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NGV Allocators

SDGEgas Embedded Cost Allocation Results of EC Model \$1,000's Version 10-02-08

Version 10-02-08																			
	Res	NGV	Core C&I	Total Core	Total NCCI	EG Tier 1	EG Tier 2	Total EG	Total NonCore	System Total	NCCI-D	NCCI-T	Total NCCI	EG Tier 1 Dist	EG Tier 2 Dist	EG Tier 1 Trans	EG Tier 2 Trans	Total EG Trans	Total EG
Customer Related Costs	\$107,469	\$102	\$14,104	\$121,676	\$2,077	\$1,647	\$422	\$2,069	\$4,146	\$125,822	\$1,963	\$114	\$2,077	\$1,453	\$400	\$194	\$22	\$216	\$2,069
Distribution Costs-MPS Distribution Costs-HPS	\$43,952 \$1,829	\$576 \$25	\$11,813 \$504	\$56,341 \$2,358	\$912 \$60	\$556 \$42	\$0 \$238	\$556 \$280	\$1,468 \$341	\$57,809 \$2,699	\$912 \$60	\$0 \$0	\$912 \$60	\$556 \$42	\$0 \$238	\$0 \$0	\$0 \$0	\$0 \$0	\$556 \$280
Backbone Transmission Costs Local Transmission Costs	\$6,263 \$6,435	\$258 \$150	\$2,842 \$2,137	\$9,362 \$8,722	\$685 \$401	\$572 \$409	\$10,875 \$6,731	\$11,447 \$7,140	\$12,132 \$7,541	\$21,494 \$16,263	\$631 \$370	\$54 \$32	\$685 \$401	\$459 \$274	\$2,581 \$1,452	\$113 \$136	\$8,294 \$5,279	\$8,406 \$5,415	\$11,447 \$7,140
Storage - Borrego Functionalized A&G	(\$82) \$0	\$0 \$0	\$0 \$0	(\$82) \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	(\$82) \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Core Seasonal Storage Storage - Load Balancing				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0			\$0 \$0					\$0 \$0	\$0 \$0
Total Margin Allocation w/o SI, w/ FAR, FF&U	\$165,866 -	\$1,111	\$31,400	\$198,377	\$4,136	\$3,226	\$18,266	\$21,492 -	\$25,628	\$224,005 0	\$3,936	\$200	\$4,136	\$2,784	\$4,671	\$442	\$13,595 -	\$14,037	\$21,492
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San Diego Gas & Electric Company

Embedded Cost Study

Embedded Cost Allocation of Functionalized and Classified Components of Margin to Customer Classes

Version 10-02-08

		Core Non-		Noncore	Electric	Total	
	Residential	Res	Total Core	C&I	generation	Noncore	Total System
Average Year Throughput, mmdth	33	17	50	4	68	72	122
Base Margin Revenues No SI, \$thousands	\$165,866	\$32,511	\$198,377	\$4,136	\$21,492	\$25,628	\$224,005
Base Margin % allocation	74.0%	14.5%	88.6%	1.8%	9.6%	11.4%	100.0%
Class Avg Base Margin Rate, \$/th	\$0.51	\$0.19	\$0.40	\$0.10	\$0.03	\$0.04	\$0.18

Notes:

1) This spreadsheet is a summary of the SDG&E Embedded Cost study.

2) It contains no new input data, but relies on results from other spreadsheets in the model.

3) There are no workpapers supporting this spreadsheet.

4) SI stands for system integration of both transmission systems of SCG and SDG&E.

5) System integration was NOT considered in this model.

6) Core non-res includes both NGV and GN-3

7) For average year throughput and base margin revenues see cost allocation tab

San Diego Gas & Electric Company Embedded Cost Study Allocation of Functionalized Margin to Customer Classes - \$1000's Version 10-02-08

						Ē	Gas Transn	nission No	n-Core			EG									ſ	G	TNC	1			EG				
						Ē				Distribu	ition	Transmi	ssion								ľ				Distribu	tion	Transmi	ssion			
						l l																									
Functionalized/Classified	Allocation Method	Base Margin	Res	NGV	GN-3	Total Core	NCC&I Distribution	NCC&I Trans	Total	< 300 mdth	>= 300 mdth <	< 300 mdth	>= 300 mdth	Total EG	Total NonCore	System Total	System	Res	NGV	GN-3	Core	Distribution HPD	Transmission	Total	< 300 mdth >	= 300 mdth	< 300 mdth	>= 300 mdth	Total T	otal NonCore	Total System
Distribution Demand MPS	1:35 / 1:10 Peak Day MP	\$57,809	\$43,952	\$576	\$11,813	\$56,341	\$912	\$0	\$912	\$556	\$0	\$0	\$0	\$556	\$1,468	\$57,809 -	100.00%	76.03%	1.00%	20.43%	97.46%	1.58% 0.00%	0.00%	1.58%	0.96%	0.00%	0.00%	0.00%	0.96%	2.54%	100.00%
Distribution Demand HPS	1:35 / 1-10 Peak Day HP	\$2,699	\$1,829	\$25	\$504	\$2,358	\$60	\$0	\$60	\$42	\$238	\$0	\$0	\$280	\$341	\$2,699 -	100.00%	67.77%	0.92%	18.68%	87.38%	2.24% 0.00%	0.00%	2.24%	1.56%	8.83%	0.00%	0.00%	10.38%	12.62%	100.00%
Transmission Demand	Allocators/Transmission CYTP	\$37,758	\$11,001	\$453	\$4,992	\$16,446	\$1,109	\$95	\$1,204	\$806	\$4,534	\$198	\$14,569	\$20,108	\$21,311	\$37,758 -	100.00%	29.14%		13.22%	43.56%	2.94% 0.00%		3.19%	2.13%	12.01%	0.52%		53.25%	56.44%	100.00%
Backbone	Allocators/Transmission CYTP	\$21,494	\$6,263	\$258	\$2,842	\$9,362	\$631	\$54	\$685		\$2,581	\$113	\$8,294	\$11,447	\$12,132	\$21,494 -	56.927%	29.14%	1.20%			2.94% 0.00%		3.19%	2.13%	12.01%	0.52%	38.59%	53.25%	56.44%	100.00%
Local Transmission	Allocators/HPD CYPM Mth/mo	\$16,263	\$6,435	\$150	\$2,137	\$8,722	\$370	\$32	\$401		\$1,452	\$136	\$5,279	\$7,140	\$7,541	\$16,263 -	43.073%	39.57%	0.92%	13.14%	53.63%	2.27% 0.00%	6 0.19%	2.47%	1.68%	8.93%	0.84%	32.46%	43.90%	46.37%	100.00%
Total Transmission Backbone & Local		\$37,758	\$12,698	\$408	\$4,979	\$18,084	\$1,001	\$86	\$1,086	\$733	\$4,033	\$248	\$13,573		\$19,673	\$37,758 -															
Storage (LNG-Borrego Springs)	Direct to Res	(\$82)	(\$82)			(\$82)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$82) -	100.00%					0.00% 0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Funtionalized A&G	Allocation Factors/AYTP	<u>so</u>	<u>so</u>	<u>so</u>	<u>\$0</u>	<u>so</u>	<u>S0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>so</u>	<u>\$0</u>	<u>so</u>	<u>so</u>	<u>so</u>	<u>so</u> -	100.00%	26.80%	1.25%	13.05%	41.10%	3.06% 0.00%	6 0.26%	3.33%	0.55%	40.26%	0.00%	0.00%	55.57%	58.90%	100.00%
SUBTOTAL		\$98,183	\$58,396	\$1,009	\$17,296	\$76,701	\$1,973	\$86	\$2,059	\$1,330	\$4,271	\$248	\$13,573	\$19,423	\$21,482	\$98,183 -															
Customer-related Distribution: Distribution O&M Allocators						\$76,701								\$0		•															
870 - Operation Supervision	Total of other Dist O&M Ops	\$7.349	\$6.516	\$6	\$774	\$7.296	\$32	64	\$34	80		\$7	64	\$10	\$52	\$7.349 -	100.00%	88.67%	0.08%	10.53%	99.29%	0.44% 0.00%	0.02%	0.46%	0.08%	0.07%	0.09%	0.01%	0.25%	0.71%	100.00%
870 - Operation Supervision 871 - Operation Dispatch	Total of other Dist O&M Ops	\$7,349	30,510	30 S0	\$774	\$7,290	\$32 \$0	\$1 \$0	\$34 \$0	30 S0	30 \$0	\$7 \$0	\$1 \$0	\$19	\$52 \$0	\$7,349 -	100.00%		0.08%			0.44% 0.00%			0.08%	0.07%	0.09%	0.01%	0.25%	0.71%	100.00%
874 - Operation Mains & Services	NBV of MSA	\$2.953	\$2,486	50 S4	\$425	\$2.916	\$18	\$2	\$20	\$6 \$6	\$3	\$0 \$7	30 \$1	\$17	\$37	\$2.953 -	100.00%				98.74%	0.62% 0.00%			0.21%	0.09%	0.25%	0.03%	0.58%	1.26%	100.00%
878 - Operation Meter & House Reg	NBV of MSA	\$7,233	\$2,400 \$6,090	\$4 \$11	\$425 \$1.042	\$2,910	\$45	\$2 \$4	\$20	30 \$15	\$3 \$7	\$/ \$18	\$1 \$2	\$42	\$37 \$91	\$7,953 -	100.00%					0.62% 0.00%		0.67%	0.21%	0.09%	0.25%	0.03%	0.58%	1.26%	100.00%
879 - Operation Customer Installation	Cust Srvc O&M Expense	\$17,979	\$16.398	\$8	\$1,500	\$17,906	\$61	\$0	\$61	\$2	\$10	\$0	\$0	\$12	\$73	\$17,979 -	100.00%					0.32% 0.02%		0.34%	0.01%	0.06%	0.00%	0.00%	0.07%	0.41%	100.00%
880 - Operation Other Expenses	Total of other Dist O&M Ops	\$11.037	\$9,787	\$9	\$1 163	\$10,959	\$49	\$2	\$51	\$9	\$8	\$10	\$1	\$28	\$79	\$11.037 -	100.00%	88.67%				0.44% 0.00%		0.46%	0.08%	0.07%	0.09%	0.01%	0.25%	0.71%	100.00%
885 - Maintenance Supervision	Total of other Dist O&M Maint	\$107.24	\$90.29	\$0.16	\$15.45	\$105.90	\$0.66	\$0.06	\$0.72	\$0.23	\$0.10	\$0.27	\$0.03	\$0.63	\$1.35	\$107.24 -	100.00%	84,19%				0.62% 0.00%		0.67%	0.21%	0.09%	0.25%	0.03%	0.58%	1.26%	100.00%
887 - Maint of Mains-Exp for CP of Srvcs	NBV of MSA	\$611	\$515	\$1	\$88	\$604	\$4	\$0	\$4	\$1	S1	\$2	\$0	\$4	\$8	\$611 -	100.00%	84,19%	0.15%	14.40%	98,74%	0.62% 0.00%	0.05%	0.67%	0.21%	0.09%	0.25%	0.03%	0.58%	1.26%	100.00%
892 - Maintenance of Services	NBV of MSA	\$2,379	\$2,003	\$4	\$343	\$2,349	\$15	\$1	\$16	\$5	\$2	\$6	\$1	\$14	\$30	\$2,379 -	100.00%	84.19%	0.15%	14.40%	98.74%	0.62% 0.00%	0.05%	0.67%	0.21%	0.09%	0.25%	0.03%	0.58%	1.26%	100.00%
893 - Maintenance of Meters & Reg	NBV of MSA	\$2,049	\$1,725	\$3	\$295	\$2,023	\$13	\$1	\$14	\$4	\$2	\$5	\$1	\$12	\$26	\$2,049 -	100.00%	84.19%	0.15%	14.40%	98.74%	0.62% 0.00%	0.05%	0.67%	0.21%	0.09%	0.25%	0.03%	0.58%	1.26%	100.00%
894 - Maintenance of Other Equipment	Total othr Dist O&M	\$151	\$126	\$2	\$22	\$149	\$0.9276	\$0.0776	\$1	\$0.3173	\$0.1360	\$0.3775	\$0.0424	\$0.8732	\$1.8785	\$151 -	100.00%	83.33%	1.17%	14.26%	98.76%	0.61% 0.00%	0.05%	0.66%	0.21%	0.09%	0.25%	0.03%	0.58%	1.24%	100.00%
Total Distribution O&M Allocation		\$51,850	\$45,737	\$48	\$5,667	\$51,451	\$238	\$11	\$250	\$50	\$37	\$56	\$6	\$149	\$399	\$51,850 -															
Customer Accounts, Service, and Inform	nation													\$0																	
Customer Accounts	Cust Accts, Srvcs & Info Exp	\$40,607	\$35,289	\$2	\$2,901	\$38,191	\$1,094	\$58	\$1,152	\$1,019	\$245	\$0	\$0	\$1,264	\$2,416	\$40,607 0	100.00%	86.90%	0.00%	7.14%	94.05%	2.70% 0.00%	0.14%	2.84%	2.51%	0.60%	0.00%	0.00%	3.11%	5.95%	100.00%
Customer Service & Informational Exp	Cust Accts, Srvcs & Info Exp	\$10,953	\$9,518	\$1	\$782	\$10,301	\$295	\$16	\$311	\$275	\$66	\$0	\$0	\$341	\$652	\$10,953 0	100.00%	86.90%	0.00%	7.14%	94.05%	2.70% 0.00%	0.14%	2.84%	2.51%	0.60%	0.00%	0.00%	3.11%	5.95%	100.00%
Total Customer Accounts, Service & Info	ormation	\$51,560	\$44,807	\$2	\$3,683	\$48,492	\$1,390	\$73	\$1,463	\$1,293	\$312	\$0	\$0	\$1,605	\$3,068	\$51,560 0															
Distribution Capital-Related														\$0																	
380 - Services	NBV of MSA (srvcs)	(\$10.311)	(\$10.373)	\$3	\$93	(\$10.277)	(\$18)	\$0	(\$18)	(\$10)	(\$1)	(\$5)	(\$0)	(\$16)	(\$34)	(\$10.311) -	400.000	100.60%	0.000	-0.90%	99.67%	0.17% 0.00%	0.000	0.17%	0.10%	0.01%	0.05%	0.00%	0.16%	0.33%	100.00%
380 - Services 381 - Meters and Regulators	NBV of MSA (strucs) NBV of MSA (mtr & reg)	\$17,334	(\$10,373) \$14,594	\$26	\$93 \$2 497	(\$10,277) \$17 117	(\$10)	50 50	(\$10) \$116	\$37	(\$1) \$16	(\$5) \$44	(\$0)	(\$16) \$101	(\$34) \$218	\$17.334 -	100.00%					0.62% 0.00%			0.21%	0.01%	0.05%	0.00%	0.58%	1.26%	100.00%
382 - Meter Installations	NBV of MSA (mtr & reg)	\$14,967	\$12,602	\$22	\$2,156	\$14,779	\$93	\$8	\$101	\$32	\$14	\$38	\$4	\$87	\$188	\$14,967 -	100.00%	84.19%				0.62% 0.00%		0.67%	0.21%	0.09%	0.25%	0.03%	0.58%	1.26%	100.00%
385 - Industrial Regulators	NBV of MSA (mtr & reg)	\$308	\$0	SO	\$0	\$0	\$152	\$13	\$165	\$52	\$22	\$62	\$7	\$143	\$308	\$308 -	100.00%	0.00%	0.00%			49.38% 0.00%		53.51%	16.89%	7.24%	20.10%	2.25%	46.49%	100.00%	100.00%
387 - Other Equipment	Detail function of Cust. Cap	\$0	\$0	SO	\$0 \$0	\$0	\$0	\$0	\$0	\$0	SO	SO	\$0	\$0	\$0000 \$0	\$0 -	100.00%	90.55%				0.32% 0.02%		0.34%	0.01%	0.06%	0.00%	0.00%	0.07%	0.40%	100.00%
387- NGV Sta on SDGE Property	Detail function of Cust. Cap	\$113	\$102	\$1	\$9	\$113	\$0.3813	\$0.0000	\$0.3813	\$0.0104	\$0.0645	\$0.0000	\$0.0000	\$0.0749	\$0.4562	\$113 -		90.55%				0.32% 0.02%		0.34%	0.01%	0.06%	0.00%		0.07%	0.40%	
Total Distribution Capital-Related		\$22,412	\$16,926	\$52	\$4,755	\$21,732	\$335	\$29	\$364	\$110	\$51	\$138	\$16	\$315	\$680	\$22,412 -															
														\$0																	
Customer-related Distribution		\$125,822	\$107,469	\$102	\$14,104	\$121,676	\$1,963	\$114	\$2,077	\$1,453	\$400	\$194	\$22	\$2,069	\$4,146	\$125,822 0	100.00%	85.41%	0.08%	11.21%	96.70%	1.56%	1.65%	1.65%	1.16%	0.32%	1.64%	3.30%	1.64%	3.30%	100.00%
											\$7,455		\$14,037																		
Total Margin Allocation no System Integral	tion with FF&U	\$224,005	\$165,866	\$1,111	\$31,400	\$198,377	\$3,936	\$200	\$4,136	\$2,784	\$4,671	\$442	\$13,595	\$21,492	\$25,628	\$224,005 0	100.00%	74.05%	0.50%	14.02%	88.56%	1.76%	0.09%	1.85%	1.24%	2.09%	0.20%	6.07%	9.59%	11.44%	100.00%
Percentage		100.0%	74.0%	0.5%	14.0%	88.6%	1.8%	0.1%	1.8%	1.2%	2.1%	0.2%	6.1%	9.6%	11.4%																
Average Year Throughput MMth		1,216	326	15	159	500	37	3	40	27	152	7	490	676	716	1,216 -															
average rate \$/therm		\$0.184	\$0.509	\$0.073	\$0.198	\$0.397	\$0.106	\$0.063	\$0.102	\$0.103	\$0.031	\$0.067	\$0.028	\$0.032	\$0.036	\$0.184 0															

