

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

Application of San Diego Gas & Electric Company  
(U 902 G) and Southern California Gas Company  
(U 904 G) to Recover Costs Recorded in their Pipeline  
Safety and Reliability Memorandum Accounts

Application 14-12-016  
(Filed December 17, 2014)

**MOTION OF SOUTHERN CALIFORNIA GAS COMPANY (U 904 G) AND SAN DIEGO  
GAS & ELECTRIC COMPANY (U 902 G) FOR LEAVE TO AMEND  
APPLICATION 14-12-016**

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Dated: May 28, 2015

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Pursuant to Rule 11.1 of the California Public Utilities Commission's Rules of Practice and Procedure, Southern California Gas Company (SoCalGas) and San Diego Gas & Electric Company (SDG&E) hereby move for leave to amend Application 14-12-016 (Application), which was filed on December 17, 2014 to request review of costs recorded in the Pipeline Safety and Reliability Memorandum Accounts (PSRMAs) and recovery of the associated revenue requirements. Specifically, SoCalGas and SDG&E propose to withdraw certain requests and reduce certain costs and corresponding revenue requirements.

First, SoCalGas and SDG&E propose to withdraw, without prejudice, the request for review of Line 45-120XO1, associated project costs, and approval of the corresponding revenue requirement. Line 45-120XO1 will be presented for review in a subsequent reasonableness review application. To enable a subsequent review, SoCalGas and SDG&E also wish to withdraw their request to eliminate the PSRMAs twelve months after the amortization period.

Next, SoCalGas and SDG&E propose incorporating certain accounting corrections and adjustments. SoCalGas and SDG&E propose reducing the costs presented for Lines 42-66-1/42-

66-2 to remove non-incremental overheads, decreasing the project costs by approximately \$101,000. SoCalGas and SDG&E also propose incorporating a bonus depreciation accounting adjustment that will reduce the total annual revenue requirement associated with capital projects by approximately \$43,000.<sup>1</sup>

A courtesy copy of our proposed amended application, along with redlines indicating intended amendments, is attached to this motion as Attachment I (Amended Application). The attached Amended Application includes the changes discussed herein and updates to certain statutory and procedural requirements. If leave is granted, SoCalGas and SDG&E will refile the Amended Application as a stand-alone document and serve amended testimonies. Since the proposed amendments withdraw requests and reduce costs, SoCalGas and SDG&E do not intend to provide new notice pursuant to Rule 3.2. Rather, SoCalGas and SDG&E propose that the notices already timely provided for the original Application be found sufficient.<sup>2</sup> Finally, SoCalGas and SDG&E request that the current procedural schedule remain in place since the requested amendments simplify the original Application and reduce the costs and projects to be reviewed.

## **I. BACKGROUND**

On December 17, 2014, SoCalGas and SDG&E filed the Application to request review of costs recorded in their PSRMAs and recovery of the associated revenue requirements. When filed, the Application included expenditures totaling approximately \$9.7 million in capital and \$48.4 million in O&M. Based on these costs, the Application requested recovery for revenue requirements of approximately \$46.2 million at SoCalGas and \$0.08 million at SDG&E.

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<sup>1</sup> Bonus depreciation allows taxpayers to accelerate depreciation for tax purposes creating deferred taxes, which is a reduction to the PSEP asset (i.e., ratebase) in which the income tax and return component of capital-related revenue requirements are calculated.

<sup>2</sup> See SoCalGas and SDG&E's February 18, 2015 Rule 3.2 Compliance Filing.

On January 21, 2015, responses and protests to the Application were received from the Office of Ratepayer Advocates (ORA), The Utility Reform Network (TURN), Southern California Generation Coalition (SCGC), and the Utility Workers Union of America (UWUA). On February 2, 2015, SoCalGas and SDG&E’s filed a reply to protests and responses. A prehearing conference was then held on February 26, 2015.

On April 1, 2015, ALJ Long, ALJ Mason, and Assigned Commissioner Peterman issued a scoping ruling. On April 6, 2015, a corrected scoping ruling was issued that corrected dates in the original ruling. The current procedural schedule is as follows:

<b>Event</b>	<b>Date</b>
Supplemental Testimony	April 17, 2015
Intervenor Testimony	July 24, 2015
Public Participation Hearings <sup>3</sup>	To be set by a separate ruling
Concurrent Rebuttal Testimony	August 14, 2015
Settlement Conference(s) No later than one-week before evidentiary hearings.	At least one – before October 9, 2015
Case Management Statement and Settlement Conference Report	September 25, 2015
Evidentiary Hearings	October 19-22, 2015
Concurrent Opening Briefs	November 13, 2015
Motion for Final Oral Argument	Concurrent with Opening Briefs
Concurrent Reply Briefs and Submission	December 4, 2015

**II. MOTION FOR LEAVE TO AMEND**

As noted above, a scoping memo has been issued in this proceeding. As such, SoCalGas and SDG&E may no longer amend Application 14-12-016 by right.<sup>4</sup> Therefore, pursuant to Rule 11.1, SoCalGas and SDG&E have filed the instant motion to request leave to amend Application 14-12-016 in the following ways:

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<sup>3</sup> If determined to be necessary.

<sup>4</sup> Rule 1.12.

**a. Withdraw the request to review and approve costs associated with Line 45-120XO1.**

The Application currently requests a review of Line 45-120XO1, the associated costs of approximately \$886,000, and recovery of the corresponding revenue requirement. SoCalGas and SDG&E now propose withdrawing, without prejudice, the request for review of Line 45-120XO1 and approval of the corresponding revenue requirement. As explained in supplemental testimony,<sup>5</sup> as part of two subsequent projects in the area, Line 45-120XO1 was removed from service and abandoned. Because Line 45-120XO1 has been removed from service, SoCalGas and SDG&E now believe that additional accounting adjustments may be necessary to properly account for the project pursuant to SoCalGas and SDG&E's capitalization policy. The updated costs associated with Line 45-120XO1 will be presented for review in a future reasonableness review.

**b. Withdraw the request to eliminate the PSRMAs twelve months after the amortization period requested in Application 14-12-016.**

The Application currently proposes that after a twelve-month amortization period the PSRMAs would be eliminated. As discussed above, SoCalGas and SDG&E are requesting that review of Line 45-120XO1 be withdrawn from the Application, but costs associated with this line remain in the SoCalGas PSRMA. To enable review of costs remaining in the PSRMAs, SoCalGas and SDG&E request leave to withdraw their request to eliminate the PSRMAs twelve months after the amortization period.

**c. Reduce the costs associated with Line 42-66-1/42-66-2**

The Application currently includes costs associated with Lines 42-66-1/42-66-2 of approximately \$914,000. To correct the inclusion of non-incremental overheads in the project

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<sup>5</sup> Prepared Supplemental Testimony (Mejia), page 36. Also being served today, May 28, 2015, are revisions to the April 17, 2015 Supplemental Testimony of Hugo Mejia.

costs, SoCalGas and SDG&E propose reducing the total costs associated with these lines by approximately \$101,000, from \$914,000 to \$813,000,

**d. Incorporate a bonus depreciation adjustment to reduce the total annual revenue requirement.**

The Application currently includes a proposed revenue requirement for certain Pipeline Safety Enhancement Plan (PSEP) capital projects included in the SoCalGas PSRMA of approximately \$578,110. Because of a subsequent accounting adjustment for bonus depreciation, SoCalGas and SDG&E propose reducing this portion of the revenue requirement by approximately \$43,000 to reflect bonus depreciation in deriving the capital-related revenue requirement. After incorporating the bonus depreciation adjustment, the SoCalGas revenue requirement associated with PSEP capital projects in the Amended Application is reduced from \$578,110 to approximately \$534,110.<sup>6</sup>

**III. CONCLUSION AND REQUEST FOR RELIEF**

SoCalGas and SDG&E respectfully request that the Commission grant leave to SoCalGas and SDG&E to file the Amended Application appended hereto. The Amended Application includes expenditures totaling approximately \$8.76 million in capital and \$48.4 million in O&M.<sup>7</sup> Based on these costs, the Amended Application requests recovery for revenue requirements of approximately \$46.1 million at SoCalGas and \$0.08 million at SDG&E.<sup>8</sup>

The proposed amendments are in the public interest, simplify the Application by reducing the number of projects and total costs, and reduce the revenue requirement proposed in this Application. Additionally, since the requested amendment reduces the number of projects and

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<sup>6</sup> After also incorporating the proposed withdrawal of Line 45-120XO1 and proposed cost reduction to Lines 42-66-1/42-66-2, the SoCalGas revenue requirement associated with PSEP capital projects included in the Amended Application totals approximately \$477,000.

<sup>7</sup> Capital expenditures are reduced from approximately \$9.7 million to \$8.76 million.

<sup>8</sup> SoCalGas' revenue requirement is reduced from approximately \$46.2 million to \$46.1 million.

total costs, SoCalGas and SDG&E respectfully request that the procedural schedule provided in the April 6, 2015 scoping ruling remain in place.

Respectfully submitted

By:           /s/ Jason W. Egan            
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Dated: May 28, 2015

# Attachment I



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RECORDED IN THEIR PIPELINE SAFETY AND RELIABILITY MEMORANDUM  
ACCOUNTS**

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December 17 June \_\_, 2014 2015

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ACCOUNTS**

**I.  
INTRODUCTION**

In accordance with the Commission's Rules of Practice and Procedure and the June,  
2015 ruling granting; Southern California Gas Company (SoCalGas) and San Diego Gas &  
Electric Company (SDG&E) May 28, 2015 Motion for Leave to Amend Application 14-12-016,  
SoCalGas and SDG&E hereby submit this amended application (Amended Application) for  
authority to recover the Pipeline Safety and Reliability Memorandum Accounts (PSRMA)  
revenue requirements in customer rates.

Pursuant to Decision (D.) 12-04-021, SoCalGas and SDG&E created the PSRMAs to  
record Pipeline Safety Enhancement Plan (PSEP)-related Operations and Maintenance (O&M)  
and capital costs.<sup>1</sup> Upon resolution of the SoCalGas and SDG&E PSEP application in D.14-06-  
007 – and subject to certain disallowances – SoCalGas and SDG&E were authorized to file ~~the~~  
~~instantan application Application~~ to justify and recover O&M costs recorded through June 12,  
2014 (the effective date of D.14-06-007) and capital-related costs associated with projects

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<sup>1</sup> D.12-04-021, mimeo., at 12.

completed prior to June 12, 2014. On December 17, 2014, SoCalGas and SDG&E filed Application 14-12-016 requesting review and recovery of capital and O&M expenditures recorded in their PSRMAs. On May 28, 2015, SoCalGas and SDG&E requested leave to amend Application 14-12-016 to withdraw certain requests and reduce certain costs and corresponding revenue requirements.

This Amended Application requests a review of the capital and O&M expenditures discussed herein, and requests recovery of the revenue requirement associated with those costs. The expenditures submitted for review and approval total \$8.769.7 million in capital and \$48.4 million in O&M. The revenue requirement requested for recovery in this Amended Application is \$46.2-1 million and \$0.08 million for SoCalGas and SDG&E respectively. Through this Amended Application, accompanying direct testimony, and workpapers, SoCalGas and SDG&E demonstrate that the costs incurred are reasonable and the revenue requirement submitted for recovery is justified. If the CPUC approves this Amended Application as requested, a bill for a typical bundled residential SoCalGas customer using 39 therms per month would increase \$0.23 (or 0.56%), from \$4641.73-88 to \$4642.9611. For SDG&E, the gas portion of the bill for a typical bundled residential customer using 28 therms per month would increase \$0.13 (or 0.4%), from \$3634.79-61 to \$3634.9275.

## **II. BACKGROUND**

On September 9, 2010, a 30-inch diameter natural gas transmission pipeline owned and operated by Pacific Gas and Electric Company (PG&E) ruptured and caught fire in the city of San Bruno, California. In response, the Commission, on February 24, 2011, issued Rulemaking

(R.) 11-02-019, “a forward-looking effort to establish a new model of natural gas pipeline safety regulation applicable to all California pipelines.”<sup>2</sup>

In a subsequent decision, D.11-06-017, the Commission found that “natural gas transmission pipelines in service in California must be brought into compliance with modern standards for safety” and ordered all California natural gas transmission pipeline operators “to prepare and file a comprehensive Implementation Plan to replace or pressure test all natural gas transmission pipeline in California that has not been tested or for which reliable records are not available.”<sup>3</sup> The Commission required that the plans provide for testing or replacing all such pipelines “as soon as practicable.”<sup>4</sup> In addition, the Commission required operators to implement interim safety enhancement measures, “including increased patrols and leak surveys, pressure reductions, prioritization of pressure testing for critical pipelines that must run at or near [Maximum Allowable Operating Pressure (MAOP)] values which result in hoop stress levels at or above 30% of [Specified Minimum Yield Stress (SMYS)], and other such measures that will enhance public safety during the implementation period.”<sup>5</sup>

On May 4, 2011, SoCalGas and SDG&E filed a motion requesting the establishment of the PSRMAs in order to track the incremental costs (including capital costs) associated with compliance with the Commission’s directives in R.11-02-019.<sup>6</sup> SoCalGas and SDG&E requested that Commission approval of the PSRMAs be effective February 24, 2011, the date the Rulemaking was issued.<sup>7</sup>

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<sup>2</sup> R.11-02-019, mimeo., at 1.

<sup>3</sup> D.11-06-017, mimeo., at 18-19.

<sup>4</sup> D.11-06-017, mimeo., at 19.

<sup>5</sup> D.11-06-017, mimeo., at 29 (Ordering Paragraph 5).

<sup>6</sup> May 4, 2011 Motion of Southern California Gas Company and San Diego Gas & Electric Company for Authorization to Establish Pipeline Safety and Reliability Memorandum Account, mimeo., at 5.

<sup>7</sup> May 4, 2011 Motion of Southern California Gas Company and San Diego Gas & Electric Company for Authorization to Establish Pipeline Safety and Reliability Memorandum Account, mimeo., at 5.

Prior to a Commission ruling on the May 4<sup>th</sup> Motion, on August 26, 2011, SoCalGas and SDG&E filed their proposed PSEP. The PSEP included a proposed scope and Decision Tree to guide whether specific segments should be pressure tested, replaced, or abandoned. The PSEP also included a proposed valve enhancement plan, proposed technology enhancements, and preliminary cost forecasts.

On December 2, 2011, SoCalGas and SDG&E amended their PSEP to include supplemental testimony to address issues identified in an Amended Scoping Ruling issued on November 2, 2011.

On December 21, 2011, the assigned Commissioner issued a ruling seeking comments on the possible reassignment of SoCalGas' and SDG&E's PSEP to SoCalGas and SDG&E's Triennial Cost Allocation Proceeding (TCAP) – Application (A.) 11-11-002.<sup>8</sup> On January 13, 2012, SoCalGas and SDG&E filed comments supporting the transfer to A.11-11-002 and providing further detail on the proposed PSRMAs.<sup>9</sup>

In D.12-04-021, the Commission transferred SoCalGas and SDG&E's PSEP to A.11-11-002 and authorized SoCalGas and SDG&E to create a “memorandum account to record for later Commission ratemaking consideration the escalated direct and incremental overhead costs of its Pipeline Safety Enhancement Plan, as described in Attachment A to their January 13, 2012, filing, and costs of document review and interim safety measures as set forth in Attachment B to

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<sup>8</sup> December 21, 2011 Assigned Commissioner's Ruling Modifying Schedule to Allow Operators to Respond to Consumer Protection and Safety Division Reports and Providing Further Direction on the Reassignment of Certain Reasonableness, Cost Allocation, and Cost Recovery Issues from the Rulemaking to Another Proceeding, mimeo., at 2.

<sup>9</sup> For the proposed memorandum accounts, SoCalGas and SDG&E provided two attachments to their filing. Attachment A provided PSEP work estimates. Attachment B showed current and forecast costs for interim safety measures and records review.

the January 13, 2012, filing.”<sup>10</sup> On May 18, 2012, the PSRMAs were established pursuant to SoCalGas and SDG&E Advice Letters 4359 and 2106-G.

In D.14-06-007, the Commission approved the proposed PSEP, with some limited exceptions, but did not authorize the pre-approval of PSEP implementation costs. Specifically, the decision “adopt[ed] the concepts embodied in the Decision Tree,”<sup>11</sup> “adopt[ed] the intended scope of work as summarized by the Decision Tree,”<sup>12</sup> and “adopt[ed] the Phase 1 analytical approach for Safety Enhancement...as embodied in the Decision Tree...and related descriptive testimony.”<sup>13</sup> Rather than preapprove cost recovery based on SoCalGas and SDG&E’s preliminary cost forecasts, the Commission adopted a process for reviewing and approving PSEP implementation costs after-the-fact.

In order to recover PSEP costs, SoCalGas and SDG&E were ordered to “file an application with testimony and work papers to demonstrate the reasonableness of the costs incurred which would justify rate recovery.”<sup>14</sup> The Commission indicated that the application should:

...document and demonstrate an overview of the management of Safety Enhancement which might include: ongoing management approved updates to the Decision Tree and ongoing updates similar to the Reconciliation. The companies should be able to show work plans, organization charts, position descriptions, Mission Statements, etc., used to effectively and efficiently manage Safety Enhancement. There would likely be records of contractor selection controls, project cost control systems and reports, engineering design and review controls, and of course proper retention of constructions records, retention of pressure testing records, and retention of all other construction test

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<sup>10</sup> D.12-04-021, mimeo., at 12. SoCalGas and SDG&E were authorized to continue to record and report on PSEP costs in the PSMRAs per the July 26, 2013 Administrative Law Judge’s Ruling to Continue Tracking Interim Pipeline Safety Enhancement Plan Costs in Authorized Memorandum Accounts.

<sup>11</sup> D.14-06-007, mimeo., at 2.

<sup>12</sup> D.14-06-007, mimeo., at 22.

<sup>13</sup> D.14-06-007, mimeo., at 59 (Ordering Paragraph 1).

<sup>14</sup> D.14-06-007, mimeo., at 39.



and inspection records, and records of all other activities mandated to be performed and documented by state or federal regulations.<sup>15</sup>

As noted above, the Commission also determined that certain PSEP costs should be disallowed.

These disallowed costs are limited to:

- The cost of pressure testing post-July 1961 pressure test projects;<sup>16</sup>
- The system average cost of pressure testing post-July 1961 replacement projects;<sup>17</sup>
- The remaining undepreciated book value for post-July 1961 replacement or abandonment projects;<sup>18</sup>
- PSEP executive incentive compensation;<sup>19</sup> and
- Costs associated with searching for test records of pipeline testing.<sup>20</sup>

Consistent with the above disallowances, the table below reflects the costs incurred by SoCalGas and SDG&E that are excluded from this Amended Application:

**Disallowed Costs (\$000's)<sup>21</sup>**

	<b><u>SoCalGas</u></b>	<b><u>SDG&amp;E</u></b>	<b><u>Total</u></b>
Records Research	\$15,635	\$1,307	\$16,942
Post- July 1961 PSEP Costs <sup>22</sup>	\$465	\$0	\$465
Executive Incentive Compensation	\$0	\$0	\$0
Undepreciated Book Balances	\$0	\$0	\$0
<b>Total Disallowances</b>	<b>\$16,100</b>	<b>\$1,307</b>	<b>\$17,407</b>

<sup>15</sup> D.14-06-007, mimeo., at 37.

<sup>16</sup> D.14-06-007, mimeo., at 34.

<sup>17</sup> D.14-06-007, mimeo., at 34-35.

<sup>18</sup> D.14-06-007, mimeo., at 36.

<sup>19</sup> D.14-06-007, mimeo., at 38.

