AND**  
**DEPRECIATION RESERVE APPLICABLE THERETC**  
**AS OF JUNE 30, 2006**

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
<b>ELECTRIC DEPARTMENT</b>			
302	Franchises and Consents	\$ 222,841	\$ 202,900
303	Misc. Intangible Plant	25,021,883	17,636,541
	<b>TOTAL INTANGIBLE PLANT</b>	<b>25,244,725</b>	<b>17,839,441</b>
310.1	Land	12,046,518	46,518
310.2	Land Rights	0	0
311	Structures and Improvements	40,032,392	8,092,571
312	Boiler Plant Equipment	115,423,771	14,888,578
314	Turbogenerator Units	98,196,737	8,136,304
315	Accessory Electric Equipment	33,364,110	2,397,120
316	Miscellaneous Power Plant Equipment	18,499,839	369,722
	Steam Production Decommissioning	0	0
	<b>TOTAL STEAM PRODUCTION</b>	<b>317,563,368</b>	<b>33,930,813</b>
320.1	Land	0	0
320.2	Land Rights	283,677	283,677
321	Structures and Improvements	267,725,724	265,179,426
322	Boiler Plant Equipment	393,571,684	393,571,684
323	Turbogenerator Units	135,444,115	135,444,115
324	Accessory Electric Equipment	166,879,502	166,717,470
325	Miscellaneous Power Plant Equipment	241,719,658	200,609,937
107	ICIP CWIP	0	6,017,657
	<b>TOTAL NUCLEAR PRODUCTION</b>	<b>1,205,624,361</b>	<b>1,167,823,966</b>
340.1	Land	143,476	0
340.2	Land Rights	2,428	2,428
341	Structures and Improvements	4,421,921	98,818
342	Fuel Holders, Producers & Accessories	15,295,980	149,984
343	Prime Movers	20,824,413	799,183
344	Generators	160,531,806	1,252,711
345	Accessory Electric Equipment	8,780,970	230,484
346	Miscellaneous Power Plant Equipment	359,058	13,779
	<b>TOTAL OTHER PRODUCTION</b>	<b>210,360,052</b>	<b>2,547,387</b>
	<b>TOTAL ELECTRIC PRODUCTION</b>	<b>1,733,547,781</b>	<b>1,204,302,166</b>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.1	Land	\$ 21,560,243	\$ 0
350.2	Land Rights	59,577,167	8,565,772
352	Structures and Improvements	72,092,564	24,565,117
353	Station Equipment	481,955,807	116,528,185
354	Towers and Fixtures	101,378,510	72,252,931
355	Poles and Fixtures	106,946,097	39,164,835
356	Overhead Conductors and Devices	200,540,195	136,027,468
357	Underground Conduit	43,376,502	6,985,813
358	Underground Conductors and Devices	32,542,082	9,828,062
359	Roads and Trails	19,336,150	4,572,369
	<b>TOTAL TRANSMISSION</b>	<b>1,139,305,316</b>	<b>418,490,554</b>
360.1	Land	18,594,695	0
360.2	Land Rights	63,873,231	24,321,454
361	Structures and Improvements	3,216,867	1,862,285
362	Station Equipment	285,142,088	67,330,706
364	Poles, Towers and Fixtures	339,280,926	182,122,956
365	Overhead Conductors and Devices	274,546,619	92,650,922
366	Underground Conduit	719,045,708	277,917,018
367	Underground Conductors and Devices	931,082,033	491,569,885
368.1	Line Transformers	334,633,777	58,679,422
368.2	Protective Devices and Capacitors	23,006,141	3,022,011
369.1	Services Overhead	89,712,822	113,990,472
369.2	Services Underground	244,787,340	140,868,665
370.1	Meters	82,469,329	30,432,744
370.2	Meter Installations	39,520,194	9,760,362
371	Installations on Customers' Premises	5,999,877	8,341,931
373.1	St. Lighting & Signal Sys.-Transformers	0	0
373.2	Street Lighting & Signal Systems	23,489,581	16,666,533
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>3,478,401,227</b>	<b>1,519,537,366</b>
389.1	Land	7,510,993	0
389.2	Land Rights	0	0
390	Structures and Improvements	28,563,403	9,579,874
392.1	Transportation Equipment - Autos	0	49,884
392.2	Transportation Equipment - Trailers	175,979	123,408
393	Stores Equipment	54,331	44,737
394.1	Portable Tools	11,116,769	3,627,073
394.2	Shop Equipment	572,160	298,632
395	Laboratory Equipment	438,662	65,276
396	Power Operated Equipment	92,162	149,134
397	Communication Equipment	93,405,778	40,265,343
398	Miscellaneous Equipment	384,974	(95,929)
	<b>TOTAL GENERAL PLANT</b>	<b>142,315,210</b>	<b>54,107,434</b>
101	<b>TOTAL ELECTRIC PLANT</b>	<b>6,518,814,259</b>	<b>3,214,276,960</b>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
<b>GAS PLANT</b>			
302	Franchises and Consents	\$ 86,104	\$ 86,104
303	Miscellaneous Intangible Plant	713,559	574,758
	<b>TOTAL INTANGIBLE PLANT</b>	<b>799,663</b>	<b>660,862</b>
360.1	Land	0	0
361	Structures and Improvements	412,998	554,836
362.1	Gas Holders	989,283	1,012,573
362.2	Liquefied Natural Gas Holders	0	0