Notes: 1) This spreadsheet contains the results of the embedded cost study 2) There are no workpapers supporting this spreadsheet. 3) Backbone and local transmission split 55.991% and 44.009% respectively

San Diego Gas & Electric Company Embedded Cost Study Embedded Cost Allocation Factors Version 10-02-08

01/11/08 Forecast

Distribution Demand MPS CYPD 1-35 / 1-10 MP Peak Day Mth 4,056 1:35 / 1-10 MP Peak Day Mth 4,056 Distribution Demand HPS CYPD 135 / 1-10 HP Peak Day Mth 4,555 1:35 / 1-10 HP Peak Day Mth 4,555 1 1:35 / 1-10 HP Peak Day Mth 4,555 1 1:35 / 1-10 HP Peak Day Mth 0 0 1 1:35 / 1-10 HP Peak Day Mth 0 0 0 1:35 / 1-10 Peak Day HP 0 0 1 Cid Yr Coin Pk Month (Mth) 139,730 0 0 Cid Yr Coin Pk Month 100.00% 2 3 Cold Year Chir Pk Month 100.00% 2 3 Cold Year Throughput 100.00% 1 1 Cold Year Throughput 100.00% 1 1 Cold Yr P ke Sea Core 100.00% 1 1 Cold Yr P ke Sea Core 100.00% 2 3 Average Year Throughput Mth 1,216,345 3 Average Year Throughput Mth 1,216,345 3 878 - Oper	Res 3,084 76.03% 3,087 67.77% 55,290 39.57% 369,798 29.14%	NGV 40 1.00% 42 0.92% 1.287 0.92% 15,238	GN-3 829 20.43% 851 18.68% 18.68% 18.360 13.14%	3,953 97.46% 3,980 87.38%	Distribution 64 1.58% 102 2.24%	0.00%	Trans 0.00% 0.00%	Total 64 1.58% 102 2.24%	Distr < 300 mdth 39 0.96% 71 1.56%	0.00%		mission >= 300 mdth 0.00%	Total 39 0.96% 473	NonCore 103 2.54%
Distribution Demand MPS CYPD 1-35 / 1-10 MP Peak Day Mth 4,056 1:35 / 1-10 MP Peak Day Mth 4,056 Distribution Demand HPS CYPD 135 / 1-10 HP Peak Day Mth 4,555 1:35 / 1-10 HP Peak Day Mth 4,555 1 1:35 / 1-10 HP Peak Day Mth 4,555 1 1:35 / 1-10 HP Peak Day Mth 0 0 0 1:35 / 1-10 HP Peak Day Mth 0 0 0 1:35 / 1-10 HP Peak Day Mth 0 0 0 1:35 / 1-10 Peak Day MP 0 0 0 Cid Yr Coin Pk Month (Mth) 139,730 2 0 Cold Year Coin Pk Month 100.00% 2 3 Cold Year Coin Pk Month 100.00% 1 1 Storage Allocator (Borrego) not used. 1 1 1 Cold Year Throughput Mth 1,216,345 3 3 Average Year Throughput Mth 1,216,345 3 3 Average Year Throughput Mth 1,216,345 3 3 Average Year Throughput Mth 1,216,345 3	3,084 76.03% 3,087 67.77% 55,290 39.57% 369,798	40 1.00% 42 0.92% 1.287 0.92%	829 20.43% 851 18.68% 18,360	3,953 97.46% 3,980 87.38%	64 1.58% 102		0.00%	64 1.58% 102	39 0.96% 71	0.00%			39 0.96%	103
1-35 / 1-10 MP Peak Day Mth 4,056 1:35 / 1-10 Peak Day MP 100.00% 1-35 / 1-10 HP Peak Day Mth 4,555 1:35 / 1-10 Peak Day Mth 4,555 1:35 / 1-10 Peak Day Mth 4,555 1:35 / 1-10 Peak Day Mth 0 1:35 / 1-10 Peak Day Mth 139,730 1:35 / 1-10 Peak Day Mth 100.00% 1:35 / 0 100.00% 1:35 / 1-10 Peak Day Mth 100.00% 1:35 / 1-10 Peak Day Mth 1,216,345 1:36 / Yr Peak Season (Mth) 1 1:36 / Yr Peak Season (Mth) 1 2:379 / Starge Year Throughput Mth 1,216,345 1:37 / Perat	76.03% 3,087 67.77% 55,290 39.57% 369,798	1.00% 42 0.92% 1.287 0.92%	20.43% 851 18.68% 18,360	97.46% 3,980 87.38%	1.58% 102			1.58%	0.96% 71	402	0.00%	0.00%	0.96%	
:35 / 1:10 Peak Day MP 100.00% :35 / 1:10 Peak Day Mth 4.555 :36 / 1:10 Peak Day Mth 4.555 :35 / 1:10 Peak Day Mth 100.00% :35 / 1:10 Peak Day Mth 0 :35 / 1:10 Peak Day HP 100.00% :261 / Year Deak Season (Mth) 1 :01 / Ye R Sea Core 100.00% :10 / Ye R Sea Core 100.00% :261 / Other Dist O&M Ops <td>76.03% 3,087 67.77% 55,290 39.57% 369,798</td> <td>1.00% 42 0.92% 1.287 0.92%</td> <td>20.43% 851 18.68% 18,360</td> <td>97.46% 3,980 87.38%</td> <td>1.58% 102</td> <td></td> <td></td> <td>1.58%</td> <td>0.96% 71</td> <td>402</td> <td>0.00%</td> <td>0.00%</td> <td>0.96%</td> <td></td>	76.03% 3,087 67.77% 55,290 39.57% 369,798	1.00% 42 0.92% 1.287 0.92%	20.43% 851 18.68% 18,360	97.46% 3,980 87.38%	1.58% 102			1.58%	0.96% 71	402	0.00%	0.00%	0.96%	
-35 / 1-10 HP Peak Day Mth 4,555 -36 / 1-10 Peak Day HP 100.00% -37 / 1-10 Peak Day HP 0 -35 / 1-10 HP Peak Day Mth 0 -35 / 1-10 HP Peak Day Mth 0 -35 / 1-10 Peak Day HP 0 Transmission Demand CYPM 139,730 Cat Yr Coin Pk Month 100.00% Transmission Demand CYTP 1,269,223 DGE CYTP average 2009 to 2011 Mth/y 1,269,223 20d Year Throughput 100.00% 20d Year Peak Season (Mth) 1 -20d Year Photoghput Mth 1,216,345 -20d Year Throughput Mth 1,216,345 -20d of other Dist O&M Ops: 874 - Operation Mains & Services -21d of other Dist O&M Monst 100.00%	67.77% 55,290 39.57% 369,798	0.92% 1,287 0.92%	18.68%	87.38%		0.00%	0.00%						472	
335 / 1-10 Peak Day HP 100.00% distribution Demand HPS CYPM (for Si) Allocator not used. -35 / 1-10 HP Peak Day Mth 0 -36 / 1-10 Peak Day HP 0 id Yr Coin Pk Month (Mth) 139,730 id Yr Coin Pk Month (Mth) 139,730 id Yr Coin Pk Month (Mth) 139,730 DGE CYTP average 2009 to 2011 Mth/y 1,269,223 DDG CYTP average 2009 to 2011 Mth/y 1,269,223 DOG CYTP average 2009 to 2011 Mth/y 1,00.00% DOG CYTP average 2009 to 2011 Mth/y 1,269,223 DOG CYTP average 2009 to 2011 Mth/y 1,269,223 DOG CYTP average 2009 to 2011 Mth/y 1,269,223 iore Cold Year Throughput 100.00% Customers 862,064 werage Year Throughput Mth 1,216,345 verage Year Throughput 100.00% 2 dol of other Dist O&M Ops 100.00% dol of other Dist O&M Ops 100.00% dol of other Dist O&M Maint 100.00% s2 383 - Maint of Mains-Exp for CP of Sirves \$611 882 - Maintenance of Services \$2,379 \$ 883 - Maintenance of Meters & Reg \$2,049 \$ 383 - Maintenance of Meters & Reg \$2,049 \$ 383 - Maintenance of Meters & Reg \$2,049 \$ <	67.77% 55,290 39.57% 369,798	0.92% 1,287 0.92%	18.68%	87.38%		0.00%	0.00%						472	
istribution Demand HPS CYPM (for Si) Allocator not used. 35 / 1-10 HP Peak Day Mth 35 / 1-10 Peak Day HP ransmission Demand CYPM Id Yr Coin Pk Month 100.00% 3 ransmission Demand CYTP DGE CYTP average 2009 to 2011 Mth/y 1,269,223 3 DGE CYTP average 2009 to 2011 Mth/y 1,269,223 3 OGE CYTP average 2009 to 2011 Mth/y 1,269,223 3 Storage 2007 For 2010 Mode 2000 for 200	55,290 39.57% 369,798	1,287 0.92%	18,360		2.24%	0.00%	0.00%	2.24%	1 56%					575
35 / 1-10 HP Peak Day Mth 0 35 / 1-10 Peak Day HP 0 ansmission Demand CYPM 139,730 Id Yr Coin Pk Month (Mth) 139,730 Id Yr Coin Pk Month 100.00% cassmission Demand CYPP 0 DGE CYTP average 2009 to 2011 Mth/y 1,269,223 DGE CYTP average 2009 to 2011 Mth/y 1,269,223 DoE CYTP average 2009 to 2011 Mth/y 1,269,223 DoE CYTP average 2009 to 2011 Mth/y 1,269,223 Ore Cold Year Throughput 100.00% Customers 862,064 werage Year Throughput Mth 1,216,345 1,216,345 32 everage Year Throughput Mth 1,216,345 1,216 other Dist O&M Ops 100.00% 2tal of other Dist O&M Ops 100.00% 2tal of other Dist O&M Mops 100.00% 202 Maintenance of Services \$2,379 833 - Maint of Mainst \$20,038 832 - Maintenance of Meters & Reg \$2,049 820 - Maintenance of Services \$2,2,049 821 of other Dist O&M Maint 100.00% 101 other Dist O&M Maint<	39.57% 369,798	0.92%		74.00-					1.30%	8.83%	0.00%	0.00%	10.38%	12.62%
35 / 1-10 Peak Day HP ransmission Demand CYPM Id Yr Coin Pk Month (Mth) 139,730 1d Year Coin Pk Month 100.00% ransmission Demand CYTP DGE CYTP average 2009 to 2011 Mth/y 1,269,223 03 (9 Year Throughput 100.00% 1 old Year Throughput 100.00% 1 old Year Throughput 1 0d Year Throughput 1 0d Year Throughput Mth 1,216,345 38 74 Operation Mains & Services \$2,953 874 - Operation Mains & Services \$2,953 874 - Operation Mains & Services \$2,2953 50tal of other Dist O&M Ops \$100.00% 52tal of other Dist O&M Ops \$2,2953 52tal of other Dist O&M Mops 100.00% 52tal of other Dist O&M Maint \$2,2953 52tal of other Dist O&M Maint \$2,2953 52tal of other Dist O&M Maint \$2,2953 52tal of other Dist O&M Maint \$2,2049 52.038 \$2,219 52.038 \$2,219 53. Maintenance of Services \$2,219 53. Maintenance of Meters & Reg	39.57% 369,798	0.92%		74 00-										_
ansmission Demand CYPM d Yr Coin Pk Month (Mth) 139,730 bd Year Coin Pk Month 100.00% ansmission Demand CYTP DGE CYTP average 2009 to 2011 Mth/y 1,269,223 bd Year Throughput 100.00% torage Allocator (Borrego) not used. ore Cold Year Pack Season (Mth) 1 bd Yr Pk Sea Core 100.00% Customers 862,064 verage Year Throughput Mth 1,216,345 100.00% 2 verage Year Throughput Mth 1,216,345 100.00% 2 verage Year Throughput Mth 1,216,345 verage Year Throughput Mth 1,217,979 verage Year Throughput Mth 1,216,345 verage Year Maint Mains Exp for CP of Srvcs \$611 887 - Maintenance of Mete	39.57% 369,798	0.92%		74 00-									0	C
id Yr Coin Pk Month (Mth) 139,730 139,730 id Year Coin Pk Month 100.00% <	39.57% 369,798	0.92%		74 00-										
bid Year Coin Pk Month 100.00% 3 ansmission Demand CYTP DGE CYTP average 2009 to 2011 Mth/y 1,269,223 34 DGE CYTP average 2009 to 2011 Mth/y 100.00% 2 34 orage Allocator (Borrego) not used. 1 1 1 ore Cold Year Peak Season (Mth) 1 1 1 old Yr Pk Sea Core 100.00% 14 Customers 862,064 85 verage Year Throughput Mth 1,216,345 35 Yerage Year Throughput Mth 1,216,345 35 Yerage Year Throughput Mth 1,216,345 35 Yerage Year Throughput Mth 1,216,345 35 Stal of other Dist O&M Ops: 878 - Operation Mains & Services \$2,953 5 Stal of other Dist O&M Ops 100.00% 100.00% 100.00% Stal of other Dist O&M Maint 100.00% 100.00% 100.00% Stal of other Dist O&M Maint 100.00% 100.00% 100.00% ir NGV. Total othr Dist O&M Maint 100.00% 100.00% 100.00% 100.00%	39.57% 369,798	0.92%												
ansmission Demand CYTP 3 DGE CYTP average 2009 to 2011 Mth/y 1,269,223 3 old Year Throughput 100.00% 3 ore Cold Year Peak Season (Mth) 1 1 Out Year Throughput Mth 1,216,345 3 verage Year Throughput Mth 1,216,345 3 of other Dist O&M Ops 874 - Operation Mains & Services \$2,953 5 878 - Operation Customer Installation \$17,979 \$2 \$28,165 \$2 Stal of other Dist O&M Ops 100.00% 4 \$2 \$2,049 \$2 Sold of other Dist O&M Maint 100.00% 4 \$2,049 \$2 \$33 Sold of other Dist O&M Maint 100.00% 4 \$2,049 \$2 Sold of other Dist O&M Maint 100.00% 4 \$33 Sold of other Dist O&M Maint 100.00% 4 I'n KGV, Total othr Dist O&M Maint </td <td>369,798</td> <td></td> <td>13.14%</td> <td>74,937</td> <td>3,175</td> <td></td> <td>272</td> <td>3,447</td> <td>2,351</td> <td>12,473</td> <td>1,167</td> <td>45,355</td> <td>61,346</td> <td>64,793</td>	369,798		13.14%	74,937	3,175		272	3,447	2,351	12,473	1,167	45,355	61,346	64,793
DGE CYTP average 2009 to 2011 Mth/y 1,269,223 33 Jold Year Throughput 100.00% 2 torage Allocator (Borrego) not used. 1 1 ore Cold Year Peak Season (Mth) 1 1 Jold Yr Pk Sea Core 100.00% 2 Verage Year Throughput Mth 1,216,345 33 verage Year Throughput Mth 1,216,345 34 verage Year Throughput Mth 1,216,345 35 verage Year Throughput Mth 1,216,345 35 stal of other Dist O&M Ops: 874 - Operation Mains & Services \$2,953 5 878 - Operation Customer Installation \$1,739 \$2 5 other Dist O&M Ops 100.00% 2 5 otal of other Dist O&M Maint 887 - Maint of Mains-Exp for CP of Srvcs \$611 820 - Maintenance of Meters & Reg \$2,249 \$2 stal of other Dist O&M Maint 100.00% 3 trad of other Dist O&M Maint 100.00% 3 trad rotal of nother Dist O&M Maint 100.00% 3 trad of other Dist O&M Maint		15,238		53.63%	2.27%		0.19%	2.47%	1.68%	8.93%	0.84%	32.46%	43.90%	46.37
old Year Throughput 100.00% 2 torage Allocator (Borrego) not used. ore Cold Year Peak Season (Mth) 1 1 ore Cold Year Peak Season (Mth) 1 1 1 Customers 862,064 8 1,216,345 3 verage Year Throughput Mth 1,216,345 3 3 verage Year Throughput 100.00% 2 otal of other Dist O&M Ops; 873 - Operation Meins & Services \$2,953 5 878 - Operation Meiner & House Reg \$7,233 \$2 5 5 s78 - Operation Customer Installation \$11,797 \$2 \$2 \$2 \$611 882 - Maintenance of Services \$2,316 \$2 837 - Maint of Mains-Exp for CP of Srvcs \$611 82 400.00% \$2 832 - Maintenance of Services \$2,319 \$2 \$2,049 \$2 833 - Maint of Mains-Exp for CP of Srvcs \$611 \$2,049 \$2 832 - Maintenance of Services \$2,319 \$2 \$2,049 \$2 832 - Maintenance of Services \$2,319 \$2		15,238												
