

Application of Southern California Gas Company
for authority to update its gas revenue requirement
and base rates effective on January 1, 2012.
(U904G)

Application No. 10-12-____
Exhibit No.: (SCG-39-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF HERBERT S. EMMRICH
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

DECEMBER 2010



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Base Business - PTY - SCG
Appendix

SoCalGas	Test Year	Post Test Year (2013-2015)		
	Year	2013	2014	2015
RB Growth and O&M at GI Escalation	\$ Millions	\$ Millions	\$ Millions	\$ Millions
RB Growth at GI Gas Utility Capital Escalation	3,665	3,770	3,900	3,986
Cap. Rev Req.	909	935	968	989
Cap. Rev Req. % Growth		2.86%	3.45%	2.20%
Base Margin O&M w/o Medical	916	940	965	989
Base Margin O&M w/o Medical %		2.61%	2.65%	2.54%
Medical	58	63	68	73
Medical Percent Growth		8.0%	7.5%	7.5%
Base Margin O&M with Medical	974	1,003	1,032	1,062
Base Margin O&M w/Medical %		2.93%	2.95%	2.86%
Total Base Margin Cap & O&M	1,884	1,938	2,000	2,051
Change \$ Millions	155	55	62	51
Percent Change		2.90%	3.19%	2.54%
Customer Growth %		1.13%	1.26%	1.37%
OpEx revenue Requirement	27	31	23	13
OpEx Rev Req. vs. TY	0	3.7	-3.9	-13.9
OpEx Net Cost/Benefits % of Margin (+ = Costs; - = Benefits)		0.19%	-0.20%	-0.68%
Required Productivity with Customer Growth and OpEx		1.32%	1.06%	0.69%

Base Business - PTY - SCG
Input Data for Post-Test Year Ratemaking Mechanism (\$MM)

Source	Item	SoCalGas
<u>GRC Test Year</u>		
1	Test Year (2012) Projected Rate Base	3,665
2	Test Year (2012) Projected Capital Related Revenue Requirement	909
3	Net Medical expenses for 2012	\$58
4	O&M Base for 2012	\$916

Base Business - PTY - SCG
Escalation Forecast

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Customer Growth Forecast		1.13%	1.26%	1.37%
Gas O&M Price Escalation Forecast		2.61%	2.65%	2.54%
Gas Capital Escalation Forecast		2.86%	3.45%	2.20%
Medical O&M Escalation Forecast		8.00%	7.50%	7.50%

Escalation	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Serve Existing Customers (Growth Rate) - Gas	1.000	1.011	1.024	1.038
Gas O&M Price Index (GOMPI)	1.000	1.026	1.053	1.080
Total Gas Plant Capital Cost Index	1.000	1.029	1.064	1.088
Medical O&M Escalation Index	1.000	1.080	1.161	1.248

Base Business - PTY - SCG
Customer Growth Projection

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Gas Customer Projection	5,627,743	5,691,489	5,763,072	5,842,153
Total	5,627,743	5,691,489	5,763,072	5,842,153
Growth		1.13%	1.26%	1.37%

**Base Business - PTY - SCG
Medical Cost Escalation (\$MM)**

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Total Prior Year Medical Costs		\$58	\$63	\$68
Medical Cost Escalation Forecast		8.0%	7.5%	7.5%
Total Subject Year Medical Costs	\$58	\$63	\$68	\$73
Increase in Revenue Requirement		\$5	\$5	\$5

Base Business - PTY - SCG
O&M Expense Exclusions (\$MM)

	<u>2012</u>
Total O&M	<u>1,112</u>
RDD	(13)
Pension	(66)
PBOPs	(22)
NERBA	(37)
Medical	<u>(58)</u>
Total Exclusions	<u>(196)</u>
2012 O&M Net of Exclusions	<u><u>916</u></u>

Base Business - PTY - SCG
O&M Expense Escalation - Excluding Medical (\$MM)

	\$MM	GOMPI Escalation
O&M Base for Subject Year 2013 in TY 2012\$	\$916	
2013 Escalation		2.6%
O&M Base for Subject Year in SY\$	\$940	
Escalation for SY 2013	\$24	
O&M Base for Subject Year 2014 in PY 2013\$	\$940	
2014 Escalation		2.6%
O&M Base for Subject Year in SY\$	\$965	
Escalation for SY 2014	\$25	
O&M Base for Subject Year 2015 in PY 2014\$	\$965	
2015 Escalation		2.5%
O&M Base for Subject Year in SY\$	\$989	
Escalation for SY 2015	\$25	

Base Business - PTY - SCG
Ratebase (\$MM)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Projected Ratebase	\$3,665	\$3,770	\$3,900	\$3,986
Gas Capital Escalation		2.86%	3.45%	2.20%
Capital Revenue Requirement	\$909	\$935	\$968	\$989
Revenue Requirement as % of Rate Base	25%	25%	25%	25%
Net Rate Base Growth		\$105	\$130	\$86
Net Revenue Requirement Growth		\$26	\$32	\$21

Base Business - PTY - SCG
Summary of Revenue Requirements (\$MM)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<u>O&M Expenses - Non Medical</u>				
Base O&M	\$916	\$940	\$965	\$989
Escalation		\$24	\$25	\$25
<hr/>				
<u>O&M Expenses - Medical</u>				
Total Prior Year Medical Costs	\$58	\$63	\$68	\$73
Increase in Revenue Requirement		\$5	\$5	\$5
<hr/>				
<u>Capital-Related Items</u>				
Capital Related Revenue Requirement	\$909	\$935	\$968	\$989
Escalation		\$26	\$32	\$21
<hr/>				
<u>Base Margin</u>				
	\$1,884	\$1,938	\$2,000	\$2,051
		\$55	\$62	\$51
<hr/>				
Total Additional Revenue Requirements		\$55	\$62	\$51
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PRELIMINARY STATEMENT
 PART XI
PERFORMANCE BASED REGULATION

Sheet 1

A. OVERVIEW

Pursuant to Decision (D.) xx-xx-xxx, Test Year (TY) 2012 General Rate Case (GRC), the Performance Based Regulation (PBR) Mechanism consists of: 1) an authorized base margin effective January 1, 2012; 2) a revenue adjustment mechanism for each of the Post TYs, (2013, 2014 and 2015); 3) Z-Factor; 4) a cost of capital proceedings mechanism; 5) an Earnings Sharing Mechanism (ESM); 6) a Productivity Sharing Mechanism (PSM); and 7) ratemaking procedures.

- Authorized Base Margin – The GRC decision establishes an authorized base margin for TY 2012 and a Base Margin cost escalation mechanism for each of the post test years for the GRC cycle through 2015.
- Revenue Adjustment Mechanisms – All base rate revenues shall be recoverable by SoCalGas through the operation of revenue adjustment mechanisms to ensure that the recovery of approved revenue requirements is not affected by variance in sales forecasts.
- Z-Factor – Z Factors are exogenous events, unforeseen at the implementation of PBR, largely uncontrollable by management, having a material and disproportionate impact on SoCalGas.
- Cost of Capital Trigger Mechanism - The cost of capital (COC) trigger mechanism provides for an adjustment to SoCalGas’ authorized ROR if interest rates change by more than plus/minus 150 basis points from the benchmark rate and the forecast for 12 months ahead interest rates is at least plus/minus 150 basis points from the benchmark interest rate. (SoCalGas did not propose to change the mechanism in the 2012 GRC application, but rather proposed, and the Commission approved, that it be appropriately litigated as part of the next state-wide utility COC application that is scheduled to be filed in April 2012 effective January 1, 2013.)
- Ratemaking Procedures – The ratemaking procedures establish the requirements for filing the annual Earnings Sharing and Productivity Sharing reports, the filing of an annual internal audit report, and the accounting for approved rewards and penalties.

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B. EFFECTIVE DATE/DURATION

The PBR mechanism shall be effective January 1, 2012 through the end of 2015. Pursuant to D.xx-xx-xxx, the ESM and PSM shall be effective from 2012 onwards until modified or terminated by further action of the Commission. SoCalGas shall file a Test Year 2016 general rate case application.

C. AUTHORIZED BASE MARGIN

The 2012 authorized base margin for SoCalGas is \$xxxxxxxx. For the attrition years of 2013-2015 the authorized base margin revenue requirement will increase by the November Global Insight Utility Cost Escalation Factors for O&M and Capital as indicated below. The attrition year amounts, excluding FF&U, are calculated as follows:

1. O&M Adjustment

The labor and non-labor utility cost escalation factors (utility price indexes) used in the mechanism to calculate PTY O&M expenses are based on the Global Insight Fall Economic Forecast for each year of the four-year PTY mechanism starting in 2013. Forecasted escalation for gas operations will be derived from Global Insight's Utility Cost Information Service (UCIS). Starting in September 2012 and every PTY thereafter, one-year-ahead projections of the price indexes (with true-up of past forecasts to reflect actual national utility price changes) will be used to calculate the percentage change in the indexes in the forecast year relative to the current year.

2. Capital Cost Adjustment

Utility cost escalation factors (utility price indexes) used in the mechanism to calculate PTY capital expenses are based on the Global Insight Fall Economic Forecast for each year of the four-year PTY mechanism starting in 2013. Forecasted escalation for gas operations will be derived from Global Insight's Utility Capital Cost escalation factors (UCIS). Starting in September 2012 and every PTY thereafter, one-year-ahead projections of the price indexes (with true-up of past forecasts to reflect actual national utility price changes) will be used to calculate the percentage change in the indexes in the forecast year relative to the current year. The rate base growth component of the PTY mechanism is limited to increases in plant, depreciation reserve, depreciation expense, and deferred taxes caused by capital additions. The rate base elements of materials and supplies, customer advances, or working cash are not included in the adjustment.

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C. AUTHORIZED BASE MARGIN (Continued)

3. PTY Escalation: Timing and Examples (Continued)

Escalation will be part of the annual rate adjustment Advice Letter to be filed by November 1 each year for adjusted rates effective January 1 of the following year.

The escalation adjustment will use inputs from the most recent Global Insight utility cost forecast available as of September 15. (Typically this is the "2nd Quarter" Power Planner forecast, which is usually released each August.) The calculated escalation index (i.e. GOMPI) and its Global Insight component inputs are all to be set to TY 2012 = 1.0000.

The percentage GOMPI escalation adjustment will include both the year-ahead ("subject year") escalation forecast, and a true-up to account for revisions in recorded and estimated data from the starting year (TY 2012) through the current year. The formula for escalation--including both the year-ahead forecast and the true-up--simplifies to: $(\mathbf{Fs} / \mathbf{Fc}) - 1$ where: **Fs** is the currently forecasted GOMPI value for the subject year (the year ahead); and **Fc** is the GOMPI value for the current year that was forecasted in the prior year.

Example Calculations:

For 2013:

November 1, 2012 AL filing for GRC rate adjustment effective January 1, 2013.
GOMPI inputs from Global Insight 2nd Quarter 2012 utility cost forecast (all set to 2012=1.0000):
GOMPI values
2012 =1.0000
2013 (forecast)=1.0318
GOMPI escalation for 2013 = $(1.0318 / 1.0000) - 1 = 0.0318 = +3.18\%$

For 2014:

November 1, 2013 AL filing for GRC rate adjustment effective January 1, 2014.
GOMPI inputs from Global Insight 2nd Quarter 2013 utility cost forecast (all set to 2012=1.0000):
GOMPI values
2012 =1.0000
2014 (forecast)=1.0629
GOMPI escalation for 2014 = $(1.0629 / 1.0318) - 1 = 0.0301 = +3.01\%$

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C. AUTHORIZED BASE MARGIN (Continued)

3. PTY Escalation: Timing and Examples (Continued)

For 2015:

November 1, 2014 AL filing for GRC rate adjustment effective January 1, 2015.

GOMPI inputs from Global Insight 2nd Quarter 2014 utility cost forecast (all set to 2012=1.0000):

GOMPI values

2012 =1.0000

2015 (forecast)=1.1064

GOMPI escalation for 2015 = $(1.1064 / 1.0629) - 1 = 0.0409 = +4.09\%$

4. Suspension of PTY Mechanism

The PTY ratemaking mechanism is subject to voluntary suspension if SoCalGas reports one year Net Operating Income subject to PTY treatment which results in a ROR of 175 basis points below its authorized ROR.

5. Base Margin Exclusions in PTY Period

The following cost items are excluded from the PTY base margin:

(a) Pension and Post Retirement Benefits Other than Pension (PBOP) costs are excluded since these costs continue to receive two-way balancing account treatment; (b) Catastrophic Event Memorandum Account (CEMA); (c) Hazardous Substance Cleanup Cost Recovery Account (HSCRCA); (d) Regulatory Transition Costs; (e) Mandated Social Programs, including California Alternate Rates for Energy (CARE) and the low-income Direct Assistance Program (DAP); (f) Gas Costs (including Company Use Gas and Unaccounted For Gas) and Pipeline Demand Charges and Gas Cost Incentive Mechanism items; (g) costs imposed by the Commission, such as, Intervener Compensation Fees and costs related to Commission staff supervised management or financial audits; (h) RD&D costs recovered through the Public Purpose Program rates; (i) Performance Based Ratemaking (PBR) and DSM shareholder incentives; (j) Montebello storage field costs; (k) Aliso Canyon and Goleta storage fields' costs associated with the sale of cushion gas; (l) transmission and storage use fuel; (m) Native Gas Program costs and revenues; (n) Honor Rancho and Aliso Canyon Storage Expansion Program costs; (o) California Solar Initiative costs; (p) Self Generation costs; (q) Medical Expenses; and, (r) any other costs recoverable through a separate mechanism as authorized by the Commission.

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D. REVENUE ADJUSTMENT MECHANISM

On a monthly basis, actual base margin revenues are recorded to the Core Fixed Cost Account (CFCA), Enhanced Oil Recovery Account (EORA), Integrated Transmission Balancing Account (ITBA), and the Noncore Fixed Cost Account (NFCA) and balanced against the monthly portion of the authorized base margin revenue requirement. The CFCA, NFCA, ITBA, and EORA balance the costs and revenues associated with serving the core, noncore, and Enhanced Oil Recovery customer classes as is further described in Preliminary Statement, Part V, Regulatory Accounts – Balancing.

E. Z FACTOR

1. Definition

Z Factors are exogenous events, unforeseen at the implementation of PBR, largely uncontrollable by management, having a material and disproportionate impact on SoCalGas as described below. Additionally, Z factors include costs which are not a normal part of doing business, the costs and event are not reflected in the rate update mechanism, and the cost impact must be measurable and incurred reasonably. Potential Z Factors shall include, but are not limited to the items set forth below:

- a. Accounting rule changes promulgated by the Financial Accounting Standards Board (FASB), the Securities and Exchange Commission (SEC) or the California Public Utilities Commission (CPUC);
- b. Tax law changes by the federal government, the State Franchise Tax Board, Board of Equalization, or any local jurisdiction having taxing authority;
- c. Costs resulting from other mandated state, federal, or local governmental programs or from regional environmental programs;
- d. In the event that the Catastrophic Event Memorandum Account (CEMA) is subsequently eliminated, material cost impacts resulting from natural disasters; and
- e. Other events meeting the criteria set forth herein.

SoCalGas must promptly notify the Commission of all potential Z Factors in compliance with D.97-07-054. Notice to the Commission shall be by a letter addressed to the Executive Director. Copies of the letter shall be sent to the following at the Commission: the Director of the Energy Division, the Investigations, Monitoring and Compliance Branch Chief, Energy Division, and the Director of the ORA. The letter shall clearly identify the proposed Z Factor to be recorded in the Z Factor Memorandum Account, shall include a detailed description of the event and a forecast of the annual cost impact of such Z Factor. SoCalGas shall then be authorized to record, on a monthly basis, the associated cost in the Z Factor Memorandum Account.

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E. Z FACTOR (Continued)

2. Operation of the Z Factor Memorandum Account

SoCalGas shall maintain a separate Z Factor Memorandum Sub-Account for each identified Z Factor. Recorded costs are charged to each sub-account at the end of each month. Revenues authorized by the Commission to amortize the balance are credited to each sub-account at the end of each month. Interest shall accrue on a monthly basis by applying the interest rate, as set forth in Section J of Preliminary Statement Part I, to the average of the beginning and ending balance (either positive or negative) less a \$5,000,000 deductible amount which is applicable to each qualifying Z Factor event.

3. Measure of Adjustment

a. Z Factor Calculation

The impact of the Z Factor event is less the \$5,000,000 deductible. The impact of the Z Factor event above the \$5,000,000 deductible will be the Z Factor used in the Base Rate Indexing Mechanism. The precise calculation is shown in the following formula:

$$Z_s = ZC_s - \$5,000,000$$

Where:

Z_s = A particular Z Factor for subject year s
 ZC_s = Z Factor cost level in subject year s

b. Capital Related Z Factor Costs

The formula is identical for capital costs except that the result is multiplied by the Capital Service Price, where the Capital Service Price is a composite % which includes: return on weighted average rate base (using the current CPUC authorized rate of return), taxes on that return, depreciation expense at the CPUC adopted system average rate, plus authorized franchise fees and uncollectible expense. The precise calculation is shown in the following formula:

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E. Z FACTOR (Continued)

3. Measure of Adjustment (Continued)

b. Capital Related Z Factor Costs (Continued)

$$Z_s = (ZC_s * SP_s) - \$5,000,000$$

Where:

Z_s = A particular Z Factor for subject year s

ZC_s = Z Factor cost level in subject year s

SP_s = Capital Service Price in subject year s

c. Subsequent Year Adjustment

In subsequent years the Z Factor will be modified as described in E.4 below.

4. Operation of the \$5,000,000 Deductible Feature

To limit recoverable Z Factors to material events, the deductible feature of \$5,000,000 was authorized by the Commission in D.97-07-054 to operate as follows:

- a. The deductible is a one-time feature applicable to the first \$5,000,000 in costs for each Z Factor event. For example, if a qualified Z Factor increased costs by \$20,000,000 in each year 1, 2 and 3 above the base level, the deductible will apply in year 1. Thus, the compensable amounts will be \$15,000,000, \$20,000,000 and \$20,000,000 in years 1, 2 and 3, respectively.
- b. The deductible is cumulative for each Z Factor event and completes its application in the first year that the cumulative Z Factor costs exceed the deductible amount. For example, if a qualified Z Factor increased costs by \$4,000,000, \$4,000,000 and \$4,000,000 in years 1, 2 and 3 above the base level, the deductible will be fully applied during year 2. Thus, the compensable amounts will be \$0, \$3,000,000 (\$4,000,000 plus \$4,000,000 minus \$5,000,000) and \$4,000,000 in years 1, 2 and 3, respectively. As demonstrated above, once a Z Factor is created and the full deductible is applied, the Z Factor remains compensable in subsequent years even if the amount is less than the one-time deductible.
- c. The deductible is applicable to each separate Z Factor event. Thus, in the event of multiple Z Factors, the following table depicts the Z Factor amounts, application of the deductible, and the compensable amounts:

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E. Z FACTOR (Continued)

4. Operation of the \$5,000,000 Deductible Feature (Continued)

c. (Continued)

(\$ Millions)	Year		
	<u>1</u>	<u>2</u>	<u>3</u>
Z Factor (a)	\$8	\$3	\$3
Z Factor (b)	<u>6</u>	<u>6</u>	<u>4</u>
Sub-Total	14	9	7
Deductible (a)	(5)	-	-
Deductible (b)	<u>(5)</u>	<u>-</u>	<u>-</u>
Compensable Amount	\$4	\$9	\$7

As demonstrated above, the deductible is a one-time amount applicable to each individual Z Factor. Again, once the deductible level is exceeded in any year for an individual Z Factor, that Z Factor is fully compensable in subsequent years.

F. COST OF CAPITAL TRIGGER MECHANISM

SoCalGas' authorized Rate of Return would be adjusted if (1) actual interest rates (defined as the 12-month trailing average yield on 30 year Treasury Bond) change by more than ± 150 basis points (1.5%) from the benchmark rate (5.38%) as updated in SoCalGas MICAM adjustment filing (Advice Letter 3199-A) and (2) the then-current Global Insight forecast for 12 months ahead interest rates is at least ± 150 basis points from the benchmark interest rate. If the threshold is triggered there will be an automatic adjustment of rates according to the pre-established formula, which is the "MICAM" mechanism for rate adjustment that was adopted for SDG&E in D.96-06-055.

When an automatic adjustment is triggered, the costs of capital components would be updated and a new rate of return computed as follows:

- a. The return on equity would be adjusted by one-half the change in 30-year Treasury Bond rates that triggered the adjustment.
- b. The costs of long-term debt and preferred stock would be updated to reflect actual embedded costs. Interest rate forecasts would not be used.
- c. For the calendar years 2004 through 2007, SoCalGas' ratemaking capital structure (i.e., common equity, preferred stock, and debt ratios) would be frozen at the 1997 level adopted in D.96-11-060.

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G. PERFORMANCE INDICATOR

The total amount of the safety performance indicator reward or penalty in any year of the PBR mechanism, beginning in 2008, shall not exceed \$3.0 million.

1. Employee Safety Indicator

The Employee Safety performance indicator measures SoCalGas performance based on its OSHA rate, a metric established by the federal Occupational Safety Health Act (OSHA). The OSHA rate is the number of incidents per 200,000 hours worked.

Reward / penalty mechanism – For 2008 the employee safety indicator establishes a Deadband from 5.93 to 6.27 for which no reward or penalty will apply. Beyond the Deadband, SoCalGas is authorized an incentive rate of \$25,000 per 0.01 change in the rate for a maximum reward or penalty of \$3,000,000. The Benchmark is subject to an annual improvement factor of 0.15 beginning in 2009 through 2011. For these years the Deadband is revised to plus/minus 0.17 from the revised Benchmark. The Reward and Penalty Bands are also revised to reflect the maximum reward/penalty under the safety incentive mechanism. Refer to table below for details.

Employee Safety Table

	2008	2009	2010	2011
Benchmark	6.10	5.95	5.80	5.65
Deadband	5.93 – 6.27	5.78 – 6.12	5.63 – 5.97	5.48 – 5.82
Penalty Liveband	6.28 – 7.48	6.13 – 7.33	5.98 – 7.18	5.83 – 7.03
Reward Liveband	4.72 – 5.92	4.57 – 5.77	4.42 – 5.62	4.27 – 5.47
Incentive Rate	\$25,000 / .01	\$25,000 / .01	\$25,000 / .01	\$25,000 / .01
Maximum Reward / Penalty	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000

2. Service Guarantee Program

If SoCalGas is unable to meet an appointment commitment with a customer for services at the customer’s premises when access is required, SoCalGas will credit \$50 to the customer’s account. Appointments can be all day or they may be made within appointment windows (e.g., a.m. / p.m.). The credit does not apply if the customer is notified at least four hours before the end of the appointment period. For establishment of service (turn on orders), the customer will be credited with the applicable service establishment charge (\$25) rather than the \$50. The guarantee does not apply for the gas pilot light service or if the utility documents that the reason for the missed appointment was due to natural disaster, labor strike, or the service person was called off to work on an Emergency Order. Emergency Orders are excluded as a result of the utility’s public service obligations and include the following events: 1) fire or explosions; 2) broken or blowing gas line; 3) high gas pressure; 4) emergency carbon monoxide; and 5) hazardous leaks.

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 DECISION NO.
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ISSUED BY
Lee Schavrien
 Senior Vice President
 Regulatory Affairs
 HSE-WP-20

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G. PERFORMANCE INDICATOR (Continued)

2. Service Guarantee Program (Continued)

When an individual customer requests a date for a permanent new service establishment, the utility will turn on new service on the date promised (prior to midnight) or credit the customer's account with the appropriate Service Establishment Charge instead of the \$50 stated above. The credit does not apply if at least 24 hours notice of a date change is given to the customer. Notice given on an answering machine or to another number designated by the customer is sufficient. For the guarantee to be valid, there must be: 1) open access to the facility and the meter panel or gas service; 2) all required inspections must be completed and approved; and 3) no threats or harm to the utility employees.

H. EARNINGS SHARING MECHANISM

SoCalGas is authorized by D. xx xx xxx, to implement an annual earnings sharing mechanism that shares earnings above or below authorized ROR with customers and shareholders during the post test years, 2013 through 2015. This sharing mechanism will provide ratepayers a high initial share of productivity benefits and provides SoCalGas' shareholders with increasing shares for earnings above ROR, if any, and thereby provide the utility the incentive to continue to invest in productivity enhancing programs and process changes. Only costs included in Base Margin are used when calculating the earnings sharing percentages. The sharing percentages are as follows:

Earnings Sharing Mechanism

<u>Bands</u>	<u>Basis Points Above Authorized ROR</u>	<u>Ratepayer %</u>	<u>Shareholder %</u>
Inner	0-50	0	100
1	51-100	60	35
2	101-150	50	50
3	151-200	35	65
4	201-250	25	75
5	251-300	90	10
Outer	Above 301	Off-ramp	Off-ramp

<u>Bands</u>	<u>Basis Points Below Authorized ROR</u>	<u>Ratepayer %</u>	<u>Shareholder %</u>
Inner	0-100	0	100
1	101-250	40	60
Outer	Below 251	Off-ramp	Off-ramp

(Continued)

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I. PRODUCTIVITY SHARING MECHANISM

SoCalGas is authorized by D. xx-xx-xxx to implement a Productivity Sharing Mechanism that shares 50% of productivity benefits that the utility has generated in the Year 2015 of the GRC PTY period in the subsequent 2016 Test Year. This PSM encourages the utility to continue to make productivity enhancing investments that go beyond the proposed PTY term. SoCalGas is allowed a credit of 50% of the above authorized ROR earnings in 2015, if any, in the subsequent 2016 Test Year base margin true-up. This mechanism will assure that the utility continues to make productivity enhancing investments that provide ratepayer benefits over multiple GRC periods.

J. RATEMAKING PROCEDURES

1. Annual PBR Report

SoCalGas will file an annual advice letter providing the results of the performance indicators for the previous calendar year. For any rewards/penalties under the PBR mechanism, SoCalGas shall as noted below include such rewards/penalties in rates on January 1 of the subsequent year upon Commission approval. SoCalGas will submit this advice letter on May 1 of the following year.

2. Annual PTY Report

SoCalGas will file an annual advice letter in May following each PTY (2014, 2015 and 2016) providing: (a) earnings subject to the sharing mechanism. The annual advice filing shall include any sharable earnings allocated to customers in PTY years 2013 -2015 and will be recorded in the Rewards and Penalties Balancing Accounts. Any earnings RPBA sharing awards or penalties will be included in rates in the following January 1 of each year as part of the annual consolidated update filing. In 2016, SoCalGas will also include the productivity sharing amount, if any, in the consolidated update filing for rates effective January 1, 2017.

3. Annual Internal Audit Report

SoCalGas will undertake an annual internal audit to ensure the incentive mechanism for safety as described in Section G above is implemented, operated, and calculated correctly and fairly. The internal audits will examine internal controls and management oversight of the calculations. The internal audit reports shall disclose all audit findings and recommended remediation. The internal audit reports will be submitted to the Director of the Energy Division, Director of the Consumer Protection and Safety Division, and the Director of the Division of Ratepayer Advocates. The internal audit report will be held confidential pursuant to the Commission's General Order 66-C and Public Utilities Code Section 583. SoCalGas will submit the internal audit reports on May 1 of each year for the prior calendar year. SoCalGas executive management will report all remedial actions taken in response to the internal audit as part of the report.

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J. RATEMAKING PROCEDURES (Continued)

4. Rewards and Penalties Balancing Account (RPBA)

Pursuant to D.08-07-046, SoCalGas shall record rewards and penalties under the PBR mechanism in its Rewards and Penalties Balancing Account (RPBA). SoCalGas shall include the projected RPBA year-end balance in its annual October regulatory account balance update filing for amortization in rates effective January 1 of the following year.

K. CORE PRICING FLEXIBILITY

1. Overview

- a. D.97-07-054 and D.98-01-040 authorize SoCalGas, at its option, to serve core customers with rates that may be discounted as low as the Commission-authorized floor rates detailed in section K.2 below. Under this arrangement, SoCalGas shareholders are responsible for any reduction in core revenues that may occur under discounting, while any revenue gains are shared between ratepayers and shareholders as described below. SoCalGas may use the following two methods to offer alternative rates to core customers:
 - 1) Optional Tariffs - Optional tariff rate schedules apply to all similarly situated customers who meet a certain set of qualifications. At least 10 customers should be potentially eligible.
 - 2) Negotiated Rates - Negotiated rates apply to individual customers, and are established through individually negotiated contracts that may vary from customer to customer.
- b. The entire discounting program is subject to review by the Commission if new customer participation approaches 5% of the total core volume adopted in SoCalGas' 1996 BCAP (D.97-04-082).
- c. Customers eligible for service under optional tariffs or negotiated rates retain the right to be served under their Otherwise Applicable Tariff rate schedule.
- d. To ensure that ratepayers are isolated from any risk of revenue shortfall that may result from SoCalGas offering discounted core rates, the Commission has authorized a Core Fixed Cost Account (CFCA) adjustment mechanism. This mechanism credits the CFCA with revenues equal to those expected absent any optional tariffs or negotiated rates.
- e. SoCalGas will submit documentation on the results of its core pricing flexibility program activity in its annual PBR Report filing.
- f. Optional tariffs and negotiated rates are subject to change by the Commission as authorized by General Order 96-B, Industry Rule 7.1.

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K. CORE PRICING FLEXIBILITY (Continued)

2. Class Average Long Run Marginal Cost (LRMC) Floor Rates

- a. D.98-01-040, Finding of Fact No. 5, allows SoCalGas the option to discount core transportation rates down to a LRMC floor rate; however, SoCalGas may not discount the cost of gas. For this program, the LRMC floor rate includes the following components: customer related, medium-pressure distribution, high-pressure distribution, transmission, seasonal storage, load balancing, company use transmission, unaccounted for gas, and interstate pipeline demand charges. In addition to these components, the full transportation rate includes the following components: non-marginal costs in base margin, PITCO/POPCO transition costs, core averaging costs, and other exclusion costs.
- b. The following table lists the full LRMC transportation rates authorized by D.97-04-082, and the class average LRMC floor rates authorized by D.98-01-040. LRMC Floor Rates were updated with new values established in D.00-04-060, D.01-12-018, and SoCalGas Advice No. 4053, effective January 1, 2010. Full Transportation Rates are updated with new values established in D.00-04-060, Resolution G-3303, D.01-12-018, D.06-12-031, Resolution G-3407 and SoCalGas Advice No. 4053, effective January 1, 2010. The floor rates represent the lowest possible average annual rate by class under which SoCalGas can serve gas. These rates represent a starting point for the program and, pursuant to Commission order, may be modified in future rate proceedings.

<u>Class</u>	<u>Full Transportation Rate</u>	<u>LRMC Floor Rate</u>
Residential	50.2 cents/therm	23.3 cents/therm
G-10, 0 to 3 Mth	79.8 cents/therm	36.2 cents/therm
G-10, 3-50 Mth	29.9 cents/therm	10.8 cents/therm
G-10, 50-250 Mth	21.1 cents/therm	6.5 cents/therm
G-10, >250Mth	9.8 cents/therm	4.2 cents/therm
Gas A/C	13.4 cents/therm	5.7 cents/therm
Gas Engines	11.6 cents/therm	4.9 cents/therm
NGV	8.3 cents/therm	3.7 cents/therm

- c. Optional tariffs or negotiated rate contracts that would result in average annual rates below class average LRMC will be subject to Commission approval through the Expedited Application Docket (EAD) process.
- d. With prior Commission approval under the EAD process, SoCalGas may discount average annual rates to a floor of customer-specific LRMC that includes the full interstate pipeline reservation charges allocated to core customers.

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K. CORE PRICING FLEXIBILITY (Continued)

3. Types of Customers and Contracts

Optional tariffs and negotiated rates are applicable to new or existing customers for the purpose of load growth or load retention.

a. New Customers

A new customer is defined as a new meter measuring volumes not previously served, or a reconnected meter measuring load that has been off the system for at least 12 months.

b. Existing Customers

In addition to customers currently connected, D.98-01-040 defines existing customers as those who have been off SoCalGas' system for less than 12 months.

1) Load Retention

Load retention applies to those existing customers who would use less natural gas if optional tariffs or negotiated rates were not available. In load retention situations, an affidavit (stating the amount of throughput that would be lost absent the load retention agreement) is required.

2) Load Gain

Load gain applies to those existing customers who intend to increase natural gas demand given favorable optional tariffs or negotiated rates.

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K. CORE PRICING FLEXIBILITY (Continued)

4. Temperature Sensitive Definition

- a. For the purposes of the Temperature Adjustment Mechanism (TAM), the following customers are defined as temperature sensitive: residential customers; all core commercial and industrial customers with an annual consumption of less than 3,000 therms; and individual core commercial and industrial customers who have a seasonal load factor that equals or exceeds the residential load factor of 2.3.
- b. The seasonal factor is defined as the ratio of winter (November through April) demand to summer (May through October) demand.
- c. The single family residential market's temperature adjustment factor will be used for all customers subject to the TAM.

5. CFCA Adjustment Mechanism

This mechanism is designed to protect core customers by calculating those revenues which represent base revenues that would have been credited to the CFCA absent any optional tariffs or negotiated rates.

- a. Unless otherwise noted, base revenues are calculated by multiplying base volumes times the Otherwise Applicable Tariff rate plus the customer charge, where base volumes are the amount of gas the customer would have used in the absence of the optional tariff or negotiated rate.
- b. When load being served under optional tariffs and negotiated rates is not separately metered, base volumes are established using the last 12 months recorded usage. In certain cases, base volumes are adjusted, as described in section I.6, for temperature variations.
- c. SoCalGas credits the CFCA with aggregate base revenues annually for all customers participating in the optional tariffs and negotiated rate program. This annual credit is calculated as the sum of the monthly base revenues.

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(Continued)

K. CORE PRICING FLEXIBILITY (Continued)

5. CFCA Adjustment Mechanism (Continued)

d. CFCA Credits

1) New Customers

For a new customer who provides an affidavit stating they would not have become a customer absent the discounted rate, base volume equals zero, and there is no credit to the CFCA. For a new customer who does not provide an affidavit, the base volume equals the actual volume, and the CFCA credit is equal to 100% of the expected revenue under the Otherwise Applicable Tariff [i.e., 100% *(total metered actual volumes * Otherwise Applicable Tariff rate + customer charge)].

2) Existing Customers - Load Retention

The CFCA credit is equal to 95 % of actual revenue [i.e., 95% * (total metered actual volumes * optional tariff rate + customer charge)]; the remaining 5% of actual revenues goes to SoCalGas shareholders.

3) Existing Customers - Load Gain

a) Not Temperature Sensitive

Since customers with an annual load of less than 3,000 therms per year are treated as temperature sensitive, this category applies only to core commercial and industrial customers who use more than 3,000 therms in the base year, and have a seasonal factor less than 2.3. For these customers, base volumes equal the volume for the 12 months preceding the customer's participation in the optional tariff program.

b) Temperature Sensitive

For customers to whom the TAM applies, SoCalGas will use temperature-adjusted base volumes, as described in section I.6.

e. In the event proposed optional tariffs present special circumstances that may cause the CFCA adjustment mechanism to be clearly inappropriate or inaccurate, SoCalGas will propose, by advice letter filing, an alternative CFCA adjustment mechanism. Under such special circumstances, other parties may also propose alternate CFCA adjustment mechanisms.

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K. CORE PRICING FLEXIBILITY (Continued)

6. Temperature Adjustment Mechanism (TAM)

The purpose of the TAM is to calculate temperature-adjusted base volumes that isolate the effect of weather changes from the effect of flexible pricing. The temperature-adjusted base volumes for a given month are calculated by multiplying base volumes times the quantity $(1 + NF)$; where NF stands for normalization factor which is calculated as follows:

$$NF = [0.202 * (CDD - BDD)] / [(0.917 * \text{Billdays}) + (0.202 * BDD)]$$

Where,

BDD = number of degree days for the base month cycle.

CDD = number of degree days for the current year month cycle.

0.917 = daily non-temperature sensitive demand for single family residential segment.

Billdays = number of billing days in the base period month.

0.202 = temperature adjustment coefficient for single family residential segment.

7. Effective Dates

- a. Optional tariffs will be effective upon 20 days after filing unless protested on the basis that the price floor is below class average LRMC; parties may protest such filings on any other basis as well.
- b. Unless otherwise specified in the tariff, SoCalGas may terminate optional rate schedules upon 60 days notice to customers and the Commission.

8. Term Of Contracts

- a. Through December 31, 1999, SoCalGas will not enter into any load retention contracts with a term of more than seven years. After December 31, 1999, SoCalGas will not enter into any load retention contract with a term of five or more years.
- b. As provided by D.97-07-054, contracts with a term of five years or longer will be filed for Commission approval under the EAD process.
- c. Negotiated contracts with terms of less than five years will be available for inspection at SoCalGas' headquarters, and will be submitted to the Commission's Energy Division for informational purposes.
- d. Once a load retention contract is in place for a particular load, the contract cannot be extended or renewed for a period longer than the maximum term permissible at the time the contract was executed.

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L. TRIENNIAL COST ALLOCATION PROCEEDING (TCAP)

1. The TCAP is the proceeding by which the Commission authorizes the level and allocation of SoCalGas' revenue requirement including regulatory account balances among customer classes for those items not included in the PBR Mechanism. SoCalGas filed its 2009 Biennial Cost Allocation Proceeding (BCAP) application in February of 2008. Pursuant to D.09-11-006, the 2009 BCAP rates are effective February 1, 2010.

2. Noncore Competitive Load Growth Opportunities - Revenue Treatment

a. Overview

1) D.00-04-060 (Finding of Fact Number 9.q.) authorizes SoCalGas, at its option, to exclude from future cost allocations the expanded load that results from two situations:

a) New negotiated rate contracts that are part of a California Red Team economic development effort.

b) Contracts where Rule 38 shareholder funding has been used.

Under this arrangement, the volumes and revenues from these situations will not be included in determining noncore commercial and industrial revenue requirements.

2) The total volume that can qualify for treatment under this program is capped at 5% of the most recently adopted volume adopted for noncore commercial and industrial throughput in the most recent cost allocation proceeding.

3) Customers with contracts qualifying for this treatment are still eligible for service under their otherwise applicable tariff rate schedule.

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L. TRIENNIAL COST ALLOCATION PROCEEDING (TCAP) (Continued)

2. Noncore Competitive Load Growth Opportunities - Revenue Treatment (Continued)

a. Overview (continued)

- 4) To ensure that ratepayers are isolated from any risk of revenue shortfall that may result from SoCalGas excluding these noncore volumes from other noncore volumes, SoCalGas has instituted a Noncore Fixed Cost Account (NFCA) adjustment mechanism. This mechanism ensures that the NFCA records the revenues equal to those expected absent any special treatment under this program.
- 5) SoCalGas will submit documentation on the results of its competitive Load Growth revenue program activity in its annual PBR Report filing.
- 6) Contracts qualifying under this program are subject to change by the Commission as authorized by General Order 96-B, Industry Rule 7.1.

b. Contract Terms

- 1) Contract terms will be as negotiated between SoCalGas and the customer. Negotiated rates cannot be less than adopted short run marginal costs.
- 2) Contracts involving Rule 38 incentives will be assumed to run for five years, unless stated otherwise in the Contract. Contracts involving California Red Team will be as negotiated. If no term is set, the contract will be assumed to run for five years.
- 3) SoCalGas may, at its option, file an application with the Commission requesting that a contract receive treatment under this program for a period beyond five years.

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L. TRIENNIAL COST ALLOCATION PROCEEDING (TCAP) (Continued)

2. Noncore Competitive Load Growth Opportunities - Revenue Treatment (Continued)

c. Customers

- 1) Any load associated with a noncore commercial and industrial customer is eligible under this program.
- 2) Contracts not qualifying for this regulatory treatment are:
 - a) An existing customer that could economically connect to a bypass pipeline.
 - b) A new customer (no recorded usage in the previous 12 months) in close proximity to a bypass pipeline.
 - c) A customer who previously received discounts to prevent fuel switching to a petroleum distillate fuel.
- 3) SoCalGas shall determine which contracts to include in this program, subject to review by the Commission.
- 4) A new customer will have a baseload volume of zero.
- 5) If new equipment is installed at a customer site under a contract qualifying for this program, and the equipment is separately metered, then only the metered volumes and revenues will receive treatment under this program.
- 6) If the new load is not separately metered, then base load volumes will be calculated as the average annual volume over the previous 24 months. If there are unusual characteristics that would cause the customer's 24 month history to be unrepresentative of average annual expected throughput, SoCalGas will select a different period of time that is more representative.

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L. TRIENNIAL COST ALLOCATION PROCEEDING (TCAP) (Continued)

2. Noncore Competitive Load Growth Opportunities - Revenue Treatment (Continued)

d) Regulatory Requirements

- 1) At the end of every calendar year, SoCalGas shall file with the Commission a confidential report showing a summary of activity under this program. The report will show the number of qualifying contracts, qualifying volumes, revenues received for qualifying volumes, and amounts credited to ratepayers for baseload volumes.
- 2) Customers must sign an affidavit attesting that the contract structure (in case of Red Team contracts) or the incentives (in case of Rule 38) were a material factor in the customer's decision to participate.
- 3) SoCalGas shall track all volumes that qualify under this program. These volumes will be excluded from forecasts adopted for cost allocation purposes for a period of five years after the start of each contract.
- 4) Revenues from customers and contracts qualifying under this are separated into two components:
 - a) Baseload revenues, calculated as the applicable baseload volumes times the otherwise applicable tariff.
 - b) Load growth related revenues, calculated as total revenues received from the customer minus baseload revenues.

Base load revenues will be credited to the Noncore Fixed Cost Account. Load Growth Related Revenues will be credited to the shareholder.

- 5) SoCalGas will track any contract specific costs incurred to support volumes qualifying under this program. Any costs incurred for separate metering, service lines, regulators, main extensions, etc. to serve specific locations that qualify under this program would be tracked. As long as the contract volumes are exempt from inclusion in cost allocation proceedings, these costs will not be included in the authorized utility revenue requirement.