<sup>20</sup> D.14-06-007, mimeo., at 39.

<sup>21</sup> The costs were removed from the utilities' PSRMAs in the balances presented in Chapter IV (Austria).

<sup>22</sup> The post-1961 costs are associated with Line 45-163 and pipe segments within the Playa del Rey and Goleta storage fields.

**III.**  
**D.14-06-007 FILING COMPONENTS**

SoCalGas and SDG&E's Amended Application and accompanying testimony includes discussion of specific elements listed in D.14-06-007.<sup>23</sup> For ease of reference, the table below identifies where each topic is addressed in testimony.

<b>Topic</b>	<b>Testimony</b>
Decision Tree Updates	Decision Tree implementation is discussed in Chapter II (Mejia). The Decision Tree and related concepts have not been modified, although certain aspects of the Decision Tree were rendered inapplicable by subsequent laws that required pipelines be hydrotested or replaced.
Mileage Reconciliation	A reconciliation of the current and as filed mileage for the segments addressed in this application is found in Chapter III (Phillips).
Work Plans	The PSEP work plans, referred to as the Seven Stage Review Process, are discussed in Chapter I (Phillips).
<b>Topic</b>	<b>Testimony</b>
Organization Charts	The PSEP organization and departments supporting the organization are discussed and described in Chapter I (Phillips).
Position Descriptions	The PSEP departments, and their functions and responsibilities, are discussed in Chapter I (Phillips).
Mission Statement	The SoCalGas and SDG&E PSEP mission is stated in Chapter I (Phillips).
Contractor Selection Controls	The contractor and supplier selection processes and programs are discussed in Chapter I (Phillips).
Project Cost Control Systems and Reports	Cost control is embedded in PSEP implementation. Cost control is a stated objective that guides the PSEP organization, Seven Stage Review Process, and contractor and supplier selection processes and programs. These areas are discussed in Chapter I (Phillips).
Engineering Design and Review Controls	Engineering design and review controls are an aspect of the Seven Stage Review Process. The process contains specific objectives for each stage and an evaluation gate at the end of each stage to verify that objectives have been met before proceeding to the next stage. The process verifies that proper PSEP activity has taken place and

<sup>23</sup> See D.14-06-007, mimeo., at 36-37.

	planning and engineering design are properly executed. The Seven Stage Review Process is discussed in Chapter I (Phillips).
Record Retention of PSEP activities	Record retention activities and controls are an aspect of the Seven Stage Review Process. The process contains specific objectives for each stage and an evaluation gate at the end of each stage to verify that objectives have been met before proceeding to the next stage. The process stage gate reviews verify that records are included in the final project packages. The Seven Stage Review Process is discussed in Chapter I (Phillips).

#### IV. PSEP IMPLEMENTATION

Consistent with Commission directives to begin PSEP work “as soon as practicable,”<sup>24</sup> SoCalGas and SDG&E began implementation of the Commission’s safety directives prior to a Commission determination as to the reasonableness of SoCalGas and SDG&E’s proposed PSEP. SoCalGas and SDG&E created the PSEP organization, began developing the necessary PSEP programs and processes, and began PSEP work (completed and in-progress work is discussed in detail in Chapter III (Phillips)). The processes and programs that were created to accomplish the safety enhancement efforts continue to evolve and grow as PSEP implementation continues, but were guided by efforts to comply with SoCalGas and SDG&E’s stated PSEP mission to: (1) enhance public safety; (2) comply with the Commission’s directives; (3) minimize customer impacts; and (4) maximize the cost-effectiveness of safety investments.

SoCalGas and SDG&E’s early efforts were aimed at creating the PSEP organization, programs, and processes, and beginning to address SoCalGas and SDG&E’s “base case.”<sup>25</sup> As

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<sup>24</sup> D.11-06-017, mimeo., at 19.

<sup>25</sup> “Base case” refers to the PSEP work specifically required under D.11-06-017. In their proposed PSEP, SoCalGas and SDG&E sought approval of their “proposed case,” which included additional safety enhancement proposals, such as the use of emerging technologies, advanced inline inspection technologies, and removal of non-state-of-the-art construction methods, which were not strictly required under D.11-06-007. Because SoCalGas and SDG&E focused on implementation of the base case during

such, a portion of the costs included for recovery in this application are “ramp-up” costs incurred to develop the PSEP organization and prepare for PSEP implementation. Because the early efforts were primarily focused on PSEP organizational development and preparation, and due to the length of time necessary to design, permit, and construct PSEP projects, the number of completed replacement and pressure test projects in this Amended Application is limited.<sup>26</sup>

While this Amended Application includes in-progress pressure test projects, it does not include the approximately 100 in-progress replacement and valve enhancement projects that were initiated but not completed before June 12, 2014, or costs related to the “proposed case”<sup>27</sup> (such as the use of emerging technologies, advanced inline inspection technologies, removal of non-state-of-the-art construction methods, or new Enterprise Asset Management System capabilities).<sup>28</sup> Significant implementation steps taken during the interim period include: developing PSEP engineering concepts; creating a separate PSEP organization with direct and support departments; creating a Seven Stage Review Process to structure PSEP project progress; and creating PSEP hiring and procurement processes and programs.

**a. PSEP Engineering Concepts**

As mentioned above, the Commission “adopt[ed] the concepts embodied in the Decision Tree,”<sup>29</sup> “adopt[ed] the intended scope of work as summarized by the Decision Tree,”<sup>30</sup> and “adopt[ed] the Phase 1 analytical approach for Safety Enhancement...as embodied in the

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the interim period prior to the approval of their PSEP, costs included in this Amended Application are limited to the base case

<sup>26</sup> D.14-06-007 requires that capital projects be complete before recovery is sought, but allow expenses to be sought annually. D.14-06-007, mimeo., at 27 (“The companies have the discretion to file annual cost recovery applications to review the reasonableness of completed capital projects included in the accounts and annual [or multi-year] expenses.”)

<sup>27</sup> Proposed case refers to the base case and additional safety enhancement elements recommend by SoCalGas and SDG&E.

<sup>28</sup> Additional costs will be addressed in future applications.

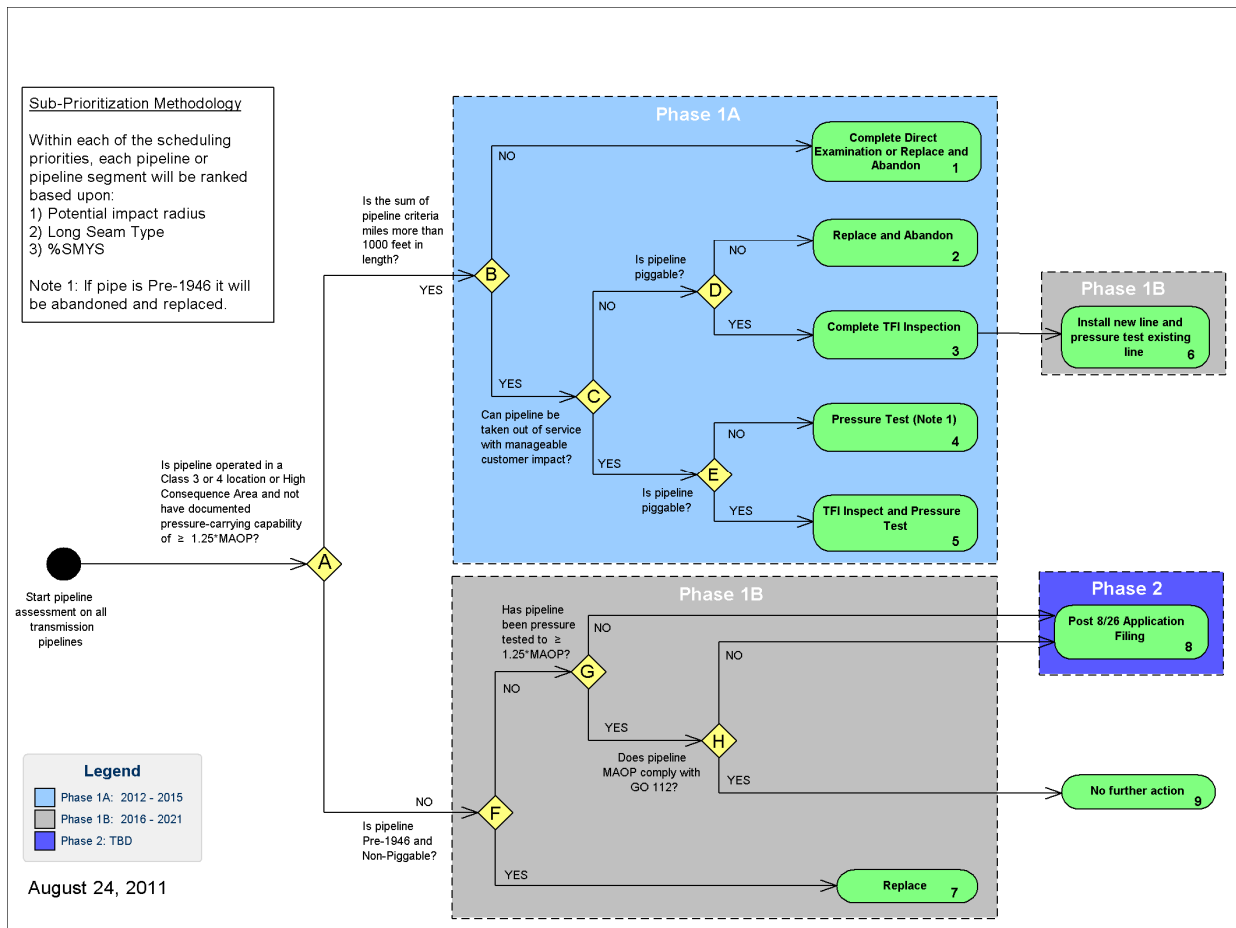
<sup>29</sup> D.14-06-007, mimeo., at 2.

<sup>30</sup> D.14-06-007, mimeo., at 22.

Decision Tree...and related descriptive testimony.”<sup>31</sup> The concepts utilized in determining PSEP scope and help guide PSEP implementation include the Decision Tree methodology and the inclusion of accelerated and incidental miles.

**i. Decision Tree**

In addressing PSEP pipelines, a foundational decision point is whether to hydrotest or replace a pipeline segment. SoCalGas and SDG&E’s Decision Tree methodology provides SoCalGas and SDG&E’s hydrotest versus replace decision-making process. The process below illustrates the Commission-approved Decision Tree methodology:



<sup>31</sup> D.14-06-007, mimeo., at 59 (Ordering Paragraph 1).

The Decision Tree is a process that uses a step-by-step analysis of pipeline segments to allocate pipeline segments into the following categories: (1) pipeline segments that are 1,000 feet or less in length; (2) pipeline segments greater than 1,000 feet in length that can be removed from service for hydrotesting; and (3) pipeline segments greater than 1,000 feet in length that cannot be removed from service for hydrotesting without significantly impacting customers. Pipelines are then further analyzed to determine other factors that may impact whether to hydrotest or replace the segment.

**ii. Accelerated and Incidental Miles**

The Commission directed the utilities to develop plans that “provide for testing or replacing all [segments of natural gas pipelines which were not pressure tested or lack sufficient details related to performance of any such test] as soon as practicable”<sup>32</sup> and that address “all natural gas transmission pipeline... even low priority segments,”<sup>33</sup> while also “[o]btaining the greatest amount of safety value, i.e., reducing safety risk, for ratepayer expenditures.”<sup>34</sup> The inclusion of accelerated and incidental miles, defined below, is driven by efforts to achieve these goals while also adhering to the objective of minimizing customer impacts.

Accelerated miles are miles that would otherwise be addressed in a later phase of PSEP under the approved prioritization process but are being advanced to Phase 1A to realize operating and cost efficiencies. Incidental miles are miles not scheduled to be addressed in PSEP, but are included to improve cost and program efficiency, address implementation constraints, or facilitate continuity of testing. Both incidental and accelerated miles are included to minimize customer impacts, in response to operational constraints, or because of the cost and operational

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<sup>32</sup> D.11-06-017, mimeo., at 19.

<sup>33</sup> D.11-06-017, mimeo., at 20.

<sup>34</sup> D.11-06-017, mimeo., at 22.

efficiencies gained by incorporating them into the project scope rather than executing a project around them.<sup>35</sup>

**b. PSRMA Mileage Reconciliation**

One of the elements listed in D.14-06-007 is the inclusion of a mileage reconciliation update in future applications.<sup>36</sup> As such, for the segments addressed in this Amended Application, a reconciliation of the “as filed” mileage with the current mileage addressed or set to be addressed as part of PSEP is included below.<sup>37</sup>

<b>Interim Projects</b>			
<b>SoCalGas</b>			
<b>Line</b>	<b>As Filed (Miles)</b>	<b>Current (Miles)</b>	<b>Status</b>
Line 2000	117.6 <sup>38</sup>		
2000-A	--	15.30	Complete
2000-West	--	14.532	In Progress
Storage	2.83 <sup>39</sup>		
PDR Phases 1-3		.10	Complete
PDR Phases 4-6		.12	In Progress
42-66-1/42-66-2	.07	.07	Complete
<del>45-120X01</del>	<del>.01</del>	<del>.01</del>	<del>Complete</del>
404	37.8	15.34	In Progress
406	20.7	1.41	In Progress
407	6.3	3.00	In Progress
1004	19.7	8.60	In Progress
1015	7.85	.335	In Progress
2001 West	64.1	4.55	In Progress
2003	26.5	.286	In Progress
32-21	10.23	5.16	In Progress

<sup>35</sup> Incidental and accelerated miles may be included in either a hydrotest or replacement project, but are significantly more likely to occur with a hydrotest because of the efficiencies realized by hydrotesting longer segments of pipeline.

<sup>36</sup> D.14-06-007, mimeo., at 37.

<sup>37</sup> The “as filed” mileage is consistent with that contained in the workpapers included with the SoCalGas and SDG&E Amended PSEP Application.

<sup>38</sup> At the time of filing the PSEP, the scope of the Line 2000 project was forecast to be 117.6 miles. Because of its length, Line 2000 is being addressed in phases: 2000-A (Completed – 15.3 miles), 2000 West (In Progress – 14.5 miles), 2000-B (.25 miles), and 2000-C (7.0 miles). Total Line 2000 mileage to be addressed is approximately 37 miles.

<sup>39</sup> The 2.83 “as filed” miles represent the total miles for both the Playa del Rey and Goleta storage fields.

37-18F	2.06	2.06	In Progress
41-116BP1	.002	.002	In Progress
<b>TOTAL</b>	<b>315.7574</b>	<b>70.875865</b>	

The 244.875 mile reduction in scope is primarily the result of the review and validation of test records or reductions in MAOP.

**c. Overview of PSEP Costs Presented in this Amended Application**

In this Amended Application SoCalGas and SDG&E seek review of the costs associated with the PSRMA revenue requirements. The costs are discussed in detail in Chapter III (Phillips) and fall into the following categories of activity:

- Project Costs – Costs related to a hydrotest or replacement project. These costs include: completed replacement projects, completed hydrotest projects, in-progress hydrotest projects, and costs associated with descope projects.
- Program Management Office (PMO) Costs – Costs related to the PMO and its oversight of the PSEP organization, programs, and processes. This category only includes PMO costs.
- Miscellaneous Other Costs – Costs related to the increased frequency of leak survey and pipeline patrol of Category Four<sup>40</sup> pipelines, the installation of pressure protection equipment to reduce the operating pressure of specific Category Four pipelines, other remediation efforts, and facility build-out costs to house the PSEP organization.

A summary of the costs presented in this application, prior to adjustments detailed in Chapter IV (Austria), is provided in the tables below:

**Total Capital Costs (\$000's)**

<sup>40</sup> “Category Four,” as defined in the proposed PSEP, refers to pipelines in populated areas that lack documentation of a post-construction strength test to at least 1.25xMAOP.



	<u>SoCalGas</u>	<u>SDG&amp;E</u>	<u>Total</u>
Completed Replacement Projects	\$ <u>5,8726,859</u>	\$0	\$ <u>5,8726,859</u>
Facilities Build-Out	\$2,883	\$0	\$2,883
<b>Total Capital Costs</b>	<b>\$<u>8,7559,742</u></b>	<b>\$0</b>	<b>\$<u>8,7559,742</u></b>

**Total O&M Costs (\$000's)**

	<u>SoCalGas</u>	<u>SDG&amp;E</u>	<u>Total</u>
Completed Hydrotest Projects	\$21,999	\$0	\$21,999
Descoped Projects	\$348	\$0	\$348
Projects In Progress	\$21,518	\$0	\$21,518
Leak Survey and Pipeline Patrol	\$1,568	\$52	\$1,620
Pressure Protection Equipment	\$312	\$5	\$317
Other Remediation	\$482	\$2	\$484
Program Management Office	\$2,068	\$49	\$2,117
<b>Total O&amp;M</b>	<b>\$<u>48,295</u></b>	<b>\$<u>108</u></b>	<b>\$<u>48,403</u></b>

**d. PSRMA Revenue Requirement**

Based on the capital and O&M expenditures above, the PSRMA revenue requirements, as recorded in the PSRMAs and requested for recovery in rates, totals \$46.~~2~~1 million for SoCalGas and \$0.08 million for SDG&E.<sup>41</sup> The revenue requirement will be allocated to functional areas and amortized over a 12 month period as discussed in Chapter V (Chaudhury).<sup>42</sup> ~~After the 12 month amortization period, any residual balance associated with interest accumulating in the account during the amortization period will be transferred to the utilities' applicable gas fixed cost balancing accounts. The PSRMAs will be eliminated at that time.~~ The ongoing capital-related revenue requirements, associated with reasonably incurred capital expenditures approved in this proceeding will continue to be recorded in the Safety Enhancement Capital Cost

<sup>41</sup> The PSRMA balances exclude the disallowed costs discussed above.

<sup>42</sup> Once the Commission has authorized SoCalGas and SDG&E to collect PSRMA revenue requirements in rates, SoCalGas and SDG&E propose filing Tier 1 Advice Letters within 30 days of the effective date of the decision authorizing recovery. The advice letters will serve to update the revenue requirements authorized by the Commission, including memorandum interest, and incorporate the updated revenue requirements into rates on the first day of the next month following advice letter approval or in connection with other authorized rate changes implemented by SoCalGas and SDG&E.

Balancing Account (SECCBA). Because this revenue requirement will be associated with capital assets already found reasonable by the Commission, SoCalGas and SDG&E propose filing a Tier 2 Advice Letter to incorporate future year revenue requirements into rates until such costs are incorporated in base rates in connection with the utilities' next general rate case proceeding. The table below illustrates the PSRMA revenue requirements:

<b>Table 1 PSRMA Revenue Requirement (\$'s excluding FF&amp;U)</b>		
	SoCalGas	SDG&E-gas
<b>Capital-Related</b>		
PSEP Capital Projects	<del>\$476,550</del> <del>578,110</del>	\$0
<b>Operations &amp; Maintenance</b>		
Hydrotesting Costs	\$ 41,442,388	\$0
Project Management Office (PMO) Costs	\$2,205,410	\$36,782
Leak Survey & Pipeline Patrol Costs	\$ 1,357,683	\$40,267
Pressure Protection Equipment	\$ 35,601	\$4,626
Other Remediation Costs	\$ 471,761	\$1,608
Memorandum Account Interest <sup>43</sup>	\$66,303	\$197
<b>Total PSRMA Revenue Requirement</b>	<b>\$</b> <del>46,055,696</del> <del>157,256</del>	<b>\$83,480</b>

The capital-related costs pertain to PSEP capital projects placed in operation prior to June 12, 2014 and are calculated on an aggregate basis by functional area. The O&M costs relate to costs incurred and recorded in the PSRMAs prior to June 12, 2014, the effective date of D.14-06-007.<sup>44</sup> Both the capital-related and O&M costs include adjustments to remove June 2014 costs

<sup>43</sup> The PSRMA is an interest bearing account which records interest at the 3-month commercial paper rate, pursuant to the utilities' Preliminary Statement approved by SoCalGas Advice No. 4359 and modified in SoCalGas Advice No. 4664, and SDG&E Advice Letter 2106-G and modified in SDG&E Advice Letter 2300-G.