Atorage Allocator (Borrego) not used. ore Cold Year Peak Season (Mth) 1 old Yr Pk Sea Core 100.00% Customers 862.064 verage Year Throughput Mth 1.216.345 100.00% 100.00% ctal of other Dist O&M Ops: 874 - Operation Mains & Services \$2.953 878 - Operation Mains & Services \$2.953 879 - Operation Mains & Services \$2.953 stal of other Dist O&M Ops: \$7,233 879 - Operation Customer Installation \$17,979 stal of other Dist O&M Ops 100.00% stal of other Dist O&M Maint \$2.049 882 - Maintenance of Services \$2.2,379 893 - Maintenance of Meters Reg \$2.049 \$2.049 \$5.038 stal of other Dist O&M Maint 100.00% I'r NCV, Total othr Dist O&M Maint 100.00% stal of other Dist O&M Maint 100.00% LUS NGV Dist O&M Compressor Adder \$79 stal of other Dist O&M Compressor Adder \$1	29.14%		167,807	552,844	37,270		3,193	40,463	27,097	152,425	6,651	489,742	675,916	716,379
ore Cold Year Peak Season (Mth) 1 old Yr Pk Sea Core 100.00% Customers 862.064 verage Year Throughput Mth 1,216,345 100.00% 1 verage Year Throughput 100.00% 874 - Operation Mains & Services \$2,953 874 - Operation Meiner & House Reg \$7,233 879 - Operation Customer Installation \$17,979 \$28,165 \$2 otal of other Dist O&M Ops 100.00% dot of other Dist O&M Maint 200.00% 882 - Maintenance of Services \$2,179 893 - Maint of Mains-Exp for CP of Srvcs \$611 892 - Maintenance of Services \$2,2,049 893 - Maintenance of Meters & Reg \$2,049 \$2,049 \$2 sotal of other Dist O&M Maint 100.00% teali Functional. of 894 Maint Othr Eq \$151 ESS NGV Dist O&M Compressor Adder \$79 otal of other Dist O&M Maint 100.00% \$2 US NGV Dist O&M Compressor Adder \$79 LUS NGV Dist O&M Compressor Adder \$1	1	1.20%	13.22%	43.56%	2.94%		0.25%	3.19%	2.13%	12.01%	0.52%	38.59%	53.25%	56.44%
old Yr Pk Sea Core 100.00% 11 Customers 862.064 88 verage Year Throughput Mth 1.216.345 33 verage Year Throughput Mth 1.216.345 35 otal of other Dist O&M Ops: 874 - Operation Meira & Actives Reg \$2.953 \$2 878 - Operation Meter & House Reg \$7.233 \$2 \$3 979 - Operation Customer Installation \$17.979 \$1 887 - Maint of Mains-Exp for CP of Srvcs \$611 \$28,165 \$2 887 - Maint of Mains-Exp for CP of Srvcs \$611 \$2,379 \$2 892 - Maintenance of Meters & Reg \$2,2049 \$2 \$3 92 - Maintenance of Meters & Reg \$2,038 \$2 92 - Maintenance of Meters & Reg \$2,049 \$3 92 - Maintenance of Meters & Reg \$2,049 \$2 92 - Maintenance of Meters & Reg \$2,049 \$2 93 - Maintenance of Meters & Reg \$2,049 \$2 93 - Maintenance of Meters & Reg \$2,79 \$2 93 - Maintenance of Meters & Reg \$100.00% \$77	4							_						
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verage Year Throughput Mth 1,216,345 33 verage Year Throughput 100.00% 33 otal of other Dist O&M Ops: 874 - Operation Mains & Services \$2,953 \$2 878 - Operation Meter & House Reg \$7,233 \$2 \$2 \$28,165 \$2 879 - Operation Customer Installation \$17,979 \$1 \$22,8165 \$2 879 - Operation Customer Installation \$17,979 \$1 \$22,8165 \$2 879 - Operation Customer Installation \$17,979 \$1 \$22,8165 \$2 871 - Maint of Mains-Exp for CP of Srvcs \$611 \$2,049 \$2 \$33 - Maintenance of Services \$2,2,049 \$2 892 - Maintenance of Meters & Reg \$2,049 \$2 \$5,038 \$2 92 - Maintenance of Meters & Reg \$2,049 \$2 \$33 \$3 93 - Maintenance of Meters & Reg \$2,049 \$2 \$36 \$36 93 - Maintenance of Meters & Reg \$2,049 \$2 \$37 \$37 93 - Maintenance of Maint 100.00% \$37 \$37 \$37	100.00%	0.00%	0.00%	100.00%	0.00%		0.00%	0.00%	0.00%	0.00%			0.00%	0.00%
verage Year Throughput 100.00% 2 btal of other Dist O&M Ops: 874 - Operation Meter & House Reg \$7,233 5 878 - Operation Meter & House Reg \$7,233 \$ 5 879 - Operation Customer Installation \$17,797 \$ \$ btal of other Dist O&M Ops 100.00% \$ \$ btal of other Dist O&M Ops 100.00% \$ \$ 201 of other Dist O&M Maint 887 - Maint of Mains-Exp for CP of Srvcs \$ \$ 887 - Maint of Mains-Exp for CP of Srvcs \$ \$ \$ 893 - Maintenance of Services \$ \$ \$ \$ btal of other Dist O&M Maint 100.00% \$ \$ \$ btal of other Dist O&M Maint 100.00% \$ \$ \$ btal of other Dist O&M Maint 100.00% \$ \$ \$ \$ btal of other Dist O&M Maint 100.00% \$ \$ \$ \$ \$ btal of other Dist O&M Maint 100.00% \$ \$ \$ \$ \$	832,050	40	29,831	861,922	60		1	61	57	8	12	4	81	142
ability Ability Ability State	326,003	15,238	158,725	499,967	37,270		3,193	40,463	27,097	152,425	6,651	489,742	675,916	716,379
874 - Operation Mains & Services \$2,953 \$2 878 - Operation Meter & House Reg \$7,233 \$2 879 - Operation Customer Installation \$17,797 \$5 stal of other Dist O&M Ops \$100,00% \$2 stal of other Dist O&M Maint \$2,249 \$2 887 - Maint of Mains-Exp for CP of Srvcs \$611 \$2,249 892 - Maintenance of Services \$2,249 \$2 893 - Maintenance of Meters & Reg \$2,049 \$2 stal of other Dist O&M Maint \$100,00% \$3 tall of other Dist O&M Maint \$100,00% \$3 tall of other Dist O&M Maint \$100,00% \$3 tall of other Dist O&M Maint \$100,00% \$3 tradict of ther Dist O&M Maint \$100,00% \$3 tradict of ther Dist O&M Maint \$100,00% \$3 total of other Dist O&M Maint \$100,00% \$3 total of other Dist O&M Maint \$100,00% \$3 total of other Dist O&M Compressor Adder \$79 \$3 LUS NGV Dist O&M Compressor Adder \$1 \$3	26.80%	1.25%	13.05%	41.10%	3.06%		0.26%	3.33%	0.55%	40.26%			55.57%	58.90
878 - Operation Meter & House Reg \$7,233 \$ 879 - Operation Customer Installation \$17,979 \$ \$28,165 \$\$ \$ stal of other Dist 0&M Ops 100.00% \$ otal of other Dist 0&M Maint \$ \$ 887 - Maint of Mains-Exp for CP of Srvcs \$ \$ 893 - Maintenance of Services \$ \$ 893 - Maintenance of Meters & Reg \$ \$ \$ \$ \$ \$ otal of other Dist 0&M Maint 100.00% \$ tir NGV, Total othr Dist 0&M Maint \$ \$ teali Functional. of 894 Maint Othr Eq \$ \$ ESS NGV Dist 0&M Compressor Adder \$ \$ \$ \$ \$ \$ otal of other Dist 0&M Maint 100.00% \$ LUS NGV Dist 0&M Compressor Adder \$ \$ \$ \$ \$ \$ \$ \$ \$ \$														
879 - Operation Customer Installation \$17,979 \$: stal of other Dist O&M Ops \$28,165 \$: otal of other Dist O&M Maint 887 - Maint of Mains-Exp for CP of Srvcs \$611 892 - Maintenance of Services \$2,379 \$: 893 - Maint of Mains-Exp for CP of Srvcs \$611 892 - Maintenance of Services \$2,379 \$: 893 - Maint of Mains-Exp for CP of Srvcs \$611 \$: 100.00% \$: \$: \$2,379 \$: 893 - Maintenance of Meters & Reg \$: \$2,049 \$: \$: stal of other Dist O&M Maint 100.00% \$: \$: \$: tir NGV. Total othr Dist O&M Maint 100.00% \$: \$: ESS NGV Dist O&M Compressor Adder \$: \$: \$: US NGV Dist O&M Compressor Adder \$: \$: \$: LUS NGV Dist O&M Compressor Adder \$: \$: \$:	\$2,486	\$4	\$425	\$2,916	\$18		\$2	\$20	\$6	\$3	\$7	\$1	\$17	\$37
btal of other Dist 0&M Ops \$28,165 \$2 btal of other Dist 0&M Maint \$28,165 \$2 887 - Maint of Mains-Exp for CP of Srvcs \$611 \$2 892 - Maintenance of Services \$2,379 \$2 893 - Maintenance of Meters & Reg \$2,049 \$2 otal of other Dist 0&M Maint \$00,00% \$2 otal of other Dist 0&M Maint \$00,00% \$2 tir IFUNCtional. of 894 Maint Othr Eq \$151 ESS NGV Dist 0&M Compressor Adder \$79 otal of other Dist 0&M Maint \$100,00% \$2 Stal I of other Dist 0&M Compressor Adder \$79 Dual of other Dist 0&M Maint \$100,00% \$2 Stal of other Dist 0&M Maint \$100,00% \$2	\$6,090	\$11	\$1,042	\$7,142	\$45		\$4	\$49	\$15	\$7	\$18	\$2	\$42	\$91
btal of other Dist O&M Ops 100.00% 100.	\$16,398	\$8	\$1,500	\$17,906	\$61		\$0	\$61	\$2	\$10	\$0	\$0	\$12	\$73
bital of other Dist O&M Maint 887 - Maint of Mains-Exp for CP of Srvcs \$611 892 - Maintenance of Services \$2,379 \$2 893 - Maintenance of Meters & Reg \$2,049 \$2 901 of other Dist O&M Maint 100.00% \$2 ir NGV. Total othr Dist O&M Maint 100.00% \$2 etail Functional. of 894 Maint Othr Eq \$151 ESS NGV Dist O&M Compressor Adder \$79 otal of other Dist O&M Maint 100.00% \$1 LUS NGV Dist O&M Compressor Adder \$1 \$1 \$80 \$20 \$1	\$24,974	\$23	\$2,967	\$27,964	\$124		\$5	\$130	\$23	\$20	\$26	\$3	\$71	\$201
887 - Maint of Mains-Exp for CP of Srvcs \$611 892 - Maintenance of Services \$2,379 893 - Maintenance of Meters & Reg \$2,049 \$5038 \$5,038 stal of other Dist 0&M Maint 100.00% tir NGV, Total othr Dist 0&M Maint 100.00% tetail Functional. of 894 Maint Othr Eq \$151 Etail Functional. of 894 Maint Othr Eq \$72 SNGV Dist 0&M Compressor Adder \$79 Dtal of other Dist 0&M Maint 100.00% \$1 \$10 US NGV Dist 0&M Compressor Adder \$1 \$20 \$1 \$20 \$2	88.67%	0.08%	10.53%	99.29%	0.44%		0.02%	0.46%	0.08%	0.07%	0.09%	0.01%	0.25%	0.71%
892 - Maintenance of Services \$2,379 \$2 893 - Maintenance of Meters & Reg \$2,049 \$2 staintenance of Meters & Reg \$5,038 \$2 otal of other Dist 0&M Maint 100.00% \$2 tir NGV. Total othr Dist 0&M Maint 100.00% \$2 teall Functional. of 894 Maint Othr Eq \$151 ESS NGV Dist 0&M Compressor Adder \$72 otal of other Dist 0&M Maint 100.00% \$2 LUS NGV Dist 0&M Compressor Adder \$79 LUS NGV Dist 0&M Compressor Adder \$1 \$80 \$80														
893 - Maintenance of Meters & Reg \$2,049 \$5,038 \$5,0	\$515	\$1	\$88	\$604	\$4		\$0	\$4	\$1	\$1	\$2	\$0	\$4	\$8
otal of other Dist O&M Maint \$5,038 \$ ir NGV, Total othr Dist O&M Maint 100.00% \$ etail Functional. of 894 Maint Othr Eq \$151 ESS NGV Dist 0&M Compressor Adder \$72 Strain of other Dist 0&M Maint 100.00% LUS NGV Dist 0&M Compressor Adder \$79 LUS NGV Dist 0&M Compressor Adder \$11 \$80 \$80	\$2,003	\$4	\$343	\$2,349	\$15		\$1	\$16	\$5	\$2	\$6	\$1	\$14	\$30
otal of other Dist O&M Maint 100.00% 1 ir NGV. Total othr Dist O&M Maint etail Functional. of 894 Maint Othr Eq \$151 Etail Functional. of 894 Maint Othr Eq \$151 ESS NGV Dist O&M Compressor Adder \$72 otal of other Dist O&M Maint 100.00% 8 LUS NGV Dist O&M Compressor Adder \$1 \$80 \$80	\$1,725	\$3	\$295	\$2,023	\$13		\$1	\$14	\$4	\$2	\$5	\$1	\$12	\$26
ir NGV. Total othr Dist O&M Maint etail Functional. of 894 Maint Othr Eq \$151 ESS NGV Dist O&M Compressor Adder \$72 otal of other Dist O&M Maint 100.00% LUS NGV Dist O&M Compressor Adder \$1 \$80 \$1	\$4,242	\$7	\$726	\$4,975	\$31		\$3	\$34	\$11	\$5	\$13	\$1	\$29	\$63
etail Functional. of 894 Maint Othr Eq \$151 ESS NGV Dist 0&M Compressor Adder \$72 otal of other Dist 0&M Maint 100.00% \$ LUS NGV Dist 0&M Compressor Adder \$19 S80 \$80	84.19%	0.15%	14.40%	98.74%	0.62%		0.05%	0.67%	0.21%	0.09%	0.25%	0.03%	0.58%	1.269
ESS NGV Dist O&M Compressor Adder \$72 otal of other Dist O&M Maint 100.00% LUS NGV Dist O&M Compressor Adder \$79 \$80 \$80														
\$79 \$79 otal of other Dist Q&M Maint 100.00% 8 LUS NGV Dist Q&M Compressor Adder \$1 \$80														
otal of other Dist 0&M Maint 100.00% 8 LUS NGV Dist 0&M Compressor Adder \$1 \$80														
LUS NGV Dist O&M Compressor Adder \$1 \$80	04.40%	0.45%	14.40%	00 740/	0.000/		0.05%	0.070/	0.040/	0.000/	0.05%	0.03%	0.500/	4.000
LUS NGV Dist O&M Compressor Adder \$1 \$80	84.19% \$67	0.15%	14.40%	98.74% \$78	0.62%		0.05%	0.67%	0.21%	0.09%	0.25%	\$0.0224	0.58%	1.26%
\$80	<i>ф</i> б7	\$0.1173 \$1	\$11.4080	\$78	φU.49U9		ຈູບ.ບ411	φU.532U	Ф 0.1679	Φ 0.0720	\$U.1998	Φ 0.0224	φU.4621	φ υ.9941
	\$67	\$1	\$11	\$79	\$0		\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$1
	\$07 83.33%	1.17%	14.26%	98.76%	0.61%		0.05%	0.66%	0.21%	0.09%	0.25%	0.03%	0.58%	1.24%
IR, Customer Services														
etail Function of 387 CNG Sta on SDGE Property \$113														
ESS NGV Sta Capital Cost Compressor Adder \$1														
ESS NGV Sta Capital Cost Compressor Adder \$1 \$112														
		0.05%	8.34%	99.59%	0.32%	0.02%	0.00%	0.34%	0.01%	0.06%	0.00%	0.00%	0.07%	0.419
	01 20%	\$0.05	\$9.36	\$111.72	\$0.32%	\$0.02%	\$0.00%	\$0.34%	\$0.01	\$0.06	\$0.00	\$0.00	\$0.07%	\$0.46
• • • • • • • • •	91.20% \$102.21	\$0.05	\$9.30	φ111.72	φ 0. 30	φ0.02	φ 0. 00	\$U.30	φυ.01	φ 0.0 6	φ 0.0 0	φ 0.0 0	φ 0. 07	φU.40
	91.20% \$102.31	\$0.82	\$9.36	\$112.53	\$0.36	\$0.02	\$0.00	\$0.38	\$0.01	\$0.06	\$0.00	\$0.00	\$0.07	\$0.46
IR, Customer Services 100.00%		\$0.87 0.77%	\$9.36 8.28%	\$112.53 99.60%	\$0.36 0.32%	\$0.02 0.02%	\$0.00 0.00%	\$0.38 0.34%	\$0.01 0.01%	\$0.06 0.06%	\$0.00 0.00%	\$0.00 0.00%	\$0.07 0.07%	\$0.46 0.40