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OpEx GRC - SDGE Capex

Beginning of Year Addition

OpEx Capital Additions (in 000s)

Description	FERC	Recorded			GRID Forecasts			2013	2014	2015	Total	Total 2007-2013
		2007	2008	2009	2010	2011	2012					
Electric Distr. Substation Equipment	E-362	-	-	3,323	4,203	4,499	3,458	1,805	-	-	17,289	17,289
Electric Software	E-303	-	-	-	-	-	24,676	-	-	-	24,676	24,676
Common Software	C-303	-	-	-	-	-	-	-	-	-	-	-
Electric portion		-	989	1,679	97	1,942	12,411	3,503	-	-	20,621	20,621
Gas portion		-	353	600	34	803	5,133	1,449	-	-	8,372	8,372
Common Hardware	C-391.2	-	-	-	-	-	-	-	-	-	-	-
Electric portion		-	168	645	200	2,346	11,432	3,273	-	-	18,064	18,064
Gas portion		-	60	225	70	970	4,728	1,354	-	-	7,407	7,407
		-	1,569	6,472	4,604	10,561	61,838	11,384	-	-	96,429	96,429

Mid Year Addition

OpEx Capital Additions (in 000s)

Description	FERC	Recorded			GRID Forecasts			2013	2014	2015	Total	Total 2007-2013
		2007	2008	2009	2010	2011	2012					
Electric Distr. Substation Equipment	E-362	-	-	572	6,630	3,771	3,239	6,070	5,490	3,330	29,101	20,281
Electric Software	E-303	-	-	-	-	-	-	-	-	-	-	-
Common Software	C-303	-	-	-	-	-	-	-	-	-	-	-
Electric portion		-	763	3,453	-	-	-	2,480	-	-	6,695	6,695
Gas portion		-	272	1,203	-	-	-	861	-	-	2,336	2,336
Common Hardware	C-391.2	-	-	-	-	-	-	-	-	-	-	-
Electric portion		-	63	4,743	-	-	-	-	-	-	4,806	4,806
Gas portion		-	23	1,652	-	-	-	-	-	-	1,674	1,674
		-	1,121	11,622	6,630	3,771	3,239	9,411	5,490	3,330	44,612	35,792

OpEx GRC - SDGE Benefits

Total SDGE Summary	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Total
Hard Benefits Only																
(in millions)																
O&M Benefits (Hard only)	0.0	0.0	0.7	2.5	4.6	7.4	9.8	11.4	12.0	15.4	18.0	18.7	19.4	20.1	20.4	160.3
O&M Costs (Incl on-going)	2.4	9.3	6.3	12.4	11.0	2.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	43.7
Total Net O&M Benefits	-2.4	-9.2	-5.6	-9.9	-6.4	5.0	9.8	11.4	12.0	15.4	18.0	18.7	19.4	20.1	20.4	116.6
Capital Benefits (Hard only)	0.0	0.0	17.8	9.7	9.2	16.0	28.9	11.8	15.7	43.1	22.0	18.8	15.2	25.8	4.7	238.6
Total Benefits	0.0	0.0	18.5	12.2	13.7	23.4	38.7	23.2	27.6	58.6	39.9	37.5	34.6	45.9	25.0	398.9
SDG&E Electric	77%															
O&M Benefits (Hard only)	0.0	0.0	0.5	1.9	3.5	5.7	7.5	8.8	9.2	11.9	13.9	14.4	14.9	15.5	15.7	123.7
O&M Costs (Incl on-going)	1.8	7.1	4.9	9.6	8.5	1.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	33.7
Total Net O&M Benefits	-1.8	-7.1	-4.3	-7.7	-5.0	3.9	7.5	8.8	9.2	11.9	13.9	14.4	14.9	15.5	15.7	89.9
Capital Benefits (Hard only)	0.0	0.0	13.7	7.5	7.1	12.3	22.3	9.1	12.1	33.3	17.0	14.5	11.7	19.9	3.6	184.1
Total Benefits	0.0	0.0	14.3	9.4	10.6	18.1	29.8	17.9	21.3	45.2	30.8	28.9	26.7	35.4	19.3	307.7
SDG&E Gas	23%															
O&M Benefits (Hard only)	0.0	0.0	0.2	0.6	1.0	1.7	2.2	2.6	2.7	3.5	4.1	4.3	4.4	4.6	4.7	36.6
O&M Costs (Incl on-going)	0.5	2.1	1.4	2.8	2.5	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10.0
Total Net O&M Benefits	-0.5	-2.1	-1.3	-2.3	-1.5	1.1	2.2	2.6	2.7	3.5	4.1	4.3	4.4	4.6	4.7	26.7
Capital Benefits (Hard only)	0.0	0.0	4.1	2.2	2.1	3.7	6.6	2.7	3.6	9.9	5.0	4.3	3.5	5.9	1.1	54.5
Total Benefits	0.0	0.0	4.2	2.8	3.1	5.3	8.8	5.3	6.3	13.4	9.1	8.6	7.9	10.5	5.7	91.2

OpEx GRC - SDGE L&E

SDG&E Loaded and Escalated

Capital Labor Loader	100.00%
Capital Non-Labor Loader	6.00% IT Hardware
O&M Labor Loader	61.21%
O&M Non-Labor Loader	0.35%

Escalation - Electric Distribution Plant *	1	1.00792	1.028753	1.053719	1.084883	1.117424	1.148588	1.173209	1.196798	1.223657	1.252238	1.281164	1.281164			
Escalation - Electric O&M Labor *	1	1.026149	1.057132	1.082206	1.110828	1.140853	1.171156	1.202757	1.234151	1.264868	1.296683	1.329786	1.329786			
Escalation - Electric O&M Non-Labor *	1	1.01935	1.042631	1.070718	1.09754	1.125661	1.151059	1.170876	1.187974	1.210018	1.232194	1.254181	1.254181			
Escalation - Gas Plant *	1	1.013748	1.04804	1.072535	1.103192	1.141277	1.166403	1.177307	1.197693	1.223609	1.249368	1.272914	1.272914			
Escalation - Gas O&M Labor *	1	1.026149	1.057132	1.082206	1.110828	1.140853	1.171156	1.202757	1.234151	1.264868	1.296683	1.329786	1.329786			
Escalation - Gas O&M Non-Labor *	1	1.017951	1.043091	1.070813	1.098062	1.125823	1.151767	1.174392	1.195429	1.218939	1.243087	1.266992	1.266992			
SDG&E - Capital Electric Distribution		2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021

Capital MDT Refresh (1)	-	-	-	-	-	-	-	0.3	-	-	-	-	0.3	-	-
On Going Costs (2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Refresh Hardware (3)	-	-	-	-	-	-	2.2	0.6	-	-	0.1	2.0	0.5	-	-

SDG&E Total Capital Electric Distribution	-	-	-	-	-	-	2.2	0.8	-	-	0.1	2.0	0.8	-	-
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SDG&E - Capital Gas Distribution

Capital MDT Refresh (4)	-	-	-	-	-	-	-	0.2	0.2	-	-	-	0.3	6.9	-
On Going Costs (5)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Refresh Hardware (6)	-	-	-	-	-	-	0.8	0.2	-	-	0.0	0.7	0.2	-	-

SDG&E Total Capital Gas Distribution	-	-	-	-	-	-	0.8	0.4	0.2	-	0.0	0.7	0.4	6.9	-
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SDG&E - Total Capital

Capital MDT Refresh	-	-	-	-	-	-	-	0.5	0.2	-	-	-	0.6	6.9	-
On Going Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Refresh Hardware	-	-	-	-	-	-	3.0	0.8	-	-	0.2	2.7	0.7	-	-

SDG&E Total Capital	-	-	-	-	-	-	3.0	1.3	0.2	-	0.2	2.7	1.2	6.9	-
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SDG&E - O&M Electric Dist.

OPEX Maintenance Fees (7)	-	-	-	-	-	-	1.4	1.5	1.6	1.7	1.8	1.9	2.1	2.2	2.3
On Going Costs (8)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

SDG&E Total O&M Electric Dist.	-	-	-	-	-	-	1.4	1.5	1.6	1.7	1.8	1.9	2.1	2.2	2.3
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SDG&E - O&M Gas Dist.

OPEX Maintenance Fees (9)	-	-	-	-	-	-	0.4	0.4	0.5	0.5	0.5	0.6	0.6	0.7	0.7
On Going Costs (10)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

SDG&E Total O&M Gas Dist.	-	-	-	-	-	-	0.4	0.4	0.5	0.5	0.5	0.6	0.6	0.7	0.7
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SDG&E - Total O&M

OPEX Maintenance Fees Loaded	-	-	-	-	-	-	1.8	1.9	2.1	2.2	2.3	2.5	2.7	2.9	3.0
On Going Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

SDG&E Total O&M	-	-	-	-	-	-	1.8	1.9	2.1	2.2	2.3	2.5	2.7	2.9	3.0
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* Source: Global Insights

- (1) Capital Non-Labor Loader and Electric Distribution Plant Escalation
- (2) Capital Labor Loader and Electric Distribution Plant Escalation
- (3) Electric Distribution Plant Escalation only. Loaders already applied.
- (4) Capital Non-Labor Loader and Gas Distribution Plant Escalation
- (5) Capital Labor Loader and Gas Distribution Plant Escalation
- (6) Gas Distribution Plant Escalation only. Loaders already applied.
- (7) O&M Non-Labor Loader and Electric Distribution O&M Non-Labor Escalation
- (8) O&M Labor Loader and Electric Distribution O&M Labor Escalation
- (9) O&M Non-Labor Loader and Gas Distribution O&M Non-Labor Escalation
- (10) O&M Labor Loader and Gas Distribution O&M Labor Escalation

OpEx GRC - SDGE Spend

<u>Spend Summary By Year</u>		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	Total
Electric Software	E-303	-	-	2,469	18,440	3,767	-	-	24,676
Common Software	C-303								
Electric portion		1,306	10,833	5,536	3,360	2,245	2,796	1,240	27,316
Gas portion		463	4,257	2,166	1,390	929	1,074	430	10,708
Total		1,769	15,090	10,170	23,190	6,941	3,870	1,670	62,700
Total From Two Sections Below		1,769	15,090	10,170	23,190	6,941	3,870	1,670	62,700

Allocation of Tax Credits by Year and By Model (BOY or MY model)

BOY		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	Total
Electric Software	E-303	-	-	2,469	18,440	3,767			24,676
Common Software	C-303								
Electric portion		989	6,935	5,536	3,360	2,245	1,556	-	20,621
Gas portion		353	2,891	2,166	1,390	929	644	-	8,372

MY		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	Total
Electric Software	E-303								-
Common Software	C-303								
Electric portion		318	3,898				1,240	1,240	6,695
Gas portion		110	1,365				430	430	2,336

Tax Adjustments by Year and By Model (BOY or MY model)

BOY		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	Total
Electric Software	E-303	-	-	2,469	18,440	3,767	(24,676)	-	-
Common Software	C-303								
Electric portion		989	5,947	3,856	3,263	303	(10,854)	(3,503)	-
Gas portion		353	2,538	1,566	1,356	125	(4,490)	(1,449)	-

MY		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	Total
Electric Software	E-303	-	-	-	-	-	-	-	-
Common Software	C-303								
Electric portion		318	3,135	(3,453)	-	-	1,240	(1,240)	-
Gas portion		110	1,093	(1,203)	-	-	430	(430)	-

Cap Ex Additions Total

	BOY	MY	Total
E-303	24,676	-	24,676
C-303			
Electric C-303	20,621	6,695	27,316
Gas C-303	8,372	2,336	10,708
Total	53,669	9,031	62,700

OpEx GRC - SCG Capex

Beginning of Year Addition

OpEx Capital Additions (in 000s)		Recorded			GRID Forecasts			2013	Total
Description	FERC	2007	2008	2009	2010	2011	2012		
Computer Equipment	G-391.2	-	12	3,009	54	-	7,089	-	10,164
Software 5-8 years	G-391.4	-	-	-	2,569	-	-	2,301	4,870
Software 9-12 years	G-391.5	-	-	-	-	7,371	77,101	20,320	104,792
Software 15 years	G-391.55	-	-	-	-	-	-	-	-
Communication Equipment	G-397	-	-	-	-	-	-	-	-
		-	12	3,009	2,623	7,371	84,190	22,621	119,826

Mid Year Addition

OpEx Capital Additions (in 000s)		Recorded			GRID Forecasts			2013	Total
Description	FERC	2007	2008	2009	2010	2011	2012		
Computer Equipment	G-391.2	1,024	59	1,214	6,376	-	-	-	8,673
Software 5-8 years	G-391.4	-	-	987	-	-	-	-	987
Software 9-12 years	G-391.5	-	-	8,196	46,421	-	-	-	54,617
Software 15 years	G-391.55	-	-	-	40,621	-	53,692	-	94,313
Communication Equipment	G-397	-	-	-	-	-	-	-	-
		1,024	59	10,397	93,418	-	53,692	-	158,590

OpEx GRC - SCG Benefits

Total SCG Summary	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Total
(in millions)																
O&M Benefits (Hard only)	0.0	0.4	1.7	8.4	18.2	31.5	38.6	40.9	42.8	49.7	55.5	57.8	60.0	62.4	62.6	530.6
O&M Benefits (incremental)	0.0	0.4	1.3	6.7	9.8	13.3	7.2	2.3	1.8	7.0	5.8	2.3	2.2	2.4	0.2	62.6
O&M Costs (Incl. on-going)	3.4	10.6	10.9	16.2	12.2	8.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	61.3
Total Net O&M Benefits	-3.4	-10.3	-9.2	-7.8	5.9	23.5	38.6	40.9	42.8	49.7	55.5	57.8	60.0	62.4	62.6	469.3
Capital Benefits (Hard only)	0.0	0.0	0.7	2.0	3.5	8.1	20.6	22.3	23.2	24.1	25.0	26.0	27.0	28.0	28.2	238.9
Total Benefits	0.0	0.4	2.4	10.4	21.7	39.6	59.2	63.3	66.0	73.8	80.5	83.8	87.0	90.4	90.8	301.5
Hard Benefits Only																

OpEx GRC - SCG L&E

SCG Loaded and Escalated

Capital Labor Loader	100.00%
Capital Non-Labor Loader	10.00% IT Hardware
O&M Labor Loader	65.80%
O&M Non-Labor Loader	0.94%

Escalation - Gas Plant *	1	1.013748	1.04804	1.072535	1.103192	1.141277	1.166403	1.177307	1.197693	1.223609	1.249368	1.272914	1.272914
Escalation - O&M Labor *	1	1.026149	1.057132	1.082206	1.110828	1.140853	1.171156	1.202757	1.234151	1.264868	1.296683	1.329786	1.329786
Escalation - O&M Non-Labor *	1	1.01841	1.043713	1.071288	1.098452	1.126394	1.152498	1.175833	1.197782	1.221842	1.246612	1.271109	1.271109

SCG - Capital		2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Capital MDT Refresh (1)		-	-	-	-	-	-	-	1.6	3.6	-	-	-	1.8	3.9	-
On Going Costs (2)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Refresh Hardware (3)		-	-	-	-	-	-	1.5	-	-	-	0.2	1.4	1.6	-	-
Total Capital	15.6	-	-	-	-	-	-	1.5	1.6	3.6	-	0.2	1.4	3.4	3.9	-
	-	Additional cap costs included in MY 391.2 engine														
SCG - O&M		2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
OPEX Maintenance Fees (4)		-	-	-	-	-	-	2.1	2.3	2.4	2.6	2.8	3.0	3.2	3.4	3.6
On Going Costs (5)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital		-	-	-	-	-	-	2.1	2.3	2.4	2.6	2.8	3.0	3.2	3.4	3.6

* Source: Global Insights

- (1) Capital Non-Labor Loader and Gas Plant Escalation
- (2) Capital Labor Loader and Gas Plant Escalation
- (3) Gas Plant Escalation only. Loaders already applied.
- (4) O&M Non-Labor Loader and O&M Non-Labor Escalation
- (5) O&M Labor Loader and O&M Labor Escalation

OpEx GRC - SCG Spend

OpEx IDS Additions (in 000s) - by spend

Spend		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>		<u>Total</u>	
Software 5-8 years	G-391.4	-	1,593	1,963	594	827	880		5,857	
Software 9-12 years	G-391.5	7,722	27,311	42,436	43,066	29,975	8,899		159,409	
Software 15 years	G-391.55	2,575	8,192	13,405	26,049	29,380	14,712		94,313	
Model where Tax Credit will Be incurred										
BOY		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>		<u>Total</u>	
Software 5-8 years	G-391.4		606	1,963	594	827	880		4,870	
Software 9-12 years	G-391.5			22,852	43,066	29,975	8,899		104,792	
Software 15 years	G-391.55								-	
MY		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>		<u>Total</u>	
Software 5-8 years	G-391.4		987						987	
Software 9-12 years	G-391.5	7,722	27,311	19,584					54,617	
Software 15 years	G-391.55	2,575	8,192	13,405	26,049	29,380	14,712		94,313	
Model where Tax Credit will Be incurred										
BOY		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>	
Software 5-8 years	G-391.4	-	606	1,963	(1,975)	827	880	(2,301)	-	
Software 9-12 years	G-391.5	-	-	22,852	43,066	22,604	(68,202)	(20,320)	-	
Software 15 years	G-391.55	-	-	-	-	-	-	-	-	
MY		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>	
Software 5-8 years	G-391.4	-	987	(987)	-	-	-	-	-	
Software 9-12 years	G-391.5	7,722	27,311	11,388	(46,421)	-	-	-	-	
Software 15 years	G-391.55	2,575	8,192	13,405	(14,572)	29,380	(38,980)	-	-	
<u>Cap Ex Additions Total</u>										
		<u>BOY</u>	<u>MY</u>	<u>Total</u>						
G-391.4		4,870	987	5,857						
G-391.5		104,792	54,617	159,409						
G-391.55		-	94,313	94,313						
Total		109,662	149,917	259,579						

OpEx GRC - Asset Lives

So Cal Gas

Capital Costs	FERC ACCT	Book Life	Federal tax Life	State tax Life	Salvage	Dep method	Federal Normalized	State Normalized	Federal Tax Type	State Tax Type
Computer Equipment	G-391.2	5	5	6	0%	true/false - 200%/200%	TRUE	FALSE	2	2
Software 5-8 years	G-391.4	6	1	1	0%	true/false - SL	FALSE	FALSE	1	1
Software 9-12 years	G-391.5	10	1	1	0%	true/false - SL	FALSE	FALSE	1	1
Software 15 years	G-391.55	15	1	1	0%	true/false - SL	FALSE	FALSE	1	1
Communication Equipment	G-397	15	20	30	0%	true/false - 150%/200%	TRUE	FALSE	1.5	2
SCG Average Distr Gas Assets		48	16	35	-59%	true/false - 150%/200%	TRUE	FALSE	1.5	2

SDG&E

Capital Costs	FERC ACCT	Book Life	Federal tax Life	State tax Life	Salvage	Dep method	Federal Normalized	State Normalized	Federal Tax Type	State Tax Type
Electric Distribution Substation Equip.	E-362.00	43	20	30	-15%	true/false - 150%/200%	TRUE	FALSE	1.5	2
Electric Software	E-303.00	5	1	1	0%	true/false - SL	FALSE	FALSE	1	1
Common Software	C-303.00	5	1	1	0%	true/false - SL	FALSE	FALSE	1	1
Common Hardware	C-391.20	5	5	6	0%	true/false - 0%/0%	TRUE	FALSE	0	0
SDGE Average Distr Gas Assets		49	14	35	-51%	true/false - 150%/200%	TRUE	FALSE	1.5	2
SDGE Average Distr Electric Assets		41	20	30	-60%	true/false - 150%/200%	TRUE	FALSE	1.5	2

Note: for tax purposes, internally developed software is generally deducted currently as the costs are incurred rather than being capitalized and deducted over three years like purchased software.

SL = straight line method

Revenue Requirement Summary - SDG&E

SDG&E

RO Model	PTY Model		
2012	2013	2014	2015

SDG&E Total Costs

Capital Related Rev Req	-	36,180	38,574	36,251	33,745
PTY Incremental O&M costs		-	3,265	3,320	3,374
TY O&M		1,658	1,842	2,101	2,461
Total Rev Req		37,839	43,681	41,673	39,580

SDG&E Total benefits

Rev Req capital benefits	-	(10,811)	(13,793)	(15,529)
PTY Cumulative Incremental O&M benefits	-	(2,570)	(4,354)	(5,002)
TY net O&M benefits	-	-	-	-
Blended Rev Req	-	(13,382)	(18,147)	(20,531)

Net SDGE

Capital Related Rev Req (Total Rev Req)		36,180	27,763	22,458	18,216
PTY Incremental O&M benefits		-	695	(1,034)	(1,628)
TY net O&M benefits		1,658	1,842	2,101	2,461
Blended Rev Req		37,839	30,300	23,526	19,049

Shared Asset billing (O&M related)	-45%	16,392	22,233	21,967	20,648
Adjusted Base Margin		54,231	52,533	45,493	39,697

Deficiency (Surplus)	(24,969)	-	(1,698)	(8,738)	(14,533)
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Global Insight Escalation

	2013	2014	2015
O&M Labor	1.110828	1.140853	1.171156

San Diego Gas & Electric
2012 OpEx Revenue Requirement - Application
(in thousands of dollars)

<u>Line</u>	<u>SDG&E Electric</u>	<u>Appl</u>
1	O&M Net Benefits (2009\$)	(515)
2	On-going Costs (2009\$)	639
3	O&M Labor Loader	(252)
4	Escalation and Payroll Taxes	(35)
5	Shared Asset Billing from SCG	14,892
6	FF&U	<u>1,739</u>
7	Total O&M Related	16,469
	Depreciation	14,279
8	Ad Valorem Taxes (Expense only)	710
9	Income Taxes	10,330
10	Return 8.40%	<u>6,489</u>
11	Total Capital Related	31,807
12	<i>O&M + Capital Related (Lines 7 + 11)</i>	<u>48,276</u>
13	Total SDG&E Electric Base Margin (Line 12)	<u>48,276</u>
14	Ratebase	77,245
<u>SDG&E Gas</u>		
15	O&M Net Benefits (2009\$)	(172)
16	On-going Costs (2009\$)	214
17	O&M Labor Loader	(84)
18	Escalation and Payroll Taxes	(12)
19	Shared Asset Billing from SCG	1,500
20	FF&U	<u>136</u>
21	Total O&M Related	1,581
22	Depreciation	2,608
23	Ad Valorem Taxes (Expense only)	71
24	Income Taxes	1,040
25	Return 8.40%	<u>653</u>
26	Total Capital Related	4,373
27	<i>O&M + Capital Related (Lines 20 + 26)</i>	<u>5,955</u>
28	Total SDG&E Gas Base Margin (Line 27)	<u>5,955</u>
29	Ratebase	7,778
<u>Total SDG&E</u>		
30	O&M Net Benefits (2009\$)	(687)
31	On-going Costs (2009\$)	853
32	O&M Labor Loader	(337)
33	Escalation and Payroll Taxes	(47)
34	Shared Asset Billing from SCG	16,392
35	FF&U	<u>1,875</u>
36	Total O&M Related	18,050
37	Depreciation	16,888
38	Ad Valorem Taxes (Expense only)	781
39	Income Taxes	11,370
40	Return 8.40%	<u>7,142</u>
41	Total Capital Related	36,180
42	<i>O&M + Capital Related</i>	<u>54,231</u>
43	Total SDG&E Base Margin	<u>54,231</u>
44	Ratebase	85,023

Revenue Requirement Summary - SCG

SoCalGas

RO Model	PTY Model		
	2012	2013	2014

SCG Gas - Costs

CapEx

Capital Related Rev Req	52,016	70,553	69,708	65,523
PTY Incremental O&M costs		3,358	3,507	3,606
TY O&M	-	-	-	-
Total Rev Req	52,016	73,911	73,215	69,129

SCG Gas - Benefits

CapEx

Rev Req capital benefits		(4,068)	(7,494)	(10,959)
PTY Cumulative Incremental O&M benefits		(7,356)	(9,755)	(11,670)
TY net O&M benefits	(8,612)	(9,567)	(10,914)	(12,782)
Blended Rev Req	(8,612)	(20,991)	(28,163)	(35,412)

Net SCG

CapEx

Capital Related Rev Req (Total Rev Req)	52,016	66,485	62,215	54,564
PTY Incremental O&M benefits	-	(3,998)	(6,248)	(8,064)
TY net O&M benefits	(8,612)	(9,567)	(10,914)	(12,782)
Blended Rev Req	43,404	52,920	45,052	33,718

Shared Asset billing (Capital related)	32%	(16,392)	(22,233)	(21,967)	(20,648)
Adjusted Base Margin		27,012	30,687	23,085	13,070

Deficiency (Surplus) (14,195) 3,674 (3,927) (13,943)

Global Insight Escalation

	2013	2014	2015
O&M Labor	1.1108	1.1409	1.1712

Southern California Gas Company
2012 OpEx Revenue Requirement - Application
(in thousands of dollars)

<u>Line</u>	<u>SCG</u>	<u>Application</u>
1	O&M Net Benefits (2009\$)	(4,934)
2	On-going Costs (2009\$)	1,501
3	O&M Labor Loader	(4,684)
4	Escalation and Payroll Taxes	(964)
5	FF&U	468
6	Total O&M Related	(8,612)
7	Depreciation	23,889
8	Ad Valorem Taxes (Expense only)	1,618
9	Income Taxes	10,872
10	Return 8.68%	15,637
11	Total Capital Related	52,016
12	<i>O&M + Capital Related (Lines 6 + 12)</i>	43,404
13	Total Annual Revenue Requirement (Line 12)	43,404
14	Misc Revenue/Shared Asset Billing to SDG&E	(16,392)
15	SCG Base Margin	27,012
16	Ratebase	180,154

**OpEx GRC - Post Test Year
Net SEU Costs & Benefits**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
SEU Summary																	
CapEx	(27,034)	1,024	2,723	12,950	95,540	9,030	178,866	(1,537)	(25,759)	(31,797)	(67,249)	(46,627)	(40,739)	(37,555)	(43,062)	(32,842)	-
Capital Related Rev Req	223,168	(5,063)	(26,660)	(46,266)	(45,155)	(3,276)	71,414	94,248	84,673	72,780	56,147	24,105	12,330	2,236	(9,821)	(21,394)	(37,131)
O&M, FF&U	(547,410)	5,751	19,363	14,283	17,218	644	(27,307)	(43,305)	(47,283)	(49,693)	(60,526)	(69,705)	(72,757)	(75,518)	(78,544)	(78,926)	(1,102)
Total Rev Req	(324,242)	687	(7,297)	(31,983)	(27,937)	(2,631)	44,107	50,942	37,389	23,086	(4,379)	(45,600)	(60,427)	(73,282)	(88,365)	(100,320)	(38,233)
SCG Gas - Costs																	
CapEx	293,971	1,024	71	13,406	96,041	7,371	137,882	24,154	1,606	3,554	-	228	1,360	3,395	3,879	-	-
Capital Related Rev Req	464,249	(3,849)	(17,905)	(41,174)	(32,489)	(5,807)	44,416	70,553	69,708	65,523	60,974	56,382	53,230	49,060	41,975	34,470	19,183
O&M, FF&U	96,213	3,352	10,493	10,375	15,933	12,352	8,871	3,358	3,507	3,606	3,704	3,810	3,957	4,101	4,209	4,254	331
Total Rev Req	560,462	(497)	(7,412)	(30,800)	(16,556)	6,546	53,287	73,911	73,215	69,129	64,678	60,192	57,187	53,161	46,184	38,724	19,514
SCG Gas - Benefits																	
CapEx	(238,871)	-	(39)	(729)	(2,002)	(3,508)	(8,124)	(20,589)	(22,344)	(23,207)	(24,102)	(25,030)	(25,993)	(26,991)	(28,041)	(28,172)	-
Capital Related Rev Req	(197,580)	-	(3)	(69)	(299)	(751)	(1,704)	(4,068)	(7,494)	(10,959)	(14,439)	(17,929)	(21,436)	(24,964)	(28,517)	(32,014)	(32,932)
O&M, FF&U	(543,178)	-	(367)	(1,718)	(8,559)	(18,492)	(32,028)	(39,384)	(41,783)	(43,698)	(50,841)	(56,785)	(59,210)	(61,487)	(63,978)	(64,280)	(568)
Total Rev Req	(740,758)	-	(370)	(1,787)	(8,858)	(19,243)	(33,731)	(43,452)	(49,277)	(54,657)	(65,279)	(74,715)	(80,647)	(86,452)	(92,495)	(96,294)	(33,501)
Net SCG																	
CapEx	55,101	1,024	32	12,677	94,039	3,863	129,758	3,565	(20,738)	(19,653)	(24,102)	(24,802)	(24,632)	(23,596)	(24,162)	(28,172)	-
Capital Related Rev Req	266,669	(3,849)	(17,908)	(41,244)	(32,788)	(6,558)	42,712	66,485	62,215	54,564	46,535	38,453	31,793	24,096	13,458	2,455	(13,750)
O&M, FF&U	(446,965)	3,352	10,126	8,657	7,374	(6,140)	(23,157)	(36,026)	(38,276)	(40,092)	(47,136)	(52,976)	(55,253)	(57,386)	(59,769)	(60,026)	(237)
Total Rev Req	(180,296)	(497)	(7,782)	(32,587)	(25,414)	(12,697)	19,555	30,459	23,939	14,472	(601)	(14,523)	(23,460)	(33,290)	(46,311)	(57,571)	(13,987)
SDG&E - Electric Costs																	
CapEx	127,225	-	1,982	14,415	11,130	12,558	55,215	19,339	6,328	3,330	-	121	1,992	815	-	-	-
Capital Related Rev Req	175,650	(896)	(6,219)	(2,804)	(9,385)	6,881	30,392	32,038	30,389	28,493	25,380	9,042	7,174	6,668	6,459	6,174	5,862
O&M, FF&U	58,468	1,852	7,172	4,946	9,566	9,046	3,049	2,603	2,651	2,693	2,690	2,200	2,261	2,380	2,519	2,623	217
Total Rev Req	234,118	956	953	2,142	181	15,928	33,441	34,641	33,040	31,186	28,070	11,243	9,435	9,048	8,979	8,797	6,079
SDG&E - Electric Benefits																	
CapEx	(184,071)	-	-	(13,747)	(7,507)	(7,070)	(12,318)	(22,289)	(9,088)	(12,085)	(33,284)	(16,961)	(14,502)	(11,727)	(19,892)	(3,602)	-
Capital Related Rev Req	(198,705)	-	-	(1,231)	(3,016)	(4,114)	(5,644)	(8,443)	(10,774)	(12,136)	(15,657)	(19,340)	(21,201)	(22,615)	(24,450)	(25,440)	(24,643)
O&M, FF&U	(135,586)	-	(27)	(612)	(2,078)	(3,805)	(6,154)	(8,138)	(9,515)	(10,015)	(12,935)	(15,079)	(15,730)	(16,338)	(17,009)	(17,240)	(911)
Total Rev Req	(334,291)	-	(27)	(1,843)	(5,095)	(7,919)	(11,797)	(16,581)	(20,289)	(22,151)	(28,592)	(34,420)	(36,930)	(38,953)	(41,459)	(42,681)	(25,554)
SDG&E - Electric Summary																	
CapEx	(56,846)	-	1,982	668	3,623	5,488	42,897	(2,949)	(2,760)	(8,755)	(33,284)	(16,841)	(12,509)	(10,912)	(19,892)	(3,602)	-
Capital Related Rev Req	(23,055)	(896)	(6,219)	(4,035)	(12,401)	2,767	24,749	23,594	19,615	16,357	9,722	(10,298)	(14,027)	(15,947)	(17,991)	(19,266)	(18,781)
O&M, FF&U	(77,118)	1,852	7,145	4,334	7,488	5,242	(3,105)	(5,535)	(6,864)	(7,322)	(10,245)	(12,879)	(13,469)	(13,958)	(14,490)	(14,617)	(695)
Total Rev Req	(100,173)	956	926	299	(4,913)	8,009	21,644	18,060	12,751	9,036	(522)	(23,177)	(27,496)	(29,905)	(32,481)	(33,884)	(19,476)
SDG&E - Gas Costs																	
CapEx	29,259	-	708	3,679	104	1,774	9,862	4,452	432	191	-	42	700	429	6,887	-	-
Capital Related Rev Req	34,925	(318)	(2,533)	(640)	885	1,672	5,536	6,537	5,862	5,252	4,266	1,355	477	383	1,507	2,473	2,212
O&M, FF&U	16,723	547	2,100	1,473	2,970	2,667	775	662	669	680	678	606	613	652	738	808	82
Total Rev Req	51,648	228	(433)	832	3,855	4,340	6,312	7,199	6,532	5,933	4,944	1,961	1,091	1,035	2,246	3,281	2,294
SDG&E - Gas Benefits																	
CapEx	(54,548)	-	-	(4,074)	(2,225)	(2,095)	(3,650)	(6,605)	(2,693)	(3,581)	(9,863)	(5,026)	(4,297)	(3,475)	(5,895)	(1,067)	-
Capital Related Rev Req	(55,371)	-	-	(347)	(850)	(1,157)	(1,584)	(2,368)	(3,019)	(3,394)	(4,377)	(5,404)	(5,914)	(6,295)	(6,795)	(7,056)	(6,812)
O&M, FF&U	(40,050)	-	(8)	(181)	(614)	(1,125)	(1,820)	(2,407)	(2,813)	(2,960)	(3,823)	(4,457)	(4,648)	(4,827)	(5,024)	(5,091)	(252)
Total Rev Req	(95,421)	-	(8)	(528)	(1,464)	(2,282)	(3,404)	(4,775)	(5,832)	(6,354)	(8,200)	(9,861)	(10,562)	(11,121)	(11,818)	(12,147)	(7,064)
SDG&E - Gas Summary																	
CapEx	(25,289)	-	708	(395)	(2,121)	(321)	6,211	(2,153)	(2,262)	(3,390)	(9,863)	(4,984)	(3,597)	(3,046)	992	(1,067)	-
Capital Related Rev Req	(20,446)	(318)	(2,533)	(988)	34	515	3,953	4,168	2,843	1,859	(111)	(4,049)	(5,437)	(5,912)	(5,287)	(4,583)	(4,600)
O&M, FF&U	(23,327)	547	2,092	1,292	2,356	1,542	(1,045)	(1,744)	(2,144)	(2,280)	(3,145)	(3,850)	(4,034)	(4,175)	(4,285)	(4,283)	(170)
Total Rev Req	(43,773)	228	(441)	304	2,390	2,057	2,907	2,424	699	(421)	(3,256)	(7,900)	(9,471)	(10,087)	(9,573)	(8,866)	(4,770)
Net SDG&E																	
CapEx	(82,135)	-	2,690	273	1,502	5,167	49,108	(5,102)	(5,022)	(12,145)	(43,147)	(21,825)	(16,107)	(13,959)	(18,900)	(4,669)	-
Capital Related Rev Req	(43,501)	(1,214)	(8,752)	(5,022)	(12,367)	3,282	28,701	27,763	22,458	18,216	9,612	(14,348)	(19,463)	(21,859)	(23,278)	(23,849)	(23,381)
O&M, FF&U	(100,445)	2,398	9,237	5,626	9,844	6,784	(4,150)	(7,279)	(9,008)	(9,602)	(13,390)	(16,729)	(17,503)	(18,133)	(18,775)	(18,900)	(865)
Total Rev Req	(143,946)	1,184	486	604	(2,523)	10,066	24,551	20,484	13,451	8,614	(3,778)	(31,077)	(36,967)	(39,992)	(42,053)	(42,750)	(24,246)

**OpEx GRC - Post Test Year
Beginning of Year SEU Costs & Benefits**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
SEU Summary																
CapEx	216,255	-	1,581	9,481	7,227	17,932	146,028	34,005	-	-	-	-	-	-	-	-
Capital Related Rev Req	329,739	(1,047)	(7,285)	(22,710)	(43,675)	(12,842)	56,150	68,009	61,268	57,382	50,795	29,082	25,553	23,364	21,896	19,133
O&M, FF&U	(542,080)	5,823	19,736	14,702	17,212	473	(27,529)	(43,662)	(47,554)	(49,786)	(60,354)	(69,255)	(72,103)	(74,682)	(77,498)	(77,719)
Total Rev Req	(212,341)	4,776	12,451	(8,008)	(26,463)	(12,369)	28,621	24,346	13,714	7,596	(9,559)	(40,173)	(46,550)	(51,318)	(55,603)	(58,586)
SCG Gas - Costs																
CapEx	119,826	-	12	3,009	2,623	7,371	84,190	22,621	-	-	-	-	-	-	-	-
Capital Related Rev Req	196,229	-	(469)	(18,310)	(29,705)	(15,791)	25,349	35,379	32,039	30,385	27,769	24,938	23,430	21,293	19,899	17,208
O&M, FF&U	91,588	3,419	10,793	10,769	15,981	12,180	8,542	2,751	2,857	3,000	3,131	3,267	3,443	3,622	3,828	3,956
Total Rev Req	287,817	3,419	10,324	(7,541)	(13,724)	(3,611)	33,891	38,129	34,896	33,385	30,901	28,205	26,873	24,915	23,727	21,164
SCG Gas - Benefits																
CapEx	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Related Rev Req	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M, FF&U	(539,768)	-	(367)	(1,717)	(8,554)	(18,479)	(31,998)	(39,314)	(41,654)	(43,509)	(50,592)	(56,476)	(58,840)	(61,056)	(63,486)	(63,727)
Total Rev Req	(539,768)	-	(367)	(1,717)	(8,554)	(18,479)	(31,998)	(39,314)	(41,654)	(43,509)	(50,592)	(56,476)	(58,840)	(61,056)	(63,486)	(63,727)
Net SCG																
CapEx	119,826	-	12	3,009	2,623	7,371	84,190	22,621	-	-	-	-	-	-	-	-
Capital Related Rev Req	196,229	-	(469)	(18,310)	(29,705)	(15,791)	25,349	35,379	32,039	30,385	27,769	24,938	23,430	21,293	19,899	17,208
O&M, FF&U	(448,181)	3,419	10,427	9,053	7,427	(6,299)	(23,457)	(36,563)	(38,797)	(40,509)	(47,460)	(53,209)	(55,398)	(57,434)	(59,658)	(59,772)
Total Rev Req	(251,952)	3,419	9,958	(9,258)	(22,278)	(22,090)	1,892	(1,185)	(6,758)	(10,124)	(19,691)	(28,271)	(31,968)	(36,141)	(39,759)	(42,563)
SDG&E - Electric Costs																
CapEx	80,650	-	1,156	5,648	4,501	8,787	51,976	8,581	-	-	-	-	-	-	-	-
Capital Related Rev Req	112,436	(772)	(4,784)	(3,524)	(13,604)	2,353	26,092	26,956	24,310	22,508	19,479	3,442	2,136	2,070	1,997	1,924
O&M, FF&U	56,130	1,856	7,225	4,920	9,410	8,879	2,890	2,415	2,426	2,472	1,993	2,074	2,210	2,354	2,465	68
Total Rev Req	168,566	1,084	2,441	1,395	(4,194)	11,232	28,981	29,371	26,736	24,980	21,950	5,435	4,211	4,280	4,351	4,390
SDG&E - Electric Benefits																
CapEx	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Related Rev Req	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M, FF&U	(128,237)	-	(27)	(567)	(1,967)	(3,652)	(5,945)	(7,825)	(9,116)	(9,566)	(12,356)	(14,364)	(14,945)	(15,502)	(16,105)	(16,299)
Total Rev Req	(128,237)	-	(27)	(567)	(1,967)	(3,652)	(5,945)	(7,825)	(9,116)	(9,566)	(12,356)	(14,364)	(14,945)	(15,502)	(16,105)	(16,299)
SDG&E - Electric Summary																
CapEx	80,650	-	1,156	5,648	4,501	8,787	51,976	8,581	-	-	-	-	-	-	-	-
Capital Related Rev Req	112,436	(772)	(4,784)	(3,524)	(13,604)	2,353	26,092	26,956	24,310	22,508	19,479	3,442	2,136	2,070	1,997	1,924
O&M, FF&U	(72,107)	1,856	7,198	4,353	7,443	5,226	(3,055)	(6,690)	(7,094)	(9,884)	(12,371)	(12,871)	(13,292)	(13,751)	(13,834)	68
Total Rev Req	40,328	1,084	2,415	829	(6,161)	7,580	23,036	21,546	17,620	15,414	9,595	(8,929)	(10,735)	(11,222)	(11,754)	(11,909)
SDG&E - Gas Costs																
CapEx	15,779	-	413	824	104	1,774	9,862	2,803	-	-	-	-	-	-	-	-
Capital Related Rev Req	21,074	(276)	(2,032)	(875)	(366)	596	4,709	5,674	4,919	4,489	3,547	702	(13)	1	(0)	0
O&M, FF&U	16,211	548	2,118	1,464	2,924	2,627	745	630	635	652	652	582	595	638	683	717
Total Rev Req	37,285	273	86	589	2,558	3,223	5,454	6,304	5,553	5,141	4,199	1,284	582	639	683	717
SDG&E - Gas Benefits																
CapEx	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Related Rev Req	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M, FF&U	(38,002)	-	(8)	(168)	(583)	(1,082)	(1,762)	(2,319)	(2,702)	(2,835)	(3,662)	(4,257)	(4,429)	(4,594)	(4,773)	(4,830)
Total Rev Req	(38,002)	-	(8)	(168)	(583)	(1,082)	(1,762)	(2,319)	(2,702)	(2,835)	(3,662)	(4,257)	(4,429)	(4,594)	(4,773)	(4,830)
SDG&E - Gas Summary																
CapEx	15,779	-	413	824	104	1,774	9,862	2,803	-	-	-	-	-	-	-	-
Capital Related Rev Req	21,074	(276)	(2,032)	(875)	(366)	596	4,709	5,674	4,919	4,489	3,547	702	(13)	1	(0)	0
O&M, FF&U	(21,792)	548	2,111	1,296	2,341	1,545	(1,017)	(1,689)	(2,067)	(2,183)	(3,010)	(3,674)	(3,834)	(3,956)	(4,090)	(4,113)
Total Rev Req	(718)	273	79	421	1,976	2,141	3,692	3,985	2,852	2,306	537	(2,973)	(3,847)	(3,955)	(4,090)	(4,113)
Net SDG&E																
CapEx	96,429	-	1,569	6,472	4,604	10,561	61,838	11,384	-	-	-	-	-	-	-	-
Capital Related Rev Req	133,510	(1,047)	(6,816)	(4,399)	(13,970)	2,949	30,801	32,630	29,229	26,997	23,026	4,143	2,123	2,071	1,997	1,924
O&M, FF&U	(93,899)	2,405	9,309	5,649	9,785	6,771	(4,073)	(7,099)	(8,757)	(9,277)	(12,894)	(16,046)	(16,705)	(17,248)	(17,841)	(17,947)
Total Rev Req	39,611	1,357	2,493	1,250	(4,185)	9,721	26,728	25,531	20,472	17,720	10,132	(11,902)	(14,582)	(15,177)	(15,844)	(16,023)