<sup>44</sup> As a result of D.14-06-007, SoCalGas established the SEEBA which will record PSEP O&M costs beginning June 12, 2014 and the SECCBA which will record the capital-related costs associated with

that were transferred to the Safety Enhancement Expense Account (SEEBA) or SECCBA, and February 2011 costs that were incurred prior to February 24, 2011, the effective date of R.11-02-019.

**e. Revenue Requirement Allocation**

Per D.14-06-007, pipeline safety costs are to be allocated consistent with existing cost allocation and rate design for SoCalGas and SDG&E and include allocation to the backbone function.<sup>45</sup> As such, SoCalGas and SDG&E are allocating on a functional basis, including the backbone function. The table below illustrates that functional allocation.

**PSRMA Costs Allocated to Functions**  
\$000's

	SoCalGas	SDGEgas	Total
Backbone Transmission	\$31, <del>077-036</del>	\$42	\$31, <del>119</del> <u>077</u>
Local Transmission	\$8,873	\$1,326	\$10,199 <del>\$4,923</del>
High Pressure Distribution	\$4, <del>882-821</del>	\$42	<del>863</del> <u>863</u>
Total	<del>\$44,730</del> <u>44,831</u>	\$1,409	<del>\$46,241</del> <u>139</u>

**f. Rate Impact**

Once the PSRMA revenue requirement has been allocated to functions, it can be incorporated into customer rates; resulting in the illustrative transportation rates included as Attachment C and D to this Amended Application.

**V.**

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post-June 11, 2014 PSEP assets along with the ongoing capital-related costs associated with pre-June 12, 2014 PSEP assets. The costs recorded to the SEEBA and SECCBA will be recovered in connection with SoCalGas' SEEBA/SECCBA applications that may be filed after December 31, 2015.

<sup>45</sup> D.14-06-007 authorized the allocation of safety related costs. D.14-06-007, mimeo., at 61 (Ordering Paragraph 9) ("Safety Enhancement costs will be allocated consistent with the existing cost allocation and rate design for the companies.") In addition, backbone transmission service allocation was ordered. D.14-06-007, mimeo., at page 50 ("Thus, any Safety Enhancement costs that are functionalized as backbone transmission costs are to be allocated to the Backbone Transmission Service customer class consistent with the allocation of the existing rate design.")

## DESCRIPTION OF TESTIMONY

Support for SoCalGas and SDG&E’s request is provided by the prepared direct and supplemental testimonies and workpapers attached to this Amended Application. The ~~direct~~ testimonies describe SoCalGas and SDG&E’s PSEP efforts and provide detail on SoCalGas and SDG&E’s PSEP implementation and execution, demonstrate the reasonableness of the PSRMA costs presented for reasonableness review in this application, and justify the recovery of the associated PSRMA revenue requirements in rates. The table below lists the direct testimony chapter number, sponsoring witness, and provides a brief description of the testimony.

Chapter	Witness	Description
I	Rick Phillips	Chapter I provides background on R.11-02-019, the establishment of the PSRMAs, and SoCalGas/SDG&E’s PSEP and PSEP implementation.
II	Hugo Mejia	Chapter II discusses SoCalGas and SDG&E’s PSEP prioritization, decision tree methodology, and inclusion of accelerated and incidental mileage.
III	Rick Phillips	Chapter III describes the costs presented for review in this <u>Amended</u> Application.
IV	Reginald Austria	Chapter IV details and sponsors the revenue requirements recorded in the PSRMAs as the basis for allocating to the functional areas.
V	Sharim Chaudhury	Chapter V discusses cost allocation and provides the illustrative transportation rate impacts that result from the amortization of PSRMA balances over 12 months.

## VI. STATUTORY AND PROCEDURAL REQUIREMENTS

### a. Rule 2.1 (a) – (c)

This Amended 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. In accordance with Rule 2.1 (a) - (c) of the Commission’s Rules of Practice and Procedure, SoCalGas and SDG&E provide the following information.

**i. Rule 2.1 (a) - Legal Name**

SoCalGas 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.

SDG&E 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.

**ii. Rule 2.1 (b) - Correspondence**

All correspondence and communications to SoCalGas and SDG&E regarding this

Application should be addressed to:

Shirley Amrany  
Regulatory Case Manager  
SOUTHERN CALIFORNIA GAS COMPANY  
555 West 5th Street, Suite 1400  
Los Angeles, CA 90013  
Telephone: (213) 244-4845  
Email: SAmrany@semprautilities.com

A copy should also be sent to:

Jason W. Egan  
Attorney for  
SOUTHERN CALIFORNIA GAS COMPANY  
555 West 5th Street, Suite 1400  
Los Angeles, CA 90013  
Telephone: (213) 244-2969  
Facsimile: (213) 629-9620  
Email: JEgan@semprautilities.com

**iii. Rule 2.1 (c)**

**1. Proposed Category of Proceeding**

SoCalGas and SDG&E propose that this proceeding be categorized as “ratesetting” under Rule 1.3(e) because the Application will have a potential future effect on SoCalGas and SDG&E’s rates.

**2. Need for Hearings**

SoCalGas and SDG&E anticipate that evidentiary hearings will be necessary.

**3. Issues to be Considered**

The principal issues to be considered in this proceeding are (1) whether SoCalGas and SDG&E have demonstrated the reasonableness of the PSEP costs associated with the PSRMA revenue requirements sought for recovery in this Amended Application; and (2) whether SoCalGas’ and SDG&E’s PSRMA revenue requirements are justified for rate recovery.

**4. Proposed Schedule**

SoCalGas and SDG&E propose ~~the following retention of the~~ schedule ~~for this provided in the April 6, 2015 scoping ruling~~Application:

EVENT	DATE
<del>Application</del>	<del>December 17, 2014</del>
<del>Intervenor Testimony Responses/Protests<sup>46</sup></del>	<del>July 24, 2015 February 2, 2015</del>
<del>Concurrent Rebuttal Testimony SoCalGas/SDG&amp;E Reply Responses/Protests</del>	<del>August 14, 2015 February 12, 2015</del>
<del>Settlement Conference(s) No later than one-week before evidentiary hearings. Prehearing Conference</del>	<del>At least one – before October 9, 2015 February 18, 2015</del>

<sup>46</sup> ~~Due to holiday schedules, SoCalGas and SDG&E support an extension of the response period under Rule of Practice and Procure 2.6(a) to 45 days rather than 30 days.~~

<u>Case Management Statement and Settlement Conference Report</u> <del>Intervenor Testimony</del>	<u>September 25, 2015</u> <del>April 1, 2015</del>
<u>Evidentiary Hearings</u> <del>Rebuttal Testimony</del>	<u>October 19-22, 2015</u> <del>May 8, 2015</del>
<u>Concurrent Opening Briefs</u> <del>Evidentiary Hearings</del>	<u>November 13, 2015</u> <del>June 15, 2015</del>
<u>Motion for Final Oral Argument</u> <del>Opening Briefs</del>	<u>Concurrent with Opening Briefs</u> <del>July 22, 2015</del>
<u>Concurrent Reply Briefs and Submission</u> <del>Reply Briefs</del>	<u>December 4, 2015</u> <del>August 6, 2015</del>
<u>Proposed Decision</u>	<u>September 2015</u>
<u>Commission Decision</u>	<u>October 2015</u>

**b. Rule 2.2 – Articles of Incorporation**

A copy of SoCalGas’ Restated Articles of Incorporation, as last amended, presently in effect and certified by the California Secretary of State, was previously filed with the Commission on October 1, 1998, in connection with A.98-10-012, and is incorporated herein by reference.

A copy of SDG&E’s Restated Articles of Incorporation as last amended, presently in effect and certified by the California Secretary of State, was filed with the Commission on September 10, 2014 in connection with SDG&E’s Application No. 14-09-008, and is incorporated herein by reference.

**c. Rule 3.2 (a) – (d)**

In accordance with Rule 3.2 (a) - (d) of the Commission’s Rules of Practice and Procedure, SoCalGas and SDG&E provide the following information.

**i. 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 Amended Application as Attachment A and Attachment B, respectively.

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

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

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

A general description of SoCalGas’ property and equipment was previously filed with the Commission on May 3, 2004 in connection with SoCalGas’ Application 04-05-008, and is incorporated herein by reference. A statement of Original Cost and Depreciation Reserve for the ~~twelvesix~~-month period ending December June 3 10, 2014 is attached as Attachment E.

A general description of SDG&E’s property and equipment was filed with the Commission on October 5, 2001, in connection with Application 01-10-005, and is incorporated herein by reference. A statement of Original Cost and Depreciation Reserve for the ~~twelvesix~~-month period ending December June 3 10, 2014 is attached as Attachment F.

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

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

**v. 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 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.

**vi. Rule 3.2(a)(8) – Proxy Statement**

A copy of SoCalGas' most recent proxy statement, dated April 24, 201~~5~~<sup>4</sup>, was mailed to the Commission on ~~April 28~~<sup>May 12</sup>, 201~~5~~<sup>4</sup>, and is incorporated herein by reference.

A copy of most recent proxy statement sent to all shareholders of SDG&E's parent company, Sempra Energy, dated ~~March 26, 2015~~<sup>March 20, 2014</sup>, was mailed to the Commission on ~~April 28, 2015~~<sup>May 12, 2014</sup>, and is incorporated herein by reference.

**vii. Rule 3.2(a)(10) – Statement re Pass Through to Customers**

This Application will seek the Commission's authorization to revise SoCalGas and SDG&E's current base rate revenue requirement to recover its projected costs of its operations, as well as owning and operating its natural gas facilities and infrastructure, for the purposes of serving its customers. It is not only a pass through of costs.

**viii. Rule 3.2 (b) – Notice to State, Cities and Counties**

SoCalGas and SDG&E ~~timely will, within twenty days after the filing this Application,~~ mailed a notice of the original Application to the State of California and to the cities and counties in its service territory and all parties to A.11-11-002 (SoCalGas and SDG&E's 2013 TCAP proceeding). Because notice of the original application was provided to the State of California,

to the cities and counties in its service territory, and all parties to A.11-11-002,<sup>47</sup> the Amended Application will only be provided to all parties to A.14-12-016.

**ix. Rule 3.2 (c) – Newspaper Publication**

SoCalGas and SDG&E timely SoCalGas and SDG&E will, within twenty days after the filing of this Application, published in newspapers of general circulation in each county in their service territory notice of ~~this~~the original Application. Because the original Application was timely published,<sup>48</sup> SoCalGas and SDG&E are not publishing notice of the Amended Application.

**x. Rule 3.2 (d) – Bill Insert Notice**

SoCalGas and SDG&E timely noticed the original Application and SoCalGas and SDG&E will, within 45 days after the filing of this Application, provided notice of ~~this Application~~ to their customers along with the regular bills sent to those customers that ~~will~~ generally describe d the proposed rate changes addressed in ~~the~~is original Application. Because bill insert notice of the original Application was provided to customers,<sup>49</sup> and the Amended Application results in a reduction to the proposed rate changes already provided to customers, SoCalGas and SDG&E are not providing bill insert notice of the Amended Application.

**VII.  
CONCLUSION**

SoCalGas and SDG&E's PSEP complies with Commission directives, enhances public safety, minimizes customer impacts, and maximizes cost effectiveness. The PSEP costs, recorded in the PSRMA and presented in this Amended Application were reasonable and necessary to begin PSEP implementation and are supported by the direct and supplemental testimony and

<sup>47</sup> See SoCalGas and SDG&E's February 18, 2015 Rule 3.2 Compliance Filing.

<sup>48</sup> See SoCalGas and SDG&E's February 18, 2015 Rule 3.2 Compliance Filing.

<sup>49</sup> See SoCalGas and SDG&E's February 18, 2015 Rule 3.2 Compliance Filing.

workpapers attached to ~~this~~the Amended Application. The associated PSRMA revenue requirements are justified for rate recovery and should be incorporated into rates. As such, SoCalGas and SDG&E respectfully request that the Commission find the costs presented herein reasonable and authorize the PSRMA revenue requirements be recovered through gas transportation rates.

Respectfully submitted,

By: \_\_\_\_\_

Jimmie I. Cho

Sr. Vice President – Gas Operations and System Integrity  
SOUTHERN CALIFORNIA GAS COMPANY  
SAN DIEGO GAS & ELECTRIC COMPANY

By: \_\_\_\_\_

Jason W. Egan

Jason W. Egan

*Attorney for*

**SOUTHERN CALIFORNIA GAS COMPANY and  
SAN DIEGO GAS & ELECTRIC COMPANY**

555 West 5th Street, Suite 1400

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Telephone: (213) 244-2969

Facsimile: (213) 629-9620

Email: JEgan@semprautilities.com

~~December 17~~June, ~~2014~~2015

**OFFICER 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 17th day of ~~December~~June, ~~2014~~2015, at Los Angeles, California.

By:

\_\_\_\_\_  
Jimmie I. Cho

Sr. Vice President – Gas Operations and System Integrity  
SOUTHERN CALIFORNIA GAS COMPANY and  
SAN DIEGO GAS & ELECTRIC COMPANY

# **Attachment A**

**SOUTHERN CALIFORNIA GAS COMPANY  
BALANCE SHEET  
ASSETS AND OTHER DEBITS  
DECEMBER 31, 2014**

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<b>1. UTILITY PLANT</b>		<u>2014</u>
101	UTILITY PLANT IN SERVICE	\$12,049,758,290
102	UTILITY PLANT PURCHASED OR SOLD	-
105	PLANT HELD FOR FUTURE USE	-
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	668,346,256
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(4,674,207,977)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(44,244,476)
117	GAS STORED-UNDERGROUND	<u>60,484,878</u>
	TOTAL NET UTILITY PLANT	<u>8,060,136,971</u>
 <b>2. OTHER PROPERTY AND INVESTMENTS</b>		
121	NONUTILITY PROPERTY	119,749,773
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY	(86,178,509)
123	INVESTMENTS IN SUBSIDIARY COMPANIES	-
124	OTHER INVESTMENTS	122
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	<u>3,000,000</u>
	TOTAL OTHER PROPERTY AND INVESTMENTS	<u>36,571,386</u>

Data from SPL as of April 23, 2015.

**SOUTHERN CALIFORNIA GAS COMPANY  
BALANCE SHEET  
ASSETS AND OTHER DEBITS  
DECEMBER 31, 2014**

<b>3. CURRENT AND ACCRUED ASSETS</b>		2014
131	CASH	24,919,462
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	92,976
136	TEMPORARY CASH INVESTMENTS	60,450,000
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	615,527,120
143	OTHER ACCOUNTS RECEIVABLE	35,481,901
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(5,806,338)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	6
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	4,088,143
151	FUEL STOCK	-
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	26,363,080
155	MERCHANDISE	-
156	OTHER MATERIALS AND SUPPLIES	-
158	GHG ALLOWANCE	4,266,108
163	STORES EXPENSE UNDISTRIBUTED	553,419
164	GAS STORED	155,391,580
165	PREPAYMENTS	25,925,967
171	INTEREST AND DIVIDENDS RECEIVABLE	3,643,722
173	ACCRUED UTILITY REVENUES	-
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	29,793,558
175	DERIVATIVE INSTRUMENT ASSETS	2,813,079
176	LONG TERM PORTION OF DERIVATIVE ASSETS - HEDGES	-
<b>TOTAL CURRENT AND ACCRUED ASSETS</b>		<b>983,503,783</b>
<b>4. DEFERRED DEBITS</b>		
181	UNAMORTIZED DEBT EXPENSE	14,556,508
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	1,710,645,365
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	-
184	CLEARING ACCOUNTS	908,811
185	TEMPORARY FACILITIES	-
186	MISCELLANEOUS DEFERRED DEBITS	107,498,496
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	10,926,699
190	ACCUMULATED DEFERRED INCOME TAXES	154,416,517
191	UNRECOVERED PURCHASED GAS COSTS	-
<b>TOTAL DEFERRED DEBITS</b>		<b>1,998,952,396</b>
<b>TOTAL ASSETS AND OTHER DEBITS</b>		<b>\$ 11,079,164,536</b>

Data from SPL as of April 23, 2015.

**SOUTHERN CALIFORNIA GAS COMPANY  
BALANCE SHEET  
LIABILITIES AND OTHER CREDITS  
DECEMBER 31, 2014**

<b>5. PROPRIETARY CAPITAL</b>		2014
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	(1,912,496,300)
219	ACCUMULATED OTHER COMPREHENSIVE INCOME	17,974,594
TOTAL PROPRIETARY CAPITAL		(2,782,134,829)
<b>6. LONG-TERM DEBT</b>		
221	BONDS	(1,900,000,000)
224	OTHER LONG-TERM DEBT	(12,475,533)
225	UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226	UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	6,665,945
TOTAL LONG-TERM DEBT		(1,905,809,588)
<b>7. OTHER NONCURRENT LIABILITIES</b>		
227	OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	(232,055)
228.2	ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	(200,337,870)
228.3	ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	(681,557,376)
228.4	ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	-
230	ASSET RETIREMENT OBLIGATIONS	(1,275,675,535)
TOTAL OTHER NONCURRENT LIABILITIES		(2,157,802,836)

Data from SPL as of April 23, 2015.



**SOUTHERN CALIFORNIA GAS COMPANY  
BALANCE SHEET  
LIABILITIES AND OTHER CREDITS  
DECEMBER 31, 2014**

<b>8. CURRENT AND ACCRUED LIABILITES</b>		2014
231	NOTES PAYABLE	(49,997,222)
232	ACCOUNTS PAYABLE	(563,866,285)
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(13,186,835)
235	CUSTOMER DEPOSITS	(74,916,750)
236	TAXES ACCRUED	(5,552,498)
237	INTEREST ACCRUED	(18,129,224)
238	DIVIDENDS DECLARED	(323,265)
241	TAX COLLECTIONS PAYABLE	(17,672,346)
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	(220,587,243)
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	(361,655)
244	DERIVATIVE INSTRUMENT LIABILITIES	(519,786)
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
	<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>	(965,113,109)
<b>9. DEFERRED CREDITS</b>		
252	CUSTOMER ADVANCES FOR CONSTRUCTION	(80,670,241)
253	OTHER DEFERRED CREDITS	(140,088,540)
254	OTHER REGULATORY LIABILITIES	(1,616,153,662)
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	(15,819,512)
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	(1,180,701,739)
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	(234,870,480)
	<b>TOTAL DEFERRED CREDITS</b>	(3,268,304,174)
	<b>TOTAL LIABILITIES AND OTHER CREDITS</b>	<b>\$ (11,079,164,536)</b>

Data from SPL as of April 23, 2015.