Notes:

1) Cells shaded in grey are forecast numbers from the 1/11/08 forecast

San Diego Gas & Electric Company Embedded Cost Study Cost Allocation Factors for Distribution Customer Services O&M Version 10-02-08

					Γ		G	TNC				EG				
											>= 300					
	ORDER DIRECT EXPENSE DOLLARS	Res	NGV	GN-3	Core	MPD	HPD	Transmission	Total	< 300 mdth	mdth	< 300 mdth	>= 300 mdth	Total	NonCore	TOTAL
										Distribution	-	Transmission	<u>1</u>			
	GAS TECHNICAL SERVICE - MIRAMAR DATA															
878	Meter & House Regulator Expenses	\$25,941	\$2,207	\$207,473	\$235,620	\$16,627	\$924	\$0	\$17,550	\$436	\$2,976			\$3,413	\$20,963	\$256,583
893	Maintenance of Meters & House Regulators	\$49,975	\$4,251	\$399,699	\$453,925	\$32,031	\$1,780	\$0	\$33,811	\$840	\$5,734			\$6,574	\$40,385	\$494,310
	Subtotal Miramar expenses	\$75,915	\$6,458	\$607,172	\$689,545	\$48,658	\$2,703	\$0	\$51,361	\$1,277	\$8,710			\$9,987	\$61,348	\$750,893
																-
	CUSTOMER SERVICE FIELD DATA Core															
878	Meter & House Regulator Expenses	\$4,007,646	\$82	\$158,624	\$4,166,352	\$16		\$0	\$16	\$23	\$0			\$23	\$39	\$4,166,391
879	Customer Installations Expenses	\$9,362,862	\$368	\$468,445	\$9,831,676	\$152		\$0	\$152	\$106	\$0			\$106	\$258	\$9,831,933
893	Maintenance of Meters & House Regulators	\$378,922	\$6	\$30,404	\$409,332	\$2		\$0	\$2	\$5	\$0			\$5	\$8	\$409,340
	Subtotal Customer Service Field Expenses	\$13,749,430	\$456	\$657,474	\$14,407,359	\$171		\$0	\$171	\$134	\$0			\$134	\$305	\$14,407,664
	Subtotal Customer Service Field Expenses+Miramar	\$13,825,345	\$6,913	\$1,264,646	\$15,096,904	\$48,829	\$2,703	\$0	\$51,532	\$1,410	\$8,710			\$10,121	\$61,652	\$15,158,557
	Overhead and Misc. Cost Centers	\$2,182,817	\$1,092	\$199,669	\$2,383,577	\$7,709	\$427	\$0	\$8,136	\$223	\$1,375			\$1,598	\$9,734	\$2,393,311
	Total customer service expenses	\$16,008,162	\$8,005	\$1,464,315	\$17,480,482	\$56,538	\$3,130	\$0	\$59,668	\$1,633	\$10,086			\$11,719	\$71,386	\$17,551,868
	Percent	91.20%	0.05%	8.34%	99.59%	0.32%	0.02%	0.00%	0.34%	0.01%	0.06%			0.07%	0.41%	100.00%
	Ferc Form 2	2007														

	11,576,038 1,318,960
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Notes:

1) Joint use allocations are equal to \$2,393,311

2) Updated for 2007 FERC Form 2 data 6/13/08 by Justino Rojas

3) Updated for 2007 FERC Form 2 data 6/13/08 by Jose Pech

Unallocated

\$233,896 ACC878 \$415,310 ACC893 \$1,744,105 ACC879 \$2,393,311

San Diego Gas & Electric Company Embedded Cost Study O&M 901 to 910 Version 10-02-08

	Total				Total	G	INC		Generat	ion		Total	System	
Cost Center	O&M	Res	NGV	GN-3	Core	Distribution	Transmission	Total	< 3 MM	> 3 MM	Total	Noncore	Total	
FIELD SERVICES Total	\$8,190	\$7,755	\$0	\$434	\$8,190	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,190	(0)
CUSTOMER CONTACT Total	\$3,597,963	\$3,182,453	\$ 0	\$415,510	\$3,597,963	\$ 0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,597,963	-
METER READING Total	\$2,966,582	\$2,864,971	\$120	\$101,028	\$2,966,118	\$210	\$11	\$221	\$196	\$47	\$243	\$464	\$2,966,582	-
BILLING SERVICES Total	\$2,002,432	\$1,527,475	\$53	\$56,453	\$1,583,981	\$189,599	\$9,817	\$199,416	\$176,534	\$42,500	\$219,035	\$418,451	\$2,002,432	-
CREDIT & COLLECTIONS Total	\$2,794,406	\$2,694,197	\$94	\$99,677	\$2,793,969	\$178	\$27	\$205	\$185	\$47	\$232	\$437	\$2,794,406	-
BUSINESS ANALYSIS Total	\$19,987	\$19,303	\$1	\$681	\$19,984	\$1	\$0	\$1	\$1	\$0	\$2	\$3	\$19,987	-
CUSTOMER RESEARCH & COMMUNICATION Total	\$558,499	\$538,491	\$19	\$19,902	\$558,412	\$36	\$5	\$41	\$37	\$9	\$46	\$87	\$558,499	-
CUSTOMER SERVICE TECHNOLOGY & SUPPORT Total	\$5,874,808	\$5,263,107	\$144	\$420,797	\$5,684,048	\$86,388	\$4,514	\$90,902	\$80,479	\$19,379	\$99,858	\$190,760	\$5,874,808	-
C&I CUSTOMER SERVICE Total	\$800,359	\$0	\$0	\$182,713	\$182,713	\$279,787	\$14,546	\$294,334	\$260,572	\$62,741	\$323,313	\$617,646	\$800,359	
CONSUMER PROGRAMS & SERVICES Total	\$410,221	\$394,399	\$4	\$10,884	\$405,287	\$2,234	\$117	\$2,351	\$2,082	\$501	\$2,583	\$4,934	\$410,221	-
FEDERAL ACCOUNTS MANAGEMENT Total	\$100,096	\$5,194	\$472	\$90,181	\$95,847	\$1,889	\$472	\$2,361	\$1,416	\$472	\$1,889	\$4,249	\$100,096	
CUSTOMER SERVICES SUPPORT STAFF Total	\$1,334,868	\$1,263,796	\$49	\$70,855	\$1,334,701	\$80	\$3	\$83	\$73	\$12	\$84	\$167	\$1,334,868	-
COMMUNITY OUTREACH & INFO SERVICES Total	\$158,765	\$153,304	\$5	\$5,433	\$158,742	\$9	\$1	\$11	\$9	\$2	\$12	\$22	\$158,765	-
OTHER Total	\$311,097	\$280,979	\$8	\$21,070	\$302,057	\$4,094	\$214	\$4,308	\$3,814	\$918	\$4,732	\$9,040	\$311,097	0
Senior Vice President COST CENTERS Total	\$16,860	\$15,105	\$0	\$1,208	\$16,313	\$248	\$13	\$261	\$231	\$56	\$287	\$547	\$16,860	-
Total	\$20,955,133				\$19,708,324	\$564,753	\$29,741	\$594,494	\$525,629	\$126,685	\$652,315		\$20,955,133	0
Allocation %		86.90%	0.00%	7.14%	94.05%	2.70%	0.14%	2.84%	2.51%	0.60%	3.11%	5.95%	100.00%	·