OpEx GRC - Post Test Year
Mid Year SEU Costs & Benefits

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
SEU Summary																	
CapEx	(243,289)	1,024	1,141	3,469	88,313	(8,902)	32,838	(35,542)	(25,759)	(31,797)	(67,249)	(46,627)	(40,739)	(37,555)	(43,062)	(32,842)	-
Capital Related Rev Req	(106,571)	(4,016)	(19,375)	(23,556)	(1,480)	9,566	15,264	26,239	23,405	15,397	5,352	(4,976)	(13,223)	(21,128)	(31,716)	(40,526)	(41,798)
O&M, FF&U	(5,330)	(73)	(373)	(419)	6	172	222	357	270	93	(172)	(451)	(654)	(837)	(1,046)	(1,208)	(1,219)
Total Rev Req	(111,901)	(4,089)	(19,747)	(23,975)	(1,474)	9,738	15,486	26,596	23,675	15,490	5,180	(5,427)	(13,877)	(21,964)	(32,762)	(41,734)	(43,017)
SCG Gas - Costs																	
CapEx	174,145	1,024	59	10,397	93,418	-	53,692	1,533	1,606	3,554	-	228	1,360	3,395	3,879	-	-
Capital Related Rev Req	268,020	(3,849)	(17,436)	(22,864)	(2,784)	9,984	19,067	35,174	37,669	35,138	33,205	31,444	29,800	27,767	22,076	17,261	16,368
O&M, FF&U	4,625	(66)	(301)	(395)	(48)	172	329	607	650	606	573	543	514	479	381	298	282
Total Rev Req	272,645	(3,916)	(17,736)	(23,259)	(2,832)	10,156	19,396	35,781	38,319	35,744	33,778	31,987	30,314	28,246	22,457	17,559	16,650
SCG Gas - Benefits																	
CapEx	(238,871)	-	(39)	(729)	(2,002)	(3,508)	(8,124)	(20,589)	(22,344)	(23,207)	(24,102)	(25,030)	(25,993)	(26,991)	(28,041)	(28,172)	-
Capital Related Rev Req	(197,580)	-	(3)	(69)	(299)	(751)	(1,704)	(4,068)	(7,494)	(10,959)	(14,439)	(17,929)	(21,436)	(24,964)	(28,517)	(32,014)	(32,932)
FF&U	(3,410)	-	(0)	(1)	(5)	(13)	(29)	(70)	(129)	(189)	(249)	(309)	(370)	(431)	(492)	(553)	(568)
Total Rev Req	(200,990)	-	(3)	(71)	(304)	(764)	(1,733)	(4,138)	(7,623)	(11,148)	(14,688)	(18,239)	(21,806)	(25,395)	(29,009)	(32,567)	(33,501)
Net SCG																	
CapEx	(64,725)	1,024	20	9,668	91,416	(3,508)	45,568	(19,056)	(20,738)	(19,653)	(24,102)	(24,802)	(24,632)	(23,596)	(24,162)	(28,172)	-
Capital Related Rev Req	70,440	(3,849)	(17,439)	(22,933)	(3,083)	9,233	17,363	31,106	30,176	24,179	18,766	13,515	8,363	2,803	(6,441)	(14,753)	(16,565)
O&M, FF&U	1,216	(66)	(301)	(396)	(53)	159	300	537	521	417	324	233	144	48	(111)	(255)	(286)
Total Rev Req	71,655	(3,916)	(17,740)	(23,329)	(3,136)	9,392	17,663	31,643	30,696	24,596	19,090	13,748	8,508	2,851	(6,552)	(15,008)	(16,851)
SDG&E - Electric Costs																	
CapEx	46,575	-	826	8,767	6,630	3,771	3,239	10,758	6,328	3,330	-	121	1,992	815	-	-	-
Capital Related Rev Req	63,214	(124)	(1,435)	720	4,219	4,528	4,301	5,082	6,079	5,985	5,901	5,601	5,038	4,598	4,462	4,250	4,010
O&M, FF&U	2,338	(5)	(53)	27	156	167	159	188	225	221	218	207	186	170	165	157	148
Total Rev Req	65,552	(129)	(1,488)	747	4,375	4,695	4,460	5,270	6,304	6,206	6,119	5,808	5,224	4,768	4,627	4,407	4,159
SDG&E - Electric Benefits																	
CapEx	(184,071)	-	-	(13,747)	(7,507)	(7,070)	(12,318)	(22,289)	(9,088)	(12,085)	(33,284)	(16,961)	(14,502)	(11,727)	(19,892)	(3,602)	-
Capital Related Rev Req	(198,705)	-	-	(1,231)	(3,016)	(4,114)	(5,644)	(8,443)	(10,774)	(12,136)	(15,657)	(19,340)	(21,201)	(22,615)	(24,450)	(25,440)	(24,643)
FF&U	(7,348)	-	-	(46)	(112)	(152)	(209)	(312)	(398)	(449)	(579)	(715)	(784)	(836)	(904)	(941)	(911)
Total Rev Req	(206,053)	-	-	(1,277)	(3,128)	(4,266)	(5,852)	(8,756)	(11,172)	(12,584)	(16,236)	(20,056)	(21,985)	(23,451)	(25,354)	(26,381)	(25,554)
SDG&E - Electric Summary																	
CapEx	(137,495)	-	826	(4,980)	(878)	(3,299)	(9,079)	(11,531)	(2,760)	(8,755)	(33,284)	(16,841)	(12,509)	(10,912)	(19,892)	(3,602)	-
Capital Related Rev Req	(135,491)	(124)	(1,435)	(511)	1,203	414	(1,343)	(3,362)	(4,695)	(6,151)	(9,756)	(13,740)	(16,163)	(18,017)	(19,988)	(21,191)	(20,633)
O&M, FF&U	(5,011)	(5)	(53)	(19)	44	15	(50)	(124)	(174)	(227)	(361)	(508)	(598)	(666)	(739)	(784)	(763)
Total Rev Req	(140,501)	(129)	(1,488)	(530)	1,247	429	(1,393)	(3,486)	(4,869)	(6,378)	(10,117)	(14,248)	(16,761)	(18,684)	(20,727)	(21,974)	(21,396)
SDG&E - Gas Costs																	
CapEx	13,480	-	295	2,854	-	-	1,650	432	191	-	42	700	429	6,887	-	-	-
Capital Related Rev Req	13,851	(43)	(501)	235	1,250	1,077	827	863	943	763	719	653	491	382	1,507	2,473	2,212
O&M, FF&U	512	(2)	(19)	9	46	40	31	32	35	28	27	24	18	14	56	91	82
Total Rev Req	14,364	(44)	(519)	244	1,297	1,117	858	894	978	792	745	677	509	396	1,563	2,564	2,294
SDG&E - Gas Benefits																	
CapEx	(54,548)	-	-	(4,074)	(2,225)	(2,095)	(3,650)	(6,605)	(2,693)	(3,581)	(9,863)	(5,026)	(4,297)	(3,475)	(5,895)	(1,067)	-
Capital Related Rev Req	(55,371)	-	-	(347)	(850)	(1,157)	(1,584)	(2,368)	(3,019)	(3,394)	(4,377)	(5,404)	(5,914)	(6,295)	(6,795)	(7,056)	(6,812)
FF&U	(2,048)	-	-	(13)	(31)	(43)	(59)	(88)	(112)	(126)	(162)	(200)	(219)	(233)	(251)	(261)	(252)
Total Rev Req	(57,419)	-	-	(360)	(882)	(1,200)	(1,642)	(2,456)	(3,131)	(3,519)	(4,538)	(5,604)	(6,133)	(6,528)	(7,046)	(7,317)	(7,064)
SDG&E - Gas Summary																	
CapEx	(41,068)	-	295	(1,219)	(2,225)	(2,095)	(3,650)	(4,956)	(2,262)	(3,390)	(9,863)	(4,984)	(3,597)	(3,046)	992	(1,067)	-
Capital Related Rev Req	(41,520)	(43)	(501)	(112)	400	(80)	(757)	(1,506)	(2,076)	(2,630)	(3,658)	(4,751)	(5,423)	(5,913)	(5,287)	(4,583)	(4,600)
O&M, FF&U	(1,535)	(2)	(19)	(4)	15	(3)	(28)	(56)	(77)	(97)	(135)	(176)	(201)	(219)	(196)	(169)	(170)
Total Rev Req	(43,055)	(44)	(519)	(116)	415	(83)	(785)	(1,561)	(2,152)	(2,728)	(3,793)	(4,927)	(5,624)	(6,132)	(5,483)	(4,752)	(4,770)
Net SDG&E																	
CapEx	(178,564)	-	1,121	(6,199)	(3,103)	(5,394)	(12,730)	(16,486)	(5,022)	(12,145)	(43,147)	(21,825)	(16,107)	(13,959)	(18,900)	(4,669)	-
Capital Related Rev Req	(177,011)	(167)	(1,936)	(623)	1,603	333	(2,100)	(4,867)	(6,771)	(8,781)	(13,414)	(18,491)	(21,586)	(23,930)	(25,275)	(25,774)	(25,233)
O&M, FF&U	(6,546)	(6)	(72)	(23)	59	12	(78)	(180)	(250)	(325)	(496)	(684)	(798)	(885)	(935)	(953)	(933)
Total Rev Req	(183,557)	(173)	(2,008)	(646)	1,662	346	(2,177)	(5,047)	(7,021)	(9,106)	(13,910)	(19,175)	(22,385)	(24,815)	(26,210)	(26,727)	(26,166)

Southern California Gas Company
OpEx GRC - SCG Costs
Revenue Requirement Summary (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Revenue Requirement	560,462	(497)	(7,412)	(30,800)	(16,556)	6,546	53,287	73,911	73,215	69,129	64,678	60,192	57,187	53,161	46,184	38,724	19,514
FF&U:	9,508	(8)	(126)	(523)	(281)	111	904	1,254	1,242	1,173	1,097	1,021	970	902	784	657	331
O&M:	86,705	3,361	10,618	10,897	16,214	12,241	7,967	2,104	2,265	2,434	2,607	2,788	2,987	3,200	3,426	3,597	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	268,000	102	213	1,434	6,799	11,849	22,664	26,912	26,497	26,161	25,368	23,973	23,979	23,347	20,828	17,802	10,069
Return on Common:	80,820	24	44	428	3,042	5,360	10,226	11,544	10,238	9,012	7,771	6,495	5,293	4,191	3,232	2,324	1,597
Return on Preferred:	4,803	1	3	25	181	318	608	686	608	536	462	386	315	249	192	138	95
Return On Debt:	49,399	15	27	261	1,859	3,276	6,251	7,056	6,258	5,509	4,750	3,970	3,235	2,562	1,975	1,421	976
Federal Taxes:	34,557	(3,192)	(14,472)	(34,404)	(35,314)	(21,491)	2,354	17,443	18,742	17,464	16,419	15,797	15,102	13,971	11,804	9,634	4,700
State Taxes:	9,428	(805)	(3,728)	(9,011)	(9,725)	(6,298)	64	4,380	5,135	4,897	4,545	4,391	4,217	3,904	3,315	2,715	1,431
Property Taxes:	17,243	5	9	91	669	1,180	2,249	2,531	2,230	1,944	1,659	1,370	1,090	836	628	436	314

Southern California Gas Company
OpEx GRC - SCG Costs
FF&U Summary (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	86,705	3,361	10,618	10,897	16,214	12,241	7,967	2,104	2,265	2,434	2,607	2,788	2,987	3,200	3,426	3,597	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	268,000	102	213	1,434	6,799	11,849	22,664	26,912	26,497	26,161	25,368	23,973	23,979	23,347	20,828	17,802	10,069
Return on Common:	80,820	24	44	428	3,042	5,360	10,226	11,544	10,238	9,012	7,771	6,495	5,293	4,191	3,232	2,324	1,597
Return on Preferred:	4,803	1	3	25	181	318	608	686	608	536	462	386	315	249	192	138	95
Return On Debt:	49,399	15	27	261	1,859	3,276	6,251	7,056	6,258	5,509	4,750	3,970	3,235	2,562	1,975	1,421	976
Federal Taxes:	34,557	(3,192)	(14,472)	(34,404)	(35,314)	(21,491)	2,354	17,443	18,742	17,464	16,419	15,797	15,102	13,971	11,804	9,634	4,700
State Taxes:	9,428	(805)	(3,726)	(9,011)	(9,725)	(6,298)	64	4,380	5,135	4,897	4,545	4,391	4,217	3,904	3,315	2,715	1,431
Property Taxes:	17,243	5	9	91	669	1,180	2,249	2,531	2,230	1,944	1,659	1,370	1,090	836	628	436	314
Sum	550,954	(489)	(7,286)	(30,277)	(16,275)	6,434	52,383	72,657	71,973	67,957	63,581	59,171	56,216	52,259	45,400	38,067	19,183
FF&U Rate		1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%
FF&U	9,508	(8)	(126)	(523)	(281)	111	904	1,254	1,242	1,173	1,097	1,021	970	902	784	657	331

Southern California Gas Company
 OpEx GRC - SCG Costs
 O&M and Working Capital (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
O&M																	
O&M All In	86,705	3,361	10,618	10,897	16,214	12,241	7,967	2,104	2,265	2,434	2,607	2,788	2,987	3,200	3,426	3,597	-
Working Capital																	
O&M:	86,705	3,361	10,618	10,897	16,214	12,241	7,967	2,104	2,265	2,434	2,607	2,788	2,987	3,200	3,426	3,597	-
Months:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average Monthly O&M:	280	885	908	1,351	1,020	664	175	189	203	217	232	249	267	285	300	-	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rev Req of Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
OpEx GRC - SCG Costs
Rate Base and Return Summary (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	512	1,066	9,303	63,833	117,913	228,949	278,671	279,687	278,622	276,056	269,920	263,625	265,236	260,904	232,954	200,596
Accumulated Depreciation	102	316	1,750	8,549	20,398	43,063	69,463	95,406	117,922	138,948	156,671	173,561	196,141	209,000	196,914	174,624
Net Investment	410	750	7,553	55,284	97,515	185,886	209,208	184,280	160,700	137,108	113,249	90,064	69,094	51,903	36,041	25,972
Deferred Taxes Impacting Rate Base	-	22	43	180	310	319	459	340	163	177	191	99	55	132	254	247
Year End Rate Base	410	728	7,509	55,104	97,205	185,567	208,748	183,940	160,536	136,931	113,058	89,965	69,040	51,771	35,787	25,725
Average Rate Base	461	846	8,237	58,572	103,195	196,904	222,274	197,129	173,528	149,622	125,051	101,909	80,691	62,224	44,749	30,756
Return on Equity (\$)	80,820	24	44	428	3,042	5,360	10,226	11,544	10,238	9,012	7,771	6,495	5,293	4,191	3,232	1,597
Weighted Return on Equity (%)	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%
Return on Preferred (\$)	4,803	1	3	25	181	318	608	686	608	536	462	386	315	249	192	138
Weighted Return on Preferred (%)	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%
Return on Debt (\$)	49,399	15	27	261	1,859	3,276	6,251	7,056	6,258	5,509	4,750	3,970	3,235	2,562	1,975	1,421
Weighted Return on Debt (%)	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%
Total Return	135,022	40	73	715	5,082	8,954	17,085	19,286	17,104	15,057	12,982	10,850	8,842	7,001	5,399	3,883
Total Rate	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%

Southern California Gas Company
OpEx GRC - SCG Costs
Income Taxes (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total	560,462	(497)	(7,412)	(30,800)	(16,556)	6,546	53,287	73,911	73,215	69,129	64,678	60,192	57,187	53,161	46,184	38,724	19,514
Revenue	560,462	(497)	(7,412)	(30,800)	(16,556)	6,546	53,287	73,911	73,215	69,129	64,678	60,192	57,187	53,161	46,184	38,724	19,514
Operational Costs	(381,456)	(3,460)	(10,715)	(11,900)	(23,401)	(25,381)	(33,784)	(32,801)	(32,234)	(31,712)	(30,732)	(29,153)	(29,026)	(28,285)	(25,665)	(22,492)	(10,714)
EBIT	179,006	(3,957)	(18,127)	(42,700)	(39,957)	(18,836)	19,502	41,109	40,981	37,417	33,946	31,038	28,161	24,877	20,519	16,232	8,800
Income Taxes	(43,984)	3,997	18,200	43,415	45,039	27,789	(2,418)	(21,823)	(23,877)	(22,361)	(20,964)	(20,188)	(19,319)	(17,875)	(15,120)	(12,349)	(6,131)
NOI	135,022	40	73	715	5,082	8,954	17,085	19,286	17,104	15,057	12,982	10,850	8,842	7,001	5,399	3,883	2,669
Interest	(49,399)	(15)	(27)	(261)	(1,859)	(3,276)	(6,251)	(7,056)	(6,258)	(5,509)	(4,750)	(3,970)	(3,235)	(2,562)	(1,975)	(1,421)	(976)
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	(4,803)	(1)	(3)	(25)	(181)	(318)	(608)	(686)	(608)	(536)	(462)	(386)	(315)	(249)	(192)	(138)	(95)
Earnings for Common	80,820	24	44	428	3,042	5,360	10,226	11,544	10,238	9,012	7,771	6,495	5,293	4,191	3,232	2,324	1,597
FIT detail:																	
EBIT	179,006	(3,957)	(18,127)	(42,700)	(39,957)	(18,836)	19,502	41,109	40,981	37,417	33,946	31,038	28,161	24,877	20,519	16,232	8,800
Depreciation	(22,878)	(5,149)	(24,000)	(59,062)	(68,092)	(49,017)	(12,826)	15,849	23,205	23,122	22,612	22,612	21,819	19,088	16,030	8,320	
State Taxes (Prior Period)	7,996	-	(805)	(3,728)	(9,011)	(9,725)	(6,298)	64	4,380	5,135	4,897	4,545	4,391	4,217	3,904	3,315	2,715
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	49,399	15	27	261	1,859	3,276	6,251	7,056	6,258	5,509	4,750	3,970	3,235	2,562	1,975	1,421	976
Total Federal EBT Adjustments	(80,273)	(5,163)	(23,222)	(55,596)	(60,940)	(42,567)	(12,778)	8,729	12,567	12,479	12,965	14,097	14,986	15,040	13,208	11,294	4,628
Federal EBT	98,733	(9,120)	(41,348)	(98,296)	(100,897)	(61,403)	6,725	49,838	53,548	49,896	46,911	45,135	43,147	39,916	33,727	27,525	13,428
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	34,557	(3,192)	(14,472)	(34,404)	(35,314)	(21,491)	2,354	17,443	18,742	17,464	16,419	15,797	15,102	13,971	11,804	9,634	4,700
SIT detail:																	
EBIT	179,006	(3,957)	(18,127)	(42,700)	(39,957)	(18,836)	19,502	41,109	40,981	37,417	33,946	31,038	28,161	24,877	20,519	16,232	8,800
Depreciation	(22,960)	(5,131)	(24,021)	(58,976)	(68,199)	(49,138)	(12,527)	15,494	23,366	23,491	22,220	22,600	22,780	21,853	18,961	15,902	8,367
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	49,399	15	27	261	1,859	3,276	6,251	7,056	6,258	5,509	4,750	3,970	3,235	2,562	1,975	1,421	976
Total State EBT Adjustments	(72,359)	(5,146)	(24,048)	(59,238)	(70,059)	(52,414)	(18,778)	8,438	17,108	17,982	17,470	18,630	19,545	19,291	16,986	14,482	7,391
State EBT	106,647	(9,103)	(42,175)	(101,938)	(110,016)	(71,249)	725	49,547	58,089	55,400	51,417	49,669	47,706	44,168	37,505	30,713	16,191
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	9,428	(805)	(3,728)	(9,011)	(9,725)	(6,298)	64	4,380	5,135	4,897	4,545	4,391	4,217	3,904	3,315	2,715	1,431

Southern California Gas Company
OpEx GRC - SCG Costs
Property Taxes (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
Historical Cost		512	1,066	9,303	63,833	117,913	228,949	278,671	279,687	278,622	276,056	269,920	263,625	265,236	260,904	232,954	200,596
Accumulated Depreciation		102	316	1,750	8,549	20,398	43,063	69,463	95,406	117,922	138,948	156,671	173,561	196,141	209,000	196,914	174,624
Net Investment		410	750	7,553	55,284	97,515	185,886	209,208	184,280	160,700	137,108	113,249	90,064	69,094	51,903	36,041	25,972
Property Tax Rate		1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%
Property Tax	17,243	5	9	91	669	1,180	2,249	2,531	2,230	1,944	1,659	1,370	1,090	836	628	436	314

Southern California Gas Company
OpEx GRC - Beginning of Year In-service
Revenue Requirement Summary (\$ in Thousands) - SCG Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Revenue Requirement	287,817	3,419	10,324	(7,541)	(13,724)	(3,611)	33,891	38,129	34,896	33,385	30,901	28,205	26,873	24,915	23,727	21,164	2,864
FF&U:	4,883	58	175	(128)	(233)	(61)	575	647	592	566	524	479	456	423	403	359	49
O&M:	86,705	3,361	10,618	10,897	16,214	12,241	7,967	2,104	2,265	2,434	2,607	2,788	2,987	3,200	3,426	3,597	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	119,826	-	2	604	1,043	1,780	10,908	13,321	12,719	12,709	12,281	10,863	10,863	10,479	10,479	9,742	2,032
Return on Common:	29,243	-	1	141	231	538	4,583	5,124	4,442	3,787	3,145	2,546	1,982	1,428	884	359	53
Return on Preferred:	1,738	-	0	8	14	32	272	305	264	225	187	151	118	85	53	21	3
Return On Debt:	17,874	-	0	86	141	329	2,801	3,132	2,715	2,315	1,923	1,556	1,211	873	540	219	32
Federal Taxes:	16,814	-	(377)	(15,312)	(24,606)	(14,376)	4,880	9,870	8,548	8,209	7,503	7,274	6,931	6,378	6,102	5,343	449
State Taxes:	4,635	-	(95)	(3,867)	(6,577)	(4,209)	902	2,512	2,390	2,333	2,072	2,020	1,929	1,781	1,699	1,500	246
Property Taxes:	6,099	-	0	29	48	116	1,003	1,115	961	808	659	528	396	269	142	25	-

Southern California Gas Company
OpEx GRC - Beginning of Year In-service
 FF&U Summary (\$ in Thousands) - SCG Costs

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	86,705	3,361	10,618	10,897	16,214	12,241	7,967	2,104	2,265	2,434	2,607	2,788	2,987	3,200	3,426	3,597	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	119,826	-	2	604	1,043	1,780	10,908	13,321	12,719	12,709	12,281	10,863	10,863	10,479	10,479	9,742	2,032
Return on Common:	29,243	-	1	141	231	538	4,583	5,124	4,442	3,787	3,145	2,546	1,982	1,428	884	359	53
Return on Preferred:	1,738	-	0	8	14	32	272	305	264	225	187	151	118	85	53	21	3
Return On Debt:	17,874	-	0	86	141	329	2,801	3,132	2,715	2,315	1,923	1,556	1,211	873	540	219	32
Federal Taxes:	16,814	-	(377)	(15,312)	(24,606)	(14,376)	4,880	9,870	8,548	8,209	7,503	7,274	6,931	6,378	6,102	5,343	449
State Taxes:	4,635	-	(95)	(3,867)	(6,577)	(4,209)	902	2,512	2,390	2,333	2,072	2,020	1,929	1,781	1,699	1,500	246
Property Taxes:	6,099	-	0	29	48	116	1,003	1,115	961	808	659	528	396	269	142	25	-
Sum	282,934	3,361	10,149	(7,413)	(13,491)	(3,550)	33,316	37,482	34,304	32,819	30,376	27,727	26,417	24,493	23,324	20,805	2,815
FF&U Rate		1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%
FF&U	4,883	58	175	(128)	(233)	(61)	575	647	592	566	524	479	456	423	403	359	49

Southern California Gas Company
OpEx GRC - Beginning of Year In-service
 O&M and Working Capital (\$ in Thousands) - SCG Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
O&M																	
O&M All In	86,705	3,361	10,618	10,897	16,214	12,241	7,967	2,104	2,265	2,434	2,607	2,788	2,987	3,200	3,426	3,597	-
Working Capital																	
O&M:	86,705	3,361	10,618	10,897	16,214	12,241	7,967	2,104	2,265	2,434	2,607	2,788	2,987	3,200	3,426	3,597	-
Months:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average Monthly O&M:	280	885	908	1,351	1,020	664	175	189	203	217	232	249	267	285	300	-	
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rev Req of Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
OpEx GRC - Beginning of Year In-service
Rate Base and Return Summary (\$ in Thousands) - SCG Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	-	12	3,021	5,644	13,015	97,205	119,826	119,814	116,805	116,751	114,182	107,093	107,093	104,792	104,792	97,421
Accumulated Depreciation	-	2	607	1,650	3,430	14,338	27,659	40,367	50,067	62,293	70,587	74,361	84,840	93,018	102,760	97,421
Net Investment	-	10	2,414	3,994	9,585	82,867	92,167	79,447	66,738	54,458	43,595	32,733	22,253	11,774	2,032	-
Deferred Taxes Impacting Rate Base	-	-	1	127	120	31	298	278	67	-	-	-	-	-	-	-
Year End Rate Base	-	10	2,414	3,867	9,465	82,836	91,868	79,169	66,671	54,458	43,595	32,733	22,253	11,774	2,032	-
Average Rate Base	-	11	2,716	4,452	10,352	88,245	98,663	85,519	72,920	60,564	49,027	38,164	27,493	17,014	6,903	1,016
Return on Equity (\$)	29,243	-	141	231	538	4,583	5,124	4,442	3,787	3,145	2,546	1,982	1,428	884	359	53
Weighted Return on Equity (%)	-	-	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%
Return on Preferred (\$)	1,738	-	0	8	14	32	272	305	264	225	187	151	118	85	53	21
Weighted Return on Preferred (%)	-	-	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%
Return on Debt (\$)	17,874	-	86	141	329	2,801	3,132	2,715	2,315	1,923	1,556	1,211	873	540	219	32
Weighted Return on Debt (%)	-	-	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%
Total Return	48,855	-	1	236	366	898	7,657	8,561	7,420	6,327	5,255	4,254	3,311	2,385	1,476	88
Total Rate	-	-	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%

Southern California Gas Company
OpEx GRC - Beginning of Year In-service
Income Taxes (\$ in Thousands) - SCG Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total																	
Revenue	287,817	3,419	10,324	(7,541)	(13,724)	(3,611)	33,891	38,129	34,896	33,385	30,901	28,205	26,873	24,915	23,727	21,164	2,864
Operational Costs	(217,513)	(3,419)	(10,796)	(11,403)	(17,073)	(14,076)	(20,453)	(17,187)	(16,538)	(16,516)	(16,071)	(14,657)	(14,701)	(14,450)	(13,723)	(13,723)	(2,081)
EBIT	70,304	-	(472)	(18,944)	(30,797)	(17,687)	13,438	20,942	18,358	16,869	14,830	13,548	12,171	10,544	9,277	7,442	783
Income Taxes	(21,449)	-	473	19,180	31,183	18,585	(5,781)	(12,381)	(10,938)	(10,542)	(9,575)	(9,294)	(8,860)	(8,159)	(7,801)	(6,843)	(6,955)
NOI	48,855	-	1	236	386	898	7,657	8,561	7,420	6,327	5,255	4,254	3,311	2,385	1,476	599	88
Interest	(17,874)	-	(0)	(86)	(141)	(329)	(2,801)	(3,132)	(2,715)	(2,315)	(1,923)	(1,556)	(1,211)	(873)	(540)	(219)	(32)
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	(1,738)	-	(0)	(8)	(14)	(32)	(272)	(305)	(264)	(225)	(187)	(151)	(118)	(85)	(53)	(21)	(3)
Earnings for Common	29,243	-	1	141	231	538	4,583	5,124	4,442	3,787	3,145	2,546	1,982	1,428	884	359	53
FIT detail:																	
EBIT	70,304	-	(472)	(18,944)	(30,797)	(17,687)	13,438	20,942	18,358	16,869	14,830	13,548	12,171	10,544	9,277	7,442	783
Depreciation	0	-	(606)	(24,815)	(43,232)	(29,637)	(904)	11,291	11,291	11,291	10,863	10,863	10,863	10,479	10,479	9,742	2,032
State Taxes (Prior Period)	4,389	-	-	(95)	(3,867)	(6,577)	(4,209)	902	2,512	2,390	2,333	2,072	2,020	1,929	1,781	1,699	1,500
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	17,874	-	0	86	141	329	2,801	3,132	2,715	2,315	1,923	1,556	1,211	873	540	219	32
Total Federal EBT Adjustments	(22,263)	-	(606)	(24,806)	(39,506)	(23,388)	504	7,257	6,064	6,586	6,607	7,234	7,631	7,677	8,158	7,824	500
Federal EBT	48,041	-	(1,078)	(43,750)	(70,303)	(41,075)	13,942	28,199	24,423	23,455	21,437	20,783	19,802	18,222	17,435	15,266	1,283
Federal Tax Rate	-	-	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	16,814	-	(377)	(15,312)	(24,606)	(14,376)	4,880	9,870	8,548	8,209	7,503	7,274	6,931	6,378	6,102	5,343	449
SIT detail:																	
EBIT	70,304	-	(472)	(18,944)	(30,797)	(17,687)	13,438	20,942	18,358	16,869	14,830	13,548	12,171	10,544	9,277	7,442	783
Depreciation	0	-	(606)	(24,716)	(43,464)	(29,595)	(437)	10,602	11,393	11,833	10,530	10,863	10,863	10,479	10,479	9,742	2,032
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	17,874	-	0	86	141	329	2,801	3,132	2,715	2,315	1,923	1,556	1,211	873	540	219	32
Total State EBT Adjustments	(17,874)	-	(606)	(24,802)	(43,605)	(29,924)	(3,238)	7,470	8,679	9,519	8,608	9,306	9,651	9,606	9,939	9,523	2,000
State EBT	52,430	-	(1,078)	(43,746)	(74,402)	(47,611)	10,200	28,413	27,037	26,388	23,437	22,855	21,822	20,151	19,216	16,965	2,783
State Tax Rate	-	-	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	4,635	-	(95)	(3,867)	(6,577)	(4,209)	902	2,512	2,390	2,333	2,072	2,020	1,929	1,781	1,699	1,500	246

Southern California Gas Company
 OpEx GRC - Beginning of Year In-service
 Property Taxes (\$ in Thousands) - SCG Costs

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	Total																
Historical Cost		-	12	3,021	5,644	13,015	97,205	119,826	119,814	116,805	116,751	114,182	107,093	107,093	104,792	104,792	97,421
Accumulated Depreciation		-	2	607	1,650	3,430	14,338	27,659	40,367	50,067	62,293	70,587	74,361	84,840	93,018	102,760	97,421
Net Investment		-	10	2,414	3,994	9,585	82,867	92,167	79,447	66,738	54,458	43,595	32,733	22,253	11,774	2,032	-
Property Tax Rate		-	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	-
Property Tax	6,099	-	0	29	48	116	1,003	1,115	961	808	659	528	396	269	142	25	-

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 Revenue Requirement Summary (\$ in Thousands) - SCG Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total	272,645	(3,916)	(17,736)	(23,259)	(2,832)	10,156	19,396	35,781	38,319	35,744	33,778	31,987	30,314	28,246	22,457	17,559	16,650
Revenue Requirement	4,625	(66)	(301)	(395)	(48)	172	329	607	650	606	573	543	514	479	381	298	282
FF&U:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	148,174	102	211	830	5,756	10,069	11,756	13,591	13,778	13,452	13,088	13,111	13,116	12,868	10,349	8,060	8,037
Return on Common:	51,577	24	43	287	2,811	4,822	5,643	6,420	5,797	5,225	4,625	3,948	3,311	2,763	2,348	1,966	1,545
Return on Preferred:	3,065	1	3	17	167	287	335	382	344	311	275	235	197	164	140	117	92
Return On Debt:	31,525	15	27	175	1,718	2,947	3,449	3,924	3,543	3,194	2,827	2,413	2,024	1,689	1,435	1,201	944
Federal Taxes:	17,742	(3,192)	(14,095)	(19,091)	(10,708)	(7,115)	(2,526)	7,573	10,194	9,254	8,916	8,523	8,171	7,593	5,702	4,291	4,250
State Taxes:	4,793	(805)	(3,633)	(5,144)	(3,148)	(2,090)	(838)	1,868	2,745	2,565	2,473	2,370	2,288	2,123	1,617	1,215	1,185
Property Taxes:	11,143	5	9	62	621	1,064	1,247	1,416	1,268	1,137	1,000	843	694	567	486	412	314

Southern California Gas Company
OpEx GRC - Mid-Year In-service
FF&U Summary (\$ in Thousands) - SCG Costs

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	148,174	102	211	830	5,756	10,069	11,756	13,591	13,778	13,452	13,088	13,111	13,116	12,868	10,349	8,060	8,037
Return on Common:	51,577	24	43	287	2,811	4,822	5,643	6,420	5,797	5,225	4,625	3,948	3,311	2,763	2,348	1,966	1,545
Return on Preferred:	3,065	1	3	17	167	287	335	382	344	311	275	235	197	164	140	117	92
Return On Debt:	31,525	15	27	175	1,718	2,947	3,449	3,924	3,543	3,194	2,827	2,413	2,024	1,689	1,435	1,201	944
Federal Taxes:	17,742	(3,192)	(14,095)	(19,091)	(10,708)	(7,115)	(2,526)	7,573	10,194	9,254	8,916	8,523	8,171	7,593	5,702	4,291	4,250
State Taxes:	4,793	(805)	(3,633)	(5,144)	(3,148)	(2,090)	(838)	1,868	2,745	2,565	2,473	2,370	2,288	2,123	1,617	1,215	1,185
Property Taxes:	11,143	5	9	62	621	1,064	1,247	1,416	1,268	1,137	1,000	843	694	567	486	412	314
Sum	268,020	(3,849)	(17,436)	(22,864)	(2,784)	9,984	19,067	35,174	37,669	35,138	33,205	31,444	29,800	27,767	22,076	17,261	16,368
FF&U Rate		1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%
FF&U	4,625	(66)	(301)	(395)	(48)	172	329	607	650	606	573	543	514	479	381	298	282

Southern California Gas Company
OpEx GRC - Mid-Year In-service
Rate Base & Return Summary (\$ in Thousands) - SCG Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	512	1,054	6,282	58,189	104,898	131,744	158,845	159,873	161,817	159,305	155,738	156,532	158,143	156,112	128,162	103,175
Accumulated Depreciation	102	313	1,143	6,899	16,968	28,724	41,803	55,039	67,855	76,655	86,084	99,200	111,302	115,983	94,154	77,203
Net Investment	410	740	5,138	51,290	87,930	103,020	117,041	104,833	93,961	82,650	69,654	57,331	46,841	40,129	34,009	25,972
Deferred Taxes Impacting Rate Base	-	22	43	53	189	289	161	63	96	177	191	99	55	132	254	247
Year End Rate Base	410	719	5,096	51,237	87,740	102,731	116,880	104,771	93,865	82,473	69,463	57,232	46,786	39,997	33,755	25,725
Average Rate Base	461	835	5,521	54,120	92,843	108,659	123,612	111,610	100,608	89,058	76,025	63,745	53,198	45,210	37,846	29,740
Return on Equity (\$)	51,577	24	43	287	2,811	4,822	5,643	6,420	5,797	5,225	4,625	3,948	3,311	2,763	2,348	1,966
Weighted Return on Equity (%)	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%
Return on Preferred (\$)	3,065	1	3	17	167	287	335	382	344	311	275	235	197	164	140	92
Weighted Return on Preferred (%)	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%
Return on Debt (\$)	31,525	15	27	175	1,718	2,947	3,449	3,924	3,543	3,194	2,827	2,413	2,024	1,689	1,435	1,201
Weighted Return on Debt (%)	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%
Total Return	86,167	40	72	479	4,696	8,056	9,428	10,725	9,684	8,729	7,727	6,596	5,531	4,616	3,923	3,284
Total Rate	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%

Southern California Gas Company
OpEx GRC - Mid-Year In-service
Income Taxes (\$ in Thousands) - SCG Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total	272,645	(3,916)	(17,736)	(23,259)	(2,832)	10,156	19,396	35,781	38,319	35,744	33,778	31,987	30,314	28,246	22,457	17,559	16,650
Revenue	(163,943)	(41)	81	(498)	(6,329)	(11,305)	(13,332)	(15,614)	(15,696)	(15,196)	(14,661)	(14,496)	(14,324)	(13,914)	(11,215)	(8,769)	(8,634)
Operational Costs	108,702	(3,957)	(17,655)	(23,756)	(9,160)	(1,149)	6,064	20,167	22,623	20,549	19,117	17,490	15,990	14,332	11,242	8,790	8,016
EBIT	(22,535)	3,997	17,728	24,235	13,856	9,204	3,364	(9,442)	(12,939)	(11,819)	(11,389)	(10,894)	(10,459)	(9,716)	(7,319)	(5,506)	(5,436)
Income Taxes	86,167	40	72	479	4,696	8,056	9,428	10,725	9,684	8,729	7,727	6,596	5,531	4,616	3,923	3,284	2,580
NOI	(31,525)	(15)	(27)	(175)	(1,718)	(2,947)	(3,449)	(3,924)	(3,543)	(3,194)	(2,827)	(2,413)	(2,024)	(1,689)	(1,435)	(1,201)	(944)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest During Construction	(3,065)	(1)	(3)	(17)	(167)	(287)	(335)	(382)	(344)	(311)	(275)	(235)	(197)	(164)	(140)	(117)	(92)
Preferred Dividends	51,577	24	43	287	2,811	4,822	5,643	6,420	5,797	5,225	4,625	3,948	3,311	2,763	2,348	1,966	1,545
Earnings for Common	FIT detail:																
EBIT	108,702	(3,957)	(17,655)	(23,756)	(9,160)	(1,149)	6,064	20,167	22,623	20,549	19,117	17,490	15,990	14,332	11,242	8,790	8,016
Depreciation	(22,878)	(5,149)	(23,394)	(34,247)	(24,860)	(19,380)	(11,922)	4,558	11,914	11,831	11,749	11,749	11,339	8,609	6,288	6,288	
State Taxes (Prior Period)	3,608	-	(805)	(3,633)	(5,144)	(3,148)	(2,090)	(838)	1,868	2,745	2,565	2,473	2,370	2,288	2,123	1,617	1,215
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	31,525	15	27	175	1,718	2,947	3,449	3,924	3,543	3,194	2,827	2,413	2,024	1,689	1,435	1,201	944
Total Federal EBT Adjustments	(58,011)	(5,163)	(22,615)	(30,790)	(21,434)	(19,179)	(13,282)	1,471	6,502	5,893	6,357	6,863	7,355	7,363	5,050	3,469	4,128
Federal EBT	50,692	(9,120)	(40,271)	(54,546)	(30,594)	(20,328)	(7,217)	21,639	29,125	26,441	25,474	24,353	23,345	21,695	16,292	12,259	12,144
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	17,742	(3,192)	(14,095)	(19,091)	(10,708)	(7,115)	(2,526)	7,573	10,194	9,254	8,916	8,523	8,171	7,593	5,702	4,291	4,250
SIT detail:																	
EBIT	108,702	(3,957)	(17,655)	(23,756)	(9,160)	(1,149)	6,064	20,167	22,623	20,549	19,117	17,490	15,990	14,332	11,242	8,790	8,016
Depreciation	(22,960)	(5,131)	(23,415)	(34,261)	(24,736)	(19,542)	(12,090)	4,891	11,972	11,657	11,690	11,737	11,917	11,374	8,482	6,160	6,335
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	31,525	15	27	175	1,718	2,947	3,449	3,924	3,543	3,194	2,827	2,413	2,024	1,689	1,435	1,201	944
Total State EBT Adjustments	(54,485)	(5,146)	(23,442)	(34,436)	(26,454)	(22,490)	(15,540)	967	8,429	8,463	8,863	9,324	9,893	9,685	7,047	4,959	5,391
State EBT	54,217	(9,103)	(41,097)	(58,192)	(35,614)	(23,638)	(9,476)	21,134	31,052	29,012	27,979	26,814	25,883	24,017	18,288	13,748	13,407
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	4,793	(805)	(3,633)	(5,144)	(3,148)	(2,090)	(838)	1,868	2,745	2,565	2,473	2,370	2,288	2,123	1,617	1,215	1,165

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 Property Taxes (\$ in Thousands) - SCG Costs

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
Historical Cost		512	1,054	6,282	58,189	104,898	131,744	158,845	159,873	161,817	159,305	155,738	156,532	158,143	156,112	128,162	103,175
Accumulated Depreciation		102	313	1,143	6,899	16,968	28,724	41,803	55,039	67,855	76,655	86,084	99,200	111,302	115,983	94,154	77,203
Net Investment		410	740	5,138	51,290	87,930	103,020	117,041	104,833	93,961	82,650	69,654	57,331	46,841	40,129	34,009	25,972
Property Tax Rate		1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%
Property Tax	11,143	5	9	62	621	1,064	1,247	1,416	1,268	1,137	1,000	843	694	567	486	412	314

Southern California Gas Company
 OpEx GRC
 SCG Costs

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

	Total	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	268,000	102	213	1,434	6,799	11,849	22,664	26,912	26,497	26,161	25,368	23,973	23,979	23,347	20,828	17,802	10,069
2007	512	102	102	102	102	102	-	-	-	-	-	-	-	-	-	-	-
2008	554	-	111	111	111	111	111	-	-	-	-	-	-	-	-	-	-
2009	8,237	-	-	1,221	1,221	1,221	1,221	492	410	410	410	410	410	-	-	-	-
2010	51,822	-	-	-	5,365	5,365	5,365	5,365	5,365	4,595	4,085	4,085	4,085	4,085	1,354	1,354	1,354
2011	50,018	-	-	-	-	5,050	5,050	5,050	5,050	5,050	4,412	4,412	4,412	4,412	4,412	1,354	1,354
2012	103,877	-	-	-	-	-	10,918	10,918	10,918	10,918	10,918	9,500	9,500	9,500	9,500	9,500	1,790
2013	41,285	-	-	-	-	-	-	4,359	4,359	4,359	4,359	4,359	4,205	3,822	3,822	3,822	3,822
2014	1,570	-	-	-	-	-	-	-	314	314	314	314	314	-	-	-	-
2015	2,580	-	-	-	-	-	-	-	-	516	516	516	516	516	-	-	-
2016	1,777	-	-	-	-	-	-	-	-	-	355	355	355	355	355	-	-
2017	114	-	-	-	-	-	-	-	-	-	-	23	23	23	23	23	-
2018	794	-	-	-	-	-	-	-	-	-	-	-	159	159	159	159	159
2019	1,902	-	-	-	-	-	-	-	-	-	-	-	-	476	476	476	476
2020	2,182	-	-	-	-	-	-	-	-	-	-	-	-	-	727	727	727
2021	776	-	-	-	-	-	-	-	-	-	-	-	-	-	-	388	388
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Beginning of Year In-service
 SCG Costs