**SOUTHERN CALIFORNIA GAS COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**TWELVE MONTHS ENDED DECEMBER 31, 2014**

**1. UTILITY OPERATING INCOME**

400	OPERATING REVENUES		3,848,870,363
401	OPERATING EXPENSES	2,594,936,417	
402	MAINTENANCE EXPENSES	216,123,504	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	430,691,537	
408.1	TAXES OTHER THAN INCOME TAXES	85,595,815	
409.1	INCOME TAXES	8,313,704	
410.1	PROVISION FOR DEFERRED INCOME TAXES	602,860,870	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(473,788,573)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(2,198,849)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-	
411.7	LOSS FROM DISPOSITION OF UTILITY PLANT	-	
	TOTAL OPERATING REVENUE DEDUCTIONS		<u>3,462,534,425</u>
	NET OPERATING INCOME		386,335,938

**2. OTHER INCOME AND DEDUCTIONS**

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-	
417	REVENUES FROM NONUTILITY OPERATIONS	-	
417.1	EXPENSES OF NONUTILITY OPERATIONS	(204,935)	
418	NONOPERATING RENTAL INCOME	436,040	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	584,691	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	25,807,110	
421	MISCELLANEOUS NONOPERATING INCOME	71,001	
421.1	GAIN ON DISPOSITION OF PROPERTY	-	
	TOTAL OTHER INCOME	<u>26,693,907</u>	
425	MISCELLANEOUS AMORTIZATION	(16,892)	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	<u>(6,402,263)</u>	
		(6,419,155)	
408.2	TAXES OTHER THAN INCOME TAXES	(131,079)	
409.2	INCOME TAXES	629,114	
410.2	PROVISION FOR DEFERRED INCOME TAXES	(7,325,647)	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	3,143,412	
420	INVESTMENT TAX CREDITS	-	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	<u>(3,684,200)</u>	
	TOTAL OTHER INCOME AND DEDUCTIONS		<u>16,590,552</u>
	INCOME BEFORE INTEREST CHARGES		402,926,490
	NET INTEREST CHARGES*		<u>69,426,544</u>
	NET INCOME		<u>\$333,499,946</u>

\*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION. (\$8,025,804)

Data from SPL as of April 23, 2015.

**STATEMENT OF INCOME AND RETAINED EARNINGS  
TWELVE MONTHS ENDED DECEMBER 31, 2014**

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**3. RETAINED EARNINGS**

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$1,680,289,418
NET INCOME (FROM PRECEDING PAGE)	333,499,946
DIVIDEND TO PARENT COMPANY	(100,000,000)
DIVIDENDS DECLARED - PREFERRED STOCK	(1,293,064)
OTHER RETAINED EARNINGS ADJUSTMENT	<u>-</u>
RETAINED EARNINGS AT END OF PERIOD	<u><u>\$1,912,496,300</u></u>

**SOUTHERN CALIFORNIA GAS COMPANY**  
**FINANCIAL STATEMENT**  
**DECEMBER 31, 2014**

(a) Amounts and Kinds of Stock Authorized:

Preferred Stock	160,000	shares	Par Value \$4,000,000
Preferred Stock	840,000	shares	Par Value \$21,000,000
Preferred Stock	5,000,000	shares	Without Par Value
Preference Stock	5,000,000	shares	Without Par Value
Common Stock	100,000,000	shares	Without Par Value

Amounts and Kinds of Stock Outstanding:

**PREFERRED STOCK**

6.0%	79,011	shares	\$1,975,275
6.0%	783,032	shares	19,575,800

**COMMON STOCK**

91,300,000	shares	834,888,907
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(b) Terms of Preferred Stock:

Full information as to this item is given in connection with Application No. 96-09-046, to which references are hereby made.

(c) Brief Description of Mortgage:

Full information as to this item is given in Application No. 09-09-046 to which reference is hereby made.

(d) Number and Amount of Bonds Authorized and Issued:

	Nominal Date of Issue	Par Value		Interest Paid in 2014
		Authorized and Issued	Outstanding	
<u>First Mortgage Bonds:</u>				
5.45% Series HH, due 2018	10-14-03	250,000,000	250,000,000	13,625,000
5.75% Series KK, due 2035	11-18-05	250,000,000	250,000,000	14,375,000
5.50% Series LL, due 2014	11-21-08	250,000,000	250,000,000	13,750,000
5.125% Series MM, due 2040	11-18-10	300,000,000	300,000,000	15,375,000
3.750% Series NN, due 2042	09-21-12	350,000,000	350,000,000	13,125,000
4.450% Series OO, due 2044	03-13-14	250,000,000	250,000,000	11,125,000
3.150% Series PP, due 2024	09-11-14	500,000,000	500,000,000	15,750,000
<u>Other Long-Term Debt</u>				
4.750% SFr. Foreign Interest Payment Securities	05-14-06	7,475,533	7,475,533	355,088
5.67% Medium-Term Note, due 2028	01-15-03	5,000,000	5,000,000	283,500

**SOUTHERN CALIFORNIA GAS COMPANY  
FINANCIAL STATEMENT  
DECEMBER 31, 2014**

<u>Other Indebtedness:</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Outstanding</u>	<u>Interest Paid 2014</u>
Commercial Paper & ST Bank Loans	12/14	01/15	Various	50,000,000	\$40,748

Amounts and Rates of Dividends Declared:

The amounts and rates of dividends during the past five fiscal years are as follows:

<u>Preferred Stock</u>	<u>Shares Outstanding @ 12-31-13</u>	<u>Dividends Declared</u>				
		2010	2011	2012	2013	2014
6.0%	79,011	\$118,517	\$118,517	\$118,517	\$118,517	\$118,517
6.0%	783,032	1,174,548	1,174,548	1,174,548	1,174,548	1,174,548
	862,043	\$1,293,065	\$1,293,065	\$1,293,065	\$1,293,065	\$1,293,065

Common Stock

Amount	\$100,000,000	\$50,000,000	\$250,000,000	\$50,000,000	\$100,000,000	[1]
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A balance sheet and a statement of income and retained earnings of Applicant for the twelve months ended December 31, 2014 are attached hereto.

[1] [Southern California Gas Company dividend to parent company, Sempra Energy.](#)

# **Attachment B**

**SAN DIEGO GAS & ELECTRIC COMPANY  
BALANCE SHEET  
ASSETS AND OTHER DEBITS  
DECEMBER 31, 2014**

	<b>1. UTILITY PLANT</b>	<u>2014</u>
101	UTILITY PLANT IN SERVICE	\$13,693,402,841
102	UTILITY PLANT PURCHASED OR SOLD	-
104	UTILITY PLANT LEASED TO OTHERS	85,194,000
105	PLANT HELD FOR FUTURE USE	13,092,996
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	759,555,843
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(4,260,691,496)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(433,846,233)
114	ELEC PLANT ACQUISITION ADJ	3,750,722
115	ACCUM PROVISION FOR AMORT OF ELECTRIC PLANT ACQUIS ADJ	(750,144)
118	OTHER UTILITY PLANT	978,734,880
119	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT	(269,500,675)
120	NUCLEAR FUEL - NET	-
	TOTAL NET UTILITY PLANT	<u>10,568,942,734</u>
	<b>2. OTHER PROPERTY AND INVESTMENTS</b>	
121	NONUTILITY PROPERTY	5,946,615
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY	(364,300)
123	INVESTMENTS IN SUBSIDIARY COMPANIES	-
124	OTHER INVESTMENTS	-
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	<u>1,131,021,297</u>
	TOTAL OTHER PROPERTY AND INVESTMENTS	<u>1,136,603,612</u>

Data from SPL as of April 20, 2015

**SAN DIEGO GAS & ELECTRIC COMPANY  
BALANCE SHEET  
ASSETS AND OTHER DEBITS  
DECEMBER 31, 2014**

<b>3. CURRENT AND ACCRUED ASSETS</b>		2014
131	CASH	3,168,373
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	500
136	TEMPORARY CASH INVESTMENTS	-
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	224,616,006
143	OTHER ACCOUNTS RECEIVABLE	35,390,390
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(3,928,074)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	-
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	1,231,008
151	FUEL STOCK	7,521,721
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	100,373,918
156	OTHER MATERIALS AND SUPPLIES	-
158	ALLOWANCES	109,816,816
163	STORES EXPENSE UNDISTRIBUTED	-
164	GAS STORED	360,930
165	PREPAYMENTS	198,451,723
171	INTEREST AND DIVIDENDS RECEIVABLE	714,386
173	ACCRUED UTILITY REVENUES	64,451,000
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	2,540,350
175	DERIVATIVE INSTRUMENT ASSETS	123,436,676
	<b>TOTAL CURRENT AND ACCRUED ASSETS</b>	<b>868,145,723</b>
<b>4. DEFERRED DEBITS</b>		
181	UNAMORTIZED DEBT EXPENSE	33,220,663
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	3,605,413,270
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	4,963,452
184	CLEARING ACCOUNTS	333,767
185	TEMPORARY FACILITIES	-
186	MISCELLANEOUS DEFERRED DEBITS	30,014,718
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	12,083,237
190	ACCUMULATED DEFERRED INCOME TAXES	591,358,980
	<b>TOTAL DEFERRED DEBITS</b>	<b>4,277,388,087</b>
	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>16,851,080,156</b>



**SAN DIEGO GAS & ELECTRIC COMPANY  
BALANCE SHEET  
LIABILITIES AND OTHER CREDITS  
DECEMBER 31, 2014**

**5. PROPRIETARY CAPITAL**

	2014
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	(479,665,368)
214 CAPITAL STOCK EXPENSE	24,605,640
216 UNAPPROPRIATED RETAINED EARNINGS	(3,608,175,171)
219 ACCUMULATED OTHER COMPREHENSIVE INCOME	11,998,026
TOTAL PROPRIETARY CAPITAL	(4,933,978,246)

**6. LONG-TERM DEBT**

221 BONDS	(3,912,505,000)
223 ADVANCES FROM ASSOCIATED COMPANIES	-
224 OTHER LONG-TERM DEBT	(223,900,000)
225 UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226 UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	10,327,638
TOTAL LONG-TERM DEBT	(4,126,077,362)

**7. OTHER NONCURRENT LIABILITIES**

227 OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	(655,885,021)
228.2 ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	(28,829,083)
228.3 ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	(220,581,904)
228.4 ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	-
230 ASSET RETIREMENT OBLIGATIONS	(871,879,253)
TOTAL OTHER NONCURRENT LIABILITIES	(1,777,175,261)

Data from SPL as of April 20, 2015

**SAN DIEGO GAS & ELECTRIC COMPANY  
BALANCE SHEET  
LIABILITIES AND OTHER CREDITS  
DECEMBER 31, 2014**

<b>8. CURRENT AND ACCRUED LIABILITES</b>		2014
231	NOTES PAYABLE	(245,572,061)
232	ACCOUNTS PAYABLE	(480,486,749)
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(21,149,206)
235	CUSTOMER DEPOSITS	(71,379,130)
236	TAXES ACCRUED	(166,987,400)
237	INTEREST ACCRUED	(44,591,625)
238	DIVIDENDS DECLARED	-
241	TAX COLLECTIONS PAYABLE	(4,444,520)
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	(302,454,605)
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	(37,489,385)
244	DERIVATIVE INSTRUMENT LIABILITIES	(146,624,987)
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
TOTAL CURRENT AND ACCRUED LIABILITIES		(1,521,179,668)
<b>9. DEFERRED CREDITS</b>		
252	CUSTOMER ADVANCES FOR CONSTRUCTION	(36,839,313)
253	OTHER DEFERRED CREDITS	(309,715,655)
254	OTHER REGULATORY LIABILITIES	(1,406,095,528)
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	(21,615,165)
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	(1,975,475,446)
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	(742,928,512)
TOTAL DEFERRED CREDITS		(4,492,669,619)
TOTAL LIABILITIES AND OTHER CREDITS		(\$16,851,080,156)

Data from SPL as of April 20, 2015

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**TWELVE MONTHS ENDED DECEMBER 31, 2014**

**1. UTILITY OPERATING INCOME**

400	OPERATING REVENUES		\$5,138,995,326
401	OPERATING EXPENSES	\$3,422,546,042	
402	MAINTENANCE EXPENSES	155,271,046	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	502,759,326	
408.1	TAXES OTHER THAN INCOME TAXES	114,434,033	
409.1	INCOME TAXES	45,933,214	
410.1	PROVISION FOR DEFERRED INCOME TAXES	1,020,664,504	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(803,595,539)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(2,245,608)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-	
	TOTAL OPERATING REVENUE DEDUCTIONS		<u>4,455,767,018</u>
	NET OPERATING INCOME		683,228,308

**2. OTHER INCOME AND DEDUCTIONS**

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-	
417	REVENUES OF NONUTILITY OPERATIONS	1,602	
417.1	EXPENSES OF NONUTILITY OPERATIONS	-	
418	NONOPERATING RENTAL INCOME	411,985	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	7,541,395	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	37,118,230	
421	MISCELLANEOUS NONOPERATING INCOME	1,560,404	
421.1	GAIN ON DISPOSITION OF PROPERTY	-	
	TOTAL OTHER INCOME	<u>46,633,616</u>	
421.2	LOSS ON DISPOSITION OF PROPERTY	-	
425	MISCELLANEOUS AMORTIZATION	250,048	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	<u>20,278,036</u>	
	TOTAL OTHER INCOME DEDUCTIONS	<u>20,528,084</u>	
408.2	TAXES OTHER THAN INCOME TAXES	643,546	
409.2	INCOME TAXES	1,944,220	
410.2	PROVISION FOR DEFERRED INCOME TAXES	23,157,299	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	<u>(17,123,884)</u>	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	<u>8,621,181</u>	
	TOTAL OTHER INCOME AND DEDUCTIONS		<u>17,484,351</u>
	INCOME BEFORE INTEREST CHARGES		700,712,659
	EXTRAORDINARY ITEMS AFTER TAXES		7,125,009
	NET INTEREST CHARGES*		<u>186,336,950</u>
	NET INCOME		<u><u>\$507,250,700</u></u>

\*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (\$14,744,740)

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**TWELVE MONTHS ENDED DECEMBER 31, 2014**

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**3. RETAINED EARNINGS**

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$3,300,924,471
NET INCOME (FROM PRECEDING PAGE)	507,250,700
DIVIDEND TO PARENT COMPANY	(200,000,000)
DIVIDENDS DECLARED - PREFERRED STOCK	0
OTHER RETAINED EARNINGS ADJUSTMENTS	0
RETAINED EARNINGS AT END OF PERIOD	<u>\$3,608,175,171</u>

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**FINANCIAL STATEMENT**  
**December 31, 2014**

(a) **Amounts and Kinds of Stock Authorized:**

Common Stock	255,000,000	shares	Without Par Value
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**Amounts and Kinds of Stock Outstanding:**

Common Stock	116,583,358	shares	291,458,395
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(b) **Brief Description of Mortgage:**

Full information as to this item is given in Application Nos. 08-07-029,10-10-023 and 12-03-005 to which references are hereby made.

(c) **Number and Amount of Bonds Authorized and Issued:**

	Nominal Date of Issue	Par Value Authorized and Issued	Outstanding	Interest Paid in 2014
<b>First Mortgage Bonds:</b>				
Var% Series OO, due 2027	12-01-92	250,000,000	150,000,000	7,612,500
5.875% Series VV, due 2034	06-17-04	43,615,000	43,615,000	2,562,373
5.875% Series WW, due 2034	06-17-04	40,000,000	40,000,000	2,350,000
5.875% Series XX, due 2034	06-17-04	35,000,000	35,000,000	2,056,250
5.875% Series YY, due 2034	06-17-04	24,000,000	24,000,000	1,410,000
5.875% Series ZZ, due 2034	06-17-04	33,650,000	33,650,000	1,976,938
4.00% Series AAA, due 2039	06-17-04	75,000,000	75,000,000	3,000,000
5.35% Series BBB, due 2035	05-19-05	250,000,000	250,000,000	13,375,000
5.30% Series CCC, due 2015	11-15-05	250,000,000	250,000,000	13,250,000
6.00% Series DDD, due 2026	06-08-06	250,000,000	250,000,000	15,000,000
1.65% Series EEE, due 2018	09-21-06	161,240,000	161,240,000	2,660,460
6.125% Series FFF, due 2037	09-20-07	250,000,000	250,000,000	15,312,500
6.00% Series GGG, due 2039	05-14-09	300,000,000	300,000,000	18,000,000
5.35% Series HHH, due 2040	05-13-10	250,000,000	250,000,000	13,375,000
4.50% Series III, due 2040	08-26-10	500,000,000	500,000,000	22,500,000
3.00% Series JJJ, due 2021	08-18-11	350,000,000	350,000,000	10,500,000
3.95% Series LLL, due 2041	11-17-11	250,000,000	250,000,000	9,875,000
4.30% Series MMM, due 2042	03-22-12	250,000,000	250,000,000	10,750,000
3.60% Series NNN, due 2023	09-09-13	450,000,000	450,000,000	15,840,000
<b>Total 1st. Mortgage Bonds:</b>				<b>181,406,020</b>
<b>Unsecured Bonds:</b>				
5.30% CV96A, due 2021	08-02-96	38,900,000	38,900,000	2,061,700
5.50% CV96B, due 2021	11-21-96	60,000,000	60,000,000	3,300,000
4.90% CV97A, due 2023	10-31-97	25,000,000	25,000,000	1,225,000
<b>Total Unsecured Bonds</b>				<b>6,586,700</b>

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**FINANCIAL STATEMENT**  
**December 31, 2014**

<b>Other Indebtedness:</b>	<b>Date of Issue</b>	<b>Date of Maturity</b>	<b>Interest Rate</b>	<b>Outstanding</b>	<b>Interest Paid 2014</b>
Commercial Paper & ST Bank	Various	Various	Various	245,580,000	\$103,346

Amounts and Rates of Dividends Declared:

The amounts and rates of dividends during the past five fiscal years are as follows:

<b>Preferred Stock</b>	<b>Shares Outstanding 12-31-13</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
5.0%		\$375,000	\$375,000	\$375,000	\$281,250	\$0
4.50%		270,000	270,000	270,000	202,500	0
4.40%		286,000	286,000	286,000	214,500	0
4.60%		343,868	343,868	343,868	257,901	0
\$ 1.70		2,380,000	2,380,000	2,380,000	1,785,000	0
\$ 1.82		1,164,800	1,164,800	1,164,800	873,600	0
<b>Total</b>	0	\$4,819,668	\$4,819,668	\$4,819,668	\$3,614,751	\$0

**Common Stock**

Dividend to Parent	[1]	\$0	\$0	\$0	\$0	\$200,000,000
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A balance sheet and a statement of income and retained earnings of applicant for the [twelve months ended December 31, 2014](#) are attached hereto.