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Notes:

1) Information supplied by Ramon Gonzales 06/17/08 (less exclusions)

2) Allocation percentages feed into cost allocation portion of the model

San Diego Gas & Electric Company Embedded Cost Study Cost Allocation Factors for MSA and Services Capital Costs (actual \$) Version 10-02-08

							GTNC				EG			
					Г				Distr	ibution	Transr	nission		
	System	Res	NGV	GN-3	Core	Dist	Trans	Total	< 300 mdth	>= 300 mdth	< 300 mdth	>= 300 mdth	Total	NonCore
Meters NBV	\$30,010,893	\$25,267,321	\$44,448	\$4,322,456	\$29,634,225	\$186,008	\$15,560	\$201,568	\$63,627	\$27,278	\$75,702	\$8,493	\$175,100	\$376,668
Regulators NBV	\$9,956,059	\$8,382,387	\$14,746	\$1,433,967	\$9,831,100	\$61,708	\$5,162	\$66,870	\$21,108	\$9,049	\$25,114	\$2,818	\$58,089	\$124,959
NBV of MSA (mtr & regs)	\$39,966,952	\$33,649,708	\$59,194	\$5,756,423	\$39,465,325	\$247,716	\$20,722	\$268,438	\$84,735	\$36,327	\$100,816	\$11,311	\$233,189	\$501,627
Allocation %	100.00%	84.19%	0.15%	14.40%	98.74%	0.62%	0.05%	0.67%	0.21%	0.09%	0.25%	0.03%	0.583%	1.26%
													i	
NBV of MSA (mtr & regs) NC On	\$501,627					\$247,716	\$20,722	\$268,438	\$84,735	\$36,327	\$100,816	\$11,311	\$233,189	\$501,627
Allocation %	100.00%	0.00%	0.00%	0.00%	0.00%	49.38%	4.13%	53.51%	16.89%	7.24%	20.10%	2.25%	46.487%	100.00%
NBV of MSA (srvcs)	(\$17,255)	(\$17,358)	\$5	\$155	(\$17,198)	(\$30)		(\$30)	(\$17)	(\$1)	(\$9)	(\$0)	(\$28)	(\$57)
Allocation %	100.00%	100.60%	-0.03%	-0.90%	99.67%	0.17%	0.00%	0.17%	0.10%	0.01%	0.05%	0.0007%	0.160%	0.33%

Notes:

All input data from Ken Parris

See email from Karen Loney to Ken Parris July 7, 2007. and email from Ken Parris to MSchmidt August 1, 2007

Workpaper from Emails above

San Diego Gas & Electric Company Embedded Cost Study Calculation & Functionalization of Base Margin Version 10-02-08

841- Oper Labor & Expenses gt 841- Oper Labor & Engineer gt Other Storage Total gt Gas Transmission gt 850- Oper Supervision & Eng gt 852- Communication Sys Exp gt 853- Compr Station Labor & Exp gt 854- Gas Comp Sta Fuel-n/a not in margin 855- Other Fuel & Power for Compr Stations 855- Hains Expenses gt 856- Mains Expenses gt	ffp.321 ffp.321 tp. 321 ffp.323 ffp.323 ffp.323 ffp.323	Functionalization DIR DIR DIR DIR DIR DIR DIR DIR DIR DIR	2007 Actuals 2007 costs 2007 base margin \$0 \$44 \$0 \$44 \$0 \$44 \$0 \$44	Distr Demand MPD (\$1,000) \$0 \$0 \$0 \$0	Distr Demand HPD (\$1,000) \$0 \$0 \$0 \$0 \$0	Transmission (\$1,000) \$0 \$0 \$0 \$0 \$0	Storage (\$1,000) \$0 \$44	Distr Customer (\$1,000) \$0	Functionalized A&G (\$1,000)	Total Functionalized Base Margin (\$1,000)	Total %	MPD Distr Demand %	HPD Distr Demand %	Transmission %	Storage %	Distr Customer %	Functionalized A&G %
Other Storage: 840- Oper Supervision & Engineering gl 841- Oper Labor & Expenses gl 843-Maint Supervision & Engineer gt Other Storage Total gl Gas Transmission gg 850- Oper Supervision & Eng gl 851- Sys Control & Load Dispatching gl 852- Communication Sys Exp gl 853- Compr Stateurl-Na not in margin 855- Other Fuel & Power for Compr Stations 855- Other Fuel & Power for Compr Stations gl 856- Mains Expenses gl 857- Meas & Reg Station Exp gl	ffp.321 ttp. 321 ffp.323 ffp.323 ffp.323 ffp.323 ffp.323	DIR DIR DIR DIR DIR DIR	2007 base margin \$0 \$44 \$0 \$44 \$44 \$2,316	MPD (\$1,000) \$0 \$0 \$0 \$0 \$0	HPD (\$1,000) \$0 \$0 \$0 \$0	(\$1,000) \$0 \$0 \$0 \$0	(\$1,000) \$0	Customer (\$1,000)	A&G (\$1,000)	Base Margin		Demand	Demand			Customer	A&G
Other Storage: 840- Oper Supervision & Engineering gl 841- Oper Labor & Expenses gl 843-Maint Supervision & Engineer gt Other Storage Total gl Gas Transmission 850- Oper Supervision & Eng gl 850- Oper Supervision & Eng gl gl 851- Sys Control & Load Dispatching gl gl 852- Communication Sys Exp gl 853- Comp Sta Fuel-Na not in margin 855- Other Fuel & Power for Compr Stations gl 855- Other Fuel & Power for Comp Stations 857- Meas & Reg Station Exp gl 857- Meas & Reg gl	ffp.321 ttp. 321 ffp.323 ffp.323 ffp.323 ffp.323 ffp.323	DIR DIR DIR DIR DIR DIR	2007 base margin \$0 \$44 \$0 \$44 \$44 \$2,316	\$0 \$0 \$0 \$0 \$0 \$0	(\$1,000) \$0 \$0 \$0 \$0	(\$1,000) \$0 \$0 \$0 \$0	(\$1,000) \$0		(\$1,000)								
Other Storage: 840- Oper Supervision & Engineering gl 841- Oper Labor & Expenses gl 843-Maint Supervision & Engineer gt Other Storage Total gl Gas Transmission gg 850- Oper Supervision & Eng gl 851- Sys Control & Load Dispatching gl 852- Communication Sys Exp gl 853- Comp Sta Feu-In/a not in margin 855- Other Fuel & Power for Compr Stations 855- Other Fuel & Power for Compr Stations gl 856- Mains Expenses gl 857- Meas & Reg Station Exp gl	ffp.321 ttp. 321 ffp.323 ffp.323 ffp.323 ffp.323 ffp.323	DIR DIR DIR DIR DIR DIR	\$44 \$0 \$44 \$2,316	\$0 \$0 \$0	\$0 \$0	\$0 \$0		\$0									
840-Oper Supervision & Engineering gl 841-Oper Labor & Expenses gl 843-Maint Supervision & Engineer gt Other Storage Total Gas Transmission 850-Oper Supervision & Eng gl 850-Oper Supervision & Eng gl 851-Sys Control & Load Dispatching gl 852-Communication Sys Exp gl 853-Comp StateIn-Va not in margin 855-Other Fuel & Power for Compr Stations 855-Other Fuel & Power for Compr Stations gl 856-Mains Expenses gl 867-Meas & Reg Station Exp gl	ffp.321 ttp. 321 ffp.323 ffp.323 ffp.323 ffp.323 ffp.323	DIR DIR DIR DIR DIR DIR	\$44 \$0 \$44 \$2,316	\$0 \$0 \$0	\$0 \$0	\$0 \$0		\$0									
840-Oper Supervision & Engineering gl 841-Oper Labor & Expenses gl 843-Maint Supervision & Engineer gt Other Storage Total Gas Transmission 850-Oper Supervision & Eng gl 850-Oper Supervision & Eng gl 851-Sys Control & Load Dispatching gl 852-Communication Sys Exp gl 853-Comp StateIn-Va not in margin 855-Other Fuel & Power for Compr Stations 855-Other Fuel & Power for Compr Stations gl 856-Mains Expenses gl 867-Meas & Reg Station Exp gl	ffp.321 ttp. 321 ffp.323 ffp.323 ffp.323 ffp.323 ffp.323	DIR DIR DIR DIR DIR DIR	\$44 \$0 \$44 \$2,316	\$0 \$0 \$0	\$0 \$0	\$0 \$0		\$0									
843-Maint Supervision & Engineer gt Other Storage Total gt Gas Transmission 850- Oper Supervision & Eng gl 850- Oper Supervision & Eng gl 851- Sys Control & Load Dispatching gl 852- Communication Sys Exp gl 853- Comp Station Labor & Exp gl 854- Gas Comp Sta Fuel-r/a not in margin 855- Other Fuel & Power for Compr Stations gl 856- Mains Expenses gl 857- Meas & Reg Station Exp gl	ffp.323 ffp.323 ffp.323 ffp.323 ffp.323	DIR DIR DIR DIR DIR	\$0 \$44 \$2,316	\$0 \$0	\$0	\$0	\$44		\$0	\$0	100.0%				100.0%		0.0%
Other Storage Total Gas Transmission 850- Oper Supervision & Eng gl 851- Sys Control & Load Dispatching gl 852- Communication Sys Exp gl 853- Gomp Sta Feuch-Na not in margin 855- Other Fuel & Power for Compr Stations gl 856- Mains Expenses gl 857- Meas & Reg Station Exp gl	ffp.323 ffp.323 ffp.323 ffp.323	DIR DIR DIR	\$44 \$2,316	\$0				\$0	\$0	\$44	100.0%				100.0%		0.0%
Gas Transision 850- Oper Supervision & Eng gl 851- Sys Control & Load Dispatching gl 852- Communication Sys Exp gl 852- Communication Sys Exp gl 853- Comp Station Labor & Exp gl 855- Other Fuel & Power for Compr Station gl 856- Mains Expenses gl 857- Meas & Reg Station Exp gl	ffp.323 ffp.323 ffp.323	DIR DIR	\$2,316		\$0		\$0	\$0	\$0	\$0	100.0%				100.0%		0.0%
850- Oper Supervision & Eng gl 851- Sys Control & Load Dispatching gl 852- Communication Sys Exp gl 853- Comp Station Labor & Exp gl 854- Gas Comp Sta Fuel-n/a not in margin 855- Other Fuel & Power for Compr Stations 856- Mains Expenses gl 857- Meas & Reg Station Exp gl	ffp.323 ffp.323 ffp.323	DIR DIR				φU	\$44	\$0	\$0	\$44							
851- Sys Control & Load Dispatching gi 852- Communication Sys Exp gi 853- Comp Station Labor & Exp gi 854- Gas Comp Sta Fuel-n/a not in margin gi 855- Other Fuel & Power for Compr Stations gi 856- Mains Expenses gi 857- Meas & Reg Station Exp gi	ffp.323 ffp.323 ffp.323	DIR DIR									_						
852- Communication Sys Exp gt 853- Compr Station Labor & Exp gt 854- Gas Comp Sta Fuel-Na not in margin 855- State-I-Na not in margin 855- Other Fuel & Power for Compr Stations gt 856- Mains Expenses gt 857- Meas & Reg Station Exp gt	ffp.323 ffp.323	DIR		\$0	\$0	\$2,316	\$0	\$0	\$0	\$2,316	100.0%			100.0%			0.0%
853- Compr Station Labor & Exp gt 854- Gas Comp Sta Fuel-N/a not in margin sta 855- Other Fuel & Power for Compr Stations gt 856- Mains Expenses gt 857- Meas & Reg Station Exp gt	ffp.323			\$0	\$0	\$484	\$0	\$0	\$0	\$484	100.0%			100.0%			0.0%
854- Gas Comp Sta Fuel-n/a not in margin 855- Other Fuel & Power for Compr Stations gl 856- Mains Expenses gl 857- Meas & Reg Station Exp gl			\$1,546	\$0	\$0	\$1,546	\$0	\$0	\$0	\$1,546	100.0%			100.0%			0.0%
855- Other Fuel & Power for Compr Stations gl 856- Mains Expenses gl 857- Meas & Reg Station Exp gl	#n 222	DIK	\$1,559	\$0	\$0	\$1,559	\$0	\$0	\$0	\$1,559	100.0%			100.0%			0.0%
856- Mains Expenses g 857- Meas & Reg Station Exp gl		DIR	\$195	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	0.0%			100.0%			0.0%
857- Meas & Reg Station Exp gt	ffp.323	DIR DIR	\$195 \$948	\$0	\$0 \$0	\$195 \$948	\$0	\$0	\$0	\$195	100.0% 100.0%			100.0%			0.0%
	ffp.323		\$948 \$23	\$0 \$0	\$0 \$0		\$0	\$0	\$0 ©0	\$948							0.0%
	ffp.323 ffp.323	DIR DIR	\$23 \$0	\$0 \$0	\$0 \$0	\$23 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$23 \$0	100.0% 100.0%			100.0% 100.0%			0.0% 0.0%
	ffp.323 ffp.323	DIR DIR	\$0 \$326	\$0 \$0	\$0 \$0	\$0 \$326	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$326	100.0%			100.0%			0.0%
	ffp.323	DIR	\$326 \$0.471	\$0 \$0	\$0 \$0	\$326 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$326 \$0	100.0%			100.0%			0.0%
	ffp.323	DIR	\$0.471	\$0 \$0	\$0 \$0	\$0 \$83	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$83	100.0%			100.0%			0.0%
	ffp.323	DIR	φου \$1	\$0 \$0	\$0 \$0	\$03 \$1	\$0 \$0	\$0 \$0	\$0 \$0	\$03 \$1	100.0%			100.0%			0.0%
	ffp.323	DIR	\$1,596	\$0	\$0 \$0	\$1.596	\$0 \$0	\$0 \$0	\$0	\$1,596	100.0%			100.0%			0.0%
	ffp.323	DIR	\$590	\$0	\$0	\$590	\$0 \$0	\$0 \$0	\$0	\$590	100.0%			100.0%			0.0%
	ffp.323	DIR	\$312	\$0	\$0	\$312	\$0 \$0	\$0 \$0	\$0	\$312	100.0%			100.0%			0.0%
	ffp.323	DIR	\$50	\$0	\$0 \$0	\$50	\$0 \$0	\$0 \$0	\$0	\$50	100.0%			100.0%			0.0%
	ffp.323	DIR	\$6	\$0	\$0 \$0	\$6	\$0 \$0	\$0 \$0	\$0	\$6	100.0%			100.0%			0.0%
Gas Transmission Total	10.020	Bitt	\$10,036	\$0	\$0	\$10,036	\$0	\$0	\$0	\$10,036	100.070			100.070			0.070
Gas Distribution:																	
	ffp.323	Other Distr Operating Exp	\$5,584	\$817	\$36	\$0	\$0	\$4,731	\$0	\$5,584	100.0%	14.6%	0.6%	0.0%	0.0%	84.7%	0.0%
	ffp.323	Other Distr Operating Exp	\$1	\$0	\$0	\$0 \$0	\$0	\$1	\$0	\$1	100.0%	14.6%	0.6%	0.0%	0.0%	84.7%	0.0%
	ffp.324	Demand Customer Factor DCF	\$4,501	\$2,491	\$109	\$0 \$0	\$0 \$0	\$1,901	\$0	\$4,501	100.0%	55.3%	2.4%	0.0%	0.0%	42.2%	0.0%
	ffp.324 ffp.324	Demand Only Factor DOF Demand Only Factor DOF	\$572 \$96	\$548 \$92	\$24 \$4	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$572 \$96	100.0% 100.0%	95.8% 95.8%	4.2% 4.2%	0.0% 0.0%	0.0% 0.0%	0.0% 0.0%	0.0%
	ffp.324	Demand Only Factor DOF	\$96 \$4,657	\$92 \$0	\$4 \$0	\$0 \$0	\$0 \$0	\$U \$4,657	\$0 \$0	\$96 \$4,657	100.0%	95.8%	4.2%	0.0%	0.0%	100.0%	0.0% 0.0%
	ffp.324	DIR	\$4,657 \$11,576	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$4,657 \$11,576	\$0 \$0	\$11,576	100.0%					100.0%	0.0%
	ffp.324	Other Distr Operating Exp	\$8.387	\$0 \$1.227	\$0 \$54	\$0 \$0	\$0 \$0	\$7,106	\$0 \$0	\$8.387	100.0%	14.6%	0.6%	0.0%	0.0%	84.7%	0.0%
	ffp.324	Demand Only Factor DOF	\$18	\$17	\$J4 \$1	\$0	\$0 \$0	\$0	\$0	\$18	100.0%	95.8%	4.2%	0.0%	0.0%	0.0%	0.0%
	ffp.324	Other Distr Maintenance Exp	\$136	\$65	\$3	\$0	\$0 \$0	\$69	\$0	\$136	100.0%	47.3%	2.1%	0.0%	0.0%	50.6%	0.0%
	ffp.324	Maint of Mains Factor	\$3.336	\$2,819	\$123	\$0	\$0 \$0	\$394	\$0	\$3,336	100.0%	84.5%	3.7%	0.0%	0.0%	11.8%	0.0%
	ffp.324	Demand Only Factor DOF	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	100.0%	95.8%	4.2%	0.0%	0.0%	0.0%	0.0%
	ffp.324	Demand Only Factor DOF	\$225	\$215	\$9	\$0	\$0	\$0 \$0	\$0	\$225	100.0%	95.8%	4.2%	0.0%	0.0%	0.0%	0.0%
	ffp.324	DIR	\$1,531	\$0	\$0	\$0	\$0 \$0	\$1,531	\$0	\$1,531	100.0%	33.070	4.270	0.070	0.070	100.0%	0.0%
	ffp.324	DIR	\$1,319	\$0	\$0	\$0	\$0 \$0	\$1,319	\$0	\$1,319	100.0%					100.0%	0.0%
	ffp.324	DIR/Other Distr Maintenance Exp	\$122	\$24	\$0 \$1	\$0	\$0 \$0	\$97	\$0	\$122	100.0%	19.4%	0.8%	0.0%	0.0%	79.7%	0.0%
Gas Distribution Total	1.		\$42,062	\$8,315	\$363	\$0	\$0	\$33,384	\$0	\$42,062							
Customer Accounts																	
	ffp.324	DIR	\$52	\$0	\$0	\$0	\$0	\$52	\$0	\$52	100.0%					100.0%	0.0%
	ffp.324	DIR	\$4.827	\$0	\$0	\$0	\$0 \$0	\$4,827	\$0	\$4,827	100.0%					100.0%	0.0%
903- Cust Records & Collection Exp		DIR	\$21,266	\$0	\$0	\$0	\$0	\$21,266	\$0	\$21,266	100.0%					100.0%	0.0%
905- Misc Cust Accounts Exp at	ffp.325	DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100.0%					100.0%	0.0%
	ffp.325 ffp.325	אוע	\$0 \$26,145	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$26,145	\$0 \$0	\$0 \$26,145	100.0%					100.0%	0.0%
	ffp.325	DIR	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	100.0%					100.0%	0.0%
Customer Accounts Total			\$26,145	\$0	\$0	\$0	\$0	\$26,145	\$0	\$26,145							
Customer Service & Informational																	
Customer Service & Informational	#n 225		\$0¢	\$0.	¢0	¢0	£0.	£06	¢0	\$26	100.0%					100.09/	0.09/
	ffp.325	DIR	\$26	\$0 \$0	\$0 \$0	\$0 ©0	\$0 ©0	\$26 \$16.052	\$0 ©0	\$26	100.0%					100.0%	0.0%
	ffp.325	DIR	\$16,052	\$0	\$0 \$0	\$0	\$0	\$16,052	\$0	\$16,052	100.0%					100.0%	0.0%
	ffp.325	DIR DIR	\$6 \$1.890	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$6 \$1.890	\$0 ©0	\$6 \$1.890	100.0% 100.0%					100.0% 100.0%	0.0%
	ffp.325	אוע	\$1,890 \$17,975	\$0	\$0	\$0 \$0			\$0 \$0	\$1,890 \$17,975	100.0%					100.0%	0.0%
Subtotal Cust Svc & Info gt less Exclusion Items	ffp.325	DIR/CSI Exclusion	\$17,975 \$10,923	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$17,975 \$10.923	\$0 \$0	\$17,975 \$10,923	100.0%					100.0%	0.0%
Customer Service & Informational Total		DIR/GOI EXClusion	\$7,052	\$0 \$0	\$0	\$0	\$0 \$0	\$7,052	\$0	\$10,923	100.0%					100.0%	0.0%
Gustomer Gervice & mormational Total			φ1,002	φU	φU	φU	ψU	φ1,00Z	ψU	φ1,00Z							