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Total Depreciation	119,826		2	604	1,043	1,780	10,908	13,321	12,719	12,709	12,281	10,863	10,863	10,479	10,479	9,742	2,032
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	12	-	2	2	2	2	2	-	-	-	-	-	-	-	-	-	-
2009	3,009	-	-	602	602	602	602	602	-	-	-	-	-	-	-	-	-
2010	2,623	-	-	-	439	439	439	439	439	428	-	-	-	-	-	-	-
2011	7,371	-	-	-	-	737	737	737	737	737	737	737	737	737	737	-	-
2012	84,190	-	-	-	-	-	9,128	9,128	9,128	9,128	9,128	7,710	7,710	7,710	7,710	7,710	-
2013	22,621	-	-	-	-	-	-	2,416	2,416	2,416	2,416	2,416	2,416	2,032	2,032	2,032	2,032
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Costs

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

	Total	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	148,174	102	211	830	5,756	10,069	11,756	13,591	13,778	13,452	13,088	13,111	13,116	12,868	10,349	8,060	8,037
2007	512	102	102	102	102	102	-	-	-	-	-	-	-	-	-	-	-
2008	542	-	108	108	108	108	108	-	-	-	-	-	-	-	-	-	-
2009	5,228	-	-	619	619	619	619	619	492	410	410	410	410	-	-	-	-
2010	49,199	-	-	-	4,926	4,926	4,926	4,926	4,167	4,085	4,085	4,085	4,085	4,085	1,354	1,354	1,354
2011	42,647	-	-	-	-	4,313	4,313	4,313	4,313	3,675	3,675	3,675	3,675	3,675	3,675	1,354	1,354
2012	19,687	-	-	-	-	-	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790
2013	18,664	-	-	-	-	-	-	1,943	1,943	1,943	1,943	1,943	1,790	1,790	1,790	1,790	1,790
2014	1,570	-	-	-	-	-	-	-	314	314	314	314	314	-	-	-	-
2015	2,580	-	-	-	-	-	-	-	-	516	516	516	516	516	-	-	-
2016	1,777	-	-	-	-	-	-	-	-	-	355	355	355	355	355	-	-
2017	114	-	-	-	-	-	-	-	-	-	-	23	23	23	23	23	-
2018	794	-	-	-	-	-	-	-	-	-	-	-	159	159	159	159	159
2019	1,902	-	-	-	-	-	-	-	-	-	-	-	-	476	476	476	476
2020	2,182	-	-	-	-	-	-	-	-	-	-	-	-	-	727	727	727
2021	776	-	-	-	-	-	-	-	-	-	-	-	-	-	-	388	388
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Beginning of Year In-service
 SCG Costs - G391.5

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Book Life 10
 Salvage Amount 0.0%

Period	Period Number:																	
	Total	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	-	-	-	-	-	-	-
Capital In-service	Total	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Total Depreciation	104,792	-	-	-	-	-	7,371	77,101	20,320	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	7,371	-	-	-	-	-	737	737	737	737	737	737	737	737	737	737	-	-
2012	77,101	-	-	-	-	-	-	7,710	7,710	7,710	7,710	7,710	7,710	7,710	7,710	7,710	7,710	-
2013	20,320	-	-	-	-	-	-	-	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Beginning of Year In-service
 SCG Costs - G391.5

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Federal Tax Life 3
 Declining Factor 0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	104,792	-	-	-	-	-	7,371	77,101	20,320	-	-	-	-	-	-	-	-	-
Total Depreciation	104,792	-	-	-	-	-	7,371	77,101	20,320	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	7,371	-	-	-	-	-	7,371	-	-	-	-	-	-	-	-	-	-	-
2012	77,101	-	-	-	-	-	-	77,101	-	-	-	-	-	-	-	-	-	-
2013	20,320	-	-	-	-	-	-	-	20,320	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Beginning of Year In-service
 SCG Costs - G391.5

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life 3
 Declining Factor 0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	104,792	-	-	-	-	-	7,371	77,101	20,320	-	-	-	-	-	-	-	-	-
Total Depreciation	104,792	-	-	-	-	-	7,371	77,101	20,320	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	7,371	-	-	-	-	-	7,371	-	-	-	-	-	-	-	-	-	-	-
2012	77,101	-	-	-	-	-	-	77,101	-	-	-	-	-	-	-	-	-	-
2013	20,320	-	-	-	-	-	-	-	20,320	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Beginning of Year In-service
 SCG Costs - G391.4

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Period	Total	Period Number:																
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.1667	0.1667	0.1667	0.1667	0.1667	0.1667	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	4,870	-	-	-	-	2,569	-	-	-	2,301	-	-	-	-	-	-	-	-
Total Depreciation	4,870	-	-	-	-	428	428	428	812	812	812	384	384	384	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	2,569	-	-	-	-	428	428	428	428	428	428	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	2,301	-	-	-	-	-	-	-	-	384	384	384	384	384	384	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Beginning of Year In-service
 SCG Costs - G391.4

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Federal Tax Life 3
 Declining Factor 0%

Period	Total	Period Number:																
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	4,870	-	-	-	-	2,569	-	-	2,301	-	-	-	-	-	-	-	-	-
Total Depreciation	4,870	-	-	-	-	2,569	-	-	2,301	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	2,569	-	-	-	2,569	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	2,301	-	-	-	-	-	-	2,301	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Beginning of Year In-service
 SCG Costs - G391.4

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life
 Declining Factor

3
 0%

Period Number:

Period	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	4,870	-	-	-	-	2,569	-	-	2,301	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	2,569	-	-	-	-	2,569	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	2,301	-	-	-	-	-	-	-	2,301	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Beginning of Year In-service
 SCG Costs - G391.2

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Period	Total	Period Number:																
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	10,164	-	-	12	3,009	54	-	7,089	-	-	-	-	-	-	-	-	-	-
Total Depreciation	10,164	-	-	2	604	615	615	2,033	2,030	1,429	1,418	1,418	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	12	-	-	2	2	2	2	2	-	-	-	-	-	-	-	-	-	-
2009	3,009	-	-	-	602	602	602	602	602	11	11	11	-	-	-	-	-	-
2010	54	-	-	-	-	11	11	11	11	11	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	7,089	-	-	-	-	-	-	1,418	1,418	1,418	1,418	1,418	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Beginning of Year In-service
 SCG Costs - G391.2

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Period	Period Number:																
	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Total	1.0000	0.2000	0.3200	0.1920	0.1152	0.1728	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	10,164	-	-	12	3,009	54	-	7,089	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	12	-	2	4	2	1	2	-	-	-	-	-	-	-	-	-	-
2009	3,009	-	-	602	963	578	347	520	-	-	-	-	-	-	-	-	-
2010	54	-	-	-	11	17	10	6	9	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	7,089	-	-	-	-	-	1,418	2,268	1,361	817	1,225	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Beginning of Year In-service
 SCG Costs - G391.2

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life
 Declining Factor

Period	Total	Period Number:																
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.1667	0.2778	0.1852	0.1235	0.2469	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	10,164	-	-	12	3,009	54	-	7,089	-	-	-	-	-	-	-	-	-	-
Total Depreciation	10,164	-	-	2	505	847	574	1,566	2,719	1,326	875	1,750	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	12	-	-	2	3	2	1	3	-	-	-	-	-	-	-	-	-	-
2009	3,009	-	-	-	502	836	557	371	743	-	-	-	-	-	-	-	-	-
2010	54	-	-	-	-	9	15	10	7	13	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	7,089	-	-	-	-	-	-	1,182	1,969	1,313	875	1,750	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Costs - G391.5

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Book Life 10
 Salvage Amount 0.0%

Period	Total	Period Number:																
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	54,617	-	-	-	8,196	46,421	-	-	-	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	4,098	-	-	-	410	410	410	410	410	410	410	410	410	410	410	410	410	410
2010	27,309	-	-	-	-	2,731	2,731	2,731	2,731	2,731	2,731	2,731	2,731	2,731	2,731	2,731	2,731	2,731
2011	23,211	-	-	-	410	3,141	5,462	5,462	5,462	5,462	5,462	5,462	5,462	5,462	5,052	2,321	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Costs - G391.5

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Federal Tax Life 3
 Declining Factor 0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	54,617	-	-	-	4,098	27,309	23,211	-	-	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	4,098	-	-	-	4,098	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	27,309	-	-	-	-	27,309	-	-	-	-	-	-	-	-	-	-	-	-
2011	23,211	-	-	-	-	-	23,211	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Costs - G391.5

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life
 Declining Factor

3
 0%

Period Number:

Period	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	54,617	-	-	-	4,098	27,309	23,211	-	-	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	4,098	-	-	-	4,098	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	27,309	-	-	-	-	27,309	-	-	-	-	-	-	-	-	-	-	-	-
2011	23,211	-	-	-	-	-	23,211	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Costs - G391.55

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Period	Total	Period Number:																	
Depreciation Factors	1.0000	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
		0.0667	0.0667	0.0667	0.0667	0.0667	0.0667	0.0667	0.0667	0.0667	0.0667	0.0667	0.0667	0.0667	0.0667	0.0667	0.0667	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
	94,313	-	-	-	-	40,621	-	53,692	-	-	-	-	-	-	-	-	-	-	
Total Depreciation	71,435	-	-	-	-	1,354	2,708	4,498	6,288	6,288	6,288	6,288	6,288	6,288	6,288	6,288	6,288	6,288	
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2010	17,602	-	-	-	-	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	
2011	16,248	-	-	-	-	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	
2012	19,687	-	-	-	-	-	-	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	
2013	17,897	-	-	-	-	-	-	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Costs - G391.55

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Federal Tax Life 3
 Declining Factor 0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	94,313	-	-	-	-	40,621	-	53,692	-	-	-	-	-	-	-	-	-	-
2006	94,313	-	-	-	-	20,311	20,311	26,846	26,846	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	20,311	-	-	-	-	20,311	-	-	-	-	-	-	-	-	-	-	-	-
2011	20,311	-	-	-	-	-	20,311	-	-	-	-	-	-	-	-	-	-	-
2012	26,846	-	-	-	-	-	-	26,846	-	-	-	-	-	-	-	-	-	-
2013	26,846	-	-	-	-	-	-	-	26,846	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Costs - G391.55

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life
 Declining Factor

3
 0%

Period Number:

Period	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	94,313	-	-	-	-	40,621	-	53,692	-	-	-	-	-	-	-	-	-	-
2006	94,313	-	-	-	-	20,311	20,311	26,846	26,846	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	20,311	-	-	-	-	20,311	-	-	-	-	-	-	-	-	-	-	-	-
2011	20,311	-	-	-	-	-	20,311	-	-	-	-	-	-	-	-	-	-	-
2012	26,846	-	-	-	-	-	-	26,846	-	-	-	-	-	-	-	-	-	-
2013	26,846	-	-	-	-	-	-	-	26,846	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Costs - G391.2

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Book Life 5
 Salvage Amount 0.0%

Period	Period Number:																		
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-	
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total Depreciation	21,135	-	102	211	338	1,097	1,735	1,632	1,677	1,864	1,621	1,339	1,362	1,367	1,529	1,740	1,772	1,750	
2006	512	-	102	102	102	102	102	-	-	-	-	-	-	-	-	-	-	-	-
2007	542	-	108	108	108	108	108	108	-	-	-	-	-	-	-	-	-	-	-
2008	637	-	127	127	127	127	127	127	127	-	-	-	-	-	-	-	-	-	-
2009	3,795	-	759	759	759	759	759	759	759	-	-	-	-	-	-	-	-	-	-
2010	3,188	-	638	638	638	638	638	638	638	638	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	767	-	153	153	153	153	153	153	153	153	153	153	153	153	-	-	-	-	-
2013	1,570	-	314	314	314	314	314	314	314	314	314	314	314	314	-	-	-	-	-
2014	2,580	-	516	516	516	516	516	516	516	516	516	516	516	516	516	-	-	-	-
2015	1,777	-	355	355	355	355	355	355	355	355	355	355	355	355	355	355	-	-	-
2016	114	-	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23
2017	794	-	159	159	159	159	159	159	159	159	159	159	159	159	159	159	159	159	159
2018	1,902	-	476	476	476	476	476	476	476	476	476	476	476	476	476	476	476	476	476
2019	2,182	-	727	727	727	727	727	727	727	727	727	727	727	727	727	727	727	727	727
2020	776	-	388	388	388	388	388	388	388	388	388	388	388	388	388	388	388	388	388
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Costs - G391.2

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Period	Period Number:																		
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
Depreciation Factors	1.0000	0.2000	0.3200	0.1920	0.1152	0.1728	-	-	-	-	-	-	-	-	-	-	-	-	
Capital In-service	24,228	-	1,024	59	1,214	6,376	-	-	1,533	1,606	3,554	-	228	1,360	3,395	3,879	-	-	
Total Depreciation	22,525	-	102	272	399	1,126	2,125	1,916	1,466	1,835	2,070	1,622	1,178	1,032	1,772	2,150	2,089	1,371	
2006	512	-	102	164	98	59	88	-	-	-	-	-	-	-	-	-	-	-	-
2007	542	-	-	108	173	104	62	94	-	-	-	-	-	-	-	-	-	-	-
2008	637	-	-	-	127	204	122	73	110	-	-	-	-	-	-	-	-	-	-
2009	3,795	-	-	-	-	759	1,214	729	437	656	-	-	-	-	-	-	-	-	-
2010	3,188	-	-	-	-	-	638	1,020	612	367	551	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	1,533	-	-	-	-	-	-	-	307	491	294	177	265	-	-	-	-	-	-
2013	1,606	-	-	-	-	-	-	-	-	321	514	308	185	278	-	-	-	-	-
2014	3,554	-	-	-	-	-	-	-	-	-	711	1,137	682	409	614	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	228	-	-	-	-	-	-	-	-	-	-	-	46	73	44	26	39	-	-
2017	1,360	-	-	-	-	-	-	-	-	-	-	-	-	272	435	261	157	235	-
2018	2,808	-	-	-	-	-	-	-	-	-	-	-	-	-	679	1,086	652	391	-
2019	2,762	-	-	-	-	-	-	-	-	-	-	-	-	-	-	776	1,241	745	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Costs - G391.2

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life
 Declining Factor

Period	Period Number:																		
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
Depreciation Factors	1.0000	0.1667	0.2778	0.1852	0.1235	0.2469	-	-	-	-	-	-	-	-	-	-	-	-	
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total Depreciation	24,228	-	1,024	59	1,214	6,376	-	-	1,533	1,606	3,554	-	228	1,360	3,395	3,879	-	-	
	21,954	-	85	232	351	973	1,897	1,801	1,472	2,024	2,110	1,474	1,273	1,125	1,863	1,870	1,930	1,473	
2006	512	-	85	142	95	63	126	-	-	-	-	-	-	-	-	-	-	-	-
2007	542	-	-	90	150	100	67	134	-	-	-	-	-	-	-	-	-	-	-
2008	637	-	-	-	106	177	118	79	157	-	-	-	-	-	-	-	-	-	-
2009	3,795	-	-	-	-	633	1,054	703	469	937	-	-	-	-	-	-	-	-	-
2010	3,188	-	-	-	-	-	531	886	590	394	787	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	1,533	-	-	-	-	-	-	-	256	426	284	189	379	-	-	-	-	-	-
2013	1,606	-	-	-	-	-	-	-	-	268	446	297	198	397	-	-	-	-	-
2014	3,554	-	-	-	-	-	-	-	-	-	592	987	658	439	878	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	228	-	-	-	-	-	-	-	-	-	-	-	38	63	42	28	56	-	-
2017	1,360	-	-	-	-	-	-	-	-	-	-	-	-	227	378	252	168	336	-
2018	2,557	-	-	-	-	-	-	-	-	-	-	-	-	-	566	943	629	419	-
2019	2,442	-	-	-	-	-	-	-	-	-	-	-	-	-	-	646	1,077	718	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Costs - G391.4

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Book Life 6
 Salvage Amount 0.0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.1667	0.1667	0.1667	0.1667	0.1667	0.1667	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	987	-	-	-	987	-	-	-	-	-	-	-	-	-	-	-	-	-
	987	-	-	-	82	165	165	165	165	165	82	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	494	-	-	-	82	82	82	82	82	82	-	-	-	-	-	-	-	-
2010	494	-	-	-	-	82	82	82	82	82	82	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Costs - G391.4

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Federal Tax Life
 Declining Factor

3
 0%

Period	Period Number:																
	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Total	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	987	-	-	494	494	-	-	-	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	494	-	-	494	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	494	-	-	-	494	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Costs - G391.4

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life
 Declining Factor

3
 0%

Period Number:

Period	Total	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	987	-	-	-	987	494	-	-	-	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	494	-	-	-	494	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	494	-	-	-	-	494	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - SCG Benefits
 Revenue Requirement Summary (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total	(740,758)	-	(370)	(1,787)	(8,858)	(19,243)	(33,731)	(43,452)	(49,277)	(54,657)	(65,279)	(74,715)	(80,647)	(86,452)	(92,495)	(96,294)	(33,501)
Revenue Requirement	(740,758)	-	(370)	(1,787)	(8,858)	(19,243)	(33,731)	(43,452)	(49,277)	(54,657)	(65,279)	(74,715)	(80,647)	(86,452)	(92,495)	(96,294)	(33,501)
FF&U:	(12,567)	-	(6)	(30)	(150)	(326)	(572)	(737)	(836)	(927)	(1,107)	(1,268)	(1,368)	(1,467)	(1,569)	(1,634)	(568)
O&M:	(530,611)	-	(361)	(1,687)	(8,409)	(18,165)	(31,455)	(38,647)	(40,947)	(42,771)	(49,733)	(55,518)	(57,842)	(60,021)	(62,409)	(62,646)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(44,347)	-	(1)	(13)	(59)	(150)	(343)	(818)	(1,529)	(2,284)	(3,067)	(3,881)	(4,726)	(5,603)	(6,515)	(7,446)	(7,913)
Return on Common:	(58,319)	-	(1)	(20)	(89)	(225)	(510)	(1,216)	(2,250)	(3,296)	(4,330)	(5,354)	(6,369)	(7,377)	(8,380)	(9,352)	(9,549)
Return on Preferred:	(3,466)	-	(0)	(1)	(5)	(13)	(30)	(72)	(134)	(196)	(257)	(318)	(379)	(438)	(498)	(556)	(567)
Return On Debt:	(35,646)	-	(1)	(13)	(54)	(138)	(312)	(744)	(1,375)	(2,015)	(2,647)	(3,272)	(3,893)	(4,509)	(5,122)	(5,716)	(5,836)
Federal Taxes:	(33,949)	-	(1)	(14)	(57)	(139)	(314)	(752)	(1,359)	(1,948)	(2,539)	(3,125)	(3,705)	(4,282)	(4,855)	(5,409)	(5,451)
State Taxes:	(7,830)	-	(0)	(4)	(14)	(34)	(76)	(184)	(324)	(450)	(578)	(709)	(842)	(979)	(1,118)	(1,256)	(1,263)
Property Taxes:	(14,023)	-	(0)	(5)	(21)	(52)	(118)	(282)	(523)	(771)	(1,020)	(1,271)	(1,522)	(1,775)	(2,029)	(2,279)	(2,354)

Southern California Gas Company
OpEx GRC - SCG Benefits
FF&U Summary (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	(530,611)	-	(361)	(1,687)	(8,409)	(18,165)	(31,455)	(38,647)	(40,947)	(42,771)	(49,733)	(55,518)	(57,842)	(60,021)	(62,409)	(62,646)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(44,347)	-	(1)	(13)	(59)	(150)	(343)	(818)	(1,529)	(2,284)	(3,067)	(3,881)	(4,726)	(5,603)	(6,515)	(7,446)	(7,913)
Return on Common:	(58,319)	-	(1)	(20)	(89)	(225)	(510)	(1,216)	(2,250)	(3,296)	(4,330)	(5,354)	(6,369)	(7,377)	(8,380)	(9,352)	(9,549)
Return on Preferred:	(3,466)	-	(0)	(1)	(5)	(13)	(30)	(72)	(134)	(196)	(257)	(318)	(379)	(438)	(498)	(556)	(567)
Return On Debt:	(35,646)	-	(1)	(13)	(54)	(138)	(312)	(744)	(1,375)	(2,015)	(2,647)	(3,272)	(3,893)	(4,509)	(5,122)	(5,716)	(5,836)
Federal Taxes:	(33,949)	-	(1)	(14)	(57)	(139)	(314)	(752)	(1,359)	(1,948)	(2,539)	(3,125)	(3,705)	(4,282)	(4,855)	(5,409)	(5,451)
State Taxes:	(7,830)	-	(0)	(4)	(14)	(34)	(76)	(184)	(324)	(450)	(578)	(709)	(842)	(979)	(1,118)	(1,256)	(1,263)
Property Taxes:	(14,023)	-	(0)	(5)	(21)	(52)	(118)	(282)	(523)	(771)	(1,020)	(1,271)	(1,522)	(1,775)	(2,029)	(2,279)	(2,354)
Sum	(728,191)	-	(364)	(1,757)	(8,708)	(18,916)	(33,159)	(42,715)	(48,441)	(53,730)	(64,172)	(73,447)	(79,279)	(84,985)	(90,926)	(94,661)	(32,932)
FF&U Rate		1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%
FF&U	(12,567)	-	(6)	(30)	(150)	(326)	(572)	(737)	(836)	(927)	(1,107)	(1,268)	(1,368)	(1,467)	(1,569)	(1,634)	(568)

Southern California Gas Company
 OpEx GRC - SCG Benefits
 O&M and Working Capital (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
O&M																	
Total																	
O&M All In	(530,611)	-	(361)	(1,687)	(8,409)	(18,165)	(31,455)	(38,647)	(40,947)	(42,771)	(49,733)	(55,518)	(57,842)	(60,021)	(62,409)	(62,646)	-
Working Capital																	
O&M:	(530,611)	-	(361)	(1,687)	(8,409)	(18,165)	(31,455)	(38,647)	(40,947)	(42,771)	(49,733)	(55,518)	(57,842)	(60,021)	(62,409)	(62,646)	-
Months:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average Monthly O&M:	-	(30)	(141)	(701)	(1,514)	(2,621)	(3,221)	(3,412)	(3,564)	(4,144)	(4,626)	(4,820)	(5,002)	(5,201)	(5,221)	-	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rev Req of Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
OpEx GRC - SCG Benefits
Rate Base and Return Summary (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	-	(19)	(403)	(1,769)	(4,524)	(10,340)	(24,697)	(46,163)	(68,939)	(92,593)	(117,159)	(142,670)	(169,162)	(196,678)	(224,784)	(238,871)
Accumulated Depreciation	-	(1)	(14)	(73)	(222)	(565)	(1,383)	(2,912)	(5,196)	(8,263)	(12,144)	(16,870)	(22,473)	(28,988)	(36,434)	(44,347)
Net Investment	-	(19)	(389)	(1,696)	(4,301)	(9,775)	(23,314)	(43,251)	(63,743)	(84,330)	(105,015)	(125,800)	(146,689)	(167,690)	(188,350)	(194,524)
Deferred Taxes Impacting Rate Base	-	(0)	(2)	(17)	(64)	(174)	(428)	(970)	(1,873)	(3,104)	(4,631)	(6,422)	(8,460)	(10,741)	(13,273)	(15,984)
Year End Rate Base	-	(19)	(387)	(1,680)	(4,238)	(9,601)	(22,886)	(42,281)	(61,870)	(81,226)	(100,384)	(119,378)	(138,229)	(156,949)	(175,078)	(178,540)
Average Rate Base	-	(19)	(395)	(1,716)	(4,336)	(9,827)	(23,421)	(43,317)	(63,463)	(83,375)	(103,088)	(122,637)	(142,049)	(161,347)	(180,066)	(183,852)
Return on Equity (\$)	(58,319)	-	(1)	(20)	(89)	(225)	(510)	(1,216)	(2,250)	(3,296)	(4,330)	(5,354)	(6,369)	(7,377)	(8,380)	(9,352)
Weighted Return on Equity (%)	-	-	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%
Return on Preferred (\$)	(3,466)	-	(0)	(1)	(5)	(13)	(30)	(72)	(134)	(196)	(257)	(318)	(379)	(438)	(498)	(556)
Weighted Return on Preferred (%)	-	-	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%
Return on Debt (\$)	(35,646)	-	(1)	(13)	(54)	(138)	(312)	(744)	(1,375)	(2,015)	(2,647)	(3,272)	(3,893)	(4,509)	(5,122)	(5,716)
Weighted Return on Debt (%)	-	-	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%
Total Return	(97,431)	-	(2)	(34)	(149)	(376)	(853)	(2,032)	(3,758)	(5,507)	(7,234)	(8,945)	(10,641)	(12,325)	(14,000)	(15,952)
Total Rate	-	-	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%

Southern California Gas Company
OpEx GRC - SCG Benefits
Income Taxes (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
Revenue	(740,758)	-	(370)	(1,787)	(8,858)	(19,243)	(33,731)	(43,452)	(49,277)	(54,657)	(65,279)	(74,715)	(80,647)	(86,452)	(92,495)	(96,294)	(33,501)
Operational Costs	601,548	-	368	1,736	8,638	18,693	32,489	40,484	43,836	46,753	54,928	61,937	65,458	68,866	72,522	74,005	10,835
EBIT	(139,211)	-	(2)	(51)	(220)	(549)	(1,243)	(2,968)	(5,441)	(7,904)	(10,351)	(12,778)	(15,188)	(17,586)	(19,973)	(22,289)	(22,666)
Income Taxes	41,779	-	1	17	71	173	390	936	1,683	2,398	3,117	3,833	4,547	5,261	5,973	6,665	6,714
NOI	(97,431)	-	(2)	(34)	(149)	(376)	(853)	(2,032)	(3,758)	(5,507)	(7,234)	(8,945)	(10,641)	(12,325)	(14,000)	(15,624)	(15,952)
Interest	35,646	-	1	13	54	138	312	744	1,375	2,015	2,647	3,272	3,893	4,509	5,122	5,716	5,836
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	3,468	-	0	-	5	13	30	72	134	196	257	318	379	438	498	556	567
Earnings for Common	(58,319)	-	(1)	(20)	(89)	(225)	(510)	(1,216)	(2,250)	(3,296)	(4,330)	(5,354)	(6,369)	(7,377)	(8,380)	(9,352)	(9,549)
FIT detail:																	
EBIT	(139,211)	-	(2)	(51)	(220)	(549)	(1,243)	(2,968)	(5,441)	(7,904)	(10,351)	(12,778)	(15,188)	(17,586)	(19,973)	(22,289)	(22,666)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes (Prior Period)	(6,567)	-	-	(0)	(4)	(14)	(34)	(76)	(184)	(324)	(450)	(578)	(709)	(842)	(979)	(1,118)	(1,256)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(35,646)	-	(1)	(13)	(54)	(138)	(312)	(744)	(1,375)	(2,015)	(2,647)	(3,272)	(3,893)	(4,509)	(5,122)	(5,716)	(5,836)
Total Federal EBT Adjustments	42,213	-	1	13	58	152	346	820	1,559	2,338	3,096	3,850	4,602	5,351	6,100	6,834	7,092
Federal EBT	(96,997)	-	(2)	(39)	(162)	(397)	(897)	(2,148)	(3,882)	(5,566)	(7,255)	(8,928)	(10,587)	(12,234)	(13,873)	(15,455)	(15,574)
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	(33,949)	-	(1)	(14)	(57)	(139)	(314)	(752)	(1,359)	(1,948)	(2,539)	(3,125)	(3,705)	(4,282)	(4,855)	(5,409)	(5,451)
SIT detail:																	
EBIT	(139,211)	-	(2)	(51)	(220)	(549)	(1,243)	(2,968)	(5,441)	(7,904)	(10,351)	(12,778)	(15,188)	(17,586)	(19,973)	(22,289)	(22,666)
Depreciation	14,987	-	(0)	(1)	3	26	68	145	403	802	1,169	1,491	1,769	2,006	2,203	2,363	2,542
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(35,646)	-	(1)	(13)	(54)	(138)	(312)	(744)	(1,375)	(2,015)	(2,647)	(3,272)	(3,893)	(4,509)	(5,122)	(5,716)	(5,836)
Total State EBT Adjustments	50,634	-	1	11	57	163	380	889	1,778	2,816	3,815	4,783	5,662	6,516	7,325	8,079	8,378
State EBT	(88,577)	-	(2)	(40)	(163)	(386)	(863)	(2,079)	(3,663)	(5,088)	(6,536)	(8,015)	(9,526)	(11,070)	(12,648)	(14,210)	(14,288)
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	(7,830)	-	(0)	(4)	(14)	(34)	(76)	(184)	(324)	(450)	(578)	(709)	(842)	(979)	(1,118)	(1,256)	(1,263)

Southern California Gas Company
OpEx GRC - SCG Benefits
Property Taxes (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
Historical Cost		-	(19)	(403)	(1,769)	(4,524)	(10,340)	(24,697)	(46,163)	(68,939)	(92,593)	(117,159)	(142,670)	(169,162)	(196,678)	(224,784)	(238,871)
Accumulated Depreciation		-	(1)	(14)	(73)	(222)	(565)	(1,383)	(2,912)	(5,196)	(8,263)	(12,144)	(16,870)	(22,473)	(28,988)	(36,434)	(44,347)
Net Investment		-	(19)	(389)	(1,696)	(4,301)	(9,775)	(23,314)	(43,251)	(63,743)	(84,330)	(105,015)	(125,800)	(146,689)	(167,690)	(188,350)	(194,524)
Property Tax Rate		1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%
Property Tax	(14,023)	-	(0)	(5)	(21)	(52)	(118)	(282)	(523)	(771)	(1,020)	(1,271)	(1,522)	(1,775)	(2,029)	(2,279)	(2,354)

Southern California Gas Company
 OpEx GRC - Beginning of Year In-service

Revenue Requirement Summary (\$ in Thousands) - SCG Benefits

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Revenue Requirement	(539,768)	-	(367)	(1,717)	(8,554)	(18,479)	(31,998)	(39,314)	(41,654)	(43,509)	(50,592)	(56,476)	(58,840)	(61,056)	(63,486)	(63,727)	-
FF&U:	(9,157)	-	(6)	(29)	(145)	(313)	(543)	(667)	(707)	(738)	(858)	(958)	(998)	(1,036)	(1,077)	(1,081)	-
O&M:	(530,611)	-	(361)	(1,687)	(8,409)	(18,165)	(31,455)	(38,647)	(40,947)	(42,771)	(49,733)	(55,518)	(57,842)	(60,021)	(62,409)	(62,646)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return On Debt:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
OpEx GRC - Beginning of Year In-service
 FF&U Summary (\$ in Thousands) - SCG Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total	(530,611)	-	(361)	(1,687)	(8,409)	(18,165)	(31,455)	(38,647)	(40,947)	(42,771)	(49,733)	(55,518)	(57,842)	(60,021)	(62,409)	(62,646)	-
O&M:		-	(361)	(1,687)	(8,409)	(18,165)	(31,455)	(38,647)	(40,947)	(42,771)	(49,733)	(55,518)	(57,842)	(60,021)	(62,409)	(62,646)	-
Working Capital:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return On Debt:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Taxes:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sum	(530,611)	-	(361)	(1,687)	(8,409)	(18,165)	(31,455)	(38,647)	(40,947)	(42,771)	(49,733)	(55,518)	(57,842)	(60,021)	(62,409)	(62,646)	-
FF&U Rate		-	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%
FF&U	(9,157)	-	(6)	(29)	(145)	(313)	(543)	(667)	(707)	(738)	(858)	(958)	(998)	(1,036)	(1,077)	(1,081)	-

Southern California Gas Company
OpEx GRC - Beginning of Year In-service
 O&M and Working Capital (\$ in Thousands) - SCG Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
O&M	Total																
O&M All In	(530,611)	-	(361)	(1,687)	(8,409)	(18,165)	(31,455)	(38,647)	(40,947)	(42,771)	(49,733)	(55,518)	(57,842)	(60,021)	(62,409)	(62,646)	-
Working Capital																	
O&M:	(530,611)	-	(361)	(1,687)	(8,409)	(18,165)	(31,455)	(38,647)	(40,947)	(42,771)	(49,733)	(55,518)	(57,842)	(60,021)	(62,409)	(62,646)	-
Months:		12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
Average Monthly O&M:		-	(30)	(141)	(701)	(1,514)	(2,621)	(3,221)	(3,412)	(3,564)	(4,144)	(4,626)	(4,820)	(5,002)	(5,201)	(5,221)	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rev Req of Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 Revenue Requirement Summary (\$ in Thousands) - SCG Benefits

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total	(200,990)	-	(3)	(71)	(304)	(764)	(1,733)	(4,138)	(7,623)	(11,148)	(14,688)	(18,239)	(21,806)	(25,395)	(29,009)	(32,567)	(33,501)
Revenue Requirement	(200,990)	-	(3)	(71)	(304)	(764)	(1,733)	(4,138)	(7,623)	(11,148)	(14,688)	(18,239)	(21,806)	(25,395)	(29,009)	(32,567)	(33,501)
FF&U:	(3,410)	-	(0)	(1)	(5)	(13)	(29)	(70)	(129)	(189)	(249)	(309)	(370)	(431)	(492)	(553)	(568)
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(44,347)	-	(1)	(13)	(59)	(150)	(343)	(818)	(1,529)	(2,284)	(3,067)	(3,881)	(4,726)	(5,603)	(6,515)	(7,446)	(7,913)
Return on Common:	(58,319)	-	(1)	(20)	(89)	(225)	(510)	(1,216)	(2,250)	(3,296)	(4,330)	(5,354)	(6,369)	(7,377)	(8,380)	(9,352)	(9,549)
Return on Preferred:	(3,466)	-	(0)	(1)	(5)	(13)	(30)	(72)	(134)	(196)	(257)	(318)	(379)	(438)	(498)	(556)	(567)
Return On Debt:	(35,646)	-	(1)	(13)	(54)	(138)	(312)	(744)	(1,375)	(2,015)	(2,647)	(3,272)	(3,893)	(4,509)	(5,122)	(5,716)	(5,836)
Federal Taxes:	(33,949)	-	(1)	(14)	(57)	(139)	(314)	(752)	(1,359)	(1,948)	(2,539)	(3,125)	(3,705)	(4,282)	(4,855)	(5,409)	(5,451)
State Taxes:	(7,830)	-	(0)	(4)	(14)	(34)	(76)	(184)	(324)	(450)	(578)	(709)	(842)	(979)	(1,118)	(1,256)	(1,263)
Property Taxes:	(14,023)	-	(0)	(5)	(21)	(52)	(118)	(282)	(523)	(771)	(1,020)	(1,271)	(1,522)	(1,775)	(2,029)	(2,279)	(2,354)

Southern California Gas Company
OpEx GRC - Mid-Year In-service
 FF&U Summary (\$ in Thousands) - SCG Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(44,347)	-	(1)	(13)	(59)	(150)	(343)	(818)	(1,529)	(2,284)	(3,067)	(3,881)	(4,726)	(5,603)	(6,515)	(7,446)	(7,913)
Return on Common:	(58,319)	-	(1)	(20)	(89)	(225)	(510)	(1,216)	(2,250)	(3,296)	(4,330)	(5,354)	(6,369)	(7,377)	(8,380)	(9,352)	(9,549)
Return on Preferred:	(3,466)	-	(0)	(1)	(5)	(13)	(30)	(72)	(134)	(196)	(257)	(318)	(379)	(438)	(498)	(556)	(567)
Return On Debt:	(35,646)	-	(1)	(13)	(54)	(138)	(312)	(744)	(1,375)	(2,015)	(2,647)	(3,272)	(3,893)	(4,509)	(5,122)	(5,716)	(5,836)
Federal Taxes:	(33,949)	-	(1)	(14)	(57)	(139)	(314)	(752)	(1,359)	(1,948)	(2,539)	(3,125)	(3,705)	(4,282)	(4,855)	(5,409)	(5,451)
State Taxes:	(7,830)	-	(0)	(4)	(14)	(34)	(76)	(184)	(324)	(450)	(578)	(709)	(842)	(979)	(1,118)	(1,256)	(1,263)
Property Taxes:	(14,023)	-	(0)	(5)	(21)	(52)	(118)	(282)	(523)	(771)	(1,020)	(1,271)	(1,522)	(1,775)	(2,029)	(2,279)	(2,354)
Sum	(197,580)	-	(3)	(69)	(299)	(751)	(1,704)	(4,068)	(7,494)	(10,959)	(14,439)	(17,929)	(21,436)	(24,964)	(28,517)	(32,014)	(32,932)
FF&U Rate		-	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%
FF&U	(3,410)	-	(0)	(1)	(5)	(13)	(29)	(70)	(129)	(189)	(249)	(309)	(370)	(431)	(492)	(553)	(568)

Southern California Gas Company
OpEx GRC - Mid-Year In-service
Rate Base & Return Summary (\$ in Thousands) - SCG Benefits

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	-	(19)	(403)	(1,769)	(4,524)	(10,340)	(24,697)	(46,163)	(68,939)	(92,593)	(117,159)	(142,670)	(169,162)	(196,678)	(224,784)	(238,871)
Accumulated Depreciation	-	(1)	(14)	(73)	(222)	(565)	(1,383)	(2,912)	(5,196)	(8,263)	(12,144)	(16,870)	(22,473)	(28,988)	(36,434)	(44,347)
Net Investment	-	(19)	(389)	(1,696)	(4,301)	(9,775)	(23,314)	(43,251)	(63,743)	(84,330)	(105,015)	(125,800)	(146,689)	(167,690)	(188,350)	(194,524)
Deferred Taxes Impacting Rate Base	-	(0)	(2)	(17)	(64)	(174)	(428)	(970)	(1,873)	(3,104)	(4,631)	(6,422)	(8,460)	(10,741)	(13,273)	(15,984)
Year End Rate Base	-	(19)	(387)	(1,680)	(4,238)	(9,601)	(22,886)	(42,281)	(61,870)	(81,226)	(100,384)	(119,378)	(138,229)	(156,949)	(175,078)	(178,540)
Average Rate Base	-	(19)	(395)	(1,716)	(4,336)	(9,827)	(23,421)	(43,317)	(63,463)	(83,375)	(103,088)	(122,637)	(142,049)	(161,347)	(180,066)	(183,852)
Return on Equity (\$)	(58,319)	-	(1)	(20)	(89)	(225)	(510)	(1,216)	(2,250)	(3,296)	(4,330)	(5,354)	(6,369)	(7,377)	(8,380)	(9,352)
Weighted Return on Equity (%)	-	-	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%
Return on Preferred (\$)	(3,466)	-	(0)	(1)	(5)	(13)	(30)	(72)	(134)	(196)	(257)	(318)	(379)	(438)	(498)	(556)
Weighted Return on Preferred (%)	-	-	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%
Return on Debt (\$)	(35,646)	-	(1)	(13)	(54)	(138)	(312)	(744)	(1,375)	(2,015)	(2,647)	(3,272)	(3,893)	(4,509)	(5,122)	(5,716)
Weighted Return on Debt (%)	-	-	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%
Total Return	(97,431)	-	(2)	(34)	(149)	(376)	(853)	(2,032)	(3,758)	(5,507)	(7,234)	(8,945)	(10,641)	(12,325)	(14,000)	(15,952)
Total Rate	-	-	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%

Southern California Gas Company
OpEx GRC - Mid-Year In-service
Income Taxes (\$ in Thousands) - SCG Benefits

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Revenue (200,990)	-	(3)	(71)	(304)	(764)	(1,733)	(4,138)	(7,623)	(11,148)	(14,688)	(18,239)	(21,806)	(25,395)	(29,009)	(32,567)	(33,501)
Operational Costs	61,779	1	19	84	215	490	1,170	2,182	3,244	4,337	5,461	6,618	7,809	9,036	10,278	10,835
EBIT	(139,211)	(2)	(51)	(220)	(549)	(1,243)	(2,968)	(5,441)	(7,904)	(10,351)	(12,778)	(15,188)	(17,586)	(19,973)	(22,289)	(22,666)
Income Taxes	41,779	1	17	71	173	390	936	1,683	2,398	3,117	3,833	4,547	5,261	5,973	6,665	6,714
NOI	(97,431)	(2)	(34)	(149)	(376)	(853)	(2,032)	(3,758)	(5,507)	(7,234)	(8,945)	(10,641)	(12,325)	(14,000)	(15,624)	(15,952)
Interest	35,646	1	13	54	138	312	744	1,375	2,015	2,647	3,272	3,893	4,509	5,122	5,716	5,836
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	3,468	0	1	5	13	30	72	134	196	257	318	379	438	498	556	567
Earnings for Common	(58,319)	(1)	(20)	(89)	(225)	(510)	(1,216)	(2,250)	(3,296)	(4,330)	(5,354)	(6,369)	(7,377)	(8,380)	(9,352)	(9,549)
FIT detail:																
EBIT	(139,211)	(2)	(51)	(220)	(549)	(1,243)	(2,968)	(5,441)	(7,904)	(10,351)	(12,778)	(15,188)	(17,586)	(19,973)	(22,289)	(22,666)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes (Prior Period)	(6,567)	-	(0)	(4)	(14)	(34)	(76)	(184)	(324)	(450)	(578)	(709)	(842)	(979)	(1,118)	(1,256)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(35,646)	(1)	(13)	(54)	(138)	(312)	(744)	(1,375)	(2,015)	(2,647)	(3,272)	(3,893)	(4,509)	(5,122)	(5,716)	(5,836)
Total Federal EBT Adjustments	42,213	1	13	58	152	346	820	1,559	2,338	3,096	3,850	4,602	5,351	6,100	6,834	7,092
Federal EBT	(96,997)	(2)	(39)	(162)	(397)	(897)	(2,148)	(3,882)	(5,566)	(7,255)	(8,928)	(10,587)	(12,234)	(13,873)	(15,455)	(15,574)
Federal Tax Rate	-	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	(33,949)	(1)	(14)	(57)	(139)	(314)	(752)	(1,359)	(1,948)	(2,539)	(3,125)	(3,705)	(4,282)	(4,855)	(5,409)	(5,451)
SIT detail:																
EBIT	(139,211)	(2)	(51)	(220)	(549)	(1,243)	(2,968)	(5,441)	(7,904)	(10,351)	(12,778)	(15,188)	(17,586)	(19,973)	(22,289)	(22,666)
Depreciation	14,987	(0)	(1)	3	26	68	145	403	802	1,169	1,491	1,769	2,006	2,203	2,363	2,542
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(35,646)	(1)	(13)	(54)	(138)	(312)	(744)	(1,375)	(2,015)	(2,647)	(3,272)	(3,893)	(4,509)	(5,122)	(5,716)	(5,836)
Total State EBT Adjustments	50,634	1	11	57	163	380	889	1,778	2,816	3,815	4,783	5,662	6,516	7,325	8,079	8,378
State EBT	(88,577)	(2)	(40)	(163)	(386)	(863)	(2,079)	(3,663)	(5,088)	(6,536)	(8,015)	(9,526)	(11,070)	(12,648)	(14,210)	(14,288)
State Tax Rate	-	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	(7,830)	(0)	(4)	(14)	(34)	(76)	(184)	(324)	(450)	(578)	(709)	(842)	(979)	(1,118)	(1,256)	(1,263)