363	Purification Equipment	0	0
363.1	Liquefaction Equipment	0	0
363.2	Vaporizing Equipment	0	0
363.3	Compressor Equipment	558,651	612,455
363.4	Measuring and Regulating Equipment	0	0
363.5	Other Equipment	0	0
363.6	LNG Distribution Storage Equipment	407,546	334,499
	<b>TOTAL STORAGE PLANT</b>	<b>2,368,477</b>	<b>2,514,363</b>
365.1	Land	4,649,144	0
365.2	Land Rights	2,217,185	954,056
366	Structures and Improvements	10,832,602	6,992,822
367	Mains	121,170,210	43,758,009
368	Compressor Station Equipment	60,142,690	34,477,725
369	Measuring and Regulating Equipment	15,739,188	9,051,275
371	Other Equipment	0	0
	<b>TOTAL TRANSMISSION PLANT</b>	<b>214,751,019</b>	<b>95,233,888</b>
374.1	Land	102,187	0
374.2	Land Rights	7,786,580	4,642,601
375	Structures and Improvements	43,447	61,253
376	Mains	471,368,514	251,566,071
378	Measuring & Regulating Station Equipment	8,028,387	5,326,263
380	Distribution Services	223,118,433	237,021,730
381	Meters and Regulators	69,215,127	30,803,293
382	Meter and Regulator Installations	57,045,229	22,361,698
385	Ind. Measuring & Regulating Station Equipment	1,516,811	693,172
386	Other Property On Customers' Premises	0	0
387	Other Equipment	4,446,936	3,862,136
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>842,671,651</b>	<b>556,338,216</b>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
392.1	Transportation Equipment - Autos	\$ 0	\$ 25,503
392.2	Transportation Equipment - Trailers	74,501	74,501
394.1	Portable Tools	6,086,289	1,759,884
394.2	Shop Equipment	84,597	(3,978)
395	Laboratory Equipment	344,813	(166,866)
396	Power Operated Equipment	246,939	44,323
397	Communication Equipment	2,950,836	1,325,027
398	Miscellaneous Equipment	310,534	28,968
	TOTAL GENERAL PLANT	<u>10,098,508</u>	<u>3,087,360</u>
101	TOTAL GAS PLANT	<u>1,070,689,318</u>	<u>657,834,690</u>
<b>COMMON PLANT</b>			
303	Miscellaneous Intangible Plant	167,208,204	125,400,986
350.1	Land	0	0
360.1	Land	0	0
389.1	Land	5,753,073	0
389.2	Land Rights	1,872,944	27,275
390	Structures and Improvements	129,337,002	44,370,479
391.1	Office Furniture and Equipment - Other	23,474,474	9,559,139
391.2	Office Furniture and Equipment - Computer Equipm	43,158,106	15,674,774
392.1	Transportation Equipment - Autos	33,942	(338,930)
392.2	Transportation Equipment - Trailers	41,567	(94,740)
393	Stores Equipment	140,123	(205,611)
394.1	Portable Tools	168,535	(10,435)
394.2	Shop Equipment	313,717	122,665
394.3	Garage Equipment	2,615,387	465,529
395	Laboratory Equipment	2,001,015	810,305
396	Power Operated Equipment	0	(192,979)
397	Communication Equipment	76,371,632	42,119,402
398	Miscellaneous Equipment	3,061,525	846,520
118.1	TOTAL COMMON PLANT	<u>455,551,245</u>	<u>238,554,378</u>
	TOTAL ELECTRIC PLANT	6,518,814,259	3,214,276,960
	TOTAL GAS PLANT	1,070,689,318	657,834,690
	TOTAL COMMON PLANT	<u>455,551,245</u>	<u>238,554,378</u>
101 & 118.1	TOTAL	<u>8,045,054,822</u>	<u>4,110,666,028</u>
101	PLANT IN SERV-SONGS FULLY RECOVERED	<u>\$ (1,167,685,825)</u>	<u>\$ (1,167,685,825)</u>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
101	Accrual for Retirements		
	Electric	\$ (6,220,065)	\$ (6,220,065)
	Gas	(53,175)	(53,175)
	TOTAL PLANT IN SERV-NON RECON ACCTS	<u>(6,273,240)</u>	<u>(6,273,240)</u>
	Electric	0	0
	Gas	0	0
	TOTAL PLANT PURCHASED OR SOLD	<u>0</u>	<u>0</u>
105	Plant Held for Future Use		
	Electric	290,020	0
	Gas	0	0
	TOTAL PLANT HELD FOR FUTURE USE	<u>290,020</u>	<u>0</u>
107	Construction Work in Progress		
	Electric	152,132,005	
	Gas	263,520	
	Common	2,993,320	
	TOTAL CONSTRUCTION WORK IN PROGRESS	<u>155,388,845</u>	<u>0</u>
108	Accum. Depr SONGS Mitigation/Spent Fuel Disallowance		
	Electric	0	6,254,841
108.5	Accumulated Nuclear Decommissioning		
	Electric	0	553,233,046
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	<u>0</u>	<u>553,233,046</u>
114	ELECTRIC PLANT ACQUISITION ADJUSTMENT	0	0
120	NUCLEAR FUEL FABRICATION	<u>54,579,584</u>	<u>31,025,622</u>
143	FAS 143 ASSETS - Legal Obligation	71,027,918	(510,251,701)
	FIN 47 ASSETS - Legal Obligation	31,886,251	13,240,924
143	FAS 143 ASSETS - Non-legal Obligation	0	(994,896,178)
	TOTAL FAS 143	102,914,169	(1,491,906,955)
	UTILITY PLANT TOTAL	<u>\$ 7,184,268,375</u>	<u>\$ 2,035,313,518</u>