San Diego Gas & Electric Company Embedded Cost Study Calculation & Functionalization of Base Margin Version 10-02-08

				Version 10-02-00									FUNTIONALIZATIO	N %'S			
			2007 Actuals	Distr	Distr					Total		MPD	HPD				
				Demand	Demand			Distr	Functionalized	Functionalized		Distr	Distr			Distr	Functionalized
			2007 costs	MPD	HPD	Transmission	Storage	Customer	A&G	Base Margin	Total	Demand	Demand	Transmission	Storage	Customer	A&G
		Functionalization	2007 base margin	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	%	%	%	%	%	%	%
Administrative & General				(1 / 1 / 1 / 1	(1) /	(, ,, , , ,	(, ,,	(1)	(,,,,,,,	(, ,,							
920- A&G Salaries	gffp.325	A&G Func Fctrs/MULTI	\$3,874														
Less 920-A&G Salaries Haz Waste	giip.020	A&G Func Fctrs/MULTI	<u>\$0,074</u>														
920- A&G Salaries	gffp.325	A&G Func Fctrs/MULTI	\$3.874	\$917	\$44	\$650	\$2	\$2,262	\$0	\$3,874	100.0%	23.7%	1.1%	16.8%	0.0%	58.4%	0.0%
921- Office Sply & Exp less Hazardous Waste	gffp.325	A&G Func Fctrs/LBR	\$2,089	\$213	\$9	\$249	\$2	\$1,616	\$0 \$0	\$2,089	100.0%	10.2%	0.4%	11.9%	0.0%	77.3%	0.0%
922- Transferred Admin Exp less Haz Waste	gffp.325	A&G Func Fctrs/MULTI	(\$1,118)	(\$265)		(\$187)		(\$653)	\$0 \$0	(\$1,118)	100.0%	23.7%	1.1%	16.8%	0.0%	58.4%	0.0%
922- Transferred Admin Expless Haz waste 923- Outside Services Employed	gffp.325	A&G Func Fctrs/LBR	\$39,288	\$4.011	(\$13) \$175	\$4.687	(\$1) \$31	(\$653) \$30,383	\$0 \$0	\$39,288	100.0%	10.2%	0.4%	11.9%	0.0%	77.3%	0.0%
				\$523			\$0	,	\$0 \$0				2.5%				
924- Property Insurance	gffp.325	A&G Func Fctrs/NPF	\$1,025		\$26	\$273		\$203		\$1,025	100.0%	51.0%		26.6%	0.0%	19.8%	0.0%
925- Injuries & Damages less Haz Waste	gffp.325	A&G Func Fctrs/LBR	\$5,087	\$519	\$23	\$607	\$4	\$3,934	\$0	\$5,087	100.0%	10.2%	0.4%	11.9%	0.1%	77.3%	0.0%
926- Employee Pensions less Haz Waste	gffp.325	A&G Func Fctrs/LBR	\$12,825	\$1,309	\$57	\$1,530	\$10	\$9,918	\$0	\$12,825	100.0%	10.2%	0.4%	11.9%	0.1%	77.3%	0.0%
928- Reg Commission Exp (Note 1)	gffp.325	A&G Func Fctrs/MULTI	\$2,250	\$533	\$26	\$377	\$1	\$1,314	\$0	\$2,250	100.0%	23.7%	1.1%	16.8%	0.0%	58.4%	0.0%
930.1- Gen Advr Exp	gffp.325	A&G Func Fctrs/MULTI	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$2	100.0%	23.7%	1.1%	16.8%	0.0%	58.4%	0.0%
930.2- Misc General Exp	gffp.325	A&G Func Fctrs/MULTI	\$93	\$22	\$1	\$16	\$0	\$54	\$0	\$93	100.0%	23.7%	1.1%	16.8%	0.0%	58.4%	0.0%
931- Rents	gffp.325	A&G Func Fctrs/LBR	\$2,239	\$229	\$10	\$267	\$2	\$1,731	\$0	\$2,239	100.0%	10.2%	0.4%	11.9%	0.1%	77.3%	0.0%
932- Maint.of General Plant	gffp.325	A&G Func Fctrs/LBR	\$1,862	\$190	\$8	\$222	\$1	\$1,440	\$0	\$1,862	100.0%	10.2%	0.4%	11.9%	0.1%	77.3%	0.0%
Administrative & General Total			\$69,516	\$8,202	\$367	\$8,691	\$53	\$52,203	\$0	\$69,516							
Payroll Tax		A&G Func Fctrs/LBR	\$4,224	\$431	\$19	\$504	\$3	\$3,266	\$0	\$4,224	100.0%	10.2%	0.4%	11.9%	0.1%	77.3%	0.0%
		All of all of out of EDA	• .,== .			\$00 I				\$ 1, <u>22</u> 1	100.070	10.270	0.170	11.070	0.170	11.070	0.070
Total Expenses			\$159,078	\$16,948	\$749	\$19,231	\$100	\$122,050	\$0	\$159,078							
Capital-Related																	
Return on Rate Base:																	
Ratebase			\$390,139														
Authorized ROB%			8.40%														
Return on Rate Base		NPF	\$32,772	\$16,729	\$828	\$8,721	\$6	\$6,487	\$0	\$32,772	100.0%	51.0%	2.5%	26.6%	0.0%	19.8%	0.0%
		NPF		\$5,559	фоzо \$275	\$2,898	\$0 \$2		\$0 \$0		100.0%	51.0%	2.5%			19.8%	0.0%
Income Taxes for ratemaking		NPF	\$10,890	\$5,559	\$275	\$2,898	\$Z	\$2,156	\$ 0	\$10,890	100.0%	51.0%	2.5%	26.6%	0.0%	19.8%	0.0%
Depreciation:		D 10 1 5 1 DOS	000 707	010.150	0740	••	•••	• • • • • • • •		000 707		55.00/	o 101	0.00/		10.000	0.004
Depreciation Dist Plant		Demand Customer Factor DCF	\$29,737	\$16,456	\$719	\$0	\$0	\$12,561	\$0	\$29,737	100.0%	55.3%	2.4%	0.0%	0.0%	42.2%	0.0%
Deprec Transmission		DIR	\$6,888	\$0	\$0	\$6,888	\$0	\$0	\$0	\$6,888	100.0%			100.0%			0.0%
Deprec General & Common		NPF	\$9,021	\$4,605	\$228	\$2,401	\$2	\$1,786	\$0	\$9,021	100.0%	51.0%	2.5%	26.6%	0.0%	19.8%	0.0%
Deprec Storage		DIR	<u>(\$203)</u>	\$0	<u>\$0</u>	<u>\$0</u>	(\$203)	\$0	\$0	(\$203)	100.0%				100.0%		0.0%
Depreciation total			\$45,443	\$21,061	\$947	\$9,289	(\$201)	\$14,347	\$0	\$45,443							
Property Tax		NPF	\$10,663	\$5,443	\$270	\$2,838	\$2	\$2,111	\$0	\$10,663	100.0%	51.0%	2.5%	26.6%	0.0%	19.8%	0.0%
Total Capital-Related			\$99,768	\$48,792	\$2,321	\$23,745	(\$191)	\$25,100	\$0	\$99,768							
Subtotal Gas Embedded Cost			\$258,846	\$65,740	\$3,070	\$42,976	(\$91)	\$147,150	\$0	\$258,846							
plus EE Reward		DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100.0%					100.0%	0.0%
less Miscellanous Revs:					• •		• •	• •	• -	• •							
Misc Revs all functions		MULTI	(\$2,913)	(\$689)	(\$33)	(\$488)	(\$1)	(\$1,701)	\$0	(\$2,913)	100.0%	23.7%	1.1%	16.8%	0.0%	58.4%	0.0%
Misc Revs Direct		DIR	(\$3.866)	\$0	\$0	\$0	\$0	(\$3,866)	\$0 \$0	(\$3,866)	100.0%	20.770		10.070	0.070	100.0%	0.0%
Miscellanous Revs:		Dire	(\$6,778)	(\$689)	(\$33)	(\$488)	(\$1)	(\$5,566)	\$0	(\$6,778)	100.078					100.078	0.070
Total Gas Embedded Cost			\$252,067	\$65.051	\$3.037	\$42,488	(\$92)	\$141,584	\$0	\$252,067							
Authorized Gas Base Margin			\$224,005	φ03,03 i	φ3,037	φ 4 2,400	(432)	ψ141,004	φυ	\$224,005							
Autionzed Gas base Margin		Basansiliata Fastar		(\$7.040)	(\$220)	(\$4.720)	£10	(\$15 760)	£0		100.0%	25.00/	1.00/	16.00/	0.0%	EC 20/	0.0%
Beconsiliation		Reconciliate Factor	(\$28,062)	(\$7,242)	(\$338)	(\$4,730)	\$10	(\$15,762)	\$0	(\$28,062)	100.0%	25.8%	1.2%	16.9%	0.0%	56.2%	
Reconciliation 2008 Gas Base Margin			\$224,005	\$57.809	\$2.699	\$37.758	(\$82)	\$125.822	\$0	\$224,005	100.0%	25.8%	1.2%	16.9%	0.0%	56.2%	0.0%