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 Property Taxes (\$ in Thousands) - SCG Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
Historical Cost		-	(19)	(403)	(1,769)	(4,524)	(10,340)	(24,697)	(46,163)	(68,939)	(92,593)	(117,159)	(142,670)	(169,162)	(196,678)	(224,784)	(238,871)
Accumulated Depreciation		-	(1)	(14)	(73)	(222)	(565)	(1,383)	(2,912)	(5,196)	(8,263)	(12,144)	(16,870)	(22,473)	(28,988)	(36,434)	(44,347)
Net Investment		-	(19)	(389)	(1,696)	(4,301)	(9,775)	(23,314)	(43,251)	(63,743)	(84,330)	(105,015)	(125,800)	(146,689)	(167,690)	(188,350)	(194,524)
Property Tax Rate		-	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%
Property Tax	(14,023)	-	(0)	(5)	(21)	(52)	(118)	(282)	(523)	(771)	(1,020)	(1,271)	(1,522)	(1,775)	(2,029)	(2,279)	(2,354)

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Benefits

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Book Life 48
 Salvage Amount -59.0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.5631	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	(238,871)	-	-	(39)	(729)	(2,002)	(3,508)	(8,124)	(20,589)	(22,344)	(23,207)	(24,102)	(25,030)	(25,993)	(26,991)	(28,041)	(28,172)	-
	(44,347)	-	-	(1)	(13)	(59)	(150)	(343)	(818)	(1,529)	(2,284)	(3,067)	(3,881)	(4,726)	(5,603)	(6,515)	(7,446)	(7,913)
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	(10)	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
2009	(178)	-	-	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)
2010	(588)	-	-	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)
2011	(1,095)	-	-	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)
2012	(2,119)	-	-	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)
2013	(4,756)	-	-	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)
2014	(6,400)	-	-	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)
2015	(6,035)	-	-	(754)	(754)	(754)	(754)	(754)	(754)	(754)	(754)	(754)	(754)	(754)	(754)	(754)	(754)	(754)
2016	(5,485)	-	-	(784)	(784)	(784)	(784)	(784)	(784)	(784)	(784)	(784)	(784)	(784)	(784)	(784)	(784)	(784)
2017	(4,882)	-	-	(814)	(814)	(814)	(814)	(814)	(814)	(814)	(814)	(814)	(814)	(814)	(814)	(814)	(814)	(814)
2018	(4,225)	-	-	(845)	(845)	(845)	(845)	(845)	(845)	(845)	(845)	(845)	(845)	(845)	(845)	(845)	(845)	(845)
2019	(3,510)	-	-	(878)	(878)	(878)	(878)	(878)	(878)	(878)	(878)	(878)	(878)	(878)	(878)	(878)	(878)	(878)
2020	(2,734)	-	-	(911)	(911)	(911)	(911)	(911)	(911)	(911)	(911)	(911)	(911)	(911)	(911)	(911)	(911)	(911)
2021	(1,862)	-	-	(931)	(931)	(931)	(931)	(931)	(931)	(931)	(931)	(931)	(931)	(931)	(931)	(931)	(931)	(931)
2022	(467)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(467)

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Benefits

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Federal Tax Life
 Declining Factor

Period	Period Number:																
	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Total	1.0000	0.0469	0.0894	0.0810	0.0734	0.0665	0.0603	0.0555	0.0555	0.0555	0.0555	0.0555	0.0555	0.0555	0.0555	0.0555	0.0277
Depreciation Factors																	
Capital In-service	(238,871)	-	-	(39)	(729)	(2,002)	(3,508)	(8,124)	(20,589)	(22,344)	(23,207)	(24,102)	(25,030)	(25,993)	(26,991)	(28,041)	(28,172)
Total Depreciation	(90,015)	-	-	(1)	(20)	(100)	(284)	(659)	(1,543)	(3,077)	(4,863)	(6,587)	(8,241)	(9,845)	(11,426)	(13,033)	(14,678)
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	(18)	-	(1)	(2)	(2)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
2009	(331)	-	-	(18)	(34)	(31)	(28)	(26)	(23)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)
2010	(1,100)	-	-	-	(64)	(122)	(111)	(100)	(91)	(82)	(76)	(76)	(76)	(76)	(76)	(76)	(76)
2011	(2,067)	-	-	-	-	(129)	(246)	(223)	(202)	(183)	(166)	(153)	(153)	(153)	(153)	(153)	(153)
2012	(4,041)	-	-	-	-	-	(273)	(520)	(471)	(427)	(387)	(351)	(323)	(323)	(323)	(323)	(323)
2013	(9,179)	-	-	-	-	-	-	(673)	(1,283)	(1,163)	(1,054)	(955)	(865)	(797)	(797)	(797)	(797)
2014	(12,533)	-	-	-	-	-	-	-	(1,006)	(1,918)	(1,738)	(1,575)	(1,428)	(1,294)	(1,191)	(1,191)	(1,191)
2015	(12,033)	-	-	-	-	-	-	-	-	(1,068)	(2,035)	(1,844)	(1,671)	(1,515)	(1,373)	(1,264)	(1,264)
2016	(11,185)	-	-	-	-	-	-	-	-	-	(1,109)	(2,114)	(1,915)	(1,736)	(1,573)	(1,426)	(1,313)
2017	(10,253)	-	-	-	-	-	-	-	-	-	-	(1,152)	(2,195)	(1,989)	(1,803)	(1,634)	(1,481)
2018	(9,110)	-	-	-	-	-	-	-	-	-	-	-	(1,196)	(2,280)	(2,066)	(1,872)	(1,697)
2019	(7,698)	-	-	-	-	-	-	-	-	-	-	-	-	(1,242)	(2,367)	(2,145)	(1,944)
2020	(5,977)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,290)	(2,459)	(2,228)
2021	(3,829)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,317)	(2,511)
2022	(660)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(660)

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Benefits

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life
 Declining Factor

		Period Number:																		
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
Period	Total	0.6211	0.0286	0.0555	0.0523	0.0493	0.0465	0.0439	0.0414	0.0390	0.0368	0.0347	0.0327	0.0308	0.0291	0.0274	0.0258	0.0244	0.0230	
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022		
	(238,871)	-	-	(39)	(729)	(2,002)	(3,508)	(8,124)	(20,589)	(22,344)	(23,207)	(24,102)	(25,030)	(25,993)	(26,991)	(28,041)	(28,172)	-		
Total Depreciation	(59,334)	-	-	(1)	(12)	(61)	(176)	(410)	(963)	(1,932)	(3,085)	(4,236)	(5,371)	(6,495)	(7,610)	(8,718)	(9,809)	(10,454)		
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	(11)	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(0)
2009	(210)	-	-	(19)	(11)	(21)	(20)	(19)	(18)	(17)	(16)	(15)	(14)	(13)	(13)	(12)	(12)	(11)	(11)	(11)
2010	(711)	-	-	(76)	(39)	(76)	(76)	(71)	(67)	(64)	(60)	(56)	(53)	(50)	(47)	(45)	(42)	(42)	(40)	(40)
2011	(1,354)	-	-	(153)	(79)	(153)	(144)	(136)	(128)	(121)	(114)	(107)	(101)	(96)	(90)	(85)	(85)	(85)	(85)	(85)
2012	(2,679)	-	-	(323)	(166)	(323)	(323)	(304)	(287)	(271)	(255)	(241)	(227)	(214)	(202)	(190)	(190)	(190)	(190)	(190)
2013	(6,144)	-	-	(410)	(797)	(410)	(410)	(397)	(379)	(363)	(347)	(331)	(315)	(300)	(284)	(268)	(252)	(236)	(220)	(204)
2014	(8,443)	-	-	(613)	(1,192)	(613)	(613)	(597)	(581)	(565)	(549)	(533)	(517)	(501)	(485)	(469)	(453)	(437)	(421)	(405)
2015	(8,120)	-	-	(651)	(1,264)	(651)	(651)	(635)	(619)	(603)	(587)	(571)	(555)	(539)	(523)	(507)	(491)	(475)	(459)	(443)
2016	(7,511)	-	-	(676)	(1,192)	(676)	(676)	(660)	(644)	(628)	(612)	(596)	(580)	(564)	(548)	(532)	(516)	(500)	(484)	(468)
2017	(6,784)	-	-	(702)	(1,192)	(702)	(702)	(686)	(670)	(654)	(638)	(622)	(606)	(590)	(574)	(558)	(542)	(526)	(510)	(494)
2018	(5,926)	-	-	(729)	(1,192)	(729)	(729)	(713)	(697)	(681)	(665)	(649)	(633)	(617)	(601)	(585)	(569)	(553)	(537)	(521)
2019	(4,921)	-	-	(757)	(1,192)	(757)	(757)	(741)	(725)	(709)	(693)	(677)	(661)	(645)	(629)	(613)	(597)	(581)	(565)	(549)
2020	(3,754)	-	-	(786)	(1,192)	(786)	(786)	(770)	(754)	(738)	(722)	(706)	(690)	(674)	(658)	(642)	(626)	(610)	(594)	(578)
2021	(2,363)	-	-	(803)	(1,192)	(803)	(803)	(787)	(771)	(755)	(739)	(723)	(707)	(691)	(675)	(659)	(643)	(627)	(611)	(595)
2022	(402)	-	-	(803)	(1,192)	(803)	(803)	(787)	(771)	(755)	(739)	(723)	(707)	(691)	(675)	(659)	(643)	(627)	(611)	(595)

San Diego Gas & Electric
OpEx GRC - SDGE Electric Costs
Revenue Requirement Summary (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Revenue Requirement	234,118	956	953	2,142	181	15,928	33,441	34,641	33,040	31,186	28,070	11,243	9,435	9,048	8,979	8,797	6,079
FF&U:	8,349	34	34	76	6	568	1,193	1,235	1,178	1,112	1,001	401	336	323	320	314	217
O&M:	50,119	1,818	7,138	4,870	9,559	8,478	1,856	1,368	1,473	1,581	1,689	1,799	1,924	2,058	2,199	2,309	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	93,991	-	314	1,777	2,865	3,982	13,872	15,555	14,895	14,218	13,405	3,713	2,100	1,828	1,826	1,826	1,814
Return on Common:	32,906	-	77	588	1,122	1,689	4,206	4,233	3,846	3,291	2,604	2,117	1,994	1,943	1,848	1,732	1,617
Return on Preferred:	2,522	-	6	45	86	129	322	324	295	252	200	162	153	149	142	133	124
Return On Debt:	15,385	-	36	275	525	790	1,966	1,979	1,798	1,539	1,218	990	932	909	864	810	756
Federal Taxes:	19,192	(715)	(5,310)	(4,391)	(11,269)	165	7,327	7,154	6,905	6,722	5,967	1,258	1,260	1,120	1,074	999	924
State Taxes:	4,345	(181)	(1,357)	(1,221)	(2,954)	(238)	1,816	1,909	1,845	1,783	1,446	307	252	241	246	238	213
Property Taxes:	7,308	-	16	124	240	365	883	883	804	687	541	495	482	477	459	437	414

San Diego Gas & Electric
 OpEx GRC - SDGE Electric Costs
 FF&U Summary (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	50,119	1,818	7,138	4,870	9,559	8,478	1,856	1,368	1,473	1,581	1,689	1,799	1,924	2,058	2,199	2,309	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	93,991	-	314	1,777	2,865	3,982	13,872	15,555	14,895	14,218	13,405	3,713	2,100	1,828	1,826	1,826	1,814
Return on Common:	32,906	-	77	588	1,122	1,689	4,206	4,233	3,846	3,291	2,604	2,117	1,994	1,943	1,848	1,732	1,617
Return on Preferred:	2,522	-	6	45	86	129	322	324	295	252	200	162	153	149	142	133	124
Return On Debt:	15,385	-	36	275	525	790	1,966	1,979	1,798	1,539	1,218	990	932	909	864	810	756
Federal Taxes:	19,192	(715)	(5,310)	(4,391)	(11,269)	165	7,327	7,154	6,905	6,722	5,967	1,258	1,260	1,120	1,074	999	924
State Taxes:	4,345	(181)	(1,357)	(1,221)	(2,954)	(238)	1,816	1,909	1,845	1,783	1,446	307	252	241	246	238	213
Property Taxes:	7,308	-	16	124	240	365	883	883	804	687	541	495	482	477	459	437	414
Sum	225,768	922	919	2,066	175	15,360	32,248	33,405	31,862	30,074	27,069	10,842	9,098	8,725	8,658	8,483	5,862
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	8,349	34	34	76	6	568	1,193	1,235	1,178	1,112	1,001	401	336	323	320	314	217

San Diego Gas & Electric
 OpEx GRC - SDGE Electric Costs
 O&M and Working Capital (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
O&M	Total																
O&M All In	50,119	1,818	7,138	4,870	9,559	8,478	1,856	1,368	1,473	1,581	1,689	1,799	1,924	2,058	2,199	2,309	-
Working Capital																	
O&M:	50,119	1,818	7,138	4,870	9,559	8,478	1,856	1,368	1,473	1,581	1,689	1,799	1,924	2,058	2,199	2,309	-
Months:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average Monthly O&M:	151	595	406	797	707	155	114	123	132	141	150	160	171	183	192	-	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rev Req of Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - SDGE Electric Costs
Rate Base and Return Summary (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	-	1,569	12,014	24,213	38,200	93,681	109,261	116,235	114,229	111,498	107,271	59,809	52,092	49,737	49,318	49,318
Accumulated Depreciation	-	314	2,091	4,956	8,939	22,811	38,365	51,691	59,074	68,084	67,509	21,091	13,799	12,862	14,270	16,084
Net Investment	-	1,255	9,922	19,256	29,261	70,871	70,896	64,543	55,155	43,415	39,762	38,718	38,293	36,874	35,048	33,234
Deferred Taxes Impacting Rate Base	-	-	14	100	312	646	1,051	1,508	1,994	2,477	2,917	3,303	3,650	3,970	4,273	4,567
Year End Rate Base	-	1,255	9,909	19,156	28,950	70,225	69,845	63,036	53,160	40,937	36,845	35,415	34,643	32,904	30,775	28,667
Average Rate Base	-	1,412	10,804	20,632	31,047	77,328	77,825	70,712	60,512	47,881	38,921	36,658	35,731	33,977	31,839	29,721
Return on Equity (\$)	32,906	-	77	588	1,122	1,689	4,206	4,233	3,846	3,291	2,604	2,117	1,994	1,943	1,848	1,732
Weighted Return on Equity (%)	-	-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	2,522	-	6	45	86	129	322	324	295	252	200	162	153	149	142	133
Weighted Return on Preferred (%)	-	-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	15,385	-	36	275	525	790	1,966	1,979	1,798	1,539	1,218	990	932	909	864	810
Weighted Return on Debt (%)	-	-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	50,814	-	119	907	1,733	2,608	6,495	6,536	5,939	5,082	4,022	3,269	3,079	3,001	2,854	2,674
Total Rate	-	-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

San Diego Gas & Electric
OpEx GRC - SDGE Electric Costs
Income Taxes (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total	234,118	956	953	2,142	181	15,928	33,441	34,641	33,040	31,186	28,070	11,243	9,435	9,048	8,979	8,797	6,079
Revenue	(159,767)	(1,852)	(7,502)	(6,847)	(12,671)	(13,393)	(17,804)	(19,041)	(18,350)	(17,598)	(16,636)	(6,409)	(4,844)	(4,686)	(4,805)	(4,885)	(2,445)
Operational Costs	74,350	(896)	(6,548)	(4,705)	(12,490)	2,535	15,637	15,599	14,690	13,588	11,434	4,834	4,591	4,362	4,174	3,911	3,634
EBIT	(23,537)	896	6,667	5,612	14,222	73	(9,142)	(9,063)	(8,751)	(8,505)	(7,413)	(1,565)	(1,512)	(1,361)	(1,320)	(1,237)	(1,137)
Income Taxes	50,814	-	119	907	1,733	2,608	6,495	6,536	5,939	5,082	4,022	3,269	3,079	3,001	2,854	2,674	2,496
NOI	(15,385)	-	(36)	(275)	(525)	(790)	(1,966)	(1,979)	(1,798)	(1,539)	(1,218)	(990)	(932)	(909)	(864)	(810)	(756)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest During Construction	(2,522)	-	(6)	(45)	(86)	(129)	(322)	(324)	(295)	(252)	(200)	(162)	(153)	(149)	(142)	(133)	(124)
Preferred Dividends	32,906	-	77	588	1,122	1,689	4,206	4,233	3,846	3,291	2,604	2,117	1,994	1,943	1,848	1,732	1,617
Earnings for Common																	
FIT detail:																	
EBIT	74,350	(896)	(6,548)	(4,705)	(12,490)	2,535	15,637	15,599	14,690	13,588	11,434	4,834	4,591	4,362	4,174	3,911	3,634
Depreciation	(0)	(1,147)	(8,769)	(8,922)	(20,404)	(4,228)	7,026	8,636	8,747	9,002	8,614	1,197	248	-	-	-	-
State Taxes (Prior Period)	4,132	-	(181)	(1,357)	(1,221)	(2,954)	(238)	1,816	1,909	1,845	1,783	1,446	307	252	241	246	238
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	15,385	-	36	275	525	790	1,966	1,979	1,798	1,539	1,218	990	932	909	864	810	756
Total Federal EBT Adjustments	(19,517)	(1,147)	(8,624)	(7,840)	(19,707)	(2,064)	5,297	4,842	5,040	5,618	5,613	(1,239)	(991)	(1,161)	(1,105)	(1,056)	(993)
Federal EBT	54,833	(2,043)	(15,173)	(12,545)	(32,197)	471	20,934	20,441	19,730	19,206	17,047	3,595	3,600	3,201	3,069	2,856	2,640
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	19,192	(715)	(5,310)	(4,391)	(11,269)	165	7,327	7,154	6,905	6,722	5,967	1,258	1,260	1,120	1,074	999	924
SIT detail:																	
EBIT	74,350	(896)	(6,548)	(4,705)	(12,490)	2,535	15,637	15,599	14,690	13,588	11,434	4,834	4,591	4,362	4,174	3,911	3,634
Depreciation	(9,810)	(1,147)	(8,762)	(8,838)	(20,397)	(4,435)	6,867	7,970	7,981	8,124	6,142	(374)	(805)	(730)	(527)	(413)	(465)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	15,385	-	36	275	525	790	1,966	1,979	1,798	1,539	1,218	990	932	909	864	810	756
Total State EBT Adjustments	(25,195)	(1,147)	(8,798)	(9,112)	(20,922)	(5,224)	4,901	5,991	6,182	6,585	4,924	(1,364)	(1,737)	(1,639)	(1,391)	(1,223)	(1,221)
State EBT	49,155	(2,043)	(15,346)	(13,817)	(33,412)	(2,690)	20,538	21,590	20,872	20,173	16,358	3,470	2,854	2,723	2,782	2,689	2,413
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	4,345	(181)	(1,357)	(1,221)	(2,954)	(238)	1,816	1,909	1,845	1,783	1,446	307	252	241	246	238	213

San Diego Gas & Electric
OpEx GRC - SDGE Electric Costs
Property Taxes (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
Historical Cost		-	1,569	12,014	24,213	38,200	93,681	109,261	116,235	114,229	111,498	107,271	59,809	52,092	49,737	49,318	49,318
Accumulated Depreciation		-	314	2,091	4,956	8,939	22,811	38,365	51,691	59,074	68,084	67,509	21,091	13,799	12,862	14,270	16,084
Net Investment		-	1,255	9,922	19,256	29,261	70,871	70,896	64,543	55,155	43,415	39,762	38,718	38,293	36,874	35,048	33,234
Property Tax Rate		-	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Property Tax	7,308	-	16	124	240	365	883	883	804	687	541	495	482	477	459	437	414

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

Revenue Requirement Summary (\$ in Thousands) - SDGE Electric Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Revenue Requirement	168,566	1,084	2,441	1,395	(4,194)	11,232	28,981	29,371	26,736	24,980	21,950	5,435	4,211	4,280	4,351	4,390	1,920
FF&U:	6,011	39	87	50	(150)	401	1,034	1,047	953	891	783	194	150	153	155	157	68
O&M:	50,119	1,818	7,138	4,870	9,559	8,478	1,856	1,368	1,473	1,581	1,689	1,799	1,924	2,058	2,199	2,309	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	69,010	-	231	785	957	1,935	11,731	12,903	12,438	12,379	11,521	1,818	462	462	462	462	462
Return on Common:	17,516	-	57	336	531	925	3,372	3,158	2,457	1,772	1,113	742	673	642	611	580	549
Return on Preferred:	1,342	-	4	26	41	71	258	242	188	136	85	57	52	49	47	44	42
Return On Debt:	8,190	-	26	157	248	432	1,576	1,476	1,149	828	520	347	315	300	286	271	257
Federal Taxes:	10,197	(616)	(4,072)	(3,839)	(12,289)	(727)	6,779	6,691	5,921	5,532	4,843	212	384	372	354	336	317
State Taxes:	2,439	(156)	(1,042)	(1,061)	(3,208)	(484)	1,672	1,837	1,662	1,521	1,200	93	82	82	81	80	79
Property Taxes:	3,741	-	12	72	116	202	703	649	494	340	196	174	168	162	157	151	145

San Diego Gas & Electric
OpEx GRC - Beginning of Year In-service
FF&U Summary (\$ in Thousands) - SDGE Electric Costs

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	50,119	1,818	7,138	4,870	9,559	8,478	1,856	1,368	1,473	1,581	1,689	1,799	1,924	2,058	2,199	2,309	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	69,010	-	231	785	957	1,935	11,731	12,903	12,438	12,379	11,521	1,818	462	462	462	462	462
Return on Common:	17,516	-	57	336	531	925	3,372	3,158	2,457	1,772	1,113	742	673	642	611	580	549
Return on Preferred:	1,342	-	4	26	41	71	258	242	188	136	85	57	52	49	47	44	42
Return On Debt:	8,190	-	26	157	248	432	1,576	1,476	1,149	828	520	347	315	300	286	271	257
Federal Taxes:	10,197	(616)	(4,072)	(3,839)	(12,289)	(727)	6,779	6,691	5,921	5,532	4,843	212	384	372	354	336	317
State Taxes:	2,439	(156)	(1,042)	(1,061)	(3,206)	(484)	1,672	1,837	1,662	1,521	1,200	93	82	82	81	80	79
Property Taxes:	3,741	-	12	72	116	202	703	649	494	340	196	174	168	162	157	151	145
Sum	162,554	1,046	2,354	1,346	(4,044)	10,832	27,948	28,324	25,783	24,090	21,168	5,241	4,061	4,128	4,196	4,233	1,851
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	6,011	39	87	50	(150)	401	1,034	1,047	953	891	783	194	150	153	155	157	68

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 O&M and Working Capital (\$ in Thousands) - SDGE Electric Costs

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
O&M	Total																
O&M All In	50,119	1,818	7,138	4,870	9,559	8,478	1,856	1,368	1,473	1,581	1,689	1,799	1,924	2,058	2,199	2,309	-
Working Capital																	
O&M:	50,119	1,818	7,138	4,870	9,559	8,478	1,856	1,368	1,473	1,581	1,689	1,799	1,924	2,058	2,199	2,309	-
Months:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average Monthly O&M:	151	595	406	797	707	155	114	123	132	141	150	160	171	183	192	-	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rev Req of Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

Rate Base & Return Summary (\$ in Thousands) - SDGE Electric Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	-	1,156	6,804	11,305	20,092	72,068	80,650	79,494	77,169	76,872	72,584	24,065	17,289	17,289	17,289	17,289
Accumulated Depreciation	-	231	1,016	1,973	3,908	15,639	28,542	39,824	49,879	61,103	58,632	10,576	4,263	4,725	5,187	5,650
Net Investment	-	925	5,788	9,332	16,184	56,429	52,108	39,669	27,290	15,769	13,951	13,489	13,027	12,564	12,102	11,640
Deferred Taxes Impacting Rate Base	-	-	13	81	212	396	607	815	995	1,149	1,282	1,402	1,513	1,622	1,730	1,838
Year End Rate Base	-	925	5,775	9,250	15,972	56,034	51,500	38,854	26,296	14,620	12,669	12,087	11,513	10,943	10,372	9,801
Average Rate Base	-	1,041	6,174	9,763	17,005	61,991	58,058	45,177	32,575	20,458	13,645	12,378	11,800	11,228	10,657	10,087
Return on Equity (\$)	17,516	-	57	336	531	925	3,372	3,158	2,457	1,772	1,113	742	673	642	611	580
Weighted Return on Equity (%)	-	-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	1,342	-	4	26	41	71	258	242	188	136	85	57	49	47	44	42
Weighted Return on Preferred (%)	-	-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	8,190	-	26	157	248	432	1,576	1,476	1,149	828	520	347	315	300	286	271
Weighted Return on Debt (%)	-	-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	27,048	-	87	519	820	1,428	5,207	4,876	3,794	2,736	1,718	1,146	1,040	991	943	895
Total Rate	-	-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

Income Taxes (\$ in Thousands) - SDGE Electric Costs

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
Revenue	168,566	1,084	2,441	1,395	(4,194)	11,232	28,981	29,371	26,736	24,980	21,950	5,435	4,211	4,280	4,351	4,390	1,920
Operational Costs	(128,882)	(1,856)	(7,468)	(5,777)	(10,483)	(11,015)	(15,324)	(15,968)	(15,359)	(15,191)	(14,189)	(3,985)	(2,705)	(2,835)	(2,973)	(3,079)	(676)
EBIT	39,684	(772)	(5,027)	(4,381)	(14,677)	217	13,658	13,404	11,377	9,789	7,761	1,450	1,506	1,445	1,378	1,311	1,244
Income Taxes	(12,636)	772	5,114	4,900	15,497	1,211	(8,451)	(8,527)	(7,583)	(7,053)	(6,043)	(304)	(466)	(454)	(435)	(416)	(397)
NOI	27,048	-	87	519	820	1,428	5,207	4,876	3,794	2,736	1,718	1,146	1,040	991	943	895	847
Interest	(8,190)	-	(26)	(157)	(248)	(432)	(1,576)	(1,476)	(1,149)	(828)	(520)	(347)	(315)	(300)	(286)	(271)	(257)
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	(1,342)	-	(4)	(26)	(41)	(71)	(258)	(242)	(188)	(136)	(85)	(57)	(52)	(49)	(47)	(44)	(42)
Earnings for Common	17,516	-	57	336	531	925	3,372	3,158	2,457	1,772	1,113	742	673	642	611	580	549
FIT detail:																	
EBIT	39,684	(772)	(5,027)	(4,381)	(14,677)	217	13,658	13,404	11,377	9,789	7,761	1,450	1,506	1,445	1,378	1,311	1,244
Depreciation	(0)	(989)	(6,737)	(7,471)	(21,247)	(5,071)	6,803	8,862	8,526	8,506	8,118	701	-	-	-	-	-
State Taxes (Prior Period)	2,360	-	(156)	(1,042)	(1,061)	(3,208)	(484)	1,672	1,837	1,662	1,521	1,200	93	82	82	81	80
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	8,190	-	26	157	248	432	1,576	1,476	1,149	828	520	347	315	300	286	271	257
Total Federal EBT Adjustments	(10,549)	(989)	(6,608)	(6,586)	(20,434)	(2,295)	5,710	5,713	5,540	6,016	6,076	(846)	(408)	(382)	(368)	(352)	(337)
Federal EBT	29,135	(1,760)	(11,635)	(10,968)	(35,111)	(2,078)	19,368	19,116	16,918	15,806	13,837	605	1,098	1,063	1,011	959	907
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	10,197	(616)	(4,072)	(3,839)	(12,289)	(727)	6,779	6,691	5,921	5,532	4,843	212	384	372	354	336	317
SIT detail:																	
EBIT	39,684	(772)	(5,027)	(4,381)	(14,677)	217	13,658	13,404	11,377	9,789	7,761	1,450	1,506	1,445	1,378	1,311	1,244
Depreciation	(3,903)	(989)	(6,732)	(7,466)	(21,366)	(5,258)	6,837	8,849	8,570	8,250	6,329	(54)	(266)	(217)	(172)	(130)	(90)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	8,190	-	26	157	248	432	1,576	1,476	1,149	828	520	347	315	300	286	271	257
Total State EBT Adjustments	(12,093)	(989)	(6,758)	(7,623)	(21,614)	(5,691)	5,261	7,373	7,421	7,422	5,809	(401)	(581)	(517)	(458)	(401)	(347)
State EBT	27,591	(1,760)	(11,785)	(12,004)	(36,292)	(5,474)	18,918	20,776	18,799	17,211	13,570	1,050	925	928	921	910	897
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	2,439	(156)	(1,042)	(1,061)	(3,208)	(484)	1,672	1,837	1,662	1,521	1,200	93	82	82	81	80	79

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 Property Taxes (\$ in Thousands) - SDGE Electric Costs

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
Historical Cost		-	1,156	6,804	11,305	20,092	72,068	80,650	79,494	77,169	76,872	72,584	24,065	17,289	17,289	17,289	17,289
Accumulated Depreciation		-	231	1,016	1,973	3,908	15,639	28,542	39,824	49,879	61,103	58,632	10,576	4,263	4,725	5,187	5,650
Net Investment		-	925	5,788	9,332	16,184	56,429	52,108	39,669	27,290	15,769	13,951	13,489	13,027	12,564	12,102	11,640
Property Tax Rate		-	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Property Tax	3,741	-	12	72	116	202	703	649	494	340	196	174	168	162	157	151	145

San Diego Gas & Electric

OpEx GRC - Mid Year In-service

Revenue Requirement Summary (\$ in Thousands) - SDGE Electric Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total	65,552	(129)	(1,488)	747	4,375	4,695	4,460	5,270	6,304	6,206	6,119	5,808	5,224	4,768	4,627	4,407	4,159
Revenue Requirement	2,338	(5)	(53)	27	156	167	159	188	225	221	218	207	186	170	165	157	148
FF&U:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	24,981	-	83	992	1,908	2,047	2,141	2,652	2,457	1,839	1,883	1,895	1,638	1,366	1,364	1,364	1,352
Return on Common:	15,390	-	20	252	591	764	834	1,075	1,389	1,520	1,492	1,375	1,321	1,302	1,237	1,152	1,068
Return on Preferred:	1,180	-	2	19	45	59	64	82	106	116	114	105	101	100	95	88	82
Return On Debt:	7,196	-	9	118	276	357	390	503	649	710	697	643	617	609	579	539	499
Federal Taxes:	8,994	(99)	(1,238)	(552)	1,020	892	548	464	984	1,190	1,124	1,047	876	748	720	664	607
State Taxes:	1,906	(25)	(315)	(160)	255	246	143	72	183	262	247	214	171	159	165	157	134
Property Taxes:	3,567	-	4	52	124	163	180	234	310	347	344	322	314	315	303	286	269

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 FF&U Summary (\$ in Thousands) - SDGE Electric Costs

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	24,981	-	83	992	1,908	2,047	2,141	2,652	2,457	1,839	1,883	1,895	1,638	1,366	1,364	1,364	1,352
Return on Common:	15,390	-	20	252	591	764	834	1,075	1,389	1,520	1,492	1,375	1,321	1,302	1,237	1,152	1,068
Return on Preferred:	1,180	-	2	19	45	59	64	82	106	116	114	105	101	100	95	88	82
Return On Debt:	7,196	-	9	118	276	357	390	503	649	710	697	643	617	609	579	539	499
Federal Taxes:	8,994	(99)	(1,238)	(552)	1,020	892	548	464	984	1,190	1,124	1,047	876	748	720	664	607
State Taxes:	1,906	(25)	(315)	(160)	255	246	143	72	183	262	247	214	171	159	165	157	134
Property Taxes:	3,567	-	4	52	124	163	180	234	310	347	344	322	314	315	303	286	269
Sum	63,214	(124)	(1,435)	720	4,219	4,528	4,301	5,082	6,079	5,985	5,901	5,601	5,038	4,598	4,462	4,250	4,010
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	2,338	(5)	(53)	27	156	167	159	188	225	221	218	207	186	170	165	157	148

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
Rate Base & Return Summary (\$ in Thousands) - SDGE Electric Costs

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	Total																
Historical Cost		-	413	5,209	12,908	18,108	21,613	28,611	36,741	37,059	34,627	34,687	35,743	34,803	32,447	32,028	32,028
Accumulated Depreciation		-	83	1,075	2,983	5,030	7,171	9,823	11,867	9,195	6,981	8,876	10,514	9,536	8,137	9,082	10,434
Net Investment		-	330	4,134	9,925	13,077	14,441	18,788	24,874	27,864	27,646	25,811	25,229	25,266	24,310	22,946	21,594
Deferred Taxes Impacting Rate Base		-	-	1	19	100	250	443	693	1,000	1,329	1,635	1,901	2,137	2,349	2,543	2,729
Year End Rate Base		-	330	4,133	9,905	12,977	14,191	18,345	24,182	26,864	26,317	24,176	23,328	23,129	21,961	20,403	18,866
Average Rate Base		-	372	4,630	10,869	14,041	15,337	19,767	25,535	27,937	27,423	25,276	24,280	23,930	22,749	21,182	19,634
Return on Equity (\$)	15,390	-	20	252	591	764	834	1,075	1,389	1,520	1,492	1,375	1,321	1,302	1,237	1,152	1,068
Weighted Return on Equity (%)		-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	1,180	-	2	19	45	59	64	82	106	116	114	105	101	100	95	88	82
Weighted Return on Preferred (%)		-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	7,196	-	9	118	276	357	390	503	649	710	697	643	617	609	579	539	499
Weighted Return on Debt (%)		-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	23,766	-	31	389	913	1,179	1,288	1,660	2,145	2,346	2,303	2,123	2,039	2,010	1,911	1,779	1,649
Total Rate		-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

San Diego Gas & Electric

OpEx GRC - Mid Year In-service

Income Taxes (\$ in Thousands) - SDGE Electric Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total																	
Revenue	65,552	(129)	(1,488)	747	4,375	4,695	4,460	5,270	6,304	6,206	6,119	5,808	5,224	4,768	4,627	4,407	4,159
Operational Costs	(30,885)	5	(34)	(1,071)	(2,188)	(2,378)	(2,480)	(3,074)	(2,991)	(2,407)	(2,446)	(2,424)	(2,139)	(1,851)	(1,832)	(1,807)	(1,769)
EBIT	34,666	(124)	(1,522)	(324)	2,187	2,318	1,980	2,196	3,312	3,799	3,673	3,383	3,086	2,917	2,796	2,600	2,390
Income Taxes	(10,901)	124	1,553	712	(1,275)	(1,138)	(691)	(536)	(1,168)	(1,452)	(1,370)	(1,260)	(1,046)	(907)	(885)	(821)	(741)
NOI	23,766	-	31	389	913	1,179	1,288	1,660	2,145	2,346	2,303	2,123	2,039	2,010	1,911	1,779	1,649
Interest	(7,196)	-	(9)	(118)	(276)	(357)	(390)	(503)	(649)	(710)	(697)	(643)	(617)	(609)	(579)	(539)	(499)
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	(1,180)	-	(2)	(19)	(45)	(59)	(64)	(82)	(106)	(116)	(114)	(105)	(101)	(100)	(95)	(88)	(82)
Earnings for Common	15,390	-	20	252	591	764	834	1,075	1,389	1,520	1,492	1,375	1,321	1,302	1,237	1,152	1,068
FIT detail:																	
EBIT	34,666	(124)	(1,522)	(324)	2,187	2,318	1,980	2,196	3,312	3,799	3,673	3,383	3,086	2,917	2,796	2,600	2,390
Depreciation	(0)	(159)	(2,031)	(1,451)	843	843	223	(225)	221	496	496	248	-	-	-	-	-
State Taxes (Prior Period)	1,772	-	(25)	(315)	(160)	255	246	143	72	183	262	247	214	171	159	165	157
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	7,196	-	9	118	276	357	390	503	649	710	697	643	617	609	579	539	499
Total Federal EBT Adjustments	(8,968)	(159)	(2,016)	(1,254)	727	231	(413)	(871)	(600)	(398)	(463)	(393)	(583)	(779)	(737)	(703)	(656)
Federal EBT	25,698	(283)	(3,538)	(1,578)	2,914	2,549	1,567	1,325	2,812	3,401	3,210	2,990	2,502	2,138	2,058	1,897	1,733
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	8,994	(99)	(1,238)	(552)	1,020	892	548	464	984	1,190	1,124	1,047	876	748	720	664	607
SIT detail:																	
EBIT	34,666	(124)	(1,522)	(324)	2,187	2,318	1,980	2,196	3,312	3,799	3,673	3,383	3,086	2,917	2,796	2,600	2,390
Depreciation	(5,907)	(159)	(2,030)	(1,372)	969	824	30	(879)	(590)	(127)	(187)	(321)	(539)	(513)	(355)	(283)	(375)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	7,196	-	9	118	276	357	390	503	649	710	697	643	617	609	579	539	499
Total State EBT Adjustments	(13,103)	(159)	(2,040)	(1,490)	692	467	(360)	(1,382)	(1,239)	(837)	(885)	(963)	(1,156)	(1,121)	(934)	(822)	(874)
State EBT	21,564	(283)	(3,562)	(1,813)	2,880	2,784	1,620	814	2,073	2,962	2,789	2,420	1,929	1,795	1,862	1,778	1,516
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	1,906	(25)	(315)	(160)	255	246	143	72	183	262	247	214	171	159	165	157	134

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
Property Taxes (\$ in Thousands) - SDGE Electric Costs

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
Historical Cost		-	413	5,209	12,908	18,108	21,613	28,611	36,741	37,059	34,627	34,687	35,743	34,803	32,447	32,028	32,028
Accumulated Depreciation		-	83	1,075	2,983	5,030	7,171	9,823	11,867	9,195	6,981	8,876	10,514	9,536	8,137	9,082	10,434
Net Investment		-	330	4,134	9,925	13,077	14,441	18,788	24,874	27,864	27,646	25,811	25,229	25,266	24,310	22,946	21,594
Property Tax Rate		-	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Property Tax	3,567	-	4	52	124	163	180	234	310	347	344	322	314	315	303	286	269

San Diego Gas & Electric
OpEx GRC
SDGE Electric Costs

Depreciation Schedule
(\$ in Thousands)
Book Depreciation

	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	93,991	-	-	314	1,777	2,865	3,982	13,872	15,555	14,895	14,218	13,405	3,713	2,100	1,828	1,826	1,826	1,814
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	1,569	-	-	314	314	314	314	314	-	-	-	-	-	-	-	-	-	-
2009	8,186	-	-	-	1,464	1,464	1,464	1,464	1,464	97	97	97	97	97	97	97	97	97
2010	7,108	-	-	-	-	1,088	1,088	1,088	1,088	1,088	209	209	209	209	209	209	209	209
2011	7,401	-	-	-	-	-	1,117	1,117	1,117	1,117	1,117	259	259	259	259	259	259	259
2012	50,567	-	-	-	-	-	-	9,890	9,890	9,890	9,890	9,890	186	186	186	186	186	186
2013	10,848	-	-	-	-	-	-	-	1,997	1,997	1,997	1,997	1,997	173	173	173	173	173
2014	4,154	-	-	-	-	-	-	-	-	707	707	707	707	707	155	155	155	155
2015	1,362	-	-	-	-	-	-	-	-	-	202	202	202	202	118	118	118	118
2016	312	-	-	-	-	-	-	-	-	-	-	45	45	45	45	45	45	45
2017	60	-	-	-	-	-	-	-	-	-	-	-	12	12	12	12	12	-
2018	1,056	-	-	-	-	-	-	-	-	-	-	-	-	211	211	211	211	211
2019	1,123	-	-	-	-	-	-	-	-	-	-	-	-	-	281	281	281	281
2020	244	-	-	-	-	-	-	-	-	-	-	-	-	-	-	81	81	81
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 SDGE Electric Costs

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	69,010	-	-	231	785	957	1,935	11,731	12,903	12,438	12,379	11,521	1,818	462	462	462	462	462
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	1,156	-	-	231	231	231	231	231	-	-	-	-	-	-	-	-	-	-
2009	3,569	-	-	-	554	554	554	554	89	89	89	89	89	89	89	89	89	89
2010	1,759	-	-	-	-	172	172	172	172	112	112	112	112	112	112	112	112	112
2011	5,732	-	-	-	-	-	978	978	978	978	978	120	120	120	120	120	120	120
2012	49,536	-	-	-	-	-	-	9,796	9,796	9,796	9,796	9,796	92	92	92	92	92	92
2013	7,259	-	-	-	-	-	-	-	1,403	1,403	1,403	1,403	1,403	48	48	48	48	48
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Mid Year In-service
 SDGE Electric Costs

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	24,981	-	-	83	992	1,908	2,047	2,141	2,652	2,457	1,839	1,883	1,895	1,638	1,366	1,364	1,364	1,352
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	413	-	-	83	83	83	83	83	-	-	-	-	-	-	-	-	-	-
2009	4,618	-	-	-	910	910	910	910	8	8	8	8	8	8	8	8	8	8
2010	5,350	-	-	-	-	916	916	916	916	96	96	96	96	96	96	96	96	96
2011	1,669	-	-	-	-	-	139	139	139	139	139	139	139	139	139	139	139	139
2012	1,031	-	-	-	-	-	-	94	94	94	94	94	94	94	94	94	94	94
2013	3,589	-	-	-	-	-	-	-	593	593	593	593	593	124	124	124	124	124
2014	4,154	-	-	-	-	-	-	-	707	707	707	707	707	707	155	155	155	155
2015	1,362	-	-	-	-	-	-	-	-	-	202	202	202	202	118	118	118	118
2016	312	-	-	-	-	-	-	-	-	-	-	45	45	45	45	45	45	45
2017	60	-	-	-	-	-	-	-	-	-	-	-	12	12	12	12	12	-
2018	1,056	-	-	-	-	-	-	-	-	-	-	-	-	211	211	211	211	211
2019	1,123	-	-	-	-	-	-	-	-	-	-	-	-	-	281	281	281	281
2020	244	-	-	-	-	-	-	-	-	-	-	-	-	-	-	81	81	81
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Beginning of Year In-service
SDGE Electric Costs - C303

Depreciation Schedule
(\$ in Thousands)
Book Depreciation

Period	Period Number:																	
	Total	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	20,621	-	-	989	1,679	97	1,942	12,411	3,503	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	989	-	-	198	198	198	198	198	-	-	-	-	-	-	-	-	-	-
2009	1,679	-	-	336	336	336	336	336	336	-	-	-	-	-	-	-	-	-
2010	97	-	-	-	19	19	19	19	19	19	-	-	-	-	-	-	-	-
2011	1,942	-	-	-	388	388	388	388	388	388	-	-	-	-	-	-	-	-
2012	12,411	-	-	-	2,482	2,482	2,482	2,482	2,482	2,482	-	-	-	-	-	-	-	-
2013	3,503	-	-	-	701	701	701	701	701	701	701	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 SDGE Electric Costs - C303