[1] [San Diego Gas & Electric Company dividend to parent.](#)

# **Attachment C**

**TABLE 1**  
**Natural Gas Transportation Rates**  
**Southern California Gas Company**  
**January, 2015 Rates**

PSRMA Application Update (A.14-12-016)

	Present Rates			Proposed Rates			Changes		
	Jan-1-15 Volumes	Average Rate	Jan-1-15 Revenues	Jan-1-15 Volumes	Proposed Rate	Jan-1-15 Revenues	Revenue Change	Rate Change	% Rate change
	Mth A	\$/therm B	\$000's C	Mth D	\$/therm E	\$000's F	\$000's G	\$/therm H	% I
1 <b>CORE</b>									
2 Residential	2,337,534	\$0.71570	\$1,672,983	2,337,534	\$0.71864	\$1,679,842	\$6,859	\$0.00293	0.4%
3 Commercial & Industrial	984,102	\$0.33979	\$334,392	984,102	\$0.34190	\$336,463	\$2,071	\$0.00210	0.6%
4									
5 NGV - Pre SempraWide	117,220	\$0.13363	\$15,665	117,220	\$0.13489	\$15,812	\$148	\$0.00126	0.9%
6 SempraWide Adjustment	117,220	\$0.00867	\$1,016	117,220	\$0.00863	\$1,012	(\$4)	(\$0.00004)	-0.4%
7 NGV - Post SempraWide	117,220	\$0.14230	\$16,681	117,220	\$0.14353	\$16,824	\$144	\$0.00122	0.9%
8									
9 Gas A/C	825	\$0.14108	\$116	825	\$0.14210	\$117	\$1	\$0.00102	0.7%
10 Gas Engine	16,774	\$0.12163	\$2,040	16,774	\$0.12163	\$2,040	\$0	\$0.00000	0.0%
11 <b>Total Core</b>	<b>3,456,455</b>	<b>\$0.58621</b>	<b>\$2,026,212</b>	<b>3,456,455</b>	<b>\$0.58884</b>	<b>\$2,035,287</b>	<b>\$9,075</b>	<b>\$0.00263</b>	<b>0.4%</b>
12									
13 <b>NONCORE COMMERCIAL &amp; INDUSTRIAL</b>									
14 Distribution Level Service	893,164	\$0.06968	\$62,239	893,164	\$0.07107	\$63,474	\$1,235	\$0.00138	2.0%
15 Transmission Level Service (2)	654,456	\$0.01804	\$11,806	654,456	\$0.01886	\$12,340	\$534	\$0.00082	4.5%
16 <b>Total Noncore C&amp;I</b>	<b>1,547,620</b>	<b>\$0.04784</b>	<b>\$74,045</b>	<b>1,547,620</b>	<b>\$0.04899</b>	<b>\$75,814</b>	<b>\$1,769</b>	<b>\$0.00114</b>	<b>2.4%</b>
17									
18 <b>NONCORE ELECTRIC GENERATION</b>									
19 Distribution Level Service									
20 Pre Sempra Wide	333,969	\$0.05403	\$18,044	333,969	\$0.05548	\$18,529	\$485	\$0.00145	2.7%
21 Sempra Wide Adjustment	333,969	(\$0.00910)	(\$3,041)	333,969	(\$0.00924)	(\$3,088)	(\$47)	(\$0.00014)	1.5%
22 Distribution Post Sempra Wide	333,969	\$0.04492	\$15,003	333,969	\$0.04623	\$15,441	\$438	\$0.00131	2.9%
23 Transmission Level Service (2)	2,641,080	\$0.01487	\$39,270	2,641,080	\$0.01568	\$41,424	\$2,155	\$0.00082	5.5%
24 <b>Total Electric Generation</b>	<b>2,975,049</b>	<b>\$0.01824</b>	<b>\$54,273</b>	<b>2,975,049</b>	<b>\$0.01911</b>	<b>\$56,865</b>	<b>\$2,592</b>	<b>\$0.00087</b>	<b>4.8%</b>
25									
26 <b>TOTAL RETAIL NONCORE</b>	<b>4,522,669</b>	<b>\$0.02837</b>	<b>\$128,318</b>	<b>4,522,669</b>	<b>\$0.02934</b>	<b>\$132,680</b>	<b>\$4,361</b>	<b>\$0.00096</b>	<b>3.4%</b>
27									
28 <b>WHOLESALE</b>									
29 Wholesale Long Beach (2)	92,897	\$0.01453	\$1,350	92,897	\$0.01535	\$1,426	\$76	\$0.00082	5.6%
30 Wholesale SWG (2)	67,209	\$0.01453	\$977	67,209	\$0.01535	\$1,032	\$55	\$0.00082	5.6%
31 Wholesale Vernon (2)	87,906	\$0.01453	\$1,278	87,906	\$0.01535	\$1,349	\$72	\$0.00082	5.6%
32 International (2)	69,979	\$0.01453	\$1,017	69,979	\$0.01535	\$1,074	\$57	\$0.00082	5.6%
33 Total Wholesale & International	317,990	\$0.01453	\$4,622	317,990	\$0.01535	\$4,881	\$259	\$0.00082	5.6%
34 SDGE Wholesale	1,247,558	\$0.01258	\$15,692	1,247,558	\$0.01258	\$15,692	\$0	\$0.00000	0.0%
35 <b>Total Wholesale Incl SDGE</b>	<b>1,565,548</b>	<b>\$0.01298</b>	<b>\$20,313</b>	<b>1,565,548</b>	<b>\$0.01314</b>	<b>\$20,573</b>	<b>\$259</b>	<b>\$0.00017</b>	<b>1.3%</b>
36									
37 <b>TOTAL NONCORE</b>	<b>6,088,217</b>	<b>\$0.02441</b>	<b>\$148,631</b>	<b>6,088,217</b>	<b>\$0.02517</b>	<b>\$153,252</b>	<b>\$4,621</b>	<b>\$0.00076</b>	<b>3.1%</b>
38									
39 Unbundled Storage (4)			\$26,476			\$26,476	\$0		
40 System Total (w/o BTS)	9,544,672	\$0.23063	\$2,201,319	9,544,672	\$0.23207	\$2,215,015	\$13,696	\$0.00143	0.6%
41 Backbone Trans. Service BTS (3)	2,809	\$0.15777	\$161,782	2,809	\$0.18862	\$193,408	\$31,626	\$0.03084	19.5%
42 <b>SYSTEM TOTALw/BTS</b>	<b>9,544,672</b>	<b>\$0.24758</b>	<b>\$2,363,102</b>	<b>9,544,672</b>	<b>\$0.25233</b>	<b>\$2,408,423</b>	<b>\$45,321</b>	<b>\$0.00475</b>	<b>1.9%</b>
43									
44 EOR Revenues	203,920	\$0.03081	\$6,283	203,920	\$0.03189	\$6,504	\$220	\$0.00108	3.5%
45 <b>Total Throughput w/EOR Mth/yr</b>	<b>9,748,592</b>			<b>9,748,592</b>					

- 1) These rates are for Natural Gas Transportation Service from "Citygate to Meter". The 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 or detail 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.
- 4) Unbundles Storage costs are not part of the Core Storage or Load Balancing functions (those are included in transport rates).



**TABLE 2**  
**Residential Transportation Rates**  
**Southern California Gas Company**

PSRMA Application Update (A.14-12-016)

	Present Rates			Proposed Rates			Changes			
	Jan-1-15	Average	Jan-1-15	Jan-1-15		Jan-1-15	Revenue	Rate	% Rate	
	Volumes	Rate	Revenue	Volumes	Rate	Revenue	Change	Change	change	
	Mth	\$/th	\$000's	Mth	\$/th	\$000's	\$000's	\$/th	%	
	A	B	C	D	E	F	G	H	I	
1	<b>RESIDENTIAL SERVICE</b>									
2	Customer Charge									
3	Single Family	3,663,383	\$5.00	\$219,803	3,663,383	\$5.00	\$219,803	\$0	\$0.00000	0.0%
4	Multi-Family	1,674,287	\$5.00	\$100,457	1,674,287	\$5.00	\$100,457	\$0	\$0.00000	0.0%
5	Small Master Meter	122,347	\$5.00	\$7,341	122,347	\$5.00	\$7,341	\$0	\$0.00000	0.0%
6	Submeter Credit-\$/unit/day	147,568	(\$0.23573)	(\$12,697)	147,568	(\$0.23573)	(\$12,697)	\$0	\$0.00000	0.0%
7	<b>Volumetric Transportation Rate Excludes CSITMA and CAT:</b>									
8	Baseline Rate	1,583,823	\$0.49782	\$788,461	1,583,823	\$0.50077	\$793,130	\$4,669	\$0.00295	0.6%
9	Non-Baseline Rate	743,221	\$0.75782	\$563,229	743,221	\$0.76077	\$565,419	\$2,191	\$0.00295	0.4%
10		2,327,044	\$0.71618	\$1,666,594	2,327,044	\$0.71913	\$1,673,453	\$6,859	\$0.00295	0.4%
11	NBL/BL Ratio:									
12	Composite Rate \$/th		\$1.12505			\$1.12800		\$0.00295	0.3%	
13	Gas Rate \$/th		\$0.42840			\$0.42840		\$0.00000	0.0%	
14	NBL/Composite rate ratio (4) =		1.05			1.05				
15	NBL- BL rate difference \$/th		0.26000			0.26000		\$0.00000	0.0%	
16										
17	Large Master Meter Rate (Excludes Rate Adders for CAT):									
18	Customer Charge	55	\$373.78	\$248	55	\$373.78	\$248	\$0	\$0.00	0.0%
19	Baseline Rate	7,802	\$0.17921	\$1,398	7,802	\$0.17934	\$1,399	\$1	\$0.00012	0.1%
20	Non-Baseline Rate	2,688	\$0.27281	\$733	2,688	\$0.27245	\$732	(\$1)	(\$0.00036)	-0.1%
21		10,490	\$0.22688	\$2,380	10,490	\$0.22688	\$2,380	\$0	\$0.00000	0.0%
22										
23	<b>Residential Rates Includes CSITMA, Excludes CAT:</b>									
24	CSITMA Adder to Volumetric Rate	1,671,915	\$0.00244	\$4,082	1,671,915	\$0.00244	\$4,082	\$0	\$0.00000	0.0%
25	Residential:									
26	Customer Charge		\$5.00			\$5.00		\$0.00000	0.0%	
27	Baseline \$/therm		\$0.50026			\$0.50321		\$0.00295	0.6%	
28	Non-Baseline \$/therm		\$0.76026			\$0.76321		\$0.00295	0.4%	
29	Average NonCARE Rate \$/therm		\$0.71863			\$0.72157		\$0.00295	0.4%	
30	Large Master Meter:									
31	Customer Charge		\$373.78			\$373.78		\$0.00	0.0%	
32	BaseLine Rate		\$0.18166			\$0.18178		\$0.00012	0.1%	
33	NonBaseLine Rate		\$0.27525			\$0.27489		(\$0.00036)	-0.1%	
34	Average NonCARE Rate \$/therm		\$0.22932			\$0.22932		\$0.00000	0.0%	
35	<b>Residential Rates Includes CSITMA &amp; CAT:</b>									
36	CAT Adder to Volumetric Rate	8,732	(\$0.00831)	(\$73)	8,732	(\$0.00831)	(\$73)	\$0	\$0.00000	0%
37	Residential:									
38	Customer Charge		\$5.00			\$5.00		\$0.00000	0.0%	
39	BaseLine Rate		\$0.49195			\$0.49490		\$0.00295	0.6%	
40	NonBaseLine Rate		\$0.75195			\$0.75490		\$0.00295	0.4%	
41	Large Master Meter:									
42	Customer Charge		\$373.78			\$373.78		\$0.00000	0.0%	
43	BaseLine Rate		\$0.17335			\$0.17347		\$0.00012	0.1%	
44	NonBaseLine Rate		\$0.26694			\$0.26658		(\$0.00036)	-0.1%	
45	<b>Other Adjustments :</b>									
46	TCA for CSITMA exempt customers		(\$0.00244)			(\$0.00244)		\$0.00000	0.0%	
47										
48	<b>TOTAL RESIDENTIAL</b>	<b>2,337,534</b>	<b>\$0.71570</b>	<b>\$1,672,983</b>	<b>2,337,534</b>	<b>\$0.71864</b>	<b>\$1,679,842</b>	<b>\$6,859</b>	<b>\$0.00293</b>	<b>0.4%</b>

See footnotes Table 1

**TABLE 3**  
**Core Nonresidential Transportation Rates**  
**Southern California Gas Company**

PSRMA Application Update (A.14-12-016)

	Present Rates			Proposed Rates			Changes			
	Jan-1-15	Average	Jan-1-15	Jan-1-15	Rate	Jan-1-15	Revenue	Rate	% Rate	
	Volumes	Rate	Revenue	Volumes	Rate	Revenue	Change	Change	change	
	Mth	\$/th	\$000's	Mth	\$/th	\$000's	\$000's	\$/th	%	
	A	B	C	D	E	F	G	H	I	
1										
2	<b>CORE COMMERCIAL &amp; INDUSTRIAL</b>									
3	Customer Charge 1	147,208	\$15.00	\$26,497	147,208	\$15.00	\$26,497	\$0	\$0.00	0.0%
4	Customer Charge 2	60,603	\$15.00	\$10,909	60,603	\$15.00	\$10,909	\$0	\$0.00	0.0%
5	<b>Volumetric Transportation Rate Excludes CSITMA &amp; CAT:</b>									
6	Tier 1 = 250th/mo	223,928	\$0.54382	\$121,776	223,928	\$0.54592	\$122,247	\$471	\$0.00210	0.4%
7	Tier 2 = next 4167 th/mo	495,650	\$0.28796	\$142,725	495,650	\$0.29006	\$143,768	\$1,043	\$0.00210	0.7%
8	Tier 3 = over 4167 th/mo	264,524	\$0.11640	\$30,792	264,524	\$0.11851	\$31,348	\$557	\$0.00210	1.8%
9		984,102	\$0.33807	\$332,699	984,102	\$0.34018	\$334,770	\$2,071	\$0.00210	0.6%
10										
11	<b>Volumetric Transportation Rate Includes CSITMA, Excludes CAT:</b>									
12	CSITMA Adder to Volumetric Rate	980,381	\$0.00244	\$2,393	980,381	\$0.00244	\$2,393	\$0	\$0.00000	0.0%
13	Tier 1 = 250th/mo		\$0.54626			\$0.54836			\$0.00210	0.4%
14	Tier 2 = next 4167 th/mo		\$0.29040			\$0.29250			\$0.00210	0.7%
15	Tier 3 = over 4167 th/mo		\$0.11885			\$0.12095			\$0.00210	1.8%
16			\$0.34051			\$0.34262			\$0.00210	
17	<b>Volumetric Transportation Rate Includes CSITMA &amp; CAT:</b>									
18	CAT Adder to Volumetric Rate	84,283	(\$0.00831)	(\$700)	84,283	(\$0.00831)	(\$700)	\$0	\$0.00000	0%
19	Tier 1 = 250th/mo		\$0.53795			\$0.54005			\$0.00210	0.4%
20	Tier 2 = next 4167 th/mo		\$0.28209			\$0.28419			\$0.00210	0.7%
21	Tier 3 = over 4167 th/mo		\$0.11054			\$0.11264			\$0.00210	1.9%
22			\$0.33221			\$0.33431			\$0.00210	0.6%
23	<b>Other Adjustments :</b>									
24	TCA for CSITMA exempt customers		(\$0.00244)			(\$0.00244)			\$0.00000	0.0%
25										
26	<b>TOTAL CORE C&amp;I</b>	<b>984,102</b>	<b>\$0.33979</b>	<b>\$334,392</b>	<b>984,102</b>	<b>\$0.34190</b>	<b>\$336,463</b>	<b>\$2,071</b>	<b>\$0.00210</b>	<b>0.6%</b>
27										
28	<b>NATURAL GAS VEHICLES (a sempra-wide rate)</b>									
29	Customer Charge, P-1	229	\$13.00	\$36	229	\$13.00	\$36	\$0	\$0.00000	0.0%
30	Customer Charge, P-2A	83	\$65.00	\$64	83	\$65.00	\$64	\$0	\$0.00000	0.0%
31	Uncompressed Rate Excludes CSITMA & CAT	117,220	\$0.12748	\$14,943	117,220	\$0.12870	\$15,087	\$144	\$0.00122	1.0%
32	Total Uncompressed NGV	117,220	\$0.12833	\$15,043	117,220	\$0.12956	\$15,187	\$144	\$0.00122	1.0%
33	Compressed Rate Adder	1,287	\$1.05002	\$1,351	1,287	\$1.05002	\$1,351	(\$0)	(\$0.00000)	0.0%
34										
35	<b>Uncompressed Rate Includes CSITMA, Excludes CAT</b>									
36	CSITMA Adder to Volumetric Rate	117,175	\$0.00244	\$286	117,175	\$0.00244	\$286	\$0	\$0.00000	0.0%
37	Uncompressed Rate \$/therm		\$0.12992			\$0.13114			\$0.00122	0.9%
38	<b>Other Adjustments :</b>									
39	TCA for CSITMA exempt customers		(\$0.00244)			(\$0.00244)			\$0.00000	0.0%
40										
41	<b>TOTAL NGV SERVICE</b>	<b>117,220</b>	<b>\$0.14230</b>	<b>\$16,681</b>	<b>117,220</b>	<b>\$0.14353</b>	<b>\$16,824</b>	<b>\$144</b>	<b>\$0.00122</b>	<b>0.9%</b>
42										
43	<b>RESIDENTIAL NATURAL GAS VEHICLES (optional rate)</b>									
44	Customer Charge	5,460	\$10.00	\$655	5,460	\$10.00	\$655	\$0	\$0.00000	0.0%
45	Uncompressed Rate Excludes CSITMA & CAT	5,346	\$0.19467	\$1,041	5,346	\$0.19557	\$1,046	\$5	\$0.00089	0.5%
46		5,346	\$0.31722	\$1,696	5,346	\$0.31812	\$1,701	\$5	\$0.00089	0.3%
47	<b>Uncompressed Rate Includes CSITMA, Excludes CAT</b>									
48	CSITMA Adder to Volumetric Rate		\$0.00244			\$0.00244			\$0.00000	0.0%
49	Uncompressed Rate \$/therm		\$0.19711			\$0.19801			\$0.00089	0.5%
50										
51	<b>Uncompressed Rate Includes CSITMA &amp; CAT</b>									
52	CAT Adder to Volumetric Rate	0	(\$0.00831)	\$0	0	(\$0.00831)	\$0	\$0	\$0.00000	0.0%
53	Uncompressed Rate		\$0.18880			\$0.18969			\$0.00089	0.5%
54	<b>Other Adjustments :</b>									
55	TCA for CSITMA exempt customers		(\$0.00244)			(\$0.00244)			\$0.00000	0.0%
56										
57	<b>TOTAL RESIDENTIAL NATURAL GAS VEHICLES</b>	<b>5,346</b>	<b>\$0.31722</b>	<b>\$1,696</b>	<b>5,346</b>	<b>\$0.31812</b>	<b>\$1,701</b>	<b>\$5</b>	<b>\$0.00089</b>	<b>0.3%</b>



**TABLE 5**  
**Noncore Commercial & Industrial Rates**  
**Southern California Gas Company**

PSRMA Application Update (A.14-12-016)