Notes:

1) \$725.969 removed from Account 928 since this is a CPUC fee. FERC Form 1, p. 351

2) NGV calculation, To NGV Allocators tab 210.75 0.00054 5.8826

See Karen Loney

San Diego Gas & Electric Company Embedded Cost Study Detailed Functionalization of Expense-Related Customer Distribution Version 10-02-08

							EE +				
ne		O&M Dollars		A&G	Payroll Tax	FF&U	Misc Rev	Subtotal	Subtotal as	Rec Factor	Total
lo.	Distribution O&M Account	(\$1,000)	of Total	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	a % Total	(\$1,000)	(\$1,000)
	(A)	(B)		(C)	(D)	(E)	(F)	(G)		(H)	(I)
1	Distribution										
2	870- Operation Supervision & Engineering	\$4,731	7.1%	\$3,710	\$232	\$0	(\$396)	\$8,278	7.1%	(\$929)	\$7,349
	871- Distr Load Dispatching	\$1	0.0%	\$1	\$0	\$0	(\$0)	\$2	0.0%	(\$0)	\$2
	874- Mains & Services Exp	\$1,901	2.9%	\$1,491	\$93	\$0	(\$159)	\$3,326	2.9%	(\$373)	\$2,953
	878- Meter & House Regulator Exp	\$4,657	7.0%	\$3,651	\$228	\$0	(\$389)	\$8,147	7.0%	(\$914)	\$7,233
	879- Customer Installations Exp	\$11,576	17.4%	\$9,076	\$568	\$0	(\$968)	\$20,253	17.4%	(\$2,273)	\$17,979
	880- Other Expenses	\$7,106	10.7%	\$5,572	\$349	\$0	(\$594)	\$12,433	10.7%	(\$1,395)	\$11,037
	885- Maint Supervision & Engineering	\$69	0.1%	\$54	\$3	\$0	(\$6)	\$121	0.1%	(\$14)	\$107
	887- Maint.of Mains	\$394	0.6%	\$309	\$19	\$0	(\$33)	\$689	0.6%	(\$77)	\$611
	892- Maint.of Services	\$1,531	2.3%	\$1,201	\$75	\$0	(\$128)	\$2,679	2.3%	(\$301)	\$2,379
	893- Maint.of Meters & Regulators	\$1,319	2.0%	\$1,034	\$65	\$0	(\$110)	\$2,308	2.0%	(\$259)	\$2,049
2	894- Maint.of Other Equipment	\$97	0.1%	\$76	\$5	\$0	(\$8)	\$170	0.1%	(\$19)	\$151
	Total O&M Distribution	\$33,384	50.1%	\$26,175	\$1,638	\$0	(\$2,791)	\$58,405	50.1%	(\$6,555)	\$51,850
	Customer Accounts										
6	901- Supervision	\$52	0.1%	\$41	\$3	\$0	(\$4)	\$91	0.1%	(\$10)	\$81
	902- Meter Reading Expenses	\$4,827	7.2%	\$3,784	\$237	\$0	(\$404)	\$8,444	7.2%	(\$948)	\$7,496
;	903- Customer Records & Collection Exp	\$21,266	31.9%	\$16,674	\$1,043	\$0	(\$1,778)	\$37,206	31.9%	(\$4,176)	\$33,030
)	905- Misc Customer Accounts Exp	\$0	0.0%	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
)	Total Customer Accounts	\$26,145	39.3%	\$20,499	\$1,283	\$0	(\$2,186)	\$45,741	39.3%	(\$5,134)	\$40,607
	Customer Service & Informational	\$7,052	10.6%	\$5,529	\$346	\$0	(\$590)	\$12,338	10.6%	(\$1,385)	\$10,953
								Total Red	concile amount	(\$15,762)	
							% al	ocated to Cus	tomer Dist Exp	83%	
4	Total O&M Customer Distribution	\$66,580	100.0%	\$52,203	\$3,266	\$0	(\$5,566)	\$116,484	100.0%	(\$13,074)	\$103,410

Notes:

1) Spreadsheet contains no new data - inputs from other spreadsheets

2) A&G spread over other O&M

San Diego Gas & Electric Company Embedded Cost Study Detailed Functionalization of Capital-Related Costs Version 10-02-08

				131011 10-02	-00								
Distribution Plant Account	Distribution Plant \$	% total	General Plant	Common Plant	Intangible Plant	Total Gas Distribution Plnt	% of Total	Return on RB	Income Tax	Depr Expense	Prop Tax	Rec Factor	Total Capital Related Cost
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
380- Services	(\$25,285)	-46.0%	(\$432)	(\$15,022)	(\$10)	(\$40,749)	-46.0%	(\$2,985)	(\$992)	(\$6,601)	(\$971)	\$1,237	(\$10,311)
381- Meters & Regulators	\$42,506	77.3%	\$726	\$25,254	\$17	\$68,503	77.3%	\$5,017	\$1,667	\$11,096	\$1,633	(\$2,080)	\$17,334
382- Meter Installations	\$36,702	66.8%	\$627	\$21,806	\$15	\$59,149	66.8%	\$4,332	\$1,440	\$9,581	\$1,410	(\$1,796)	\$14,967
385- Industrial Meas & Reg Station Eq	\$756	1.4%	\$13	\$449	\$0	\$1,219	1.4%	\$89	\$30	\$197	\$29	(\$37)	\$308
387- Other Equipment	\$0	0.0%	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0	\$0
387- CNG Sta on SDGE Property	\$277	0.5%	\$5	\$165	\$0	\$447	0.5%	\$33	\$11	\$72	\$11	(\$14)	\$113
										otal Recond		<mark>(\$15,762)</mark> 17%	
Dist-Cust Plant Total	\$54,956	100.0%	\$939	\$32,651	\$22	\$88,568	100.0%	\$6,487	\$2,156	\$14,347	\$2,111	(\$2,689)	\$22,412
check		check	-	-	-	-		-	-	-	-	-	-

Notes:

(B) equal to % portion (A) is of Dis-Cust Plant Total

(C) thru (E) Dist-Cust Plant Total comes from net plant factor tab

(F) is total of (A),(C), (D), and (E)

(G) is (F) divided by (F) Dist-Cust plant Total

(H) is return on ratebase for account 380-387 the total comes from base margin and function tab - total return on customer related plant

(I) is (G) times total income tax

(J) is (G) times total depreciation

(K) is (G) times total prop tax

(L) is (G) times total Rec Factor

(M) is total of (H) thru (L)

No input data - all data from other spreadsheets

No workpapers

San Diego Gas & Electric Company Embedded Cost Study Plant Related Factors Version 10-02-08

		Gross Plant	Accumulated Depreciation	Total Net Plant 2007											
	Functionalization	2007 Actuals	2007 Actuals	actuals	MPD	HPD	Transmission	Storage	Customer	Total %	MPD %	HPD %	Transmission%	Storage %	Customer %
Intangible Plant															
302- Franchises & Consents	project analysis	\$86	(\$86)	\$0	\$0	\$0	\$0	\$0	\$0 -	100.0%	95.5%	2.5%	2.0%	0.0%	0.0%
303- Misc Intangible Plant	project analysis	\$714	(\$60)	\$139	\$63	\$0 \$2	\$0 \$51	\$0 \$0	\$0 - \$22 -	100.0%	45.2%	1.8%	36.9%	0.0%	16.1%
Intangible Net Plant Total	project analysis	\$800	(\$661)	\$139	\$63	\$2	\$51	\$0	\$22 -	100.0 %	40.270	1.070	30.9%	0.0%	10.176
J		• • • • •	(****)				• •	• -	-						
Borrego Springs									-	100.0%				100.0%	
360- Land	DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 -	100.0%				100.0%	
361- Structures & Improvement:	DIR	\$44	(\$44)	\$0	\$0	\$0	\$0	\$0	\$0 -	100.0%				100.0%	
362- Gas Holders	DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 -	100.0%				100.0%	
363.3- Compressor Eq	DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 -	100.0%				100.0%	
363.5- LNG Distr Storage Eq	DIR	\$408	(\$358)	\$49	\$0	\$0	\$0	\$49	\$0 -	100.0%				100.0%	
Borrego Springs Net Plant Total		\$452	(\$402)	\$49	\$0	\$0	\$0	\$49	\$0 -						
Transmission Plant															
365.1- Land	DIR	\$4.649	\$0	\$4.649	\$0	\$0	\$4.649	\$0	\$0 -	100.0%			100.0%		
365.2- Rights-of-way	DIR	\$2.217	(\$1,017)	\$1,200	\$0 \$0	\$0 \$0	\$1,200	\$0 \$0	\$0 -	100.0%			100.0%		
366- Structures & Improvement	DIR	\$10.875	(\$7,558)	\$3,317	\$0 \$0	\$0 \$0	\$3.317	\$0 \$0	\$0 -	100.0%			100.0%		
367- Mains	DIR	\$122,184	(\$47,619)	\$74,565	\$0	\$0	\$74,565	\$0	\$0 -	100.0%			100.0%		
368- Compressor Station Eq	DIR	\$60,649	(\$38,811)	\$21,838	\$0 \$0	\$0	\$21,838	\$0 \$0	\$0 -	100.0%			100.0%		
369- Meas & Reg Station Eq	DIR	\$16,806	(\$38,811) (\$10,310)	\$6,497	\$0 \$0	\$0 \$0	\$6,497	\$0 \$0	\$0 - \$0 -	100.0%			100.0%		
	Transmission Plant-n/a not in revenue		(\$10,310)	\$0,497 \$0	\$0 \$0	\$0 \$0	\$0,497 \$0	\$0 \$0	\$0 - \$0 -	0.0%			100.0 %		
Transmission Net Plant Total	Transmission Plant-n/a not in revenue	\$217,380	(\$105,314)	\$112,066	\$0	\$0 \$0	\$0	\$0 \$0	\$0 - \$0 -	0.0%					
		φz 17,500	(\$105,514)	φ112,000	ψŪ	φυ	ψT12,000	ψυ	φ0 -						
Distribution Plant															
374.2- Land and Land Rights	Demand Only Factor DOF	\$7,928	(\$4,982)	\$2,947	\$2,823	\$123	\$0	\$0	\$0 -	100.0%	95.8%	4.2%	0.0%	0.0%	0.0%
374.1- Land and Land Rights	DIR	\$102		\$102	\$0	\$102	\$0	\$0	\$0 -	100.0%		100.0%			
375- Structures & Improvement	Demand Only Factor DOF	\$43	(\$61)	(\$18)	(\$17)	(\$1)	\$0	\$0	\$0 -	100.0%	95.8%	4.2%	0.0%	0.0%	0.0%
376- Mains	NBV Dist Mains Factor	\$494,105	(\$269,020)	\$225,085	\$214,506	\$10,579	\$0	\$0	\$0 -	100.0%	95.3%	4.7%	0.0%	0.0%	0.0%
378- Meas & Reg Stations	Demand Only Factor DOF	\$8,515	(\$5,606)	\$2,909	\$2,787	\$122	\$0	\$0	\$0 -	100.0%	95.8%	4.2%	0.0%	0.0%	0.0%
380- Services	DIR	\$228,479	(\$253,764)	(\$25,285)	\$0	\$0	\$0	\$0	(\$25,285) -	100.0%					100.0%
381- Meters & Regulators	DIR	\$73,022	(\$30,516)	\$42,506	\$0	\$0	\$0	\$0	\$42,506 -	100.0%					100.0%
382- Meter Installations	DIR	\$58,721	(\$22,019)	\$36,702	\$0	\$0	\$0	\$0	\$36,702 -	100.0%					100.0%
385- Industrial Meas & Reg Star	DIR	\$1,531	(\$775)	\$756	\$0	\$0	\$0	\$0	\$756 -	100.0%					100.0%
387.11- Other Equipment	Demand Only Factor DOF	\$265	(\$88)	\$177	\$169	\$7	\$0	\$0	\$0 -	100.0%	95.8%	4.2%	0.0%	0.0%	0.0%
387- CNG Sta on SDGE Proper	DIR	\$4,281	(\$4,004)	\$277	\$0	\$0	\$0	\$0	\$277 -	100.0%				,.	100.0%
	Distribution Plant-n/a not in revenue r		(* *** /	\$0	\$0	\$0	\$0	\$0	\$0 -	0.0%					
Distribution Net Plant Total		\$876,994	(\$590,835)	\$286,158	\$220,269	\$10,933	\$0	\$0	\$54,956 -						
		-							-						
Net Gas Plant Subtotal Exclude General Plant Net Gas Plant Factor Exclude General Plant		\$1,095,625	(\$697,213)	\$398,412 100.0%	\$220,332 55.3%	\$10,936 2.7%	\$112,117 28.1%	\$49 0.0%	\$54,979 - 13.8% -						
Net Gas Flant Factor Exclude General Flant				100.0%	00.0%	2.170	20.176	0.0%	13.676						
General Plant															
392- Transportation Eq	Net Gas Plant Factor	\$75	(\$100)	(\$26)	(\$14)	(\$1)	(\$7)	(\$0)	(\$4) -	100.0%	55.3%	2.7%	28.1%	0.0%	13.8%
394- Tools, Shop, & Garage Eq	Net Gas Plant Factor	\$6,889	(\$2,200)	\$4,689	\$2,593	\$129	\$1,319	\$1	\$647 -	100.0%	55.3%	2.7%	28.1%	0.0%	13.8%
395- Laboratory Eq	Net Gas Plant Factor	\$312	\$117	\$430	\$238	\$12	\$121	\$0	\$59 -	100.0%	55.3%	2.7%	28.1%	0.0%	13.8%
396- Power Operated Eq	Net Gas Plant Factor	\$162	\$3	\$166	\$92	\$5	\$47	\$0	\$23 -	100.0%	55.3%	2.7%	28.1%	0.0%	13.8%
397- Communication Eq	Net Gas Plant Factor	\$2,959	(\$1,652)	\$1,307	\$723	\$36	\$368	\$0	\$180 -	100.0%	55.3%	2.7%	28.1%	0.0%	13.8%
398- Misc Equipment	Net Gas Plant Factor	\$294	(\$58)	\$236	\$130	\$6	\$66	\$0	\$33 -	100.0%	55.3%	2.7%	28.1%	0.0%	13.8%
General Plant Total		\$10,691	(\$3,890)	\$6,801	\$3,761	\$187	\$1,914	\$1	\$939 -						
Subtotal Net Utility Plant - Gas		\$1,106,316	(\$701,103)	\$405,213	\$224,093	\$11,122	\$114,031	\$50	\$55,917 -						
					¢0.	¢0	¢^	¢0	¢0.						
Common plant effp.356.1	LBR			\$42,220	\$0 \$4.310	\$0 \$188	\$0 \$5.037	\$0 \$33	\$0 - \$32.651 -	100.0%	10.2%	0.4%	11.9%	0.1%	77.3%
Applicable Net Plant - Gas	LOIX			\$447,433	\$228,403	\$11,311	\$119,068	\$83	\$88,568 -	100.073	10.270	0.770	11.070	0.170	11.070
Net Plant Factor				100.000%	51.047%	2.528%	26.611%	0.019%	19.795% -						
				-	-	-	-	-	-						

