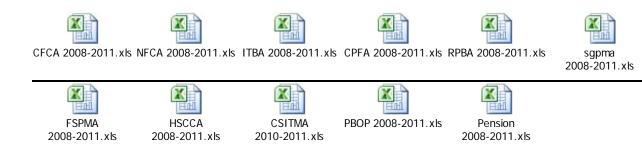
QUESTION GCN1-1:

For each year 2008-2011, provide excel worksheets showing "Accounts – Detail" (account activity) for each month for each of the 11 regulatory accounts.

RESPONSE GCN1-1:



QUESTION GCN1-2:

For each year 2008-2011 for each of the 11 regulatory accounts, provide analyses showing forecasted and actual year-end balances. Identify and explain the reasons for any variances where the actual balances exceed + or - 10% of the forecasted balances.

RESPONSE GCN1-2:

SDG&E does not have forecasts for the 11 balancing accounts in question. We do not perform such an analysis.

QUESTION GCN1-3:

Provide audited annual financial statements for 2008-2011 showing balances of the 11 regulatory accounts.

RESPONSE GCN1-3:

Please see the FERC Form files in the answer to the next question (Data Request DRA-GCN-1: Question GCN1-4) as it shows the Filed FERC Forms for each year. Included in each FERC Form is an Independent Auditor Report letter by Deloitte (Page 10/300 of 2008 FERC Form, Page 10/316 of 2009 FERC Form, Page 10/328 of 2011 FERC Form). The 2010 letter is attached here.



In those same FERC Forms referenced above and in Question GCN1-4, FERC account 182.3 and FERC account 254 show the Balancing Account Under and Over Collections, respectively. These are aggregate and do not break out each account. That break out is not available however was audited as part of the aggregate.

QUESTION GCN1-4:

Provide annual FERC forms for 2008-2011 showing the balances of the 11 regulatory accounts.

RESPONSE GCN1-4:



fercSdgeAnnualRepo rt2011.pdf

In those same FERC Forms referenced above, FERC account 182.3 and FERC account 254 show the Balancing Account Under and Over Collections, respectively. These are aggregate and do not break out each account. That break out is not available however was audited as part of the aggregate.

QUESTION GCN1-5:

For the 11 regulatory accounts, provide workpapers showing the assumptions and calculations used in determining the forecasted December 31, 2012 balances.

RESPONSE GCN1-5:



QUESTION GCN1-6:

For each of the 11 regulatory accounts, provide general ledger print screens showing calendar quarter-end balances for 2008-2011.

RESPONSE GCN1-6:



QUESTION GCN1-7:

Provide workpapers for the Liquefied Natural Gas Service Tracking Account (LNGSTA).

RESPONSEGCN1-7:

LNGSTA 2008-2011.xls