	Present Rates			Proposed Rates			Changes			
	Jan-1-15	Average	Jan-1-15	Jan-1-15	Rate	Jan-1-15	Revenue	Rate	% Rate	
	Volumes	Rate	Revenue	Volumes	Rate	Revenue	Change	Change	change	
	Mth	\$/th	\$000's	Mth	\$/th	\$000's	\$000's	\$/th	%	
	A	B	C	D	E	F	G	H	I	
1	<b>NonCore Commercial &amp; Industrial Distribution Level</b>									
2	Customer Charge	602	\$350.00	\$2,530	602	\$350.00	\$2,530	\$0	\$0.00000	0.0%
3										
4	<b>Volumetric Rates Includes CARB fee, Excludes CSITMA</b>									
5	Tier 1 = 250kth/yr	133,045	\$0.14882	\$19,800	133,045	\$0.15020	\$19,984	\$184	\$0.00138	0.9%
6	Tier 2 = 250k to 1000k	217,578	\$0.09108	\$19,818	217,578	\$0.09247	\$20,118	\$301	\$0.00138	1.5%
7	Tier 3 = 1 to 2 million th/yr	109,379	\$0.05415	\$5,923	109,379	\$0.05553	\$6,074	\$151	\$0.00138	2.6%
8	Tier 4 = over 2 million th/yr	433,162	\$0.02776	\$12,024	433,162	\$0.02914	\$12,623	\$599	\$0.00138	5.0%
9	Volumetric totals (excl itcs)	893,164	\$0.06445	\$57,564	893,164	\$0.06583	\$58,799	\$1,235	\$0.00138	2.1%
10										
11	<b>Volumetric Rates Includes CARB Fee &amp; CSITMA</b>									
12	CSITMA Adder to Volumetric Rate		\$0.00244	\$2,145		\$0.00244	\$2,145	\$0	\$0.00000	0.0%
13	Tier 1 = 250kth/yr		\$0.15126			\$0.15264		\$0.00138	\$0.00138	0.9%
14	Tier 2 = 250k to 1000k		\$0.09352			\$0.09491		\$0.00138	\$0.00138	1.5%
15	Tier 3 = 1 to 2 million th/yr		\$0.05659			\$0.05797		\$0.00138	\$0.00138	2.4%
16	Tier 4 = over 2 million th/yr		\$0.03020			\$0.03158		\$0.00138	\$0.00138	4.6%
17	<b>Other Adjustments :</b>									
18	TCA for CSITMA exempt customers		(\$0.00244)			(\$0.00244)		\$0.00000	\$0.00000	0.0%
19	CARB Fee Credit \$/th		(\$0.00110)			(\$0.00110)		\$0.00000	\$0.00000	0.0%
20	<b>NCCI - DISTRIBUTION LEVEL</b>	893,164	\$0.06968	\$62,239	893,164	\$0.07107	\$63,474	\$1,235	\$0.00138	2.0%
21										
22	<b>NCCI-TRANSMISSION LEVEL Incl CARB Fee</b>	10,674	\$0.01564	\$167	10,674	\$0.01645	\$176	\$9	\$0.00082	5.2%
23	<b>NCCI-TRANSMISSION LEVEL Incl CARB Fee</b>	643,782	\$0.01808	\$11,639	643,782	\$0.01890	\$12,164	\$525	\$0.00082	4.5%
24	<b>NCCI-TRANSMISSION LEVEL (2)</b>	654,456	\$0.01804	\$11,806	654,456	\$0.01886	\$12,340	\$534	\$0.00082	4.5%
25										
26	<b>TOTAL NONCORE C&amp;I</b>	<b>1,547,620</b>	<b>\$0.04784</b>	<b>\$74,045</b>	<b>1,547,620</b>	<b>\$0.04899</b>	<b>\$75,814</b>	<b>\$1,769</b>	<b>\$0.00114</b>	<b>2.4%</b>

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

PSRMA Application Update (A.14-12-016)

	Present Rates			Proposed Rates			Changes			
	Jan-1-15	Average	Jan-1-15	Jan-1-15		Jan-1-15	Revenue	Rate	% Rate	
	Volumes	Rate	Revenue	Volumes	Rate	Revenue	Change	Change	change	
	Mth	\$/th	\$000's	Mth	\$/th	\$000's	\$000's	\$/th	%	
	A	B	C	D	E	F	G	H	I	
1										
2	<b><u>ELECTRIC GENERATION</u></b>									
3										
4										
5	<b>Small EG Distribution Level Service (a Sempra-Wide rate) Excludes CARB fee &amp; CSITMA:</b>									
6	Customer Charge	147	\$50.00	\$88	147	\$50.00	\$88	\$0	\$0.00000	0.0%
7	Volumetric Rate	42,850	\$0.10380	\$4,448	42,850	\$0.10495	\$4,497	\$49	\$0.00115	1.1%
8	Small EG Distribution Level Service	42,850	\$0.10586	\$4,536	42,850	\$0.10701	\$4,585	\$49	\$0.00115	1.1%
9										
10	<b>Large EG Distribution Level Service (a Sempra-Wide rate) Excludes CARB Fee &amp; CSITMA</b>									
11	Customer Charge	34	\$0.00	\$0	34	\$0.00	\$0	\$0	\$0.00000	
12	Volumetric Rate	291,119	\$0.03506	\$10,208	291,119	\$0.03640	\$10,596	\$388	\$0.00133	3.8%
13	Large EG Distribution Level Service	291,119	\$0.03506	\$10,208	291,119	\$0.03640	\$10,596	\$388	\$0.00133	3.8%
14										
15	EG Distribution excl CARB fee & CSITMA	333,969	\$0.04415	\$14,744	333,969	\$0.04546	\$15,181	\$438	\$0.00131	3.0%
16										
17	<b>Volumetric Rates Includes CARB fee, Excludes CSITMA</b>									
18	EFMA Cost Adder	235,121	\$0.00110	\$260	235,121	\$0.00110	\$260	\$0	\$0.00000	0.0%
19	EG-Distribution Tier 1 w/CARB fee		\$0.10490			\$0.10605			\$0.00115	1.1%
20	EG-Distribution Tier 2 w/CARB Fee		\$0.03617			\$0.03750			\$0.00133	3.7%
21	Total - EG Distribution Level	333,969	\$0.04492	\$15,003	333,969	\$0.04623	\$15,441	\$438	\$0.00131	2.9%
22	CARB Fee Credit \$/th		(\$0.00110)			(\$0.00110)			\$0.00000	0.0%
23										
24	EG Transmission Level Service Excl CARB fee	1,839,870	\$0.01453	\$26,741	1,839,870	\$0.01535	\$28,242	\$1,501	\$0.00082	5.6%
25	EG Transmission Level Service Incl CARB Fee	801,210	\$0.01564	\$12,529	801,210	\$0.01645	\$13,183	\$654	\$0.00082	5.2%
26	EG Transmission Level (2)	2,641,080	\$0.01487	\$39,270	2,641,080	\$0.01568	\$41,424	\$2,155	\$0.00082	5.5%
27										
28	<b>TOTAL ELECTRIC GENERATION</b>	<b>2,975,049</b>	<b>\$0.01824</b>	<b>\$54,273</b>	<b>2,975,049</b>	<b>\$0.01911</b>	<b>\$56,865</b>	<b>\$2,592</b>	<b>\$0.00087</b>	<b>4.8%</b>
29										
30	<b>EOR Rates &amp; revenue Excludes CARB Fee &amp; CSITMA:</b>									
31	Distribution Level EOR:									
32	Customer Charge	23	\$500.00	\$138	23	\$500.00	\$138	\$0	\$0.00000	0.0%
33	Volumetric Rate Excl CARB Fee & CSITMA	109,229	\$0.04366	\$4,769	109,229	\$0.04497	\$4,912	\$143	\$0.00131	3.0%
34										
35	<b>Volumetric Rates Includes CARB Fee, Excludes CSITMA</b>									
36	CARB Fee		\$0.00110			\$0.00110				
37	Volumetric Rate Incl CARB fee & Excl CSITMA		\$0.04476			\$0.04608			\$0.00131	2.9%
38	Distribution Level EOR	109,229	\$0.04492	\$4,907	109,229	\$0.04623	\$5,050	\$143	\$0.00131	2.9%
39	CARB Fee Credit \$/th		(\$0.00110)			(\$0.00110)			\$0.00000	0.0%
40										
41	Transmission Level EOR Excludes CARB fee	94,691	\$0.01453	\$1,376	94,691	\$0.01535	\$1,453	\$77	\$0.00082	5.6%
42	<b>Total EOR</b>	<b>203,920</b>	<b>\$0.03081</b>	<b>\$6,283</b>	<b>203,920</b>	<b>\$0.03189</b>	<b>\$6,504</b>	<b>\$220</b>	<b>\$0.00108</b>	<b>3.5%</b>

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

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

2) CARB Fee - EG-D and NCCI-D rates include CARB Fee.

3) EOR customers tariff includes CARB Fee and excludes CSITMA; since EOR customers are exempt from CSITMA and get a credit for CARB Fee.

See footnotes Table 1

**TABLE 7**  
**Transmission Level Service Transportation Rates**  
**Southern California Gas Company**

PSRMA Application Update (A.14-12-016)

	Present Rates			Proposed Rates			Changes			
	Jan-1-15	Average	Jan-1-15	Jan-1-15	Rate	Jan-1-15	Revenue	Rate	% Rate	
	Volumes	Rate	BCAP Vols	Volumes	Rate	Revenue	Change	Change	change	
	Mth	\$/th	\$000's	Mth, Mdth	\$/th	\$000's	\$000's	\$/th	%	
	A	B	C	D	E	F	G	H	I	
1	<b>Rate Excluding CSITMA &amp; CARB Fee:</b>									
2	Reservation Service Option (RS):									
3		\$0.00597			\$0.00597			(\$0.00000)	0.0%	
4		\$0.00650			\$0.00731			\$0.00082	12.5%	
5	Class Average Volumetric Rate (CA)									
6		\$0.00803			\$0.00803			(\$0.00000)	0.0%	
7		\$0.00650			\$0.00731			\$0.00082	12.5%	
8		\$0.01453			\$0.01535			\$0.00082	5.6%	
9										
10		\$0.01671			\$0.01765			\$0.00094	5.6%	
11		\$0.01962			\$0.02072			\$0.00110	5.6%	
12	<b>Total Transmission Level Service (NCCL, EOR)</b>	<b>3,295,536</b>	<b>\$0.01453</b>	<b>\$47,897</b>	<b>3,295,536</b>	<b>\$0.01535</b>	<b>\$50,586</b>	<b>\$2,688</b>	<b>\$0.00082</b>	<b>5.6%</b>
13										
14	<b>C&amp;I Rate Including CSITMA &amp; CARB Fee:</b>									
15	CSITMA Adder to Usage Charge	643,782	\$0.00244	\$1,572	643,782	\$0.00244	\$1,572	\$0	\$0.00000	
16	CARB Fee Adder	1,455,666	\$0.00110	\$1,607	1,455,666	\$0.00110	\$1,607		\$0.00000	
17	Reservation Service Option (RS):									
18		\$0.00597			\$0.00597			\$0	(\$0.00000)	0.0%
19		\$0.01004			\$0.01086			\$0	\$0.00082	8.1%
20	Class Average Volumetric Rate (CA)									
21		\$0.00803			\$0.00803			\$0	(\$0.00000)	0.0%
22		\$0.01004			\$0.01086			\$0	\$0.00082	8.1%
23		\$0.01808			\$0.01889			\$0	\$0.00082	4.5%
24										
25		\$0.02026			\$0.02120			\$0	\$0.00094	4.6%
26		\$0.02316			\$0.02426			\$0	\$0.00110	4.8%
27	<b>Other Adjustments :</b>									
28	Transportation Charge Adj. (TCA) for CSITMA exempt cust		(\$0.00244)			(\$0.00244)			\$0.00000	
29	California Air Resources Board (CARB) Fee Credit		(\$0.00110)			(\$0.00110)			\$0.00000	
30	<b>Total Transmission Level Service Includes</b>	<b>3,295,536</b>	<b>\$0.01550</b>	<b>\$51,076</b>	<b>3,295,536</b>	<b>\$0.01631</b>	<b>\$53,764</b>	<b>\$2,688</b>	<b>\$0.00082</b>	<b>5.3%</b>
31										
32	<b>EG &amp; EOR Rate Including EFMA, excluding CSITMA:</b>									
33	CARB Fee Adder		\$0.00110			\$0.00110			\$0.00000	
34	Reservation Service Option (RS):									
35		\$0.00597			\$0.00597			\$0	(\$0.00000)	0.0%
36		\$0.00760			\$0.00842			\$0	\$0.00082	10.7%
37	Class Average Volumetric Rate (CA)									
38		\$0.00803			\$0.00803			\$0	(\$0.00000)	0.0%
39		\$0.00760			\$0.00842			\$0	\$0.00082	10.7%
40		\$0.01564			\$0.01645			\$0	\$0.00082	5.2%
41										
42		\$0.01782			\$0.01875			\$0	\$0.00094	5.3%
43		\$0.02072			\$0.02182			\$0	\$0.00110	5.3%
44										
45	<b>Other Adjustments :</b>									
46	California Air Resources Board (CARB) Fee Credit		(\$0.00110)			(\$0.00110)			\$0.00000	0.0%
47										
48	<b>Rate Excluding CSITMA, CARB Fee, &amp; Uncollectibles (applicable to Wholesale &amp; International):</b>									
49	Reservation Service Option (RS):									
50		\$0.00595			\$0.00595			(\$0.00000)	0.0%	
51		\$0.00648			\$0.00729			\$0.00081	12.5%	
52	Class Average Volumetric Rate (CA)									
53		\$0.00801			\$0.00801			(\$0.00000)	0.0%	
54		\$0.00648			\$0.00729			\$0.00081	12.5%	
55		\$0.01449			\$0.01530			\$0.00081	5.6%	
56										
57		\$0.01667			\$0.01760			\$0.00094	5.6%	
58		\$0.01956			\$0.02066			\$0.00110	5.6%	
59	<b>Total Transmission Level Service (WS &amp; Int)</b>	<b>317,990</b>	<b>\$0.01453</b>	<b>\$4,622</b>	<b>317,990</b>	<b>\$0.01535</b>	<b>\$4,881</b>	<b>\$259</b>	<b>\$0.00082</b>	<b>5.6%</b>
60										
61	<b>Average Transmission Level Service</b>	<b>3,613,526</b>	<b>\$0.01541</b>	<b>\$55,698</b>	<b>3,613,526</b>	<b>\$0.01623</b>	<b>\$58,645</b>	<b>\$2,948</b>	<b>\$0.00082</b>	<b>5.3%</b>

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

PSRMA Application Update (A.14-12-016)

	Present Rates			Proposed Rates			Changes			
	Jan-1-15	Average	Jan-1-15	Jan-1-15	Jan-1-15	Jan-1-15	Revenue	Rate	% Rate	
	Volumes	Rate	BCAP Vols	Volumes	Rate	Revenue	Change	Change	change	
	Mth	\$/th	\$000's	Mth, Mdth	\$/th	\$000's	\$000's	\$/th	%	
	A	B	C	D	E	F	G	H	I	
1	<b>Backbone Transmission Service BTS</b>									
2	BTS SFV Reservation Charge \$/dth/day	2,809	\$0.15777	\$161,782	2,809	\$0.18862	\$193,408	\$31,626	\$0.03084	19.5%
3	BTS MFV Reservation Charge \$/dth/day		\$0.12622			\$0.15089				
4	BTS MFV Volumetric Charge \$/dth		\$0.03155			\$0.03772				
5	BTS Interruptible Volumetric Charge \$/dth		\$0.15777			\$0.18862		\$0.03084	19.5%	
6										
7										
8	<b>Storage Rates: (incl. HRSMA)</b>									
9	Injection mmcf/d; rate = \$/dth/day	850	\$30.77139	\$26,770	850	\$30.77139	\$26,770	\$0	\$0.00	0.0%
10	Inventory BCF; rate = \$/dth	138	\$0.25491	\$36,030	138	\$0.25491	\$36,030	\$0	\$0.00	0.0%
11	Withdrawal mmcf/d; rate = \$/dth/day	3,195	\$8.18644	\$26,770	3,195	\$8.18644	\$26,770	\$0	\$0.00	0.0%
12			\$89,571			\$89,571	\$0			

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) EFMA - 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 exclude CSITMA and EFMA since these customers are exempt.

# **Attachment D**



**TABLE 1**  
**Natural Gas Transportation Rate Revenues**  
**San Diego Gas & Electric**

PSRMA Application Update (A.14-12-016)

	At Present Rates			At Proposed Rates			Changes		
	Jan-1-15	Average	Jan-1-15	Jan-1-15	Average	Jan-1-15	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
<b>CORE</b>									
Residential	321,869	\$0.92062	\$296,319	321,869	\$0.92234	\$296,874	\$555	\$0.00172	0.2%
Commercial & Industrial	177,578	\$0.34893	\$61,962	177,578	\$0.35009	\$62,168	\$206	\$0.00116	0.3%
NGV - Pre SempraWide	11,417	\$0.24253	\$2,769	11,417	\$0.24339	\$2,779	\$10	\$0.00087	0.4%
SempraWide Adjustment	11,417	(\$0.08949)	(\$1,022)	11,417	(\$0.08912)	(\$1,017)	\$4	\$0.00036	-0.4%
NGV Post SempraWide	11,417	\$0.15304	\$1,747	11,417	\$0.15427	\$1,761	\$14	\$0.00123	0.8%
<b>Total CORE</b>	<b>510,864</b>	<b>\$0.70474</b>	<b>\$360,028</b>	<b>510,864</b>	<b>\$0.70626</b>	<b>\$360,803</b>	<b>\$775</b>	<b>\$0.00152</b>	<b>0.2%</b>
<b>NONCORE COMMERCIAL &amp; INDUSTRIAL</b>									
Distribution Level Service	25,161	\$0.05420	\$1,364	25,161	\$0.05505	\$1,385	\$22	\$0.00086	1.6%
Transmission Level Service (2)	13,582	\$0.01901	\$258	13,582	\$0.01983	\$269	\$11	\$0.00082	4.3%
<b>Total Noncore C&amp;I</b>	<b>38,743</b>	<b>\$0.04186</b>	<b>\$1,622</b>	<b>38,743</b>	<b>\$0.04271</b>	<b>\$1,655</b>	<b>\$33</b>	<b>\$0.00084</b>	<b>2.0%</b>
<b>NONCORE ELECTRIC GENERATION</b>									
Distribution Level Service									
Pre Sempra Wide	103,761	\$0.01729	\$1,794	103,761	\$0.01815	\$1,883	\$89	\$0.00086	5.0%
Sempra Wide Adjustment	103,761	\$0.02947	\$3,058	103,761	\$0.02992	\$3,105	\$47	\$0.00045	1.5%
Distribution Level post SW	103,761	\$0.04676	\$4,852	103,761	\$0.04807	\$4,988	\$136	\$0.00131	2.8%
Transmission Level Service (2)	577,118	\$0.01461	\$8,431	577,118	\$0.01542	\$8,902	\$471	\$0.00082	5.6%
<b>Total Electric Generation</b>	<b>680,879</b>	<b>\$0.01951</b>	<b>\$13,283</b>	<b>680,879</b>	<b>\$0.02040</b>	<b>\$13,890</b>	<b>\$607</b>	<b>\$0.00089</b>	<b>4.6%</b>
<b>TOTAL NONCORE</b>	<b>719,622</b>	<b>\$0.02071</b>	<b>\$14,904</b>	<b>719,622</b>	<b>\$0.02160</b>	<b>\$15,544</b>	<b>\$640</b>	<b>\$0.00089</b>	<b>4.3%</b>
<b>SYSTEM TOTAL</b>	<b>1,230,486</b>	<b>\$0.30470</b>	<b>\$374,933</b>	<b>1,230,486</b>	<b>\$0.30585</b>	<b>\$376,347</b>	<b>\$1,415</b>	<b>\$0.00115</b>	<b>0.4%</b>

1) These rates are for Natural Gas Transportation Service from "Citygate to Meter". The BTS rate is for service from Receipt Point to Citygate.

BTS is a SoCalGas tariff and service is purchased from SoCalGas.

2) Average transmission level service rate is shown here, see Rate Table 6 for detail list of TLS rates.