Notes:

Gross plant from FERC Form 2 and acc. dep. Data received from Karen Loney 6/5/08

San Diego Gas & Electric Company Embedded Cost Study A&G Classification Factors Version 10-02-08

					Borrego	
	Total	MPD	HPD	Transmission	Springs	Customer
Functionalized O&M Expenses						
Borrego Springs	\$44	\$0	\$0	\$0	\$44	\$0
Trans	\$10,036	\$0	\$0	\$10,036	\$0	\$0
Dist	\$42,062	\$8,315	\$363	\$0	\$0	\$33,384
Cust Accounts	\$26,145	\$0	\$0	\$0	\$0	\$26,145
Cust Service & Info	\$7,052	\$0	\$0	\$0	\$0	\$7,052
	\$85,338	\$8,315	\$363	\$10,036	\$44	\$66,580
O&M Factor	100.0%	9.7%	0.4%	11.8%	0.1%	78.0%
Net Plant Factor	100.0%	51.0%	2.5%	26.6%	0.0%	19.8%
Labor Factor	100.0%	10.2%	0.4%	11.9%	0.1%	77.3%
Multi-Factor	100.0%	23.7%	1.1%	16.8%	0.0%	58.4%

San Diego Gas & Electric Company Embedded Cost Study Reconciliation Factor

	Total	MPD	HPD	Transmission	Storage	Customer
Gas Embedded Cost	\$252,067	\$65,051	\$3,037	\$42,488	(\$92)	\$141,584
Reconciliation Factor	100.0%	25.8%	1.2%	16.9%	0.0%	56.2%

Notes:

1) Calculation of the reconciliation factors necessary to adjust to 2008 margin

2) Functionalized values come from the Base Margin and Function spreadsheet

3) It contains no new input data, but relies on results from other spreadsheets in the model.

San Diego Gas & Electric Company

Embedded Cost Study

Labor Factor

	FERC Form	%Labor	Total	MPD	HPD	Transmission	Storage	Customer
Other Storage	е							
O&M Exp			\$44	\$0	\$0	\$0	\$44	\$0
Labor	\$31	0.70	\$31	\$0	\$0	\$0	\$31	\$0
			0.70					
Transmission	n Expenses							
O&M Exp			\$10,036	\$0	\$0	\$10,036	\$0	\$0
Labor	\$4,646	0.46	\$4,646	\$0	\$0	\$4,646	\$0	\$0
			0.46					
Distribution E	Expenses							
O&M Exp			\$42,062	\$8,315	\$363	\$0	\$0	\$33,384
Labor	\$20,113	0.48	\$20,113	\$3,976	\$174	\$0	\$0	\$15,963
			0.48					
Customer Ac	counts							
O&M Exp			\$26,145	\$0	\$0	\$0	\$0	\$26,145
Labor	\$12,580	0.48	\$12,580	\$0	\$0	\$0	\$0	\$12,580
		Net of Uncollectibes	0.48					
Cust Service	& Informational							
O&M Exp			\$7,052	\$0	\$0	\$0	\$0	\$7,052
Labor	\$1,575	0.22	\$1,575	\$0	\$0	\$0	\$0	\$1,575
			0.22					
A&G								
O&M Exp			\$0	\$0	\$0	\$0	\$0	\$0
Labor			\$0	\$0	\$0	\$0	\$0	\$0
		Net of Franchise Fees						
Subtotal O&N	/I Labor w/o A&G		\$38,944	\$3,976	\$174	\$4,646	\$31	\$30,118
Labor Facto	rs		100.0%	10.2%	0.4%	11.9%	0.1%	77.3%

Notes:

(1) A&G labor is not used in this part of the model.

(2) Labor amounts can be found on p. 354 and 355 in FERC Form 1. Note it is FERC Form 1 and not FERC Form 2.

(3) Labor amount was divided by total O&M expense to get the % Labor. I.e., for storage: 31/44=70%

Version 10-02-08 San Diego Gas & Electric Company Embedded Cost Study NBV of Dist Mains Factor

	Total	MPD	HPD	Transmission	Storage	Customer
376-Mains	100.0%	95.3%	4.7%	0.0%	0.0%	0.0%

Notes:

1) Data supplied by Tom Saunders

2) Analysis of HP & MP net plant of mains in service and NBV by service pressure & type factor

3) See workpaper

San Diego Gas & Electric Company Embedded Cost Study Other Distr Operating Exp factor

		Medium	High			
Other Distr Operating Exp factor	Total	Pressure	Pressure	Transmission	Storage	Customer
874- Mains & Services Exp	\$4,501	\$2,491	\$109	\$0	\$0	\$1,901
875- Meas & Reg Station Exp	\$572	\$548	\$24	\$0	\$0	\$0
877- Meas & Reg Station Exp-City Gas Ck Statior	\$96	\$92	\$4	\$0	\$0	\$0
878- Meter & House Regulator Exp	\$4,657	\$0	\$0	\$0	\$0	\$4,657
879- Customer Installations Exp	\$11,576	\$0	\$0	\$0	\$0	\$11,576
	\$21,402	\$3,131	\$137	\$0	\$0	\$18,134
Other Distr Operating Exp factor	100.0%	14.6%	0.6%	0.0%	0.0%	84.7%

Notes:

1) Spreadsheet contains no new data - inputs from other spreadsheets

San Diego Gas & Electric Company Embedded Cost Study DCF Demand-Cust Factor

	Total	Med. Prss	Hi Press	Transmission	Storage	Customer
Miles in 2006	14,178	7,846	343	0	0	5,989
DCF Demand-Cust Factor	100.0%	55.3%	2.4%	0.0%	0.0%	42.2%

Notes:

1) Data received from Tom Saunders 6/22/07

San Diego Gas & Electric Company Embedded Cost Study DOF Demand-Only Factor

	Total	Med. Prss	Hi Press	Transmission	Storage	Customer
Miles in 2006	8,189	7,846	343	0	0	0
DOF Demand-Only Factor	100.0%	95.8%	4.2%	0.0%	0.0%	0.0%

Notes:

1) Spreadsheet contains no new data - inputs from other spreadsheets

2) Data comes from Demand Customer factor

San Diego Gas & Electric Company Embedded Cost Study Other Distribution Maintenance Exp Factor

		Medium	High			
Other Distr Maintenance Exp	Total	Pressure	Pressure	Transmission	Storage	Customer
887- Maint.of Mains	\$3,336	\$2,819	\$123	\$0	\$0	\$394
888- Maint. Of Compressor Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0
889- Maint.of Meas. & Reg Station Eq	\$225	\$215	\$9	\$0	\$0	\$0
892- Maint.of Services	\$1,531	\$0	\$0	\$0	\$0	\$1,531
893- Maint.of Meters & Regulators	\$1,319	\$0	\$0	\$0	\$0	\$1,319
-	\$6,411	\$3,034	\$133	\$0	\$0	\$3,244
Other Distr Maintenance Exp Factor	100.0%	47.3%	2.1%	0.0%	0.0%	50.6%

Notes:

1) Spreadsheet contains no new data - inputs from other spreadsheets

San Diego Gas & Electric Company Embedded Cost Study Maint.of Mains Factor DOF/DIR

Maint.of Mains Factor DOF/DIR	Total	MPD	HPD	Transmission	Storage	Customer	
DIR portion	11.8%					11.8%	Portion of sub acct 887.3
Remainder to be allocated by DOF factor	88.2%						identified as service line & allocated to Dist Cust.
DOF factor	100.0%	95.8%	4.2%	0.0%	0.0%	0.0%	
	88.2%	84.5%	3.7%	0.0%	0.0%	0.0%	
Maint.of Mains Factor DOF/DIR	100.0%	84.5%	3.7%	0.0%	0.0%	11.8%	-

Notes:

1) Data obtained from Tom Saunders

San Diego Gas & Electric Company Embedded Cost Study DIR/Other Distr Maintenance Exp Factor

DIR/Other Distr Maintenance Exp Factor	Total	MPD	HPD	Transmission	Storage	Customer
Total acct 894 Main Other Equip	\$122					
Public access NGV station	\$72					
% of total	59.0%					
DIR portion	59.0%					59.0%
Remainder to be allocated by DOF factor	41.0%					
Other Distr Maintenance Exp Factor	100.0%	47.3%	2.1%	0.0%	0.0%	50.6%
	41.0%	19.4%	0.8%	0.0%	0.0%	20.8%
DIR/Other Distr Maintenance Exp Factor	100.0%	19.4%	0.8%	0.0%	0.0%	79.7%

Notes:

1) Spreadsheet contains no new data - inputs from other spreadsheets

2) Feeds into Base Margin & Function - used to allocate distribution maintenance expenses

3) Direct portion is for NGV

San Diego Gas & Electric Company Version 10-02-08 Embedded Cost Study Account 907, 908, 909, 910 Customer Service & Information Detail CSI Exclusion

2007 Actual Cost Data

Customer Srvce & Information\$17,975Exclusion\$8,357Exclusion as % of total46%

Notes:

1) This calculation is performed in order to determine the amount of Cust Srvc & Info expenses that are not part of transport rate;

instead they are collected through the G-PPPS rate.

2) Information obtained from Ramon Gonzales 6/16/08

3) See workpaper SDG&E Exclusion Items

San Diego Gas & Electric Company Embedded Cost Study Detailed Cost Allocation of NGV Class Version 10-02-08 (millions \$)

	Uncompressed and Compressed Transport only Costs	Total Compressed Co. Use and Public Access	Public Access Compression Adder	
Return \$millions	\$0.033	\$0.018	(\$0.004)	_
Depreciation \$millions	\$0.072	\$0.156	\$0.019	
Taxes (Income, Ad Valorem & Payroll) \$millions	\$0.011	\$0.006	(\$0.001)	
O&M \$millions	\$0.002	\$0.106	\$0.072	
Electricity \$millions	\$0.000	\$0.033	\$0.014	
Distribution \$millions	\$0.601	\$0.000	\$0.000	
Transmission \$millions	\$0.408	\$0.000	\$0.000	
Storage \$millions	\$0.000	\$0.000	\$0.000	
Reconciliation \$millions	(\$0.014)	(\$0.007)	(\$0.002)	
	\$1.114	\$0.311	\$0.097	_
Compression adder per therm			\$0.817	actual \$
Total NGV Throughput in CCF	14,937,401	177,424	117,100	15,054,501
Total NGV Throughput in Therms	15,239,149	180,529	119,149	111,461
Throughput %	100.0%		106.897%	100.0%
NBV \$millions		\$0.211	(\$0.067)	\$0.277
NBV %		100.0%	(24.4%)	100.0%
Depreciation		\$0.156	\$0.019	\$0.156
Public Access Stations				
O&M \$millions		\$0.106	\$0.072	\$0.178
Electricity \$millions		\$0.033	\$0.014	\$0.047

Total Forecast Uncompressed Public Access Stations Public Access throughput Average 2009-2011 Forecast Throughput Forecast Throughput

Average yearly throughput in therms	15,239,149	180,529	119,149
BK total Company owned NGV stations		\$210,747	
BK Company public access stations		(\$269,945)	
BK for public access of Company owned stations (25%)		(\$67,486)	
Depreciation related to public access of Company owned stations		\$19,289	

Notes:

1) All data inputs from Stan Sinclair 10/19/07 - see email from Stan/Emma

2) The first column of numbers is the transportation portion of the rate i.e. just the pipe to get the gas to the station

3) The total cost of all NGV stations

4) Only stations with public access - some additional plant and equipment was added to the station to get public access

5) 25% of the cost of the NGV station is for the addition to provide public access

6) New forecast issued 11/14/07 - see email from Stan Sinclair/Emma

7) Final update received from Ed Harte on 1/29/08