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Federal Tax Life 3
 Declining Factor 0%

Period	Total	Period Number:																
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	20,621	-	-	989	1,679	97	1,942	12,411	3,503	-	-	-	-	-	-	-	-	-
Total Depreciation	20,621	-	-	989	1,679	97	1,942	12,411	3,503	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	989	-	989	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	1,679	-	-	1,679	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	97	-	-	-	97	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	1,942	-	-	-	-	1,942	-	-	-	-	-	-	-	-	-	-	-	-
2012	12,411	-	-	-	-	-	12,411	-	-	-	-	-	-	-	-	-	-	-
2013	3,503	-	-	-	-	-	-	3,503	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Beginning of Year In-service
 SDGE Electric Costs - C303

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life 3
 Declining Factor 0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	20,621	-	-	989	1,679	97	1,942	12,411	3,503	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	989	-	-	989	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	1,679	-	-	-	1,679	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	97	-	-	-	-	97	-	-	-	-	-	-	-	-	-	-	-	-
2011	1,942	-	-	-	-	-	1,942	-	-	-	-	-	-	-	-	-	-	-
2012	12,411	-	-	-	-	-	-	12,411	-	-	-	-	-	-	-	-	-	-
2013	3,503	-	-	-	-	-	-	-	3,503	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 SDGE Electric Costs - C391.2

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Period	Period Number:																	
	Total	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	18,064	-	-	168	645	200	2,346	11,432	3,273	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	168	-	-	34	34	34	34	34	-	-	-	-	-	-	-	-	-	-
2009	645	-	-	129	129	129	129	129	-	-	-	-	-	-	-	-	-	-
2010	200	-	-	40	40	40	40	40	-	-	-	-	-	-	-	-	-	-
2011	2,346	-	-	469	469	469	469	469	-	-	-	-	-	-	-	-	-	-
2012	11,432	-	-	2,286	2,286	2,286	2,286	2,286	-	-	-	-	-	-	-	-	-	-
2013	3,273	-	-	655	655	655	655	655	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 SDGE Electric Costs - C391.2

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Period	Federal Tax Life 200% Declining Factor																	
	Total	Period Number:																
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	
	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	18,064	-	-	168	645	200	2,346	11,432	3,273	-	-	-	-	-	-	-	-	-
Total Depreciation	18,064	-	-	34	163	203	672	2,958	3,579	3,450	3,410	2,941	655	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	168	-	-	34	34	34	34	34	-	-	-	-	-	-	-	-	-	-
2009	645	-	-	129	129	129	129	129	129	-	-	-	-	-	-	-	-	-
2010	200	-	-	40	40	40	40	40	40	40	-	-	-	-	-	-	-	-
2011	2,346	-	-	469	469	469	469	469	469	469	469	-	-	-	-	-	-	-
2012	11,432	-	-	2,286	2,286	2,286	2,286	2,286	2,286	2,286	2,286	2,286	-	-	-	-	-	-
2013	3,273	-	-	655	655	655	655	655	655	655	655	655	655	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 SDGE Electric Costs - C391.2

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life
 Declining Factor

Period	Total	Period Number:																
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.1667	0.1667	0.1667	0.1667	0.3333	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Total Depreciation	18,064	-	-	168	645	200	2,346	11,432	3,273	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	168	-	-	28	28	28	28	56	-	-	-	-	-	-	-	-	-	-
2009	645	-	-	108	108	108	108	108	215	-	-	-	-	-	-	-	-	-
2010	200	-	-	33	33	33	33	33	67	-	-	-	-	-	-	-	-	-
2011	2,346	-	-	391	391	391	391	391	782	-	-	-	-	-	-	-	-	-
2012	11,432	-	-	1,905	1,905	1,905	1,905	1,905	3,811	-	-	-	-	-	-	-	-	-
2013	3,273	-	-	545	545	545	545	545	1,091	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 SDGE Electric Costs - E303

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Book Life 5
 Salvage Amount 0.0%

Period	Period Number:																	
	Total	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	24,676	-	-	-	-	-	-	24,676	-	-	-	-	-	-	-	-	-	-
Total Depreciation	24,676	-	-	-	-	-	-	4,935	4,935	4,935	4,935	4,935	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	24,676	-	-	-	-	-	-	4,935	4,935	4,935	4,935	4,935	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 SDGE Electric Costs - E303

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Federal Tax Life 3
 Declining Factor 0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>24,676</u>	-	-	-	-	-	-	24,676	-	-	-	-	-	-	-	-	-	-
Total Depreciation	24,676	-	-	-	-	-	-	24,676	-	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	24,676	-	-	-	-	-	-	24,676	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 SDGE Electric Costs - E303

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life
 Declining Factor

3
 0%

Period Number:

Period	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	24,676	-	-	-	-	-	-	24,676	-	-	-	-	-	-	-	-	-	-
Total Depreciation	24,676	-	-	-	-	-	-	24,676	-	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	24,676	-	-	-	-	-	-	24,676	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 SDGE Electric Costs - E362

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Book Life 43
 Salvage Amount -15.0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.4547	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	17,289	-	-	-	3,323	4,203	4,499	3,458	1,805	-	-	-	-	-	-	-	-	-
	5,650	-	-	-	89	201	322	414	462	462	462	462	462	462	462	462	462	462
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	1,244	-	-	-	89	89	89	89	89	89	89	89	89	89	89	89	89	89
2010	1,461	-	-	-	-	112	112	112	112	112	112	112	112	112	112	112	112	112
2011	1,444	-	-	-	-	-	120	120	120	120	120	120	120	120	120	120	120	120
2012	1,017	-	-	-	-	-	-	92	92	92	92	92	92	92	92	92	92	92
2013	483	-	-	-	-	-	-	-	48	48	48	48	48	48	48	48	48	48
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 SDGE Electric Costs - E362

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Federal Tax Life		20																
Declining Factor		150%																
		Period Number:																
Period	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.8438	0.0375	0.0722	0.0668	0.0618	0.0571	0.0528	0.0489	0.0452	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	17,289	-	-	-	3,323	4,203	4,499	3,458	1,805	-	-	-	-	-	-	-	-	-
	10,901	-	-	-	125	398	694	940	1,067	1,055	976	903	844	804	781	772	771	771
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	2,360	-	-	-	125	240	222	205	190	176	162	150	148	148	148	148	148	148
2010	2,797	-	-	-	-	158	303	281	260	240	222	205	190	188	188	188	188	188
2011	2,793	-	-	-	-	-	169	325	300	278	257	238	220	203	201	201	201	201
2012	1,992	-	-	-	-	-	-	130	250	231	214	198	183	169	156	154	154	154
2013	960	-	-	-	-	-	-	-	68	130	121	112	103	95	88	82	81	81
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 SDGE Electric Costs - E362

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

		Period Number:																
		30 200%																
		Declining Factor																
Period	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6803	0.0333	0.0644	0.0601	0.0561	0.0524	0.0489	0.0456	0.0426	0.0398	0.0371	0.0346	0.0323	0.0302	0.0282	0.0263	0.0245	0.0237
Capital In-service	17,289	-	-	-	3,323	4,203	4,499	3,458	1,805	-	-	-	-	-	-	-	-	-
Total Depreciation	9,553	-	-	-	111	354	621	845	964	960	896	836	780	728	680	634	592	553
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	2,013	-	-	-	111	214	200	187	174	163	152	142	132	123	115	107	100	94
2010	2,428	-	-	-	-	140	271	253	236	220	206	192	179	167	156	146	136	127
2011	2,463	-	-	-	-	-	150	290	271	253	236	220	205	192	179	167	156	145
2012	1,781	-	-	-	-	-	-	115	223	208	194	181	169	158	147	137	128	120
2013	867	-	-	-	-	-	-	-	60	116	109	101	95	88	82	77	72	67
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
SDGE Electric Costs - C303

Depreciation Schedule
(\$ in Thousands)
Book Depreciation

Book Life 5
Salvage Amount 0.0%

Period	Period Number:																	
	Total	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	6,695	-	-	76	3,453	843	843	843	1,015	841	496	496	496	248	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	381	-	-	76	76	76	76	76	-	-	-	-	-	-	-	-	-	-
2009	2,108	-	-	-	422	422	422	422	422	-	-	-	-	-	-	-	-	-
2010	1,726	-	-	-	-	345	345	345	345	345	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	1,240	-	-	-	-	-	-	-	248	248	248	248	248	-	-	-	-	-
2014	1,240	-	-	-	-	-	-	-	-	248	248	248	248	248	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 SDGE Electric Costs - C303

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Federal Tax Life
 Declining Factor

3
 0%

Period Number:

Period	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	6,695	-	-	763	3,453	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Depreciation	6,695	-	-	381	2,108	1,726	-	-	1,240	1,240	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	381	-	-	381	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	2,108	-	-	-	2,108	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	1,726	-	-	-	-	1,726	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	1,240	-	-	-	-	-	-	1,240	-	-	-	-	-	-	-	-	-	-
2014	1,240	-	-	-	-	-	-	-	1,240	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 SDGE Electric Costs - C303

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life
 Declining Factor

3

0%

Period Number:

Period	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	6,695	-	-	763	3,453	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Depreciation	6,695	-	-	381	2,108	1,726	-	-	1,240	1,240	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	381	-	-	381	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	2,108	-	-	-	2,108	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	1,726	-	-	-	-	1,726	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	1,240	-	-	-	-	-	-	1,240	-	-	-	-	-	-	-	-	-	-
2014	1,240	-	-	-	-	-	-	-	1,240	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Mid Year In-service
 SDGE Electric Costs - C391.2

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Book Life 5
 Salvage Amount 0.0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	10,779	-	-	63	4,743	-	-	-	2,208	838	-	-	121	1,992	815	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	32	-	-	6	6	6	6	6	-	-	-	-	-	-	-	-	-	-
2009	2,403	-	-	63	4,743	-	-	-	2,208	838	-	-	121	1,992	815	-	-	-
2010	2,371	-	-	6	487	961	961	961	1,176	1,000	609	609	621	612	588	585	585	573
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	1,104	-	-	-	-	-	-	-	221	221	221	221	221	-	-	-	-	-
2014	1,523	-	-	-	-	-	-	-	-	305	305	305	305	305	-	-	-	-
2015	419	-	-	-	-	-	-	-	-	84	84	84	84	84	84	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	60	-	-	-	-	-	-	-	-	-	-	-	12	12	12	12	12	-
2018	1,056	-	-	-	-	-	-	-	-	-	-	-	-	211	211	211	211	211
2019	1,123	-	-	-	-	-	-	-	-	-	-	-	-	281	281	281	281	281
2020	244	-	-	-	-	-	-	-	-	-	-	-	-	-	81	81	81	81
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 SDGE Electric Costs - C391.2

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Period	Period Number:																
	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Total	1.0000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	10,779	-	63	4,743	-	-	-	2,208	838	-	-	121	1,992	815	-	-	-
	10,616	-	6	487	961	961	961	1,397	1,083	609	609	633	590	585	585	585	561
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	32	-	6	6	6	6	6	-	-	-	-	-	-	-	-	-	-
2009	2,403	-	-	481	481	481	481	481	-	-	-	-	-	-	-	-	-
2010	2,371	-	-	-	474	474	474	474	474	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	2,208	-	-	-	-	-	-	442	442	442	442	442	-	-	-	-	-
2014	838	-	-	-	-	-	-	-	168	168	168	168	168	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	121	-	-	-	-	-	-	-	-	-	-	24	24	24	24	24	-
2018	1,992	-	-	-	-	-	-	-	-	-	-	-	398	398	398	398	398
2019	652	-	-	-	-	-	-	-	-	-	-	-	163	163	163	163	163
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 SDGE Electric Costs - C391.2

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life
 Declining Factor

Period	Period Number:																	
	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
Total	1.0000	0.1667	0.1667	0.1667	0.3333	-	-	-	-	-	-	-	-	-	-	-	-	
Capital In-service	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total Depreciation	10,779	-	-	63	4,743	-	-	2,208	838	-	-	121	1,992	815	-	-	-	
	10,508	-	-	5	406	801	801	806	1,564	1,298	508	508	896	631	488	488	508	800
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2008	32	-	5	5	5	5	11	-	-	-	-	-	-	-	-	-	-	
2009	2,403	-	-	401	401	401	401	801	-	-	-	-	-	-	-	-	-	
2010	2,371	-	-	-	395	395	395	395	790	-	-	-	-	-	-	-	-	
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2013	2,208	-	-	-	-	-	-	-	368	368	368	368	736	-	-	-	-	
2014	838	-	-	-	-	-	-	-	140	140	140	140	279	-	-	-	-	
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2017	121	-	-	-	-	-	-	-	-	-	-	20	20	20	20	40	-	
2018	1,992	-	-	-	-	-	-	-	-	-	-	-	332	332	332	332	664	
2019	543	-	-	-	-	-	-	-	-	-	-	-	-	136	136	136	136	
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

San Diego Gas & Electric
 OpEx GRC - Mid Year In-service
 SDGE Electric Costs - E362

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Book Life 43
 Salvage Amount -15.0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.4547	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	29,101	-	-	-	572	6,630	3,771	3,239	6,070	5,490	3,330	-	-	-	-	-	-	-
	7,950	-	-	-	8	104	243	337	461	616	734	778	778	778	778	778	778	778
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	107	-	-	-	8	8	8	8	8	8	8	8	8	8	8	8	8	8
2010	1,252	-	-	-	-	96	96	96	96	96	96	96	96	96	96	96	96	96
2011	1,669	-	-	-	-	-	139	139	139	139	139	139	139	139	139	139	139	139
2012	1,031	-	-	-	-	-	-	94	94	94	94	94	94	94	94	94	94	94
2013	1,245	-	-	-	-	-	-	-	124	124	124	124	124	124	124	124	124	124
2014	1,391	-	-	-	-	-	-	-	-	155	155	155	155	155	155	155	155	155
2015	944	-	-	-	-	-	-	-	-	-	118	118	118	118	118	118	118	118
2016	312	-	-	-	-	-	-	-	-	-	-	45	45	45	45	45	45	45
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
SDGE Electric Costs - E362

Depreciation Schedule
(\$ in Thousands)
Federal Tax Depreciation

Federal Tax Life		20																
Declining Factor		150%																
		Period Number:																
Period	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.8438	0.0375	0.0722	0.0668	0.0618	0.0571	0.0528	0.0489	0.0452	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446
	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	29,101	-	-	-	572	6,630	3,771	3,239	6,070	5,490	3,330	-	-	-	-	-	-	-
Total Depreciation	15,746	-	-	-	11	156	474	765	1,013	1,329	1,611	1,718	1,653	1,540	1,452	1,383	1,334	1,308
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	203	-	-	-	11	21	19	18	16	15	14	13	13	13	13	13	13	13
2010	2,396	-	-	-	-	135	260	240	222	206	190	176	163	161	161	161	161	161
2011	3,228	-	-	-	-	-	195	375	347	321	297	275	254	235	232	232	232	232
2012	2,019	-	-	-	-	-	-	131	253	234	216	200	185	171	158	156	156	156
2013	2,474	-	-	-	-	-	-	-	175	336	311	287	266	246	228	210	208	208
2014	2,814	-	-	-	-	-	-	-	-	217	417	386	357	330	305	283	261	258
2015	1,951	-	-	-	-	-	-	-	-	-	165	318	294	272	252	233	216	199
2016	661	-	-	-	-	-	-	-	-	-	-	62	120	111	103	95	88	81
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
SDGE Electric Costs - E362

Depreciation Schedule
(\$ in Thousands)
State Tax Depreciation

State Tax Life
200%

Period	Total	Period Number:																
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6803	0.0333	0.0644	0.0601	0.0561	0.0524	0.0489	0.0456	0.0426	0.0398	0.0371	0.0346	0.0323	0.0302	0.0282	0.0263	0.0245	0.0237
Capital In-service	29,101	-	-	-	572	6,630	3,771	3,239	6,070	5,490	3,330	-	-	-	-	-	-	-
Total Depreciation	14,085	-	-	-	10	138	423	685	911	1,198	1,458	1,563	1,514	1,413	1,319	1,231	1,149	1,073
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	173	-	-	-	10	18	17	16	15	14	13	12	11	11	10	9	9	8
2010	2,080	-	-	-	-	120	232	217	202	189	176	164	153	143	134	125	116	109
2011	2,847	-	-	-	-	-	173	335	313	292	272	254	237	222	207	193	180	168
2012	1,805	-	-	-	-	-	-	117	226	211	197	184	171	160	149	139	130	121
2013	2,236	-	-	-	-	-	-	-	155	300	280	261	244	228	212	198	185	173
2014	2,563	-	-	-	-	-	-	-	-	193	372	348	324	303	283	264	246	230
2015	1,780	-	-	-	-	-	-	-	-	-	147	284	265	248	231	216	201	188
2016	601	-	-	-	-	-	-	-	-	-	-	56	107	100	93	87	81	76
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - SDGE Electric Benefits
Revenue Requirement Summary (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total	(334,291)	-	(27)	(1,843)	(5,095)	(7,919)	(11,797)	(16,581)	(20,289)	(22,151)	(28,592)	(34,420)	(36,930)	(38,953)	(41,459)	(42,681)	(25,554)
Revenue Requirement	(334,291)	-	(27)	(1,843)	(5,095)	(7,919)	(11,797)	(16,581)	(20,289)	(22,151)	(28,592)	(34,420)	(36,930)	(38,953)	(41,459)	(42,681)	(25,554)
FF&U:	(11,921)	-	(1)	(66)	(182)	(282)	(421)	(591)	(724)	(790)	(1,020)	(1,227)	(1,317)	(1,389)	(1,479)	(1,522)	(911)
O&M:	(123,664)	-	(26)	(546)	(1,896)	(3,522)	(5,733)	(7,546)	(8,791)	(9,225)	(11,915)	(13,852)	(14,413)	(14,949)	(15,531)	(15,718)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(52,322)	-	-	(268)	(683)	(967)	(1,346)	(2,021)	(2,633)	(3,046)	(3,932)	(4,912)	(5,526)	(6,038)	(6,655)	(7,113)	(7,183)
Return on Common:	(58,473)	-	-	(367)	(917)	(1,261)	(1,714)	(2,549)	(3,255)	(3,650)	(4,664)	(5,756)	(6,286)	(6,638)	(7,106)	(7,323)	(6,986)
Return on Preferred:	(4,482)	-	-	(28)	(70)	(97)	(131)	(195)	(250)	(280)	(357)	(441)	(482)	(509)	(545)	(561)	(535)
Return On Debt:	(27,339)	-	-	(171)	(429)	(590)	(801)	(1,192)	(1,522)	(1,707)	(2,181)	(2,691)	(2,939)	(3,104)	(3,322)	(3,424)	(3,266)
Federal Taxes:	(34,438)	-	-	(248)	(571)	(746)	(1,029)	(1,546)	(1,931)	(2,137)	(2,798)	(3,416)	(3,670)	(3,881)	(4,169)	(4,267)	(4,028)
State Taxes:	(8,153)	-	-	(66)	(140)	(168)	(233)	(360)	(441)	(480)	(655)	(802)	(850)	(910)	(1,003)	(1,043)	(1,002)
Property Taxes:	(13,498)	-	-	(82)	(206)	(285)	(389)	(579)	(742)	(836)	(1,070)	(1,322)	(1,449)	(1,537)	(1,651)	(1,709)	(1,642)

San Diego Gas & Electric
OpEx GRC - SDGE Electric Benefits
 FF&U Summary (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	(123,664)	-	(26)	(546)	(1,896)	(3,522)	(5,733)	(7,546)	(8,791)	(9,225)	(11,915)	(13,852)	(14,413)	(14,949)	(15,531)	(15,718)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(52,322)	-	-	(268)	(683)	(967)	(1,346)	(2,021)	(2,633)	(3,046)	(3,932)	(4,912)	(5,526)	(6,038)	(6,655)	(7,113)	(7,183)
Return on Common:	(58,473)	-	-	(367)	(917)	(1,261)	(1,714)	(2,549)	(3,255)	(3,650)	(4,664)	(5,756)	(6,286)	(6,638)	(7,106)	(7,323)	(6,986)
Return on Preferred:	(4,482)	-	-	(28)	(70)	(97)	(131)	(195)	(250)	(280)	(357)	(441)	(482)	(509)	(545)	(561)	(535)
Return On Debt:	(27,339)	-	-	(171)	(429)	(590)	(801)	(1,192)	(1,522)	(1,707)	(2,181)	(2,691)	(2,939)	(3,104)	(3,222)	(3,424)	(3,266)
Federal Taxes:	(34,438)	-	-	(248)	(571)	(746)	(1,029)	(1,546)	(1,931)	(2,137)	(2,798)	(3,416)	(3,670)	(3,881)	(4,169)	(4,267)	(4,028)
State Taxes:	(8,153)	-	-	(66)	(140)	(168)	(233)	(360)	(441)	(480)	(655)	(802)	(850)	(910)	(1,003)	(1,043)	(1,002)
Property Taxes:	(13,498)	-	-	(82)	(206)	(285)	(389)	(579)	(742)	(836)	(1,070)	(1,322)	(1,449)	(1,537)	(1,651)	(1,709)	(1,642)
Sum	(322,369)	-	(26)	(1,778)	(4,913)	(7,636)	(11,377)	(15,990)	(19,565)	(21,361)	(27,573)	(33,193)	(35,613)	(37,564)	(39,981)	(41,158)	(24,643)
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	(11,921)	-	(1)	(66)	(182)	(282)	(421)	(591)	(724)	(790)	(1,020)	(1,227)	(1,317)	(1,389)	(1,479)	(1,522)	(911)

San Diego Gas & Electric
 OpEx GRC - SDGE Electric Benefits
 O&M and Working Capital (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
O&M																	
O&M All In	(123,664)	-	(26)	(546)	(1,896)	(3,522)	(5,733)	(7,546)	(8,791)	(9,225)	(11,915)	(13,852)	(14,413)	(14,949)	(15,531)	(15,718)	-
Working Capital																	
O&M:	(123,664)	-	(26)	(546)	(1,896)	(3,522)	(5,733)	(7,546)	(8,791)	(9,225)	(11,915)	(13,852)	(14,413)	(14,949)	(15,531)	(15,718)	-
Months:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average Monthly O&M:	-	-	(2)	(46)	(158)	(294)	(478)	(629)	(733)	(769)	(993)	(1,154)	(1,201)	(1,246)	(1,294)	(1,310)	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rev Req of Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - SDGE Electric Benefits
Rate Base and Return Summary (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	-	-	(6,873)	(17,501)	(24,789)	(34,483)	(51,787)	(67,475)	(78,061)	(100,746)	(125,868)	(141,600)	(154,714)	(170,523)	(182,270)	(184,071)
Accumulated Depreciation	-	-	(268)	(951)	(1,919)	(3,264)	(5,285)	(7,918)	(10,965)	(14,896)	(19,808)	(25,334)	(31,372)	(38,026)	(45,139)	(52,322)
Net Investment	-	-	(6,605)	(16,549)	(22,871)	(31,219)	(46,502)	(59,557)	(67,097)	(85,850)	(106,060)	(116,266)	(123,342)	(132,497)	(137,131)	(131,749)
Deferred Taxes Impacting Rate Base	-	-	4	(70)	(257)	(494)	(796)	(1,241)	(1,784)	(2,334)	(3,029)	(3,884)	(4,756)	(5,607)	(6,478)	(7,325)
Year End Rate Base	-	-	(6,609)	(16,479)	(22,614)	(30,725)	(45,705)	(58,315)	(65,312)	(83,516)	(103,031)	(112,382)	(118,586)	(126,890)	(130,653)	(124,423)
Average Rate Base	-	-	(6,741)	(16,857)	(23,191)	(31,516)	(46,867)	(59,855)	(67,107)	(85,756)	(105,835)	(115,572)	(122,041)	(130,643)	(134,645)	(128,439)
Return on Equity (\$)	(58,473)	-	(367)	(917)	(1,261)	(1,714)	(2,549)	(3,255)	(3,650)	(4,664)	(5,756)	(6,286)	(6,638)	(7,106)	(7,323)	(6,986)
Weighted Return on Equity (%)		-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	(4,482)	-	(28)	(70)	(97)	(131)	(195)	(250)	(280)	(357)	(441)	(482)	(509)	(545)	(561)	(535)
Weighted Return on Preferred (%)		-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	(27,339)	-	(171)	(429)	(590)	(801)	(1,192)	(1,522)	(1,707)	(2,181)	(2,691)	(2,939)	(3,104)	(3,322)	(3,424)	(3,266)
Weighted Return on Debt (%)		-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	(90,294)	-	(566)	(1,416)	(1,948)	(2,647)	(3,936)	(5,027)	(5,636)	(7,203)	(8,889)	(9,707)	(10,250)	(10,973)	(11,309)	(10,787)
Total Rate		-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

San Diego Gas & Electric
OpEx GRC - SDGE Electric Benefits
Income Taxes (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total																	
Revenue	(334,291)	-	(27)	(1,843)	(5,095)	(7,919)	(11,797)	(16,581)	(20,289)	(22,151)	(28,592)	(34,420)	(36,930)	(38,953)	(41,459)	(42,681)	(25,554)
Operational Costs	201,406	-	27	963	2,967	5,057	7,888	10,738	12,890	13,897	17,936	21,313	22,704	23,913	25,315	26,062	9,736
EBIT	(132,885)	-	(880)	(2,127)	(2,862)	(3,909)	(5,843)	(7,399)	(8,253)	(10,656)	(13,107)	(14,226)	(15,040)	(16,145)	(16,619)	(15,818)	
Income Taxes	42,591	-	314	711	914	1,262	1,907	2,371	2,617	3,454	4,218	4,520	4,790	5,172	5,310	5,031	
NOI	(90,294)	-	(566)	(1,416)	(1,948)	(2,647)	(3,936)	(5,027)	(5,636)	(7,203)	(8,889)	(9,707)	(10,250)	(10,973)	(11,309)	(10,787)	
Interest	27,339	-	171	429	590	801	1,192	1,522	1,707	2,181	2,691	2,939	3,104	3,322	3,424	3,266	
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Preferred Dividends	4,482	-	28	70	97	131	195	250	280	357	441	482	509	545	561	535	
Earnings for Common	(58,473)	-	(367)	(917)	(1,261)	(1,714)	(2,549)	(3,255)	(3,650)	(4,664)	(5,756)	(6,286)	(6,638)	(7,106)	(7,323)	(6,986)	
FIT detail:																	
EBIT	(132,885)	-	(880)	(2,127)	(2,862)	(3,909)	(5,843)	(7,399)	(8,253)	(10,656)	(13,107)	(14,226)	(15,040)	(16,145)	(16,619)	(15,818)	
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
State Taxes (Prior Period)	(7,150)	-	-	(66)	(140)	(168)	(233)	(360)	(441)	(480)	(655)	(802)	(850)	(910)	(1,003)	(1,043)	
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	(27,339)	-	(171)	(429)	(590)	(801)	(1,192)	(1,522)	(1,707)	(2,181)	(2,691)	(2,939)	(3,104)	(3,322)	(3,424)	(3,266)	
Total Federal EBT Adjustments	34,490	-	171	495	730	969	1,425	1,882	2,147	2,661	3,347	3,741	3,953	4,232	4,427	4,309	
Federal EBT	(98,395)	-	(709)	(1,632)	(2,132)	(2,940)	(4,418)	(5,516)	(6,106)	(7,995)	(9,760)	(10,485)	(11,087)	(11,912)	(12,192)	(11,509)	
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	
FIT	(34,438)	-	(248)	(571)	(746)	(1,029)	(1,546)	(1,931)	(2,137)	(2,798)	(3,416)	(3,670)	(3,881)	(4,169)	(4,267)	(4,028)	
SIT detail:																	
EBIT	(132,885)	-	(880)	(2,127)	(2,862)	(3,909)	(5,843)	(7,399)	(8,253)	(10,656)	(13,107)	(14,226)	(15,040)	(16,145)	(16,619)	(15,818)	
Depreciation	13,322	-	(39)	114	374	472	576	890	1,118	1,064	1,344	1,675	1,645	1,480	1,398	1,211	
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	(27,339)	-	(171)	(429)	(590)	(801)	(1,192)	(1,522)	(1,707)	(2,181)	(2,691)	(2,939)	(3,104)	(3,322)	(3,424)	(3,266)	
Total State EBT Adjustments	40,661	-	132	543	964	1,274	1,768	2,412	2,824	3,245	4,036	4,614	4,748	4,802	4,822	4,478	
State EBT	(92,224)	-	(748)	(1,584)	(1,898)	(2,635)	(4,075)	(4,986)	(5,429)	(7,411)	(9,071)	(9,612)	(10,292)	(11,343)	(11,797)	(11,340)	
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	
SIT	(6,153)	-	(66)	(140)	(168)	(233)	(360)	(441)	(480)	(655)	(802)	(850)	(910)	(1,003)	(1,043)	(1,002)	

San Diego Gas & Electric
OpEx GRC - SDGE Electric Benefits
Property Taxes (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
Historical Cost		-	-	(6,873)	(17,501)	(24,789)	(34,483)	(51,787)	(67,475)	(78,061)	(100,746)	(125,868)	(141,600)	(154,714)	(170,523)	(182,270)	(184,071)
Accumulated Depreciation		-	-	(268)	(951)	(1,919)	(3,264)	(5,285)	(7,918)	(10,965)	(14,896)	(19,808)	(25,334)	(31,372)	(38,026)	(45,139)	(52,322)
Net Investment		-	-	(6,605)	(16,549)	(22,871)	(31,219)	(46,502)	(59,557)	(67,097)	(85,850)	(106,060)	(116,266)	(123,342)	(132,497)	(137,131)	(131,749)
Property Tax Rate		1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Property Tax	(13,498)	-	-	(82)	(206)	(285)	(389)	(579)	(742)	(836)	(1,070)	(1,322)	(1,449)	(1,537)	(1,651)	(1,709)	(1,642)

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

Revenue Requirement Summary (\$ in Thousands) - SDGE Electric Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Revenue Requirement	Total	(128,237)	-	(27)	(567)	(1,967)	(3,652)	(5,945)	(7,825)	(9,116)	(9,566)	(12,356)	(14,364)	(14,945)	(15,502)	(16,105)	(16,299)	-
FF&U:	(4,573)	-	(1)	(20)	(70)	(130)	(212)	(279)	(325)	(341)	(441)	(512)	(533)	(553)	(574)	(581)	-	
O&M:	(123,664)	-	(26)	(546)	(1,896)	(3,522)	(5,733)	(7,546)	(8,791)	(9,225)	(11,915)	(13,852)	(14,413)	(14,949)	(15,531)	(15,718)	-	
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Return on Common:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Return on Preferred:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Return On Debt:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Federal Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
State Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Property Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

FF&U Summary (\$ in Thousands) - SDGE Electric Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	Total																
O&M:	(123,664)	-	(26)	(546)	(1,896)	(3,522)	(5,733)	(7,546)	(8,791)	(9,225)	(11,915)	(13,852)	(14,413)	(14,949)	(15,531)	(15,718)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return On Debt:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sum	(123,664)	-	(26)	(546)	(1,896)	(3,522)	(5,733)	(7,546)	(8,791)	(9,225)	(11,915)	(13,852)	(14,413)	(14,949)	(15,531)	(15,718)	-
FF&U Rate		-	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	-
FF&U	(4,573)	-	(1)	(20)	(70)	(130)	(212)	(279)	(325)	(341)	(441)	(512)	(533)	(553)	(574)	(581)	-

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

O&M and Working Capital (\$ in Thousands) - SDGE Electric Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
O&M	Total																
O&M All In	(123,664)	-	(26)	(546)	(1,896)	(3,522)	(5,733)	(7,546)	(8,791)	(9,225)	(11,915)	(13,852)	(14,413)	(14,949)	(15,531)	(15,718)	-
Working Capital																	
O&M:	(123,664)	-	(26)	(546)	(1,896)	(3,522)	(5,733)	(7,546)	(8,791)	(9,225)	(11,915)	(13,852)	(14,413)	(14,949)	(15,531)	(15,718)	-
Months:		12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
Average Monthly O&M:		-	(2)	(46)	(158)	(294)	(478)	(629)	(733)	(769)	(993)	(1,154)	(1,201)	(1,246)	(1,294)	(1,310)	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rev Req of Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric

OpEx GRC - Mid Year In-service

Revenue Requirement Summary (\$ in Thousands) - SDGE Electric Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	Total																
Revenue Requirement	(206,053)	-	-	(1,277)	(3,128)	(4,266)	(5,852)	(8,756)	(11,172)	(12,584)	(16,236)	(20,056)	(21,985)	(23,451)	(25,354)	(26,381)	(25,554)
FF&U:	(7,348)	-	-	(46)	(112)	(152)	(209)	(312)	(398)	(449)	(579)	(715)	(784)	(836)	(904)	(941)	(911)
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(52,322)	-	-	(268)	(683)	(967)	(1,346)	(2,021)	(2,633)	(3,046)	(3,932)	(4,912)	(5,526)	(6,038)	(6,655)	(7,113)	(7,183)
Return on Common:	(58,473)	-	-	(367)	(917)	(1,261)	(1,714)	(2,549)	(3,255)	(3,650)	(4,664)	(5,766)	(6,286)	(6,638)	(7,106)	(7,323)	(6,986)
Return on Preferred:	(4,482)	-	-	(28)	(70)	(97)	(131)	(195)	(250)	(280)	(357)	(441)	(482)	(509)	(545)	(561)	(535)
Return On Debt:	(27,339)	-	-	(171)	(429)	(590)	(801)	(1,192)	(1,522)	(1,707)	(2,181)	(2,691)	(2,939)	(3,104)	(3,322)	(3,424)	(3,266)
Federal Taxes:	(34,438)	-	-	(248)	(571)	(746)	(1,029)	(1,546)	(1,931)	(2,137)	(2,798)	(3,416)	(3,670)	(3,881)	(4,169)	(4,267)	(4,028)
State Taxes:	(8,153)	-	-	(66)	(140)	(168)	(233)	(360)	(441)	(480)	(655)	(802)	(850)	(910)	(1,003)	(1,043)	(1,002)
Property Taxes:	(13,498)	-	-	(82)	(206)	(285)	(389)	(579)	(742)	(836)	(1,070)	(1,322)	(1,449)	(1,537)	(1,651)	(1,709)	(1,642)

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 FF&U Summary (\$ in Thousands) - SDG Electric Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(52,322)	-	-	(268)	(683)	(967)	(1,346)	(2,021)	(2,633)	(3,046)	(3,932)	(4,912)	(5,526)	(6,038)	(6,655)	(7,113)	(7,183)
Return on Common:	(58,473)	-	-	(367)	(917)	(1,261)	(1,714)	(2,549)	(3,255)	(3,650)	(4,664)	(5,756)	(6,286)	(6,638)	(7,106)	(7,323)	(6,986)
Return on Preferred:	(4,482)	-	-	(28)	(70)	(97)	(131)	(195)	(250)	(280)	(357)	(441)	(482)	(509)	(545)	(561)	(535)
Return On Debt:	(27,339)	-	-	(171)	(429)	(590)	(801)	(1,192)	(1,522)	(1,707)	(2,181)	(2,691)	(2,939)	(3,104)	(3,322)	(3,424)	(3,266)
Federal Taxes:	(34,438)	-	-	(248)	(571)	(746)	(1,029)	(1,546)	(1,931)	(2,137)	(2,798)	(3,416)	(3,670)	(3,881)	(4,169)	(4,267)	(4,028)
State Taxes:	(8,153)	-	-	(66)	(140)	(168)	(233)	(360)	(441)	(480)	(655)	(802)	(850)	(910)	(1,003)	(1,043)	(1,002)
Property Taxes:	(13,498)	-	-	(82)	(206)	(285)	(389)	(579)	(742)	(836)	(1,070)	(1,322)	(1,449)	(1,537)	(1,651)	(1,709)	(1,642)
Sum	(198,705)	-	-	(1,231)	(3,016)	(4,114)	(5,644)	(8,443)	(10,774)	(12,136)	(15,657)	(19,340)	(21,201)	(22,615)	(24,450)	(25,440)	(24,643)
FF&U Rate		-	-	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	(7,348)	-	-	(46)	(112)	(152)	(209)	(312)	(398)	(449)	(579)	(715)	(784)	(836)	(904)	(941)	(911)

San Diego Gas & Electric

OpEx GRC - Mid Year In-service

Rate Base & Return Summary (\$ in Thousands) - SDGE Electric Benefits

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	-	-	(6,873)	(17,501)	(24,789)	(34,483)	(51,787)	(67,475)	(78,061)	(100,746)	(125,868)	(141,600)	(154,714)	(170,523)	(182,270)	(184,071)
Accumulated Depreciation	-	-	(268)	(951)	(1,919)	(3,264)	(5,285)	(7,918)	(10,965)	(14,896)	(19,808)	(25,334)	(31,372)	(38,026)	(45,139)	(52,322)
Net Investment	-	-	(6,605)	(16,549)	(22,871)	(31,219)	(46,502)	(59,557)	(67,097)	(85,850)	(106,060)	(116,266)	(123,342)	(132,497)	(137,131)	(131,749)
Deferred Taxes Impacting Rate Base	-	-	4	(70)	(257)	(494)	(796)	(1,241)	(1,784)	(2,334)	(3,029)	(3,884)	(4,756)	(5,607)	(6,478)	(7,325)
Year End Rate Base	-	-	(6,609)	(16,479)	(22,614)	(30,725)	(45,705)	(58,315)	(65,312)	(83,516)	(103,031)	(112,382)	(118,586)	(126,890)	(130,653)	(124,423)
Average Rate Base	-	-	(6,741)	(16,857)	(23,191)	(31,516)	(46,867)	(59,855)	(67,107)	(85,756)	(105,835)	(115,572)	(122,041)	(130,643)	(134,645)	(128,439)
Return on Equity (\$)	(58,473)	-	(367)	(917)	(1,261)	(1,714)	(2,549)	(3,255)	(3,650)	(4,664)	(5,756)	(6,286)	(6,638)	(7,106)	(7,323)	(6,986)
Weighted Return on Equity (%)		-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	(4,482)	-	(28)	(70)	(97)	(131)	(195)	(250)	(280)	(357)	(441)	(482)	(509)	(545)	(561)	(535)
Weighted Return on Preferred (%)		-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	(27,339)	-	(171)	(429)	(590)	(801)	(1,192)	(1,522)	(1,707)	(2,181)	(2,691)	(2,939)	(3,104)	(3,322)	(3,424)	(3,266)
Weighted Return on Debt (%)		-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	(90,294)	-	(566)	(1,416)	(1,948)	(2,647)	(3,936)	(5,027)	(5,636)	(7,203)	(8,889)	(9,707)	(10,250)	(10,973)	(11,309)	(10,787)
Total Rate		-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
Income Taxes (\$ in Thousands) - SDGE Electric Benefits

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Revenue (206,053)	-	-	(1,277)	(3,128)	(4,266)	(5,852)	(8,756)	(11,172)	(12,584)	(16,236)	(20,056)	(21,985)	(23,451)	(25,354)	(26,381)	(25,554)
Operational Costs 73,168	-	-	396	1,001	1,404	1,943	2,913	3,774	4,331	5,580	6,949	7,759	8,411	9,210	9,762	9,736
EBIT (132,885)	-	-	(880)	(2,127)	(2,862)	(3,909)	(5,843)	(7,399)	(8,253)	(10,656)	(13,107)	(14,226)	(15,040)	(16,145)	(16,619)	(15,818)
Income Taxes 42,591	-	-	314	711	914	1,262	1,907	2,371	2,617	3,454	4,218	4,520	4,790	5,172	5,310	5,031
NOI (90,294)	-	-	(566)	(1,416)	(1,948)	(2,647)	(3,936)	(5,027)	(5,636)	(7,203)	(8,889)	(9,707)	(10,250)	(10,973)	(11,309)	(10,787)
Interest 27,339	-	-	171	429	590	801	1,192	1,522	1,707	2,181	2,691	2,939	3,104	3,322	3,424	3,266
Interest During Construction -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends 4,482	-	-	28	70	97	131	195	250	280	357	441	482	509	545	561	535
Earnings for Common (58,473)	-	-	(367)	(917)	(1,261)	(1,714)	(2,549)	(3,255)	(3,650)	(4,664)	(5,756)	(6,286)	(6,638)	(7,106)	(7,323)	(6,986)
FIT detail:																
EBIT (132,885)	-	-	(880)	(2,127)	(2,862)	(3,909)	(5,843)	(7,399)	(8,253)	(10,656)	(13,107)	(14,226)	(15,040)	(16,145)	(16,619)	(15,818)
Depreciation -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes (Prior Period) (7,150)	-	-	-	(66)	(140)	(168)	(233)	(360)	(441)	(480)	(655)	(802)	(850)	(910)	(1,003)	(1,043)
Salvage -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest (27,339)	-	-	(171)	(429)	(590)	(801)	(1,192)	(1,522)	(1,707)	(2,181)	(2,691)	(2,939)	(3,104)	(3,322)	(3,424)	(3,266)
Total Federal EBT Adjustments 34,490	-	-	171	495	730	969	1,425	1,882	2,147	2,661	3,347	3,741	3,953	4,232	4,427	4,309
Federal EBT (98,395)	-	-	(709)	(1,632)	(2,132)	(2,940)	(4,418)	(5,516)	(6,106)	(7,995)	(9,760)	(10,485)	(11,087)	(11,912)	(12,192)	(11,509)
Federal Tax Rate -	-	-	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT (34,438)	-	-	(248)	(571)	(746)	(1,029)	(1,546)	(1,931)	(2,137)	(2,798)	(3,416)	(3,670)	(3,881)	(4,169)	(4,267)	(4,028)
SIT detail:																
EBIT (132,885)	-	-	(880)	(2,127)	(2,862)	(3,909)	(5,843)	(7,399)	(8,253)	(10,656)	(13,107)	(14,226)	(15,040)	(16,145)	(16,619)	(15,818)
Depreciation 13,322	-	-	(39)	114	374	472	576	890	1,118	1,064	1,344	1,675	1,645	1,480	1,398	1,211
Salvage -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest (27,339)	-	-	(171)	(429)	(590)	(801)	(1,192)	(1,522)	(1,707)	(2,181)	(2,691)	(2,939)	(3,104)	(3,322)	(3,424)	(3,266)
Total State EBT Adjustments 40,661	-	-	132	543	964	1,274	1,768	2,412	2,824	3,245	4,036	4,614	4,748	4,802	4,822	4,478
State EBT (92,224)	-	-	(748)	(1,584)	(1,898)	(2,635)	(4,075)	(4,986)	(5,429)	(7,411)	(9,071)	(9,612)	(10,292)	(11,343)	(11,797)	(11,340)
State Tax Rate -	-	-	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT (8,153)	-	-	(66)	(140)	(168)	(233)	(360)	(441)	(480)	(655)	(802)	(850)	(910)	(1,003)	(1,043)	(1,002)