3) All rates include Franchise Fees & Uncollectible charges

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

PSRMA Application Update (A.14-12-016)

	At Present Rates			At Proposed Rates			Changes		
	Jan-1-15 Volumes mtherms	Average Rate \$/therm	Jan-1-15 Revenues \$000's	Jan-1-15 Volumes mtherms	Average Rate \$/therm	Jan-1-15 Revenues \$000's	Revenues \$000's	Rates \$/therm	Rate change %
	A	B	C	D	E	F	G	H	I
<b>RESIDENTIAL RATES Schedule GR,GM</b>									
<b>Rates Excluding CSITMA &amp; CAT</b>									
Customer Charge \$/month	848,086	\$0.00	\$0	848,086	\$0.00	\$0	\$0	\$0.00	
Baseline \$/therm	217,220	\$0.86716	\$188,364	217,220	\$0.86880	\$188,720	\$356	\$0.00164	0.2%
Non-Baseline \$/therm	104,649	\$1.05344	\$110,241	104,649	\$1.05531	\$110,437	\$196	\$0.00188	0.2%
Average Rate \$/therm	321,869	\$0.92772	\$298,605	321,869	\$0.92944	\$299,157	\$552	\$0.00172	0.2%
NBL/BL Ratio									
Composite Rate \$/th		1.14			1.14				
NBL/Composite rate ratio									
NBL- BL rate difference \$/th									
<b>Rates Including CSITMA, Excluding CAT</b>									
CSITMA Adder to Volumetric Rate	256,575	\$0.00407	\$1,045	256,575	\$0.00407	\$1,045	\$0	\$0.00000	0.0%
Baseline \$/therm		\$0.87123			\$0.87287			\$0.00164	0.2%
Non-Baseline \$/therm		\$1.05751			\$1.05939			\$0.00188	0.2%
Average NonCARE Rate \$/therm		\$0.93180			\$0.93351			\$0.00172	0.2%
<b>Sub Meter Credit Schedule GS,GT</b>									
GS Unit Discount \$/day	6,004	(\$0.29392)	(\$644)	6,004	(\$0.29392)	(\$644)	\$0	\$0.00000	0.0%
GT Unit Discount \$/day	27,745	(\$0.36460)	(\$3,692)	27,745	(\$0.36460)	(\$3,692)	\$0	\$0.00000	0.0%
<b>Schedule GL-1</b>									
LNG Facility Charge, domestic use \$/month	289	\$14.79	\$51	289	\$14.79	\$51		\$0.00000	0.0%
LNG Facility Charge, non-domestic \$/mth/mbtu		\$0.05480			\$0.05480			\$0.00000	0.0%
LNG Volumetric Surcharge \$/th	100	\$0.16571	\$16	100	\$0.16571	\$16		\$0.00000	0.0%
			\$68			\$68			
<b>Volumetric Rates Including CSITMA &amp; CAT</b>									
CAT Adder to Volumetric Rate	247	\$0.00000	\$0	247	\$0.00000	\$0	\$0	\$0.00000	
Baseline \$/therm		\$0.87123			\$0.87287			\$0.00164	0.2%
Non-Baseline \$/therm		\$1.05751			\$1.05939			\$0.00188	0.2%
Average Rate \$/therm		\$0.93180			\$0.93351			\$0.00172	0.2%
<b>Other Adjustments :</b>									
Employee Discount			(\$412)			(\$412)	\$0		
SDFFD			\$1,349			\$1,352	\$2		
Credit for CSITMA Exempt Customers:		(\$0.00407)			(\$0.00407)			(\$0.00000)	0.0%
<b>Total Residential</b>	<b>321,869</b>	<b>\$0.92062</b>	<b>\$296,319</b>	<b>321,869</b>	<b>\$0.92234</b>	<b>\$296,874</b>	<b>\$555</b>	<b>\$0.00172</b>	<b>0.2%</b>

See footnotes Table 1

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

PSRMA Application Update (A.14-12-016)

	At Present Rates			At Proposed Rates			Changes		
	Jan-1-15 Volumes mtherms	Average Rate \$/therm	Jan-1-15 Revenues \$000's	Jan-1-15 Volumes mtherms	Average Rate \$/therm	Jan-1-15 Revenues \$000's	Revenues \$000's	Rates \$/therm	Rate change %
	A	B	C	D	E	F	G	H	I
<b>1 Other Core Rates \$/therm</b>									
2 Schedule GPC - Procurement Price		\$0.42840			\$0.42840			\$0.00000	0.0%
<b>3</b>									
<b>4 CORE COMMERCIAL &amp; INDUSTRIAL RATES Schedule GN-3</b>									
5 Customer Charge \$/month	29,865	\$10.00	\$3,584	29,865	\$10.00	\$3,584	\$0	\$0.00000	0.0%
<b>6</b>									
<b>7 Rates Excluding CSITMA &amp; CAT</b>									
8 Tier 1 = 0 to 1,000 therms/month	79,475	\$0.41947	\$33,337	79,475	\$0.42062	\$33,429	\$92	\$0.00115	0.3%
9 Tier 2 = 1,001 to 21,000 therms/month	82,322	\$0.25230	\$20,770	82,322	\$0.25345	\$20,864	\$95	\$0.00115	0.5%
10 Tier 3 = over 21,000 therms/month	15,781	\$0.20507	\$3,236	15,781	\$0.20622	\$3,254	\$18	\$0.00115	0.6%
<b>11</b>									
<b>12 Rates Including CSITMA, Excluding CAT</b>									
13 CSITMA Adder to Volumetric Rate	169,353	\$0.00407	\$690	169,353	\$0.00407	\$690	\$0	\$0.00000	0.0%
14 Tier 1 = 0 to 1,000 therms/month		\$0.42354			\$0.42469			\$0.00115	0.3%
15 Tier 2 = 1,001 to 21,000 therms/month		\$0.25637			\$0.25752			\$0.00115	0.4%
16 Tier 3 = over 21,000 therms/month		\$0.20915			\$0.21030			\$0.00115	0.6%
<b>17</b>									
<b>18 Rates Including CSITMA &amp; CAT</b>									
19 CAT Adder to Volumetric Rate	23,606	\$0.00000	\$0	23,606	\$0.00000	\$0	\$0	\$0.00000	
20 Tier 1 = 0 to 1,000 therms/month		\$0.42354			\$0.42469			\$0.00115	0.3%
21 Tier 2 = 1,001 to 21,000 therms/month		\$0.25637			\$0.25752			\$0.00115	0.4%
22 Tier 3 = over 21,000 therms/month		\$0.20915			\$0.21030			\$0.00115	0.6%
<b>23</b>									
<b>24 Other Adjustments :</b>									
25 Adjustment for SDDFD			\$346			\$347	\$1		
26 Credit for CSITMA Exempt Customers:		(\$0.00407)			(\$0.00407)			(\$0.00000)	0.0%
<b>27</b>									
<b>28 Total Core C&amp;I</b>	<b>177,578</b>	<b>\$0.34893</b>	<b>\$61,962</b>	<b>177,578</b>	<b>\$0.35009</b>	<b>\$62,168</b>	<b>\$206</b>	<b>\$0.00116</b>	<b>0.3%</b>

1) CSITMA - Tariff rate includes 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**

PSRMA Application Update (A.14-12-016)

	At Present Rates			At Proposed Rates			Changes		
	Jan-1-15 Volumes mtherms	Average Rate \$/therm	Jan-1-15 Revenues \$000's	Jan-1-15 Volumes mtherms	Average Rate \$/therm	Jan-1-15 Revenues \$000's	Revenues \$000's	Rates \$/therm	Rate change %
	A	B	C	D	E	F	G	H	I
1 <b>NATURAL GAS VEHICLE RATES G-NGV &amp; GT-NGV</b>	Sempra-Wide NGV Rates			Sempra-Wide NGV Rates					
2 Customer Charge									
3 P1 \$/month	24	\$13.00	\$4	24	\$13.00	\$4	\$0	\$0.00	0.0%
4 P2A \$/month	10	\$65.00	\$8	10	\$65.00	\$8	\$0	\$0.00	0.0%
5									
6 <b>Uncompressed Rate Excl CSITMA &amp; CAT \$/therm</b>	11,417	\$0.12819	\$1,464	11,417	\$0.12942	\$1,478	\$14	\$0.00123	1.0%
7 Compressor Adder \$/therm Excludes CSITMA & CAT	209	\$1.05591	\$220	209	\$1.05591	\$220	\$0	\$0.00000	0.0%
8 Combined transport & compressor adder \$/th		\$1.18410			\$1.18533			\$0.00123	0.1%
9									
10 <b>Volumetric Rates Includes CSITMA, Excludes CAT</b>									
11 CSITMA Adder to Volumetric Rate	11,399	\$0.00407	\$46	11,399	\$0.00407	\$46	\$0	\$0.00000	0.0%
12 Uncompressed Rate \$/therm		\$0.13227			\$0.13350			\$0.00123	0.9%
13 Combined transport & compressor adder \$/th		\$1.18818			\$1.18941			\$0.00123	0.1%
14									
15 <b>Volumetric Rates Includes CSITMA &amp; CAT</b>									
16 CAT Adder to Volumetric Rate		\$0.00000			\$0.00000				
17 Uncompressed Rate \$/therm		\$0.13227			\$0.13350		\$0	\$0.00123	0.9%
18 Combined transport & compressor adder \$/th		\$1.18818			\$1.18941			\$0.00123	0.1%
19 <b>Other Adjustments :</b>									
20 Adjustment for SDDFD 0.491%			\$6			\$6	\$0		
21 Credit for CSITMA Exempt Customers \$/th		(\$0.00407)			(\$0.00407)			(\$0.00000)	0.0%
22									
23									
24 <b>Total NGV</b>	<b>11,417</b>	<b>\$0.15304</b>	<b>\$1,747</b>	<b>11,417</b>	<b>\$0.15427</b>	<b>\$1,761</b>	<b>\$14</b>	<b>\$0.00123</b>	<b>0.8%</b>
25									
26 <b>RESIDENTIAL NATURAL GAS VEHICLES (optional rate)</b>									
27 Customer Charge	848	\$5.00	\$51	848	\$5.00	\$51	\$0	\$0.00	0.0%
28 <b>Uncompressed Rate w/o CSITMA &amp; CAT \$/therm</b>	929	\$0.28739	\$267	929	\$0.28783	\$267	\$0	\$0.00044	0.2%
29	929	\$0.34215	\$318	929	\$0.34259	\$318	\$0	\$0.00044	0.1%
30									
31 <b>Volumetric Rates Including CSITMA , Excluding CAT</b>									
32 CSITMA Adder to Volumetric Rate		\$0.00407			\$0.00407			\$0.00000	0.0%
33 Uncompressed Rate \$/therm		\$0.29146			\$0.29191			\$0.00044	0.2%
34									
35 <b>Volumetric Rates Includes CSITMA &amp; CAT</b>									
36 CAT Adder to Volumetric Rate	0	\$0.00000	\$0	0	\$0.00000	\$0	\$0	\$0.00000	
37 Uncompressed Rate \$/therm		\$0.29146			\$0.29191		\$0	\$0.00044	0.2%
38									
39 <b>Other Adjustments :</b>									
40 Adjustment for SDDFD			\$0			\$0	\$0		
41 Credit for CSITMA Exempt Customers \$/th		(\$0.00407)			(\$0.00407)			(\$0.00000)	0.0%
42									
43 <b>Total Res NGV</b>	<b>929</b>	<b>\$0.34215</b>	<b>\$318</b>	<b>929</b>	<b>\$0.34259</b>	<b>\$318</b>	<b>\$0</b>	<b>\$0.00044</b>	<b>0.1%</b>

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

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

PSRMA Application Update (A.14-12-016)

	At Present Rates			At Proposed Rates			Changes		
	Jan-1-15 Volumes mtherms	Average Rate \$/therm	Jan-1-15 Revenues \$000's	Jan-1-15 Volumes mtherms	Average Rate \$/therm	Jan-1-15 Revenues \$000's	Revenues \$000's	Rates \$/therm	Rate change %
	A	B	C	D	E	F	G	H	I
<b>NonCore Commercial &amp; Industrial Distribution Level</b>									
Customer Charges \$/month	54	\$350.00	\$228	54	\$350.00	\$228	\$0	\$0.00	0.0%
<b>Volumetric Charges Incl CARB Fee, Excl CSITMA</b>	25,161	\$0.04161	\$1,047	25,161	\$0.04246	\$1,068	\$22	\$0.00086	2.1%
CSITMA Adder to Volumetric Rate	21,818	\$0.00407	\$89	21,818	\$0.00407	\$89	\$0	\$0.00000	0.0%
<b>Volumetric Charges Incl CARB Fee, Incl CSITMA</b>									
Volumetric Rates \$/therm		\$0.04568			\$0.04654			\$0.00086	1.9%
<b>Other Adjustments :</b>									
SDDFD 0.727%									
Credit for CSITMA Exempt Cutomers \$/th		(\$0.00407)			(\$0.00407)			(\$0.00000)	0.0%
Credit for CARB Fee Exempt Customers \$/th		(\$0.00041)			(\$0.00041)				
<b>NCCI-Distribution Total</b>	<b>25,161</b>	<b>\$0.05420</b>	<b>\$1,364</b>	<b>25,161</b>	<b>\$0.05505</b>	<b>\$1,385</b>	<b>\$22</b>	<b>\$0.00086</b>	<b>1.6%</b>
<b>NCCI-Transmission Total (1)</b>	<b>13,582</b>	<b>\$0.01901</b>	<b>\$258</b>	<b>13,582</b>	<b>\$0.01983</b>	<b>\$269</b>	<b>\$11</b>	<b>\$0.00082</b>	<b>4.3%</b>
<b>Total NonCore C&amp;I</b>	<b>38,743</b>	<b>\$0.04186</b>	<b>\$1,622</b>	<b>38,743</b>	<b>\$0.04271</b>	<b>\$1,655</b>	<b>\$33</b>	<b>\$0.00084</b>	<b>2.0%</b>
<b>ELECTRIC GENERATION</b>									
<b>Small EG Distribution Level Service (a Sempra-Wide rate) Excludes CARB Fee &amp; CSITMA</b>									
Customer Charge, \$/month	40	\$50.00	\$24	40	\$50.00	\$24	\$0	\$0.00	0.0%
Volumetric Rate \$/therm	16,347	\$0.10438	\$1,706	16,347	\$0.10554	\$1,725	\$19	\$0.00	1.1%
<b>Large EG Distribution Level Service (a Sempra-Wide rate) Excludes CARB Fee, CSITMA</b>									
Customer Charge, \$/month		\$0.00			\$0.00			\$0.00	
Volumetric Rate (Incl ITCS) \$/th	87,414	\$0.03526	\$3,082	87,414	\$0.03660	\$3,200	\$117	\$0.00	3.8%
EG Distribution excl CARB Fee, CSITMA	103,761	\$0.04638	\$4,812	103,761	\$0.04769	\$4,949	\$136	\$0.00	2.8%
<b>Volumetric Rates Including CARB Fee, Excluding CSITMA:</b>									
Carb Fee Cost Adder - Small	14,770	\$0.00041	\$6	14,770	\$0.00041	\$6	(\$0)	(\$0.00000)	
CARB Fee Cost Adder - Large	81,853	\$0.00041	\$33	81,853	\$0.00041	\$33			
EG-Distribution Tier 1 Incl CARB fee, Excl CSITMA		\$0.10478			\$0.10594			\$0.00116	1.1%
EG-Distribution Tier 2 Incl CARB Fee, Excl CSITMA		\$0.03567			\$0.03701			\$0.00134	3.8%
Total - EG Distribution Level	103,761	\$0.04676	\$4,852	103,761	\$0.04807	\$4,988	\$136	\$0.00131	2.8%
Credit for CARB Fee Exempt Customers \$/th		(\$0.00041)			(\$0.00041)				
EG Transmission Level Service Excl CARB fee & C	471,084	\$0.01453	\$6,847	471,084	\$0.01535	\$7,231			
EG Transmission Level Service Incl CARB Fee & C	106,034	\$0.01494	\$1,584	106,034	\$0.01576	\$1,671	\$87	\$0.00	5.5%
EG Transmission Level Service - Average (1)	577,118	\$0.01461	\$8,431	577,118	\$0.01542	\$8,902			
<b>TOTAL ELECTRIC GENERATION</b>	<b>680,879</b>	<b>\$0.01951</b>	<b>\$13,283</b>	<b>680,879</b>	<b>\$0.02040</b>	<b>\$13,890</b>	<b>\$607</b>	<b>\$0.00089</b>	<b>4.6%</b>

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

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

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

See footnotes Table 1

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

PSRMA Application Update (A.14-12-016)

	At Present Rates			At Proposed Rates			Changes		
	Jan-1-15 Volumes mtherms	Average Rate \$/therm	Jan-1-15 Revenues \$000's	Jan-1-15 Volumes mtherms	Average Rate \$/therm	Jan-1-15 Revenues \$000's	Revenues \$000's	Rates \$/therm	Rate change %
	A	B	C	D	E	F	G	H	I
<b>1 Transmission Level Service Rate Excluding CSITMA &amp; CARB Fee</b>									
2 Reservation Service Option (RS):									
3 Daily Reservation rate \$/th/day		\$0.00600			\$0.00600		\$0	\$0.00000	0.0%
4 Usage Charge for RS \$/th		\$0.00653			\$0.00735		\$0	\$0.00082	12.5%
5									
6 Class Average Volumetric Rate (CA)									
7 Volumetric Rate \$/th		\$0.00808			\$0.00808		\$0	\$0.00000	0.0%
8 Usage Charge for CA \$/th		\$0.00653			\$0.00735		\$0	\$0.00082	12.5%
9 Class Average Volumetric Rate CA \$/th		\$0.01461			\$0.01543		\$0	\$0.00082	5.6%
10									
11 115% CA (for NonBypass Volumetric NV) \$/th		\$0.01681			\$0.01775		\$0	\$0.00094	5.6%
12 135% CA (for Bypass Volumetric BV) \$/th		\$0.01973			\$0.02084		\$0	\$0.00111	5.6%
13									
14 Average Transmission Level Service	590,700	\$0.01453	\$8,585	590,700	\$0.01535	\$9,067	\$482	\$0.00082	5.6%
<b>15 C&amp;I Rate Including CSITMA &amp; CARB Fee</b>									
16 CSITMA Adder to Usage Rate \$/th	13,582	\$0.00407	\$55	13,582	\$0.00407	\$55	\$0	\$0.00000	0.0%
17 EFMA Cost Adder	119,616	\$0.00041	\$49	119,616	\$0.00041	\$49		(\$0.00000)	
18									
19 Reservation Service Option (RS):									
20 Daily Reservation rate \$/th/day		\$0.00600			\$0.00600		\$0	\$0.00000	0.0%
21 Usage Charge for RS \$/th		\$0.01101			\$0.01183		\$0	\$0.00082	7.4%
22									
23 Class Average Volumetric Rate (CA)									
24 Volumetric Rate \$/th		\$0.00808			\$0.00808		\$0	\$0.00000	0.0%
25 Usage Charge for CA \$/th		\$0.01101			\$0.01183		\$0	\$0.00082	7.4%
26 Class Average Volumetric Rate CA \$/th		\$0.01909			\$0.01991		\$0	\$0.00082	4.3%
27									
28 115% CA (for NonBypass Volumetric NV) \$/th		\$0.02129			\$0.02223		\$0	\$0.00094	4.4%
29 135% CA (for Bypass Volumetric BV) \$/th		\$0.02421			\$0.02532		\$0	\$0.00111	4.6%
30									
31 <b>Other Adjustments:</b>									
32 Credit for CSITMA Exempt Customers \$/th		(\$0.00407)			(\$0.00407)			(\$0.00000)	0.0%
33 CARB Fee Credit for Exempt Customers \$/th		(\$0.00041)			(\$0.00041)			\$0.00000	0.0%
34									
35 <b>EG Rate Including CARB Fee, excluding CSITMA:</b>									
36 CARB Fee Cost Adder		\$0.00041			\$0.00041			(\$0.00000)	
37 Reservation Service Option (RS):									
38 Daily Reservation rate \$/th/day		\$0.00600			\$0.00600		\$0	\$0.00000	0.0%
39 Usage Charge for RS \$/th		\$0.00694			\$0.00776		\$0	\$0.00082	11.8%
40									
41 Class Average Volumetric Rate (CA)									
42 Volumetric Rate \$/th		\$0.00808			\$0.00808		\$0	\$0.00000	0.0%
43 Usage Charge for CA \$/th		\$0.00694			\$0.00776		\$0	\$0.00082	11.8%
44 Class Average Volumetric Rate CA \$/th		\$0.01502			\$0.01584		\$0	\$0.00082	5.5%
45									
46 115% CA (for NonBypass Volumetric NV) \$/th		\$0.01721			\$0.01815		\$0	\$0.00094	5.5%
47 135% CA (for Bypass Volumetric BV) \$/th		\$0.02013			\$0.02124		\$0	\$0.00111	5.5%
48									
49 <b>Other Adjustments:</b>									
50 CARB Fee Credit for Exempt Customers \$/th		(\$0.00041)			(\$0.00041)			\$0.00000	0.0%
51									
52 <b>Average Transmission Level Service</b>	<b>590,700</b>	<b>\$0.01471</b>	<b>\$8,689</b>	<b>590,700</b>	<b>\$0.01553</b>	<b>\$9,171</b>	<b>\$482</b>	<b>\$0.00082</b>	<b>5.5%</b>

See footnotes Table 1

# **Attachment E**

**SOUTHERN CALIFORNIA GAS COMPANY**

Plant Investment and Accumulated Depreciation

As of December, 2014

ACCOUNT NUMBER	DESCRIPTION	ORIGINAL COSTS	ACCUMULATED RESERVE	NET BOOK VALUE
<b>INTANGIBLE ASSETS</b>				
301	Organization	\$ 76,457	\$ -	\$ 76,457
302	Franchise and Consents	\$ 574,560	\$ -	\$ 574,560
	Total Intangible Assets	\$ 651,017	\$ 0	\$ 651,017
<b>PRODUCTION:</b>				
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	\$ 8,779,952	\$ (1,470)	\$ 8,778,482
<b>UNDERGROUND STORAGE:</b>				
350	Land	\$ 4,539,484	\$ -	\$ 4,539,484
350SR	Storage Rights	\$ 17,935,798	\$ (17,499,468)	\$ 436,330
350RW	Rights-of-Way	\$ 25,354	\$ (15,653)	\$ 9,701
351	Structures and Improvements	\$ 43,051,129	\$ (20,048,789)	\$ 23,002,340
352	Wells	\$ 294,486,447	\$ (171,677,660)	\$ 122,808,787
353	Lines	\$ 106,956,257	\$ (94,452,284)	\$ 12,503,973
354	Compressor Station and Equipment	\$ 142,200,118	\$ (64,291,260)	\$ 77,908,858
355	Measuring And Regulator Equipment	\$ 6,740,012	\$ (1,972,639)	\$ 4,767,373
356	Purification Equipment	\$ 133,085,581	\$ (68,582,152)	\$ 64,503,429
357	Other Equipment	\$ 32,163,640	\$ (8,789,847)	\$ 23,373,793
	Total Underground Storage	\$ 781,183,819	\$ (447,329,751)	\$ 333,854,068
<b>TRANSMISSION PLANT- OTHER:</b>				
365	Land	\$ 2,209,232	\$ -	\$ 2,209,232
365LRTS	Land Rights	\$ 21,665,634	\$ (15,517,295)	\$ 6,148,339
366	Structures and Improvements	\$ 35,881,020	\$ (21,341,089)	\$ 14,539,930
367	Mains	\$ 1,428,842,398	\$ (600,038,148)	\$ 828,804,250
368	Compressor Station and Equipment	\$ 208,264,478	\$ (109,953,980)	\$ 98,310,499
369	Measuring And Regulator Equipment	\$ 70,408,174	\$ (26,885,792)	\$ 43,522,383
371	Other Equipment	\$ 4,475,926	\$ (2,859,721)	\$ 1,616,205
	Total Transmission Plant	\$ 1,771,746,861	\$ (776,596,025)	\$ 995,150,836
<b>DISTRIBUTION PLANT:</b>				
374	Land	\$ 28,948,241	\$ -	\$ 28,948,241
374LRTS	Land Rights	\$ 2,876,288	\$ (12,264)	\$ 2,864,024
375	Structures and Improvements	\$ 249,330,244	\$ (72,898,288)	\$ 176,431,956
376	Mains	\$ 3,539,331,622	\$ (2,058,138,643)	\$ 1,481,192,979
378	Measuring And Regulator Equipment	\$ 94,343,590	\$ (63,628,082)	\$ 30,715,509
380	Services 2,271,519,249	\$ -	\$ (1,890,635,789)	\$ 380,883,460
381	Meters	\$ 717,062,423	\$ (144,142,999)	\$ 572,919,424
382	Meter Installation	\$ 420,293,056	\$ (151,474,400)	\$ 268,818,656
383	House Regulators	\$ 146,896,460	\$ (59,814,598)	\$ 87,081,862
387	Other Equipment	\$ 34,197,476	\$ (21,852,348)	\$ 12,345,129
	Total Distribution Plant	\$ 7,504,798,650	\$ (4,462,597,410)	\$ 3,042,201,240
<b>GENERAL PLANT:</b>				
389	Land	\$ 1,342,839	\$ -	\$ 1,342,839
389LRTS	Land Rights	\$ 74,300	\$ -	\$ 74,300
390	Structures and Improvements	\$ 186,061,121	\$ (170,591,549)	\$ 15,469,573
391	Office Furniture and Equipment	\$ 883,906,117	\$ (411,721,835)	\$ 472,184,283
392	Transportation Equipment	\$ 392,412	\$ (157,490)	\$ 234,922
393	Stores Equipment	\$ 99,134	\$ (63,443)	\$ 35,691
394	Shop and Garage Equipment	\$ 54,848,160	\$ (23,954,309)	\$ 30,893,850
395	Laboratory Equipment	\$ 5,072,125	\$ (3,179,642)	\$ 1,892,483
396	Construction Equipment	\$ 11,957	\$ 8,797	\$ 20,754
397	Communication Equipments	\$ 154,011,354	\$ (64,718,384)	\$ 89,292,970
398	Miscellaneous Equipment	\$ 3,141,907	\$ (423,612)	\$ 2,718,295
	Total General Plant	\$ 1,288,961,427	\$ (674,801,467)	\$ 614,159,960
	Grand Total	\$ 11,356,121,727	\$ (6,361,326,123)	\$ 4,994,795,604



# **Attachment F**

**SAN DIEGO GAS & ELECTRIC COMPANY**

**COST OF PROPERTY AND  
DEPRECIATION RESERVE APPLICABLE THERETO  
AS OF DECEMBER 31, 2014**

<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	222,841.36	202,900.30
303	Misc. Intangible Plant	<u>130,236,073.42</u>	<u>38,976,867.97</u>
	TOTAL INTANGIBLE PLANT	<u>130,458,914.78</u>	<u>39,179,768.27</u>
310.1	Land	14,526,518.29	46,518.29
310.2	Land Rights	0.00	0.00
311	Structures and Improvements	94,085,697.51	35,674,148.14
312	Boiler Plant Equipment	166,495,948.79	60,966,216.60
314	Turbogenerator Units	131,183,790.08	40,321,315.74
315	Accessory Electric Equipment	82,187,083.49	29,147,207.76
316	Miscellaneous Power Plant Equipment	43,270,082.95	7,480,116.20
	Steam Production Decommissioning	<u>0.00</u>	<u>0.00</u>
	TOTAL STEAM PRODUCTION	<u>531,749,121.11</u>	<u>173,635,522.73</u>
320.1	Land	0.00	0.00
320.2	Land Rights	283,677.11	283,677.11
321	Structures and Improvements	277,056,869.05	271,035,015.47
322	Boiler Plant Equipment	592,096,496.92	414,481,810.06
323	Turbogenerator Units	144,904,256.04	137,460,463.10
324	Accessory Electric Equipment	173,367,620.53	168,082,213.69
325	Miscellaneous Power Plant Equipment	316,831,663.85	243,619,477.31
101	SONGS PLANT CLOSURE GROSS PLANT-C	<u>(340,582,528.10)</u>	<u>(71,004,601.51)</u>
	TOTAL NUCLEAR PRODUCTION	<u>1,163,958,055.40</u>	<u>1,163,958,055.23</u>
340.1	Land	143,475.87	0.00
340.2	Land Rights	56,032.61	4,843.45
341	Structures and Improvements	22,703,423.92	5,276,222.34
342	Fuel Holders, Producers & Accessories	20,348,101.38	5,919,517.04
343	Prime Movers	85,663,026.63	26,706,909.37
344	Generators	342,447,458.26	107,655,800.81
345	Accessory Electric Equipment	32,506,374.56	9,883,839.93
346	Miscellaneous Power Plant Equipment	<u>24,160,286.03</u>	<u>11,084,413.31</u>
	TOTAL OTHER PRODUCTION	<u>528,028,179.26</u>	<u>166,531,546.25</u>
	TOTAL ELECTRIC PRODUCTION	<u>2,223,735,355.77</u>	<u>1,504,125,124.21</u>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.1	Land	62,552,942.59	0.00
350.2	Land Rights	153,321,712.56	16,608,843.91
352	Structures and Improvements	380,932,154.39	49,577,450.98
353	Station Equipment	1,156,703,183.48	205,566,187.56
354	Towers and Fixtures	846,820,879.87	129,505,870.30
355	Poles and Fixtures	362,034,840.12	69,173,977.56
356	Overhead Conductors and Devices	505,742,418.87	199,539,553.07
357	Underground Conduit	329,526,638.82	38,112,273.54
358	Underground Conductors and Devices	338,419,337.48	39,328,234.92
359	Roads and Trails	295,827,816.70	18,347,368.12
101	SONGS PLANT CLOSURE GROSS PLANT-C	<u>(5,943,752.68)</u>	<u>(5,943,752.68)</u>
	TOTAL TRANSMISSION	<u>4,425,938,172.20</u>	<u>759,816,007.28</u>
360.1	Land	16,176,227.80	0.00
360.2	Land Rights	81,986,089.09	36,963,686.91
361	Structures and Improvements	4,018,870.71	1,774,225.57
362	Station Equipment	465,807,802.56	126,176,738.36
363	Storage Battery Equipment	6,892,564.47	798,300.76
364	Poles, Towers and Fixtures	590,295,852.49	250,405,601.38
365	Overhead Conductors and Devices	467,119,212.99	180,488,069.28
366	Underground Conduit	1,055,883,302.69	418,500,803.50
367	Underground Conductors and Devices	1,372,232,963.07	820,724,716.39
368.1	Line Transformers	537,589,667.16	107,143,619.50
368.2	Protective Devices and Capacitors	22,912,809.66	(4,061,443.26)
369.1	Services Overhead	131,009,882.03	120,925,782.21
369.2	Services Underground	324,533,256.66	228,533,191.68
370.1	Meters	190,429,049.53	53,839,699.03
370.2	Meter Installations	55,449,136.15	13,297,072.84
371	Installations on Customers' Premises	7,827,824.66	10,786,320.31
373.1	St. Lighting & Signal Sys.-Transformers	0.00	0.00
373.2	Street Lighting & Signal Systems	<u>26,550,715.19</u>	<u>19,280,190.65</u>
	TOTAL DISTRIBUTION PLANT	<u>5,356,715,226.91</u>	<u>2,385,576,575.11</u>
389.1	Land	7,312,142.54	0.00
389.2	Land Rights	0.00	0.00
390	Structures and Improvements	32,473,668.79	22,844,279.21
392.1	Transportation Equipment - Autos	0.00	49,884.21
392.2	Transportation Equipment - Trailers	58,145.67	8,389.03
393	Stores Equipment	15,720.46	15,289.98
394.1	Portable Tools	22,432,188.58	7,279,196.72
394.2	Shop Equipment	341,135.67	227,270.56
395	Laboratory Equipment	2,147,776.87	109,818.22
396	Power Operated Equipment	60,528.93	117,501.67
397	Communication Equipment	235,288,024.59	82,558,237.53
398	Miscellaneous Equipment	<u>1,515,803.19</u>	<u>415,612.91</u>
	TOTAL GENERAL PLANT	<u>301,645,135.29</u>	<u>113,625,480.04</u>
101	TOTAL ELECTRIC PLANT	<u>12,438,492,804.95</u>	<u>4,802,322,954.91</u>

<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	86,104.20	86,104.20
303	Miscellaneous Intangible Plant	0.00	0.00
	<b>TOTAL INTANGIBLE PLANT</b>	<b>86,104.20</b>	<b>86,104.20</b>
360.1	Land	0.00	0.00
361	Structures and Improvements	43,992.02	43,992.02
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	2,052,614.24	905,361.52
	<b>TOTAL STORAGE PLANT</b>	<b>2,096,606.26</b>	<b>949,353.54</b>
365.1	Land	4,649,143.75	0.00
365.2	Land Rights	2,232,343.80	1,307,394.69
366	Structures and Improvements	11,948,402.19	9,829,096.49
367	Mains	182,941,412.20	65,359,933.19
368	Compressor Station Equipment	83,922,172.41	66,763,822.39
369	Measuring and Regulating Equipment	20,940,605.89	15,795,675.28
371	Other Equipment	0.00	0.00
	<b>TOTAL TRANSMISSION PLANT</b>	<b>306,634,080.24</b>	<b>159,055,922.04</b>
374.1	Land	102,187.24	0.00
374.2	Land Rights	8,225,333.96	6,506,193.02
375	Structures and Improvements	43,446.91	61,253.10
376	Mains	633,743,300.58	343,529,593.08
378	Measuring & Regulating Station Equipment	17,513,093.94	7,261,560.45
380	Distribution Services	249,995,456.35	289,627,735.78
381	Meters and Regulators	154,008,893.57	47,940,936.49
382	Meter and Regulator Installations	90,568,652.82	31,962,645.78
385	Ind. Measuring & Regulating Station Equipme	1,516,810.70	1,124,117.51
386	Other Property On Customers' Premises	0.00	0.00
387	Other Equipment	5,223,271.51	4,828,135.51
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,160,940,447.58</b>	<b>732,842,170.72</b>

<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	74,500.55	74,500.68
394.1	Portable Tools	7,965,908.03	3,628,656.72
394.2	Shop Equipment	76,864.06	43,084.93
395	Laboratory Equipment	283,093.66	268,281.20
396	Power Operated Equipment	162,284.40	143,846.45
397	Communication Equipment	2,649,798.75	911,899.27
398	Miscellaneous Equipment	198,324.54	89,364.03
	TOTAL GENERAL PLANT	11,410,773.99	5,185,136.28
101	TOTAL GAS PLANT	1,481,168,012.27	898,118,686.78
<b>COMMON PLANT</b>			
303	Miscellaneous Intangible Plant	261,401,078.29	169,387,320.13
350.1	Land	0.00	0.00
360.1	Land	0.00	0.00
389.1	Land	7,168,914.56	0.00
389.2	Land Rights	1,080,961.15	27,776.34
390	Structures and Improvements	303,527,988.23	130,654,027.26
391.1	Office Furniture and Equipment - Other	26,296,373.41	12,358,803.35
391.2	Office Furniture and Equipment - Computer Ec	85,393,379.36	61,079,028.80
392.1	Transportation Equipment - Autos	33,942.29	(338,930.17)
392.2	Transportation Equipment - Trailers	33,369.38	23,268.76
393	Stores Equipment	79,141.34	57,096.06
394.1	Portable Tools	1,232,026.51	258,616.16
394.2	Shop Equipment	222,948.16	139,559.92
394.3	Garage Equipment	1,056,076.39	91,107.65
395	Laboratory Equipment	2,090,236.56	927,472.01
396	Power Operated Equipment	0.00	(192,979.10)
397	Communication Equipment	135,304,340.96	62,321,488.44
398	Miscellaneous Equipment	2,481,413.83	1,448,084.35
118.1	TOTAL COMMON PLANT	827,402,190.42	438,241,739.96
	TOTAL ELECTRIC PLANT	12,438,492,804.95	4,802,322,954.91
	TOTAL GAS PLANT	1,481,168,012.27	898,118,686.78
	TOTAL COMMON PLANT	827,402,190.42	438,241,739.96
101 & 118.1	TOTAL	14,747,063,007.64	6,138,683,381.65
101	PLANT IN SERV-SONGS FULLY RECOVERE	(1,163,958,055.43)	(1,163,958,055.43)
101	PLANT IN SERV-ELECTRIC NON-RECON Electric	(3,567,036.64)	0.00

<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-SUNRISE FIRE MITIGATION		
	Electric	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
118	PLANT IN SERV-COMMON NON-RECON		
	Common - Transferred Asset Adjustment	(2,094,664.96)	(2,094,664.96)
		<u>(2,094,664.96)</u>	<u>(2,094,664.96)</u>
101	Accrual for Retirements		
	Electric	(3,967,275.52)	(3,967,275.52)
	Gas	(110,749.44)	(110,749.44)
		<u>(4,078,024.96)</u>	<u>(4,078,024.96)</u>
	TOTAL PLANT IN SERV-ACCRUAL FOR RE		
102	Electric	0.00	0.00
	Gas	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
	TOTAL PLANT PURCHASED OR SOLD	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
104	Electric	85,194,000.02	8,350,014.29
	Gas	0.00	0.00
		<u>85,194,000.02</u>	<u>8,350,014.29</u>
	TOTAL PLANT LEASED TO OTHERS		
		<u>85,194,000.02</u>	<u>8,350,014.29</u>
105	Plant Held for Future Use		
	Electric	13,092,995.37	0.00
	Gas	0.00	0.00
		<u>13,092,995.37</u>	<u>0.00</u>
	TOTAL PLANT HELD FOR FUTURE USE		
		<u>13,092,995.37</u>	<u>0.00</u>
107	Construction Work in Progress		
	Electric	661,320,872.65	
	Gas	98,234,969.69	
	Common	150,483,746.69	
		<u>910,039,589.03</u>	<u>0.00</u>
	TOTAL CONSTRUCTION WORK IN PROGRESS		
		<u>910,039,589.03</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	979,774,171.65
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	0.00	979,774,171.65
101.1	ELECTRIC CAPITAL LEASES	837,939,281.00	145,898,789.00
118.1	COMMON CAPITAL LEASE	18,923,586.20	17,828,994.50
		856,862,867.20	163,727,783.50
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	271,718,404.13	(914,095,513.25)
	SONGS Plant Closure - FAS 143 contra	(270,338,553.03)	(61,166,058.00)
	FIN 47 ASSETS - Non-Legal Obligation	69,768,315.36	28,233,663.60
143	FAS 143 ASSETS - Legal Obligation	0.00	(1,326,194,785.35)
	TOTAL FAS 143	71,148,166.46	(2,273,222,693.00)
	UTILITY PLANT TOTAL	15,509,702,843.73	3,847,181,912.74

# **Attachment G**



**SOUTHERN CALIFORNIA GAS COMPANY  
SUMMARY OF EARNINGS  
TWELVE MONTHS ENDED DECEMBER 31, 2014  
(DOLLARS IN MILLIONS)**

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
1	Operating Revenue	\$3,849
2	Operating Expenses	<u>3,463</u>
3	Net Operating Income	<u><u>\$386</u></u>
4	Weighted Average Rate Base	\$4,009
5	Rate of Return*	8.02%

\*Authorized Cost of Capital

# **Attachment H**

**SAN DIEGO GAS & ELECTRIC COMPANY  
SUMMARY OF EARNINGS  
TWELVE MONTHS ENDED DECEMBER 31, 2014  
(DOLLARS IN MILLIONS)**

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
1	Operating Revenue	\$5,139
2	Operating Expenses	<u>4,456</u>
3	Net Operating Income	<u><u>\$683</u></u>
4	Weighted Average Rate Base	\$7,217
5	Rate of Return*	7.79%

\*Authorized Cost of Capital