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
Property Taxes (\$ in Thousands) - SDGE Electric Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
Historical Cost		-	-	(6,873)	(17,501)	(24,789)	(34,483)	(51,787)	(67,475)	(78,061)	(100,746)	(125,868)	(141,600)	(154,714)	(170,523)	(182,270)	(184,071)
Accumulated Depreciation		-	-	(268)	(951)	(1,919)	(3,264)	(5,285)	(7,918)	(10,965)	(14,896)	(19,808)	(25,334)	(31,372)	(38,026)	(45,139)	(52,322)
Net Investment		-	-	(6,605)	(16,549)	(22,871)	(31,219)	(46,502)	(59,557)	(67,097)	(85,850)	(106,060)	(116,266)	(123,342)	(132,497)	(137,131)	(131,749)
Property Tax Rate		-	-	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Property Tax	(13,498)	-	-	(82)	(206)	(285)	(389)	(579)	(742)	(836)	(1,070)	(1,322)	(1,449)	(1,537)	(1,651)	(1,709)	(1,642)

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
SDGE Electric Benefits

Depreciation Schedule
(\$ in Thousands)
Book Depreciation

Book Life 41
Salvage Amount -60.0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6634	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	(184,071)	-	-	-	(13,747)	(7,507)	(7,070)	(12,318)	(22,289)	(9,088)	(12,085)	(33,284)	(16,961)	(14,502)	(11,727)	(19,892)	(3,602)	-
	(52,322)	-	-	-	(268)	(683)	(967)	(1,346)	(2,021)	(2,633)	(3,046)	(3,932)	(4,912)	(5,526)	(6,038)	(6,655)	(7,113)	(7,183)
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	(3,755)	-	-	-	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)
2010	(5,391)	-	-	-	-	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)
2011	(3,413)	-	-	-	-	-	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)
2012	(4,161)	-	-	-	-	-	-	(378)	(378)	(378)	(378)	(378)	(378)	(378)	(378)	(378)	(378)	(378)
2013	(6,753)	-	-	-	-	-	-	-	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)
2014	(5,510)	-	-	-	-	-	-	-	-	(612)	(612)	(612)	(612)	(612)	(612)	(612)	(612)	(612)
2015	(3,305)	-	-	-	-	-	-	-	-	-	(413)	(413)	(413)	(413)	(413)	(413)	(413)	(413)
2016	(6,197)	-	-	-	-	-	-	-	-	-	-	(885)	(885)	(885)	(885)	(885)	(885)	(885)
2017	(5,882)	-	-	-	-	-	-	-	-	-	-	-	(980)	(980)	(980)	(980)	(980)	(980)
2018	(3,070)	-	-	-	-	-	-	-	-	-	-	-	-	(614)	(614)	(614)	(614)	(614)
2019	(2,047)	-	-	-	-	-	-	-	-	-	-	-	-	-	(512)	(512)	(512)	(512)
2020	(1,851)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(617)	(617)	(617)
2021	(917)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(458)	(458)
2022	(70)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(70)

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
SDGE Electric Benefits

Depreciation Schedule
(\$ in Thousands)
Federal Tax Depreciation

		5 200% Declining Factor																
		Period Number:																
Period	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.8438	0.0375	0.0722	0.0668	0.0618	0.0571	0.0528	0.0489	0.0452	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446
	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	(184,071)	-	-	-	(13,747)	(7,507)	(7,070)	(12,318)	(22,289)	(9,088)	(12,085)	(33,284)	(16,961)	(14,502)	(11,727)	(19,892)	(3,602)	-
Total Depreciation	(73,063)	-	-	-	(258)	(857)	(1,465)	(1,992)	(2,855)	(3,878)	(4,573)	(5,496)	(6,900)	(7,967)	(8,530)	(9,085)	(9,601)	(9,606)
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	(4,691)	-	-	-	(258)	(459)	(425)	(393)	(363)	(336)	(311)	(307)	(307)	(307)	(307)	(307)	(307)	(307)
2010	(7,071)	-	-	-	-	(399)	(767)	(710)	(656)	(607)	(562)	(520)	(481)	(474)	(474)	(474)	(474)	(474)
2011	(4,525)	-	-	-	-	-	(273)	(526)	(487)	(450)	(416)	(385)	(356)	(330)	(325)	(325)	(325)	(325)
2012	(5,585)	-	-	-	-	-	-	(364)	(700)	(647)	(599)	(554)	(512)	(474)	(438)	(433)	(433)	(433)
2013	(9,198)	-	-	-	-	-	-	(649)	(1,249)	(1,155)	(1,069)	(989)	(914)	(846)	(782)	(772)	(772)	(772)
2014	(7,639)	-	-	-	-	-	-	-	(588)	(1,133)	(1,048)	(969)	(896)	(829)	(767)	(709)	(700)	(700)
2015	(4,682)	-	-	-	-	-	-	-	-	(397)	(764)	(654)	(605)	(559)	(518)	(479)	(479)	(479)
2016	(9,008)	-	-	-	-	-	-	-	-	-	(851)	(1,638)	(1,515)	(1,401)	(1,296)	(1,199)	(1,109)	(1,109)
2017	(8,748)	-	-	-	-	-	-	-	-	-	-	(942)	(1,814)	(1,678)	(1,552)	(1,435)	(1,328)	(1,328)
2018	(4,646)	-	-	-	-	-	-	-	-	-	-	-	(590)	(1,136)	(1,050)	(972)	(899)	(899)
2019	(3,124)	-	-	-	-	-	-	-	-	-	-	-	(492)	(947)	(876)	(810)	(810)	(810)
2020	(2,790)	-	-	-	-	-	-	-	-	-	-	-	-	(593)	(1,141)	(1,056)	(848)	(848)
2021	(1,288)	-	-	-	-	-	-	-	-	-	-	-	-	-	(441)	(441)	(68)	(68)
2022	(68)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 SDGE Electric Benefits

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

		6 200% Declining Factor																
		Period Number:																
Period	Total	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	0.6803	0.0333	0.0644	0.0601	0.0561	0.0524	0.0489	0.0456	0.0426	0.0398	0.0371	0.0346	0.0323	0.0302	0.0282	0.0263	0.0245	0.0237
Capital In-service	(184,071)	-	-	-	(13,747)	(7,507)	(7,070)	(12,318)	(22,289)	(9,088)	(12,085)	(33,284)	(16,961)	(14,502)	(11,727)	(19,892)	(3,602)	-
Total Depreciation	(65,382)	-	-	-	(229)	(768)	(1,314)	(1,792)	(2,573)	(3,501)	(4,143)	(4,976)	(6,238)	(7,184)	(7,666)	(8,119)	(8,497)	(8,382)
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	(3,901)	-	-	-	(229)	(413)	(386)	(360)	(336)	(314)	(293)	(273)	(255)	(238)	(222)	(207)	(194)	(181)
2010	(6,138)	-	-	-	-	(354)	(685)	(639)	(597)	(557)	(520)	(485)	(453)	(423)	(394)	(368)	(344)	(321)
2011	(3,990)	-	-	-	-	-	(243)	(470)	(438)	(409)	(382)	(356)	(333)	(310)	(290)	(270)	(252)	(236)
2012	(4,993)	-	-	-	-	-	-	(625)	(583)	(544)	(508)	(474)	(442)	(413)	(385)	(360)	(336)	(316)
2013	(8,314)	-	-	-	-	-	-	(577)	(1,115)	(1,041)	(971)	(907)	(846)	(790)	(737)	(688)	(642)	(602)
2014	(6,956)	-	-	-	-	-	-	-	(523)	(1,011)	(944)	(881)	(822)	(767)	(716)	(668)	(624)	(584)
2015	(4,273)	-	-	-	-	-	-	-	-	(353)	(682)	(637)	(594)	(555)	(518)	(483)	(451)	(421)
2016	(8,189)	-	-	-	-	-	-	-	-	-	(756)	(1,462)	(1,364)	(1,273)	(1,189)	(1,109)	(1,035)	(971)
2017	(7,923)	-	-	-	-	-	-	-	-	-	-	(837)	(1,619)	(1,511)	(1,410)	(1,316)	(1,229)	(1,151)
2018	(4,192)	-	-	-	-	-	-	-	-	-	-	-	-	(524)	(1,014)	(946)	(883)	(824)
2019	(2,807)	-	-	-	-	-	-	-	-	-	-	-	-	(437)	(845)	(789)	(736)	(686)
2020	(2,497)	-	-	-	-	-	-	-	-	-	-	-	-	-	(527)	(1,019)	(951)	(894)
2021	(1,149)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(392)	(757)	(707)
2022	(60)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(60)

San Diego Gas & Electric
 OpEx GRC - SDGE Gas Costs
 Revenue Requirement Summary (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Revenue Requirement	51,648	228	(433)	832	3,855	4,340	6,312	7,199	6,532	5,933	4,944	1,961	1,091	1,035	2,246	3,281	2,294
FF&U:	1,842	8	(15)	30	137	155	225	257	233	212	176	70	39	37	80	117	82
O&M:	14,881	539	2,115	1,443	2,833	2,512	550	405	437	469	502	537	574	615	658	691	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	25,617	-	112	592	898	1,253	3,225	3,839	3,567	3,323	2,987	1,019	368	273	942	1,612	1,607
Return on Common:	3,727	-	27	139	182	219	634	639	495	324	158	50	32	46	212	329	242
Return on Preferred:	286	-	2	11	14	17	49	38	25	12	4	2	3	16	25	19	
Return On Debt:	1,743	-	13	65	85	103	296	299	231	152	74	23	15	21	99	154	113
Federal Taxes:	2,192	(254)	(2,145)	(1,141)	(244)	29	946	1,240	1,115	1,067	829	203	44	24	146	207	128
State Taxes:	667	(64)	(547)	(333)	(85)	9	261	348	326	309	189	50	11	6	50	80	58
Property Taxes:	694	-	6	28	36	42	125	123	91	54	18	5	5	9	43	65	45

San Diego Gas & Electric
 OpEx GRC - SDGE Gas Costs
 FF&U Summary (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	14,881	539	2,115	1,443	2,833	2,512	550	405	437	469	502	537	574	615	658	691	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	25,617	-	112	592	898	1,253	3,225	3,839	3,567	3,323	2,987	1,019	368	273	942	1,612	1,607
Return on Common:	3,727	-	27	139	182	219	634	639	495	324	158	50	32	46	212	329	242
Return on Preferred:	286	-	2	11	14	17	49	49	38	25	12	4	2	3	16	25	19
Return On Debt:	1,743	-	13	65	85	103	296	299	231	152	74	23	15	21	99	154	113
Federal Taxes:	2,192	(254)	(2,145)	(1,141)	(244)	29	946	1,240	1,115	1,067	829	203	44	24	146	207	128
State Taxes:	667	(64)	(547)	(333)	(85)	9	261	348	326	309	189	50	11	6	50	80	58
Property Taxes:	694	-	6	28	36	42	125	123	91	54	18	5	5	9	43	65	45
Sum	49,807	220	(417)	803	3,717	4,185	6,086	6,942	6,299	5,721	4,768	1,891	1,052	998	2,165	3,164	2,212
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.695%
FF&U	1,842	8	(15)	30	137	155	225	257	233	212	176	70	39	37	80	117	82

San Diego Gas & Electric
 OpEx GRC - SDGE Gas Costs
 O&M and Working Capital (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
O&M																	
O&M All In	14,881	539	2,115	1,443	2,833	2,512	550	405	437	469	502	537	574	615	658	691	-
Working Capital																	
O&M:	14,881	539	2,115	1,443	2,833	2,512	550	405	437	469	502	537	574	615	658	691	-
Months:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average Monthly O&M:	-	45	176	120	236	209	46	34	36	39	42	45	48	51	55	58	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rev Req of Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - SDGE Gas Costs
Rate Base and Return Summary (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	Total																
Historical Cost		-	560	2,960	4,490	6,264	16,126	19,753	20,233	18,146	16,711	14,958	5,467	2,404	5,022	8,154	8,058
Accumulated Depreciation		-	112	704	1,602	2,855	6,080	9,919	12,925	13,849	15,306	14,551	5,057	1,702	1,604	2,904	4,416
Net Investment		-	448	2,256	2,888	3,409	10,046	9,835	7,308	4,297	1,405	407	410	702	3,418	5,250	3,642
Deferred Taxes Impacting Rate Base		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Year End Rate Base		-	448	2,256	2,888	3,409	10,046	9,835	7,308	4,297	1,405	407	410	702	3,418	5,250	3,642
Average Rate Base		-	504	2,551	3,337	4,036	11,658	11,754	9,092	5,958	2,899	917	594	838	3,889	6,055	4,446
Return on Equity (\$)	3,727	-	27	139	182	219	634	639	495	324	158	50	32	46	212	329	242
Weighted Return on Equity (%)		-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	286	-	2	11	14	17	49	49	38	25	12	4	2	3	16	25	19
Weighted Return on Preferred (%)		-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	1,743	-	13	65	85	103	296	299	231	152	74	23	15	21	99	154	113
Weighted Return on Debt (%)		-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	5,756	-	42	214	280	339	979	987	764	500	243	77	50	70	327	509	373
Total Rate		-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

San Diego Gas & Electric
OpEx GRC - SDGE Gas Costs
Income Taxes (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total	51,648	(228)	(433)	832	3,855	4,340	6,312	7,199	6,532	5,933	4,944	1,961	1,091	2,246	3,281	2,294
Revenue	(43,034)	(547)	(2,218)	(2,093)	(3,904)	(3,963)	(4,125)	(4,623)	(4,327)	(4,057)	(3,683)	(1,631)	(986)	(934)	(1,723)	(1,735)
Operational Costs	8,614	(318)	(2,650)	(1,260)	(49)	377	2,186	2,575	2,204	1,876	1,261	330	104	101	523	796
EBIT	(2,859)	318	2,693	1,475	330	(38)	(1,207)	(1,588)	(1,441)	(1,375)	(1,018)	(254)	(54)	(31)	(196)	(186)
Income Taxes	5,756	0	42	214	280	339	979	987	764	500	243	77	50	70	327	509
NOI	(1,743)	-	(13)	(65)	(85)	(103)	(296)	(299)	(231)	(152)	(74)	(23)	(15)	(21)	(99)	(113)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest During Construction	(286)	-	(2)	(11)	(14)	(17)	(49)	(49)	(38)	(25)	(12)	(4)	(2)	(3)	(16)	(19)
Preferred Dividends	3,727	0	27	139	182	219	634	639	495	324	158	50	32	46	212	242
Earnings for Common																
FIT detail:																
EBIT	8,614	(318)	(2,650)	(1,260)	(49)	377	2,186	2,575	2,204	1,876	1,261	330	104	101	523	796
Depreciation	0	(408)	(3,531)	(2,483)	(898)	(276)	821	1,527	1,561	1,649	1,489	462	86	-	-	-
State Taxes (Prior Period)	609	-	(64)	(547)	(333)	(85)	9	261	348	326	309	189	50	11	6	50
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1,743	-	13	65	85	103	296	299	231	152	74	23	15	21	99	154
Total Federal EBT Adjustments	(2,352)	(408)	(3,479)	(2,001)	(649)	(293)	516	967	982	1,172	1,106	250	21	(32)	(105)	(193)
Federal EBT	6,262	(726)	(6,130)	(3,261)	(699)	84	2,702	3,542	3,186	3,048	2,367	580	125	69	417	592
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	2,192	(254)	(2,145)	(1,141)	(244)	29	946	1,240	1,115	1,067	829	203	44	24	146	207
SIT detail:																
EBIT	8,614	(318)	(2,650)	(1,260)	(49)	377	2,186	2,575	2,204	1,876	1,261	330	104	101	523	796
Depreciation	671	(408)	(3,528)	(2,445)	(830)	(176)	1,066	1,664	1,710	1,766	950	263	31	(6)	141	265
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1,743	-	13	65	85	103	296	299	231	152	74	23	15	21	99	154
Total State EBT Adjustments	(1,072)	(408)	(3,541)	(2,510)	(915)	(278)	770	1,365	1,479	1,615	877	240	16	(28)	42	111
State EBT	7,542	(726)	(6,192)	(3,771)	(964)	99	2,956	3,940	3,683	3,491	2,138	571	120	73	565	907
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	667	(64)	(547)	(333)	(85)	9	261	348	326	309	189	50	11	6	50	80

San Diego Gas & Electric
 OpEx GRC - SDGE Gas Costs
 Property Taxes (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	-	560	2,960	4,490	6,264	16,126	19,753	20,233	18,146	16,711	14,958	5,467	2,404	5,022	8,154	8,058
Accumulated Depreciation	-	112	704	1,602	2,855	6,080	9,919	12,925	13,849	15,306	14,551	5,057	1,702	1,604	2,904	4,416
Net Investment	-	448	2,256	2,888	3,409	10,046	9,835	7,308	4,297	1,405	407	410	702	3,418	5,250	3,642
Property Tax Rate	-	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Property Tax	694	6	28	36	42	125	123	91	54	18	5	5	9	43	65	45

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

Revenue Requirement Summary (\$ in Thousands) - SDGE Gas Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Revenue Requirement	37,285	273	86	589	2,558	3,223	5,454	6,304	5,553	5,141	4,199	1,284	582	639	683	717	(0)
FF&U:	1,330	10	3	21	91	115	194	225	198	183	150	46	21	23	24	26	(0)
O&M:	14,881	539	2,115	1,443	2,833	2,512	550	405	437	469	502	537	574	615	658	691	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	15,779	-	83	247	268	623	2,595	3,073	2,908	2,888	2,533	561	-	-	-	-	-
Return on Common:	2,146	-	20	56	48	120	569	567	404	247	99	15	-	-	-	-	-
Return on Preferred:	164	-	2	4	4	9	44	43	31	19	8	1	-	-	-	-	-
Return On Debt:	1,003	-	9	26	22	56	266	265	189	115	46	7	-	-	-	-	-
Federal Taxes:	1,244	(220)	(1,713)	(944)	(554)	(180)	886	1,258	1,006	917	704	96	(12)	1	(0)	0	(0)
State Taxes:	345	(56)	(437)	(276)	(163)	(56)	236	357	306	265	150	21	(1)	0	(0)	0	(0)
Property Taxes:	393	-	4	11	9	24	114	111	75	39	7	-	-	-	-	-	-

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

FF&U Summary (\$ in Thousands) - SDGE Gas Costs

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	14,881	539	2,115	1,443	2,833	2,512	550	405	437	469	502	537	574	615	658	691	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	15,779	-	83	247	268	623	2,595	3,073	2,908	2,888	2,533	561	-	-	-	-	-
Return on Common:	2,146	-	20	56	48	120	569	567	404	247	99	15	-	-	-	-	-
Return on Preferred:	164	-	2	4	4	9	44	43	31	19	8	1	-	-	-	-	-
Return On Debt:	1,003	-	9	26	22	56	266	265	189	115	46	7	-	-	-	-	-
Federal Taxes:	1,244	(220)	(1,713)	(944)	(554)	(180)	886	1,258	1,006	917	704	96	(12)	1	(0)	0	(0)
State Taxes:	345	(56)	(437)	(276)	(163)	(56)	236	357	306	265	150	21	(1)	0	(0)	0	(0)
Property Taxes:	393	-	4	11	9	24	114	111	75	39	7	-	-	-	-	-	-
Sum	35,955	263	83	568	2,467	3,108	5,259	6,079	5,355	4,958	4,049	1,238	561	616	658	691	(0)
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.695%
FF&U	1,330	10	3	21	91	115	194	225	198	183	150	46	21	23	24	26	(0)

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 O&M and Working Capital (\$ in Thousands) - SDGE Gas Costs

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
O&M	Total	14,881															
O&M All In		539	2,115	1,443	2,833	2,512	550	405	437	469	502	537	574	615	658	691	-
Working Capital																	
O&M:	14,881	539	2,115	1,443	2,833	2,512	550	405	437	469	502	537	574	615	658	691	-
Months:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average Monthly O&M:		45	176	120	236	209	46	34	36	39	42	45	48	51	55	58	-
WC Requirement:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rev Req of Working Cash:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

Rate Base & Return Summary (\$ in Thousands) - SDGE Gas Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	-	413	1,237	1,341	3,115	12,976	15,779	15,366	14,542	14,438	12,665	2,803	-	-	-	-
Accumulated Depreciation	-	83	330	598	1,221	3,816	6,890	9,385	11,448	13,878	12,665	2,803	-	-	-	-
Net Investment	-	330	907	743	1,893	9,160	8,889	5,981	3,093	561	-	-	-	-	-	-
Deferred Taxes Impacting Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Year End Rate Base	-	330	907	743	1,893	9,160	8,889	5,981	3,093	561	-	-	-	-	-	-
Average Rate Base	-	372	1,031	877	2,205	10,458	10,426	7,435	4,537	1,827	280	-	-	-	-	-
Return on Equity (\$)	2,146	-	20	56	48	120	569	567	404	247	99	15	-	-	-	-
Weighted Return on Equity (%)	-	-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	-	-	-	-
Return on Preferred (\$)	164	-	2	4	4	9	44	43	31	19	8	1	-	-	-	-
Weighted Return on Preferred (%)	-	-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	-	-	-	-
Return on Debt (\$)	1,003	-	9	26	22	56	266	265	189	115	46	7	-	-	-	-
Weighted Return on Debt (%)	-	-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	-	-	-	-
Total Return	3,313	-	31	87	74	185	878	876	624	381	153	24	-	-	-	-
Total Rate	-	-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	-	-	-	-

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

Income Taxes (\$ in Thousands) - SDGE Gas Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total																	
Revenue	37,285	273	86	589	2,558	3,223	5,454	6,304	5,553	5,141	4,199	1,284	582	639	683	717	(0)
Operational Costs	(32,383)	(548)	(2,205)	(1,723)	(3,202)	(3,274)	(3,454)	(3,814)	(3,617)	(3,578)	(3,192)	(1,143)	(595)	(638)	(683)	(717)	0
EBIT	4,902	(276)	(2,119)	(1,134)	(643)	(51)	2,000	2,490	1,936	1,563	1,007	141	(13)	1	(0)	0	(0)
Income Taxes	(1,588)	276	2,150	1,221	717	236	(1,122)	(1,614)	(1,311)	(1,182)	(854)	(117)	13	(1)	0	(0)	0
NOI	3,313	0	31	87	74	185	878	876	624	381	153	24	(0)	(0)	0	(0)	(0)
Interest	(1,003)	-	(9)	(26)	(22)	(56)	(266)	(265)	(189)	(115)	(46)	(7)	-	-	-	-	-
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	(164)	-	(2)	(4)	(4)	(9)	(44)	(43)	(31)	(19)	(8)	(1)	-	-	-	-	-
Earnings for Common	2,146	0	20	56	48	120	569	567	404	247	99	15	(0)	(0)	0	(0)	(0)
FIT detail:																	
EBIT	4,902	(276)	(2,119)	(1,134)	(643)	(51)	2,000	2,490	1,936	1,563	1,007	141	(13)	1	(0)	0	(0)
Depreciation	0	(353)	(2,821)	(1,975)	(1,193)	(571)	741	1,604	1,484	1,477	1,316	290	-	-	-	-	-
State Taxes (Prior Period)	345	-	(56)	(437)	(276)	(163)	(56)	236	357	306	265	150	21	(1)	0	(0)	0
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1,003	-	9	26	22	56	266	265	189	115	46	7	-	-	-	-	-
Total Federal EBT Adjustments	(1,348)	(353)	(2,774)	(1,564)	(939)	(464)	531	1,103	938	1,056	1,005	133	(21)	1	(0)	0	(0)
Federal EBT	3,554	(629)	(4,893)	(2,698)	(1,582)	(514)	2,531	3,593	2,874	2,619	2,012	274	(35)	2	(0)	0	(0)
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	1,244	(220)	(1,713)	(944)	(554)	(180)	886	1,258	1,006	917	704	96	(12)	1	(0)	0	(0)
SIT detail:																	
EBIT	4,902	(276)	(2,119)	(1,134)	(643)	(51)	2,000	2,490	1,936	1,563	1,007	141	(13)	1	(0)	0	(0)
Depreciation	0	(353)	(2,819)	(1,966)	(1,181)	(527)	933	1,811	1,710	1,550	731	109	-	-	-	-	-
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1,003	-	9	26	22	56	266	265	189	115	46	7	-	-	-	-	-
Total State EBT Adjustments	(1,003)	(353)	(2,828)	(1,992)	(1,203)	(583)	667	1,546	1,521	1,435	685	102	-	-	-	-	-
State EBT	3,899	(629)	(4,947)	(3,126)	(1,846)	(633)	2,667	4,036	3,457	2,998	1,692	243	(13)	1	(0)	0	(0)
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	345	(56)	(437)	(276)	(163)	(56)	236	357	306	265	150	21	(1)	0	(0)	0	(0)

San Diego Gas & Electric
OpEx GRC - Beginning of Year In-service
Property Taxes (\$ in Thousands) - SDGE Gas Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	-	413	1,237	1,341	3,115	12,976	15,779	15,366	14,542	14,438	12,665	2,803	-	-	-	-
Accumulated Depreciation	-	83	330	598	1,221	3,816	6,890	9,385	11,448	13,878	12,665	2,803	-	-	-	-
Net Investment	-	330	907	743	1,893	9,160	8,889	5,981	3,093	561	-	-	-	-	-	-
Property Tax Rate	-	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	-	-	-	-	-
Property Tax	393	4	11	9	24	114	111	75	39	7	-	-	-	-	-	-

San Diego Gas & Electric

OpEx GRC - Mid Year In-service

Revenue Requirement Summary (\$ in Thousands) - SDGE Gas Costs

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Revenue Requirement	Total	14,364	(44)	(519)	244	1,297	1,117	858	894	978	792	745	677	509	396	1,563	2,564	2,294
FF&U:	512	(2)	(19)	9	46	40	31	32	35	28	27	24	18	14	56	91	82	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation:	9,838	-	29	344	630	630	765	659	435	454	459	368	273	942	1,612	1,607		
Return on Common:	1,582	-	7	83	134	100	65	72	90	77	58	35	32	46	212	329	242	
Return on Preferred:	121	-	1	6	10	8	5	6	7	6	4	3	2	3	16	25	19	
Return On Debt:	740	-	3	39	63	47	31	34	42	36	27	16	15	21	99	154	113	
Federal Taxes:	948	(34)	(433)	(197)	309	209	60	(18)	109	150	124	107	56	24	146	207	128	
State Taxes:	322	(9)	(110)	(57)	78	65	26	(8)	20	44	39	29	12	6	50	80	58	
Property Taxes:	301	-	1	17	27	19	11	12	17	15	11	5	5	9	43	65	45	

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 FF&U Summary (\$ in Thousands) - SDGE Gas Costs

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	9,838	-	29	344	630	630	630	765	659	435	454	459	368	273	942	1,612	1,607
Return on Common:	1,582	-	7	83	134	100	65	72	90	77	58	35	32	46	212	329	242
Return on Preferred:	121	-	1	6	10	8	5	6	7	6	4	3	2	3	16	25	19
Return On Debt:	740	-	3	39	63	47	31	34	42	36	27	16	15	21	99	154	113
Federal Taxes:	948	(34)	(433)	(197)	309	209	60	(18)	109	150	124	107	56	24	146	207	128
State Taxes:	322	(9)	(110)	(57)	78	65	26	(8)	20	44	39	29	12	6	50	80	58
Property Taxes:	301	-	1	17	27	19	11	12	17	15	11	5	5	9	43	65	45
Sum	13,851	(43)	(501)	235	1,250	1,077	827	863	943	763	719	653	491	382	1,507	2,473	2,212
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	512	(2)	(19)	9	46	40	31	32	35	28	27	24	18	14	56	91	82

San Diego Gas & Electric
 OpEx GRC - Mid Year In-service
 Rate Base & Return Summary (\$ in Thousands) - SDGE Gas Costs

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	Total																
Historical Cost		-	147	1,722	3,149	3,149	3,149	3,974	4,867	3,604	2,272	2,293	2,665	2,404	5,022	8,154	8,058
Accumulated Depreciation		-	29	374	1,004	1,634	2,264	3,029	3,540	2,401	1,428	1,887	2,254	1,702	1,604	2,904	4,416
Net Investment		-	118	1,348	2,146	1,516	886	945	1,327	1,203	844	407	410	702	3,418	5,250	3,642
Deferred Taxes Impacting Rate Base		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Year End Rate Base		-	118	1,348	2,146	1,516	886	945	1,327	1,203	844	407	410	702	3,418	5,250	3,642
Average Rate Base		-	133	1,520	2,461	1,831	1,201	1,328	1,657	1,421	1,072	636	594	838	3,889	6,055	4,446
Return on Equity (\$)	1,582	-	7	83	134	100	65	72	90	77	58	35	32	46	212	329	242
Weighted Return on Equity (%)		-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	121	-	1	6	10	8	5	6	7	6	4	3	2	3	16	25	19
Weighted Return on Preferred (%)		-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	740	-	3	39	63	47	31	34	42	36	27	16	15	21	99	154	113
Weighted Return on Debt (%)		-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	2,442	-	11	128	207	154	101	112	139	119	90	53	50	70	327	509	373
Total Rate		-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
Income Taxes (\$ in Thousands) - SDGE Gas Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total																	
Revenue	14,364	(44)	(519)	244	1,297	1,117	858	894	978	792	745	677	509	396	1,563	2,564	2,294
Operational Costs	(10,651)	2	(12)	(370)	(703)	(689)	(672)	(809)	(710)	(479)	(492)	(488)	(391)	(296)	(1,040)	(1,768)	(1,735)
EBIT	3,713	(43)	(532)	(126)	594	428	186	85	268	313	254	190	118	100	523	796	559
Income Taxes	(1,270)	43	543	254	(387)	(274)	(85)	26	(129)	(194)	(164)	(136)	(68)	(30)	(196)	(287)	(186)
NOI	2,442	-	11	128	207	154	101	112	139	119	90	53	50	70	327	509	373
Interest	(740)	-	(3)	(39)	(63)	(47)	(31)	(34)	(42)	(36)	(27)	(16)	(15)	(21)	(99)	(154)	(113)
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	(121)	-	(1)	(6)	(10)	(8)	(5)	(6)	(7)	(6)	(4)	(3)	(2)	(3)	(16)	(25)	(19)
Earnings for Common	1,582	-	7	83	134	100	65	72	90	77	58	35	32	46	212	329	242
FIT detail:																	
EBIT	3,713	(43)	(532)	(126)	594	428	186	85	268	313	254	190	118	100	523	796	559
Depreciation	(0)	(55)	(710)	(508)	295	295	80	(77)	77	172	172	172	86	-	-	-	-
State Taxes (Prior Period)	264	-	(9)	(110)	(57)	78	65	26	(8)	20	44	39	29	12	6	50	80
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	740	-	3	39	63	47	31	34	42	36	27	16	15	21	99	154	113
Total Federal EBT Adjustments	(1,004)	(55)	(705)	(437)	289	170	(15)	(136)	44	116	101	117	42	(33)	(105)	(204)	(193)
Federal EBT	2,709	(98)	(1,237)	(563)	883	598	171	(50)	312	429	355	306	160	67	417	592	366
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	948	(34)	(433)	(197)	309	209	60	(18)	109	150	124	107	56	24	146	207	128
SIT detail:																	
EBIT	3,713	(43)	(532)	(126)	594	428	186	85	268	313	254	190	118	100	523	796	559
Depreciation	671	(55)	(710)	(480)	351	351	134	(147)	1	216	219	154	31	(6)	141	265	206
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	740	-	3	39	63	47	31	34	42	36	27	16	15	21	99	154	113
Total State EBT Adjustments	(69)	(55)	(713)	(518)	288	304	103	(181)	(42)	180	192	138	16	(28)	42	111	93
State EBT	3,644	(98)	(1,245)	(645)	882	732	289	(96)	227	493	446	328	134	73	565	907	652
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	322	(9)	(110)	(57)	78	65	26	(8)	20	44	39	29	12	6	50	80	58

San Diego Gas & Electric
 OpEx GRC - Mid Year In-service
 Property Taxes (\$ in Thousands) - SDGE Gas Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	-	147	1,722	3,149	3,149	3,149	3,974	4,867	3,604	2,272	2,293	2,665	2,404	5,022	8,154	8,058
Accumulated Depreciation	-	29	374	1,004	1,634	2,264	3,029	3,540	2,401	1,428	1,887	2,254	1,702	1,604	2,904	4,416
Net Investment	-	118	1,348	2,146	1,516	886	945	1,327	1,203	844	407	410	702	3,418	5,250	3,642
Property Tax Rate	-	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Property Tax	301	1	17	27	19	11	12	17	15	11	5	5	9	43	65	45

San Diego Gas & Electric
OpEx GRC
SDGE Gas Costs

Depreciation Schedule
(\$ in Thousands)
Book Depreciation

	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	25,617	-	-	112	592	898	1,253	3,225	3,839	3,567	3,323	2,987	1,019	368	273	942	1,612	1,607
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	560	-	-	112	112	112	112	112	-	-	-	-	-	-	-	-	-	-
2009	2,399	-	-	-	480	480	480	480	-	-	-	-	-	-	-	-	-	-
2010	1,531	-	-	-	-	306	306	306	306	306	-	-	-	-	-	-	-	-
2011	1,774	-	-	-	-	-	355	355	355	355	-	-	-	-	-	-	-	-
2012	9,862	-	-	-	-	-	-	1,972	1,972	1,972	1,972	1,972	-	-	-	-	-	-
2013	3,628	-	-	-	-	-	-	-	726	726	726	726	726	-	-	-	-	-
2014	1,041	-	-	-	-	-	-	-	-	208	208	208	208	208	-	-	-	-
2015	311	-	-	-	-	-	-	-	-	-	62	62	62	62	62	-	-	-
2016	96	-	-	-	-	-	-	-	-	-	-	19	19	19	19	19	-	-
2017	21	-	-	-	-	-	-	-	-	-	-	-	4	4	4	4	4	-
2018	371	-	-	-	-	-	-	-	-	-	-	-	-	74	74	74	74	74
2019	452	-	-	-	-	-	-	-	-	-	-	-	-	-	113	113	113	113
2020	2,195	-	-	-	-	-	-	-	-	-	-	-	-	-	-	732	732	732
2021	1,377	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	689	689
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 SDGE Gas Costs

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	15,779	-	-	83	247	268	623	2,595	3,073	2,908	2,888	2,533	561	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	413	-	-	83	83	83	83	83	-	-	-	-	-	-	-	-	-	-
2009	824	-	-	-	165	165	165	165	165	-	-	-	-	-	-	-	-	-
2010	104	-	-	-	-	21	21	21	21	21	-	-	-	-	-	-	-	-
2011	1,774	-	-	-	-	-	355	355	355	355	355	-	-	-	-	-	-	-
2012	9,862	-	-	-	-	-	-	1,972	1,972	1,972	1,972	1,972	-	-	-	-	-	-
2013	2,803	-	-	-	-	-	-	-	561	561	561	561	561	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Mid Year In-service
 SDGE Gas Costs

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	9,838	-	-	29	344	630	630	630	765	659	435	454	459	368	273	942	1,612	1,607
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	147	-	-	29	29	29	29	29	-	-	-	-	-	-	-	-	-	-
2009	1,575	-	-	-	315	315	315	315	315	-	-	-	-	-	-	-	-	-
2010	1,427	-	-	-	-	285	285	285	285	285	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	825	-	-	-	-	-	-	-	165	165	165	165	165	-	-	-	-	-
2014	1,041	-	-	-	-	-	-	-	-	208	208	208	208	208	-	-	-	-
2015	311	-	-	-	-	-	-	-	-	-	62	62	62	62	62	-	-	-
2016	96	-	-	-	-	-	-	-	-	-	-	19	19	19	19	19	-	-
2017	21	-	-	-	-	-	-	-	-	-	-	-	4	4	4	4	4	-
2018	371	-	-	-	-	-	-	-	-	-	-	-	-	74	74	74	74	74
2019	452	-	-	-	-	-	-	-	-	-	-	-	-	-	113	113	113	113
2020	2,195	-	-	-	-	-	-	-	-	-	-	-	-	-	-	732	732	732
2021	1,377	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	689	689
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 SDGE Gas Costs - C303

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Book Life 5
 Salvage Amount 0.0%

Period	Period Number:																	
	Total	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	8,372	-	-	353	600	34	803	5,133	1,449	-	-	-	-	-	-	-	-	-
Total Depreciation	8,372	-	-	71	191	197	358	1,385	1,604	1,484	1,477	1,316	290	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	353	-	-	71	71	71	71	71	-	-	-	-	-	-	-	-	-	-
2009	600	-	-	-	120	120	120	120	120	-	-	-	-	-	-	-	-	-
2010	34	-	-	-	-	7	7	7	7	-	-	-	-	-	-	-	-	-
2011	803	-	-	-	-	-	161	161	161	161	161	-	-	-	-	-	-	-
2012	5,133	-	-	-	-	-	-	1,027	1,027	1,027	1,027	1,027	-	-	-	-	-	-
2013	1,449	-	-	-	-	-	-	-	290	290	290	290	290	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 SDGE Gas Costs - C303

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Federal Tax Life 3
 Declining Factor 0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	8,372	-	-	353	600	34	803	5,133	1,449	-	-	-	-	-	-	-	-	-
Total Depreciation	8,372	-	-	353	600	34	803	5,133	1,449	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	353	-	-	353	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	600	-	-	-	600	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	34	-	-	-	-	34	-	-	-	-	-	-	-	-	-	-	-	-
2011	803	-	-	-	-	-	803	-	-	-	-	-	-	-	-	-	-	-
2012	5,133	-	-	-	-	-	-	5,133	-	-	-	-	-	-	-	-	-	-
2013	1,449	-	-	-	-	-	-	-	1,449	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 SDGE Gas Costs - C303

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life
 Declining Factor

3

0%

Period Number:

Period	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	8,372	-	-	353	600	34	803	5,133	1,449	-	-	-	-	-	-	-	-	-
Total Depreciation	8,372	-	-	353	600	34	803	5,133	1,449	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	353	-	-	353	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	600	-	-	-	600	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	34	-	-	-	-	34	-	-	-	-	-	-	-	-	-	-	-	-
2011	803	-	-	-	-	-	803	-	-	-	-	-	-	-	-	-	-	-
2012	5,133	-	-	-	-	-	-	5,133	-	-	-	-	-	-	-	-	-	-
2013	1,449	-	-	-	-	-	-	-	1,449	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 SDGE Gas Costs - C391.2

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	7,407	-	-	60	225	70	970	4,728	1,354	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	60	-	-	12	12	12	12	12	-	-	-	-	-	-	-	-	-	-
2009	225	-	-	45	45	45	45	45	45	-	-	-	-	-	-	-	-	-
2010	70	-	-	-	-	14	14	14	14	14	-	-	-	-	-	-	-	-
2011	970	-	-	-	-	-	194	194	194	194	194	-	-	-	-	-	-	-
2012	4,728	-	-	-	-	-	-	946	946	946	946	946	-	-	-	-	-	-
2013	1,354	-	-	-	-	-	-	-	271	271	271	271	271	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 SDGE Gas Costs - C391.2

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Period	Period Number:																	
	Total	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	7,407	-	-	60	225	70	970	4,728	1,354	-	-	-	-	-	-	-	-	-
Total Depreciation	7,407	-	-	12	57	71	265	1,211	1,469	1,424	1,411	1,216	271	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	60	-	-	12	12	12	12	12	-	-	-	-	-	-	-	-	-	-
2009	225	-	-	60	45	45	45	45	45	-	-	-	-	-	-	-	-	-
2010	70	-	-	-	-	14	14	14	14	14	-	-	-	-	-	-	-	-
2011	970	-	-	-	-	-	194	194	194	194	194	-	-	-	-	-	-	-
2012	4,728	-	-	-	-	-	-	946	946	946	946	946	-	-	-	-	-	-
2013	1,354	-	-	-	-	-	-	-	271	271	271	271	271	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Beginning of Year In-service
 SDGE Gas Costs - C391.2

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

		6 200% Declining Factor																
		Period Number:																
Period	Total	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.1667	0.1667	0.1667	0.1667	0.3333	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	7,407	-	-	60	225	70	970	4,728	1,354	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	60	-	-	10	10	10	10	20	-	-	-	-	-	-	-	-	-	-
2009	225	-	-	60	225	37	37	37	75	-	-	-	-	-	-	-	-	-
2010	70	-	-	-	-	12	12	12	12	23	-	-	-	-	-	-	-	-
2011	970	-	-	-	-	-	162	162	162	162	323	-	-	-	-	-	-	-
2012	4,728	-	-	-	-	-	-	788	788	788	788	1,576	-	-	-	-	-	-
2013	1,354	-	-	-	-	-	-	-	226	226	226	226	451	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 SDGE Gas Costs - C303

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Book Life 5
 Salvage Amount 0.0%

Period	Period Number:																	
	Total	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	2,336	-	-	272	1,203	-	-	-	-	861	-	-	-	-	-	-	-	-
Total Depreciation	2,336	-	-	27	175	295	295	295	354	292	172	172	172	86	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	136	-	-	27	27	27	27	27	-	-	-	-	-	-	-	-	-	-
2009	737	-	-	-	147	147	147	147	147	-	-	-	-	-	-	-	-	-
2010	601	-	-	-	-	120	120	120	120	120	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	430	-	-	-	-	-	-	-	86	86	86	86	86	-	-	-	-	-
2014	430	-	-	-	-	-	-	-	-	86	86	86	86	86	86	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 SDGE Gas Costs - C303

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Federal Tax Life
 Declining Factor

3

0%

Period Number:

Period	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	2,336	-	-	272	1,203	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Depreciation	2,336	-	-	136	737	601	-	-	430	430	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	136	-	-	136	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	737	-	-	-	737	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	601	-	-	-	-	601	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	430	-	-	-	-	-	-	-	430	-	-	-	-	-	-	-	-	-
2014	430	-	-	-	-	-	-	-	-	430	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 SDGE Gas Costs - C303

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life
 Declining Factor

3

0%

Period Number:

Period	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	2,336	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	2,336	-	-	136	737	601	-	-	430	430	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	136	-	-	136	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	737	-	-	-	737	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	601	-	-	-	-	601	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	430	-	-	-	-	-	-	-	430	-	-	-	-	-	-	-	-	-
2014	430	-	-	-	-	-	-	-	-	430	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 SDGE Gas Costs - C391.2

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Book Life 5
 Salvage Amount 0.0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	11,144	-	-	23	1,652	-	-	-	789	432	191	-	42	700	429	6,887	-	-
Total Depreciation	7,502	-	-	2	170	335	335	335	412	366	263	282	287	282	273	942	1,612	1,607
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	11	-	-	2	2	2	2	2	-	-	-	-	-	-	-	-	-	-
2009	837	-	-	-	167	167	167	167	167	-	-	-	-	-	-	-	-	-
2010	826	-	-	-	-	165	165	165	165	165	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	394	-	-	-	-	-	-	-	79	79	79	79	79	-	-	-	-	-
2014	610	-	-	-	-	-	-	-	-	122	122	122	122	122	-	-	-	-
2015	311	-	-	-	-	-	-	-	-	-	62	62	62	62	62	-	-	-
2016	96	-	-	-	-	-	-	-	-	-	-	19	19	19	19	19	-	-
2017	21	-	-	-	-	-	-	-	-	-	-	-	4	4	4	4	4	-
2018	371	-	-	-	-	-	-	-	-	-	-	-	-	74	74	74	74	74
2019	452	-	-	-	-	-	-	-	-	-	-	-	-	113	113	113	113	113
2020	2,195	-	-	-	-	-	-	-	-	-	-	-	-	-	732	732	732	732
2021	1,377	-	-	-	-	-	-	-	-	-	-	-	-	-	-	689	689	689
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 SDGE Gas Costs - C391.2

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Period	Period Number:																	
	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
Total	1.0000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	
Capital In-service	11,144	-	-	23	1,652	-	-	-	789	432	191	-	42	700	429	6,887	-	
Total Depreciation	8,304	-	-	2	170	335	335	335	490	409	282	282	291	273	272	1,612	1,612	1,603
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2008	11	-	2	2	2	2	2	2	-	-	-	-	-	-	-	-	-	
2009	837	-	-	167	167	167	167	167	167	-	-	-	-	-	-	-	-	
2010	826	-	-	-	165	165	165	165	165	-	-	-	-	-	-	-	-	
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2013	789	-	-	-	-	-	-	158	158	158	158	158	-	-	-	-	-	
2014	432	-	-	-	-	-	-	-	86	86	86	86	86	-	-	-	-	
2015	191	-	-	-	-	-	-	-	-	38	38	38	38	38	-	-	-	
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2017	42	-	-	-	-	-	-	-	-	-	-	8	8	8	8	8	-	
2018	700	-	-	-	-	-	-	-	-	-	-	-	140	140	140	140	140	
2019	343	-	-	-	-	-	-	-	-	-	-	-	86	86	86	86	86	
2020	4,132	-	-	-	-	-	-	-	-	-	-	-	-	-	1,377	1,377	1,377	
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 SDGE Gas Costs - C391.2

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

		6 200% Declining Factor																
		Period Number:																
Period	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.1667	0.1667	0.1667	0.1667	0.3333	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	7,558	-	-	2	141	279	279	281	548	479	235	235	374	299	259	1,343	1,350	1,453
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	11	-	-	2	2	2	2	4	-	-	-	-	-	-	-	-	-	-
2009	837	-	-	23	140	140	140	140	279	-	-	-	-	-	-	-	-	-
2010	826	-	-	-	-	138	138	138	138	275	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	789	-	-	-	-	-	-	-	131	131	131	131	263	-	-	-	-	-
2014	432	-	-	-	-	-	-	-	72	72	72	72	144	-	-	-	-	-
2015	191	-	-	-	-	-	-	-	32	32	32	32	64	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	42	-	-	-	-	-	-	-	-	-	-	-	7	7	7	7	14	-
2018	700	-	-	-	-	-	-	-	-	-	-	-	117	117	117	117	233	-
2019	286	-	-	-	-	-	-	-	-	-	-	-	71	71	71	71	71	-
2020	3,443	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,148	1,148	1,148
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - SDGE Gas Benefits
 Revenue Requirement Summary (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total	(95,421)	-	(8)	(528)	(1,464)	(2,282)	(3,404)	(4,775)	(5,832)	(6,354)	(8,200)	(9,861)	(10,562)	(11,121)	(11,818)	(12,147)	(7,064)
Revenue Requirement	(95,421)	-	(8)	(528)	(1,464)	(2,282)	(3,404)	(4,775)	(5,832)	(6,354)	(8,200)	(9,861)	(10,562)	(11,121)	(11,818)	(12,147)	(7,064)
FF&U:	(3,403)	-	(0)	(19)	(52)	(81)	(121)	(170)	(208)	(227)	(292)	(352)	(377)	(397)	(421)	(433)	(252)
O&M:	(36,647)	-	(8)	(162)	(562)	(1,044)	(1,699)	(2,236)	(2,605)	(2,734)	(3,531)	(4,105)	(4,271)	(4,430)	(4,602)	(4,658)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(12,244)	-	-	(63)	(160)	(226)	(315)	(473)	(616)	(713)	(920)	(1,149)	(1,293)	(1,413)	(1,557)	(1,665)	(1,681)
Return on Common:	(17,180)	-	-	(109)	(271)	(373)	(506)	(752)	(959)	(1,074)	(1,373)	(1,694)	(1,848)	(1,949)	(2,084)	(2,146)	(2,043)
Return on Preferred:	(1,317)	-	-	(8)	(21)	(29)	(39)	(58)	(74)	(82)	(105)	(130)	(142)	(149)	(160)	(164)	(157)
Return On Debt:	(8,033)	-	-	(51)	(127)	(174)	(236)	(351)	(449)	(502)	(642)	(792)	(864)	(911)	(975)	(1,003)	(955)
Federal Taxes:	(10,107)	-	-	(73)	(169)	(221)	(303)	(455)	(569)	(628)	(822)	(1,004)	(1,078)	(1,138)	(1,221)	(1,249)	(1,177)
State Taxes:	(2,291)	-	-	(19)	(41)	(49)	(67)	(104)	(127)	(137)	(186)	(228)	(240)	(255)	(279)	(287)	(273)
Property Taxes:	(4,200)	-	-	(25)	(62)	(86)	(118)	(176)	(226)	(256)	(329)	(407)	(449)	(480)	(519)	(541)	(527)

San Diego Gas & Electric
OpEx GRC - SDGE Gas Benefits
 FF&U Summary (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	(36,647)	-	(8)	(162)	(562)	(1,044)	(1,699)	(2,236)	(2,605)	(2,734)	(3,531)	(4,105)	(4,271)	(4,430)	(4,602)	(4,658)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(12,244)	-	-	(63)	(160)	(226)	(315)	(473)	(616)	(713)	(920)	(1,149)	(1,293)	(1,413)	(1,557)	(1,665)	(1,681)
Return on Common:	(17,180)	-	-	(109)	(271)	(373)	(506)	(752)	(959)	(1,074)	(1,373)	(1,694)	(1,848)	(1,949)	(2,084)	(2,146)	(2,043)
Return on Preferred:	(1,317)	-	-	(8)	(21)	(29)	(39)	(58)	(74)	(82)	(105)	(130)	(142)	(149)	(160)	(164)	(157)
Return On Debt:	(8,033)	-	-	(51)	(127)	(174)	(236)	(351)	(449)	(502)	(642)	(792)	(864)	(911)	(975)	(1,003)	(955)
Federal Taxes:	(10,107)	-	-	(73)	(169)	(221)	(303)	(455)	(569)	(628)	(822)	(1,004)	(1,078)	(1,138)	(1,221)	(1,249)	(1,177)
State Taxes:	(2,291)	-	-	(19)	(41)	(49)	(67)	(104)	(127)	(137)	(186)	(228)	(240)	(255)	(279)	(287)	(273)
Property Taxes:	(4,200)	-	-	(25)	(62)	(86)	(118)	(176)	(226)	(256)	(329)	(407)	(449)	(480)	(519)	(541)	(527)
Sum	(92,019)	-	(8)	(509)	(1,412)	(2,201)	(3,283)	(4,604)	(5,624)	(6,128)	(7,908)	(9,509)	(10,185)	(10,725)	(11,397)	(11,714)	(6,812)
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	(3,403)	-	(0)	(19)	(52)	(81)	(121)	(170)	(208)	(227)	(292)	(352)	(377)	(397)	(421)	(433)	(252)

San Diego Gas & Electric
 OpEx GRC - SDGE Gas Benefits
 O&M and Working Capital (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
O&M																	
O&M All In	(36,647)	-	(8)	(162)	(562)	(1,044)	(1,699)	(2,236)	(2,605)	(2,734)	(3,531)	(4,105)	(4,271)	(4,430)	(4,602)	(4,658)	-
Working Capital																	
O&M:	(36,647)	-	(8)	(162)	(562)	(1,044)	(1,699)	(2,236)	(2,605)	(2,734)	(3,531)	(4,105)	(4,271)	(4,430)	(4,602)	(4,658)	-
Months:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average Monthly O&M:	-	-	(1)	(13)	(47)	(87)	(142)	(186)	(217)	(228)	(294)	(342)	(356)	(369)	(384)	(388)	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rev Req of Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - SDGE Gas Benefits
Rate Base and Return Summary (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	-	-	(2,037)	(5,186)	(7,346)	(10,219)	(15,347)	(19,996)	(23,133)	(29,855)	(37,300)	(41,962)	(45,849)	(50,534)	(54,015)	(54,548)
Accumulated Depreciation	-	-	(63)	(223)	(449)	(764)	(1,237)	(1,853)	(2,566)	(3,486)	(4,635)	(5,928)	(7,341)	(8,899)	(10,563)	(12,244)
Net Investment	-	-	(1,974)	(4,964)	(6,897)	(9,455)	(14,110)	(18,143)	(20,567)	(26,370)	(32,665)	(36,034)	(38,507)	(41,635)	(43,451)	(42,304)
Deferred Taxes Impacting Rate Base	-	-	(16)	(92)	(229)	(407)	(649)	(980)	(1,368)	(1,812)	(2,376)	(3,036)	(3,729)	(4,451)	(5,206)	(5,956)
Year End Rate Base	-	-	(1,958)	(4,872)	(6,668)	(9,048)	(13,461)	(17,163)	(19,199)	(24,557)	(30,289)	(32,998)	(34,778)	(37,184)	(38,245)	(36,349)
Average Rate Base	-	-	(1,997)	(4,990)	(6,850)	(9,294)	(13,819)	(17,637)	(19,750)	(25,239)	(31,146)	(33,975)	(35,831)	(38,324)	(39,455)	(37,564)
Return on Equity (\$)	(17,180)	-	(109)	(271)	(373)	(506)	(752)	(959)	(1,074)	(1,373)	(1,694)	(1,848)	(1,949)	(2,084)	(2,146)	(2,043)
Weighted Return on Equity (%)	-	-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	(1,317)	-	(8)	(21)	(29)	(39)	(58)	(74)	(82)	(105)	(130)	(142)	(149)	(160)	(164)	(157)
Weighted Return on Preferred (%)	-	-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	(8,033)	-	(51)	(127)	(174)	(236)	(351)	(449)	(502)	(642)	(792)	(864)	(911)	(975)	(1,003)	(955)
Weighted Return on Debt (%)	-	-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	(26,530)	-	(168)	(419)	(575)	(781)	(1,161)	(1,481)	(1,659)	(2,120)	(2,616)	(2,854)	(3,009)	(3,219)	(3,314)	(3,155)
Total Rate	-	-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

San Diego Gas & Electric
OpEx GRC - SDGE Gas Benefits
Income Taxes (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Revenue	(95,421)	-	(528)	(1,464)	(2,282)	(3,404)	(4,775)	(5,832)	(6,354)	(8,200)	(9,861)	(10,562)	(11,121)	(11,818)	(12,147)	(7,064)
Operational Costs	56,494	-	8	268	836	1,437	2,253	3,055	3,930	5,072	6,013	6,390	6,719	7,100	7,297	2,460
EBIT	(38,927)	-	(260)	(629)	(845)	(1,151)	(1,719)	(2,177)	(2,425)	(3,128)	(3,848)	(4,172)	(4,402)	(4,719)	(4,850)	(4,604)
Income Taxes	12,398	-	92	210	269	370	559	695	766	1,008	1,232	1,318	1,393	1,500	1,536	1,449
NOI	(26,530)	-	(168)	(419)	(575)	(781)	(1,161)	(1,481)	(1,659)	(2,120)	(2,616)	(2,854)	(3,009)	(3,219)	(3,314)	(3,155)
Interest	8,033	-	51	127	174	236	351	449	502	642	792	864	911	975	1,003	955
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	1,317	-	8	21	29	39	58	74	82	105	130	142	149	160	164	157
Earnings for Common	(17,180)	-	(109)	(271)	(373)	(506)	(752)	(959)	(1,074)	(1,373)	(1,694)	(1,848)	(1,949)	(2,084)	(2,146)	(2,043)
FIT detail:																
EBIT	(38,927)	-	(260)	(629)	(845)	(1,151)	(1,719)	(2,177)	(2,425)	(3,128)	(3,848)	(4,172)	(4,402)	(4,719)	(4,850)	(4,604)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes (Prior Period)	(2,018)	-	-	(19)	(41)	(49)	(67)	(104)	(127)	(137)	(186)	(228)	(240)	(255)	(279)	(287)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(8,033)	-	(51)	(127)	(174)	(236)	(351)	(449)	(502)	(642)	(792)	(864)	(911)	(975)	(1,003)	(955)
Total Federal EBT Adjustments	10,051	-	51	146	215	285	419	552	629	779	978	1,092	1,151	1,229	1,282	1,243
Federal EBT	(28,876)	-	(209)	(483)	(630)	(866)	(1,301)	(1,625)	(1,796)	(2,349)	(2,870)	(3,080)	(3,251)	(3,489)	(3,568)	(3,361)
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	(10,107)	-	(73)	(169)	(221)	(303)	(455)	(569)	(628)	(822)	(1,004)	(1,078)	(1,138)	(1,221)	(1,249)	(1,177)
SIT detail:																
EBIT	(38,927)	-	(260)	(629)	(845)	(1,151)	(1,719)	(2,177)	(2,425)	(3,128)	(3,848)	(4,172)	(4,402)	(4,719)	(4,850)	(4,604)
Depreciation	4,980	-	(5)	43	117	152	196	294	368	381	482	591	608	593	596	565
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(8,033)	-	(51)	(127)	(174)	(236)	(351)	(449)	(502)	(642)	(792)	(864)	(911)	(975)	(1,003)	(955)
Total State EBT Adjustments	13,013	-	46	170	291	389	548	743	870	1,023	1,274	1,455	1,519	1,567	1,599	1,520
State EBT	(25,914)	-	(214)	(458)	(554)	(762)	(1,172)	(1,434)	(1,555)	(2,106)	(2,574)	(2,717)	(2,883)	(3,151)	(3,251)	(3,084)
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	(2,291)	-	(19)	(41)	(49)	(67)	(104)	(127)	(137)	(186)	(228)	(240)	(255)	(279)	(287)	(273)

San Diego Gas & Electric
OpEx GRC - SDGE Gas Benefits
Property Taxes (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
Historical Cost		-	-	(2,037)	(5,186)	(7,346)	(10,219)	(15,347)	(19,996)	(23,133)	(29,855)	(37,300)	(41,962)	(45,849)	(50,534)	(54,015)	(54,548)
Accumulated Depreciation		-	-	(63)	(223)	(449)	(764)	(1,237)	(1,853)	(2,566)	(3,486)	(4,635)	(5,928)	(7,341)	(8,899)	(10,563)	(12,244)
Net Investment		-	-	(1,974)	(4,964)	(6,897)	(9,455)	(14,110)	(18,143)	(20,567)	(26,370)	(32,665)	(36,034)	(38,507)	(41,635)	(43,451)	(42,304)
Property Tax Rate		1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Property Tax	(4,200)	-	-	(25)	(62)	(86)	(118)	(176)	(226)	(256)	(329)	(407)	(449)	(480)	(519)	(541)	(527)

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

Revenue Requirement Summary (\$ in Thousands) - SDGE Gas Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Revenue Requirement	Total	(38,002)	-	(8)	(168)	(583)	(1,082)	(1,762)	(2,319)	(2,702)	(2,835)	(3,662)	(4,257)	(4,429)	(4,594)	(4,773)	(4,830)	-
FF&U:	(1,355)	-	(0)	(6)	(21)	(39)	(63)	(83)	(96)	(101)	(131)	(152)	(158)	(164)	(170)	(172)	(172)	-
O&M:	(36,647)	-	(8)	(162)	(562)	(1,044)	(1,699)	(2,236)	(2,605)	(2,734)	(3,531)	(4,105)	(4,271)	(4,430)	(4,602)	(4,658)	(4,658)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return On Debt:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

FF&U Summary (\$ in Thousands) - SDGE Gas Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	(36,647)	-	(8)	(162)	(562)	(1,044)	(1,699)	(2,236)	(2,605)	(2,734)	(3,531)	(4,105)	(4,271)	(4,430)	(4,602)	(4,658)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return On Debt:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sum	(36,647)	-	(8)	(162)	(562)	(1,044)	(1,699)	(2,236)	(2,605)	(2,734)	(3,531)	(4,105)	(4,271)	(4,430)	(4,602)	(4,658)	-
FF&U Rate		-	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	-
FF&U	(1,355)	-	(0)	(6)	(21)	(39)	(63)	(83)	(96)	(101)	(131)	(152)	(158)	(164)	(170)	(172)	-

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

O&M and Working Capital (\$ in Thousands) - SDGE Gas Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
O&M	Total																
O&M All In	(36,647)	-	(8)	(162)	(562)	(1,044)	(1,699)	(2,236)	(2,605)	(2,734)	(3,531)	(4,105)	(4,271)	(4,430)	(4,602)	(4,658)	-
Working Capital																	
O&M:	(36,647)	-	(8)	(162)	(562)	(1,044)	(1,699)	(2,236)	(2,605)	(2,734)	(3,531)	(4,105)	(4,271)	(4,430)	(4,602)	(4,658)	-
Months:		12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
Average Monthly O&M:		-	(1)	(13)	(47)	(87)	(142)	(186)	(217)	(228)	(294)	(342)	(356)	(369)	(384)	(388)	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rev Req of Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric

OpEx GRC - Mid Year In-service

Revenue Requirement Summary (\$ in Thousands) - SDGE Gas Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	Total																
Revenue Requirement	(57,419)	-	-	(360)	(882)	(1,200)	(1,642)	(2,456)	(3,131)	(3,519)	(4,538)	(5,604)	(6,133)	(6,528)	(7,046)	(7,317)	(7,064)
FF&U:	(2,048)	-	-	(13)	(31)	(43)	(59)	(88)	(112)	(126)	(162)	(200)	(219)	(233)	(251)	(261)	(252)
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(12,244)	-	-	(63)	(160)	(226)	(315)	(473)	(616)	(713)	(920)	(1,149)	(1,293)	(1,413)	(1,557)	(1,665)	(1,681)
Return on Common:	(17,180)	-	-	(109)	(271)	(373)	(506)	(752)	(959)	(1,074)	(1,373)	(1,694)	(1,848)	(1,949)	(2,084)	(2,146)	(2,043)
Return on Preferred:	(1,317)	-	-	(8)	(21)	(29)	(39)	(58)	(74)	(82)	(105)	(130)	(142)	(149)	(160)	(164)	(157)
Return On Debt:	(8,033)	-	-	(51)	(127)	(174)	(236)	(351)	(449)	(502)	(642)	(792)	(864)	(911)	(975)	(1,003)	(955)
Federal Taxes:	(10,107)	-	-	(73)	(169)	(221)	(303)	(455)	(569)	(628)	(822)	(1,004)	(1,078)	(1,138)	(1,221)	(1,249)	(1,177)
State Taxes:	(2,291)	-	-	(19)	(41)	(49)	(67)	(104)	(127)	(137)	(186)	(228)	(240)	(255)	(279)	(287)	(273)
Property Taxes:	(4,200)	-	-	(25)	(62)	(86)	(118)	(176)	(226)	(256)	(329)	(407)	(449)	(480)	(519)	(541)	(527)

San Diego Gas & Electric
 OpEx GRC - Mid Year In-service
 FF&U Summary (\$ in Thousands) - SDGE Gas Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(12,244)	-	-	(63)	(160)	(226)	(315)	(473)	(616)	(713)	(920)	(1,149)	(1,293)	(1,413)	(1,557)	(1,665)	(1,681)
Return on Common:	(17,180)	-	-	(109)	(271)	(373)	(506)	(752)	(959)	(1,074)	(1,373)	(1,694)	(1,848)	(1,949)	(2,084)	(2,146)	(2,043)
Return on Preferred:	(1,317)	-	-	(8)	(21)	(29)	(39)	(58)	(74)	(82)	(105)	(130)	(142)	(149)	(160)	(164)	(157)
Return On Debt:	(8,033)	-	-	(51)	(127)	(174)	(236)	(351)	(449)	(502)	(642)	(792)	(864)	(911)	(975)	(1,003)	(955)
Federal Taxes:	(10,107)	-	-	(73)	(169)	(221)	(303)	(455)	(569)	(628)	(822)	(1,004)	(1,078)	(1,138)	(1,221)	(1,249)	(1,177)
State Taxes:	(2,291)	-	-	(19)	(41)	(49)	(67)	(104)	(127)	(137)	(186)	(228)	(240)	(255)	(279)	(287)	(273)
Property Taxes:	(4,200)	-	-	(25)	(62)	(86)	(118)	(176)	(226)	(256)	(329)	(407)	(449)	(480)	(519)	(541)	(527)
Sum	(55,371)	-	-	(347)	(850)	(1,157)	(1,584)	(2,368)	(3,019)	(3,394)	(4,377)	(5,404)	(5,914)	(6,295)	(6,795)	(7,056)	(6,812)
FF&U Rate		-	-	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	(2,048)	-	-	(13)	(31)	(43)	(59)	(88)	(112)	(126)	(162)	(200)	(219)	(233)	(251)	(261)	(252)

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
Rate Base & Return Summary (\$ in Thousands) - SDGE Gas Benefits

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	-	-	(2,037)	(5,186)	(7,346)	(10,219)	(15,347)	(19,996)	(23,133)	(29,855)	(37,300)	(41,962)	(45,849)	(50,534)	(54,015)	(54,548)
Accumulated Depreciation	-	-	(63)	(223)	(449)	(764)	(1,237)	(1,853)	(2,566)	(3,486)	(4,635)	(5,928)	(7,341)	(8,899)	(10,563)	(12,244)
Net Investment	-	-	(1,974)	(4,964)	(6,897)	(9,455)	(14,110)	(18,143)	(20,567)	(26,370)	(32,665)	(36,034)	(38,507)	(41,635)	(43,451)	(42,304)
Deferred Taxes Impacting Rate Base	-	-	(16)	(92)	(229)	(407)	(649)	(980)	(1,368)	(1,812)	(2,376)	(3,036)	(3,729)	(4,451)	(5,206)	(5,956)
Year End Rate Base	-	-	(1,958)	(4,872)	(6,668)	(9,048)	(13,461)	(17,163)	(19,199)	(24,557)	(30,289)	(32,998)	(34,778)	(37,184)	(38,245)	(36,349)
Average Rate Base	-	-	(1,997)	(4,990)	(6,850)	(9,294)	(13,819)	(17,637)	(19,750)	(25,239)	(31,146)	(33,975)	(35,831)	(38,324)	(39,455)	(37,564)
Return on Equity (\$)	(17,180)	-	(109)	(271)	(373)	(506)	(752)	(959)	(1,074)	(1,373)	(1,694)	(1,848)	(1,949)	(2,084)	(2,146)	(2,043)
Weighted Return on Equity (%)	-	-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	(1,317)	-	(8)	(21)	(29)	(39)	(58)	(74)	(82)	(105)	(130)	(142)	(149)	(160)	(164)	(157)
Weighted Return on Preferred (%)	-	-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	(8,033)	-	(51)	(127)	(174)	(236)	(351)	(449)	(502)	(642)	(792)	(864)	(911)	(975)	(1,003)	(955)
Weighted Return on Debt (%)	-	-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	(26,530)	-	(168)	(419)	(575)	(781)	(1,161)	(1,481)	(1,659)	(2,120)	(2,616)	(2,854)	(3,009)	(3,219)	(3,314)	(3,155)
Total Rate	-	-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
Income Taxes (\$ in Thousands) - SDGE Gas Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
Revenue	(57,419)	-	-	(360)	(882)	(1,200)	(1,642)	(2,456)	(3,131)	(3,519)	(4,538)	(5,604)	(6,133)	(6,528)	(7,046)	(7,317)	(7,064)
Operational Costs	18,492	-	-	100	253	355	491	736	954	1,095	1,410	1,756	1,961	2,125	2,327	2,467	2,460
EBIT	(38,927)	-	-	(260)	(629)	(845)	(1,151)	(1,719)	(2,177)	(2,425)	(3,128)	(3,848)	(4,172)	(4,402)	(4,719)	(4,850)	(4,604)
Income Taxes	12,398	-	-	92	210	269	370	559	695	766	1,008	1,232	1,318	1,393	1,500	1,536	1,449
NOI	(26,530)	-	-	(168)	(419)	(575)	(781)	(1,161)	(1,481)	(1,659)	(2,120)	(2,616)	(2,854)	(3,009)	(3,219)	(3,314)	(3,155)
Interest	8,033	-	-	51	127	174	236	351	449	502	642	792	864	911	975	1,003	955
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	1,317	-	-	8	21	29	39	58	74	82	105	130	142	149	160	164	157
Earnings for Common	(17,180)	-	-	(109)	(271)	(373)	(506)	(752)	(959)	(1,074)	(1,373)	(1,694)	(1,848)	(1,949)	(2,084)	(2,146)	(2,043)
FIT detail:																	
EBIT	(38,927)	-	-	(260)	(629)	(845)	(1,151)	(1,719)	(2,177)	(2,425)	(3,128)	(3,848)	(4,172)	(4,402)	(4,719)	(4,850)	(4,604)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes (Prior Period)	(2,018)	-	-	-	(19)	(41)	(49)	(67)	(104)	(127)	(137)	(186)	(228)	(240)	(255)	(279)	(287)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(8,033)	-	-	(51)	(127)	(174)	(236)	(351)	(449)	(502)	(642)	(792)	(864)	(911)	(975)	(1,003)	(955)
Total Federal EBT Adjustments	10,051	-	-	51	146	215	285	419	552	629	779	978	1,092	1,151	1,229	1,282	1,243
Federal EBT	(28,876)	-	-	(209)	(483)	(630)	(866)	(1,301)	(1,625)	(1,796)	(2,349)	(2,870)	(3,080)	(3,251)	(3,489)	(3,568)	(3,361)
Federal Tax Rate	-	-	-	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	(10,107)	-	-	(73)	(169)	(221)	(303)	(455)	(569)	(628)	(822)	(1,004)	(1,078)	(1,138)	(1,221)	(1,249)	(1,177)
SIT detail:																	
EBIT	(38,927)	-	-	(260)	(629)	(845)	(1,151)	(1,719)	(2,177)	(2,425)	(3,128)	(3,848)	(4,172)	(4,402)	(4,719)	(4,850)	(4,604)
Depreciation	4,980	-	-	(5)	43	117	152	196	294	368	381	482	591	608	593	596	565
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(8,033)	-	-	(51)	(127)	(174)	(236)	(351)	(449)	(502)	(642)	(792)	(864)	(911)	(975)	(1,003)	(955)
Total State EBT Adjustments	13,013	-	-	46	170	291	389	548	743	870	1,023	1,274	1,455	1,519	1,567	1,599	1,520
State EBT	(25,914)	-	-	(214)	(458)	(554)	(762)	(1,172)	(1,434)	(1,555)	(2,106)	(2,574)	(2,717)	(2,883)	(3,151)	(3,251)	(3,084)
State Tax Rate	-	-	-	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	(2,291)	-	-	(19)	(41)	(49)	(67)	(104)	(127)	(137)	(186)	(228)	(240)	(255)	(279)	(287)	(273)

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
Property Taxes (\$ in Thousands) - SDGE Gas Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	Total																
Historical Cost		-	-	(2,037)	(5,186)	(7,346)	(10,219)	(15,347)	(19,996)	(23,133)	(29,855)	(37,300)	(41,962)	(45,849)	(50,534)	(54,015)	(54,548)
Accumulated Depreciation		-	-	(63)	(223)	(449)	(764)	(1,237)	(1,853)	(2,566)	(3,486)	(4,635)	(5,928)	(7,341)	(8,899)	(10,563)	(12,244)
Net Investment		-	-	(1,974)	(4,964)	(6,897)	(9,455)	(14,110)	(18,143)	(20,567)	(26,370)	(32,665)	(36,034)	(38,507)	(41,635)	(43,451)	(42,304)
Property Tax Rate		-	-	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Property Tax	(4,200)	-	-	(25)	(62)	(86)	(118)	(176)	(226)	(256)	(329)	(407)	(449)	(480)	(519)	(541)	(527)

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
SDGE Gas Benefits

Depreciation Schedule
(\$ in Thousands)
Book Depreciation

Book Life 49
Salvage Amount -51.0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.5239	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	(54,548)	-	-	-	(4,074)	(2,225)	(2,095)	(3,650)	(6,605)	(2,693)	(3,581)	(9,863)	(5,026)	(4,297)	(3,475)	(5,895)	(1,067)	-
	(12,244)	-	-	-	(63)	(160)	(226)	(315)	(473)	(616)	(713)	(920)	(1,149)	(1,293)	(1,413)	(1,557)	(1,665)	(1,681)
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	(879)	-	-	-	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)
2010	(1,262)	-	-	-	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)
2011	(799)	-	-	-	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)
2012	(974)	-	-	-	-	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)
2013	(1,580)	-	-	-	-	-	(158)	(158)	(158)	(158)	(158)	(158)	(158)	(158)	(158)	(158)	(158)	(158)
2014	(1,289)	-	-	-	-	-	-	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)
2015	(773)	-	-	-	-	-	-	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)
2016	(1,450)	-	-	-	-	-	-	-	-	-	(207)	(207)	(207)	(207)	(207)	(207)	(207)	(207)
2017	(1,377)	-	-	-	-	-	-	-	-	-	-	(229)	(229)	(229)	(229)	(229)	(229)	(229)
2018	(718)	-	-	-	-	-	-	-	-	-	-	-	-	(144)	(144)	(144)	(144)	(144)
2019	(479)	-	-	-	-	-	-	-	-	-	-	-	-	(120)	(120)	(120)	(120)	(120)
2020	(433)	-	-	-	-	-	-	-	-	-	-	-	-	-	(144)	(144)	(144)	(144)
2021	(215)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(107)	(107)
2022	(16)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(16)

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 SDGE Gas Benefits

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Federal Tax Life		0																
Declining Factor		0%																
		Period Number:																
Period	Total	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.0536	0.1014	0.0905	0.0808	0.0722	0.0644	0.0632	0.0632	0.0632	0.0632	0.0632	0.0632	0.0632	0.0632	0.0316	-	-
	Total	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	(54,548)	-	-	-	(4,074)	(2,225)	(2,095)	(3,650)	(6,605)	(2,693)	(3,581)	(9,863)	(5,026)	(4,297)	(3,475)	(5,895)	(1,067)	-
Total Depreciation	(29,118)	-	-	-	(109)	(353)	(600)	(805)	(1,147)	(1,560)	(1,824)	(2,188)	(2,760)	(3,179)	(3,394)	(3,620)	(3,822)	(3,758)
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	(1,830)	-	-	-	(109)	(184)	(165)	(147)	(131)	(129)	(129)	(129)	(129)	(129)	(129)	(129)	(129)	(64)
2010	(2,851)	-	-	-	-	(169)	(319)	(285)	(255)	(227)	(203)	(199)	(199)	(199)	(199)	(199)	(199)	(199)
2011	(1,819)	-	-	-	-	-	(116)	(219)	(196)	(175)	(156)	(139)	(136)	(136)	(136)	(136)	(136)	(136)
2012	(2,238)	-	-	-	-	-	-	(154)	(291)	(260)	(232)	(207)	(185)	(182)	(182)	(182)	(182)	(182)
2013	(3,670)	-	-	-	-	-	-	(275)	(520)	(464)	(415)	(370)	(330)	(324)	(324)	(324)	(324)	(324)
2014	(3,034)	-	-	-	-	-	-	-	(249)	(471)	(421)	(376)	(336)	(300)	(294)	(294)	(294)	(294)
2015	(1,849)	-	-	-	-	-	-	-	-	(168)	(318)	(284)	(254)	(226)	(202)	(198)	(198)	(198)
2016	(3,537)	-	-	-	-	-	-	-	-	-	(360)	(682)	(609)	(543)	(485)	(433)	(425)	(425)
2017	(3,447)	-	-	-	-	-	-	-	-	-	-	(399)	(755)	(674)	(602)	(537)	(480)	(480)
2018	(1,858)	-	-	-	-	-	-	-	-	-	-	-	(250)	(473)	(422)	(377)	(336)	(336)
2019	(1,268)	-	-	-	-	-	-	-	-	-	-	-	-	(208)	(394)	(352)	(314)	(314)
2020	(1,150)	-	-	-	-	-	-	-	-	-	-	-	-	-	(251)	(475)	(424)	(424)
2021	(539)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(186)	(353)	(353)
2022	(29)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(29)

San Diego Gas & Electric
 OpEx GRC - Mid Year In-service
 SDGE Gas Benefits

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life
 Declining Factor

Period	Period Number:																	
	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
Total	0.6211	0.0286	0.0555	0.0523	0.0493	0.0465	0.0439	0.0414	0.0390	0.0368	0.0347	0.0327	0.0308	0.0291	0.0274	0.0258	0.0244	0.0230
Capital In-service	(54,548)	-	-	-	(4,074)	(2,225)	(2,095)	(3,650)	(6,605)	(2,693)	(3,581)	(9,863)	(5,026)	(4,297)	(3,475)	(5,895)	(1,067)	-
Total Depreciation	(17,164)	-	-	-	(58)	(197)	(337)	(462)	(664)	(905)	(1,076)	(1,296)	(1,627)	(1,880)	(2,017)	(2,146)	(2,257)	(2,243)
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	(1,056)	-	-	-	(58)	(107)	(101)	(95)	(89)	(84)	(79)	(75)	(71)	(67)	(63)	(59)	(56)	(53)
2010	(1,639)	-	-	-	(90)	(175)	(165)	(165)	(155)	(147)	(138)	(130)	(123)	(116)	(109)	(103)	(97)	(92)
2011	(1,062)	-	-	-	(62)	(120)	(113)	(120)	(113)	(107)	(100)	(95)	(89)	(84)	(79)	(75)	(71)	(67)
2012	(1,323)	-	-	-	-	(82)	(159)	(82)	(159)	(150)	(142)	(134)	(126)	(119)	(112)	(106)	(100)	(94)
2013	(2,195)	-	-	-	-	(147)	(285)	(147)	(285)	(268)	(253)	(239)	(225)	(212)	(200)	(189)	(178)	(171)
2014	(1,828)	-	-	-	-	-	(258)	(133)	(258)	(243)	(229)	(216)	(204)	(192)	(181)	(171)	(161)	(153)
2015	(1,118)	-	-	-	-	-	(174)	(90)	(174)	(164)	(155)	(146)	(138)	(130)	(122)	(114)	(106)	(99)
2016	(2,135)	-	-	-	-	-	(192)	(90)	(192)	(183)	(174)	(164)	(155)	(146)	(138)	(130)	(122)	(114)
2017	(2,056)	-	-	-	-	-	-	-	-	-	-	(192)	(373)	(352)	(332)	(313)	(295)	(278)
2018	(1,083)	-	-	-	-	-	-	-	-	-	-	-	(213)	(413)	(390)	(367)	(346)	(327)
2019	(722)	-	-	-	-	-	-	-	-	-	-	-	(133)	(259)	(244)	(230)	(217)	(203)
2020	(639)	-	-	-	-	-	-	-	-	-	-	-	-	(111)	(216)	(203)	(192)	(182)
2021	(293)	-	-	-	-	-	-	-	-	-	-	-	-	-	(134)	(260)	(245)	(230)
2022	(15)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(99)	(193)	(183)

OpEx NPV - SDGE CAPEX

Beginning of Year Addition

OpEx Capital Additions (in 000s)

Description	FERC	Recorded			GRID Forecasts			2013	2014	2015	Total	Total 2007-2013
		2007	2008	2009	2010	2011	2012					
Electric Distr. Substation Equipment	E-362	-	-	3,323	4,203	4,499	3,458	1,805	-	-	17,289	17,289
Electric Software	E-303	-	-	-	-	-	24,676	-	-	-	24,676	24,676
Common Software	C-303											
Electric portion		-	989	1,679	97	1,942	12,411	3,503	-	-	20,621	20,621
Gas portion		-	353	600	34	803	5,133	1,449	-	-	8,372	8,372
Common Hardware	C-391.2											
Electric portion		-	168	645	200	2,346	11,432	3,273	-	-	18,064	18,064
Gas portion		-	60	225	70	970	4,728	1,354	-	-	7,407	7,407
		-	1,569	6,472	4,604	10,561	61,838	11,384	-	-	96,429	96,429

Mid Year Addition

OpEx Capital Additions (in 000s)

Description	FERC	Recorded			GRID Forecasts			2013	2014	2015	Total	Total 2007-2013
		2007	2008	2009	2010	2011	2012					
Electric Distr. Substation Equipment	E-362	-	-	572	6,630	3,771	3,239	6,070	5,490	3,330	29,101	20,281
Electric Software	E-303	-	-	-	-	-	-	-	-	-	-	-
Common Software	C-303											
Electric portion		-	763	3,453	-	-	-	2,480	-	-	6,695	6,695
Gas portion		-	272	1,203	-	-	-	861	-	-	2,336	2,336
Common Hardware	C-391.2											
Electric portion		-	63	4,743	-	-	-	-	-	-	4,806	4,806
Gas portion		-	23	1,652	-	-	-	-	-	-	1,674	1,674
		-	1,121	11,622	6,630	3,771	3,239	9,411	5,490	3,330	44,612	35,792

OpEx NPV - SDGE Benefits

Total SDGE Summary	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Total
Hard Benefits Only																
(in millions)																
O&M Benefits (Hard only)	0.0	0.0	0.7	2.5	4.6	7.4	9.8	11.4	12.0	15.4	18.0	18.7	19.4	20.1	20.4	160.3
O&M Costs (Incl on-going)	2.4	9.3	6.3	12.4	11.0	2.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	43.7
Total Net O&M Benefits	-2.4	-9.2	-5.6	-9.9	-6.4	5.0	9.8	11.4	12.0	15.4	18.0	18.7	19.4	20.1	20.4	116.6
Capital Benefits (Hard only)	0.0	0.0	17.8	9.7	9.2	16.0	28.9	11.8	15.7	43.1	22.0	18.8	15.2	25.8	4.7	238.6
Total Benefits	0.0	0.0	18.5	12.2	13.7	23.4	38.7	23.2	27.6	58.6	39.9	37.5	34.6	45.9	25.0	398.9
SDG&E Electric	77%															
O&M Benefits (Hard only)	0.0	0.0	0.5	1.9	3.5	5.7	7.5	8.8	9.2	11.9	13.9	14.4	14.9	15.5	15.7	123.7
O&M Costs (Incl on-going)	1.8	7.1	4.9	9.6	8.5	1.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	33.7
Total Net O&M Benefits	-1.8	-7.1	-4.3	-7.7	-5.0	3.9	7.5	8.8	9.2	11.9	13.9	14.4	14.9	15.5	15.7	89.9
Capital Benefits (Hard only)	0.0	0.0	13.7	7.5	7.1	12.3	22.3	9.1	12.1	33.3	17.0	14.5	11.7	19.9	3.6	184.1
Total Benefits	0.0	0.0	14.3	9.4	10.6	18.1	29.8	17.9	21.3	45.2	30.8	28.9	26.7	35.4	19.3	307.7
SDG&E Gas	23%															
O&M Benefits (Hard only)	0.0	0.0	0.2	0.6	1.0	1.7	2.2	2.6	2.7	3.5	4.1	4.3	4.4	4.6	4.7	36.6
O&M Costs (Incl on-going)	0.5	2.1	1.4	2.8	2.5	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10.0
Total Net O&M Benefits	-0.5	-2.1	-1.3	-2.3	-1.5	1.1	2.2	2.6	2.7	3.5	4.1	4.3	4.4	4.6	4.7	26.7
Capital Benefits (Hard only)	0.0	0.0	4.1	2.2	2.1	3.7	6.6	2.7	3.6	9.9	5.0	4.3	3.5	5.9	1.1	54.5
Total Benefits	0.0	0.0	4.2	2.8	3.1	5.3	8.8	5.3	6.3	13.4	9.1	8.6	7.9	10.5	5.7	91.2

OpEx NPV - SDGE L&E

SDG&E Loaded and Escalated

Capital Labor Loader	100.00%
Capital Non-Labor Loader	6.00% IT Hardware
O&M Labor Loader	61.21%
O&M Non-Labor Loader	0.35%

Escalation - Electric Distribution Plant *	1	1.00792	1.028753	1.053719	1.084883	1.117424	1.148588	1.173209	1.196798	1.223657	1.252238	1.281164	1.281164			
Escalation - Electric O&M Labor *	1	1.026149	1.057132	1.082206	1.110828	1.140853	1.171156	1.202757	1.234151	1.264868	1.296683	1.329786	1.329786			
Escalation - Electric O&M Non-Labor *	1	1.01935	1.042631	1.070718	1.09754	1.125661	1.151059	1.170876	1.187974	1.210018	1.232194	1.254181	1.254181			
Escalation - Gas Plant *	1	1.013748	1.04804	1.072535	1.103192	1.141277	1.166403	1.177307	1.197693	1.223609	1.249368	1.272914	1.272914			
Escalation - Gas O&M Labor *	1	1.026149	1.057132	1.082206	1.110828	1.140853	1.171156	1.202757	1.234151	1.264868	1.296683	1.329786	1.329786			
Escalation - Gas O&M Non-Labor *	1	1.017951	1.043091	1.070813	1.098062	1.125823	1.151767	1.174392	1.195429	1.218939	1.243087	1.266992	1.266992			
SDG&E - Capital Electric Distribution		2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021

Capital MDT Refresh (1)	-	-	-	-	-	-	-	0.3	-	-	-	-	0.3	-	-
On Going Costs (2)	-	-	-	-	-	-	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3
Refresh Hardware (3)	-	-	-	-	-	-	2.2	0.6	-	-	0.1	2.0	0.5	-	-

SDG&E Total Capital Electric Distribution	-	-	-	-	-	-	2.4	1.1	0.2	0.2	0.4	2.2	1.1	0.3	0.3
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SDG&E - Capital Gas Distribution

Capital MDT Refresh (4)	-	-	-	-	-	-	-	0.2	0.2	-	-	-	0.3	6.9	-
On Going Costs (5)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Refresh Hardware (6)	-	-	-	-	-	-	0.8	0.2	-	-	0.0	0.7	0.2	-	-

SDG&E Total Capital Gas Distribution	-	-	-	-	-	-	0.8	0.4	0.2	-	0.0	0.7	0.4	6.9	-
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SDG&E - Total Capital

Capital MDT Refresh	-	-	-	-	-	-	-	0.5	0.2	-	-	-	0.6	6.9	-
On Going Costs	-	-	-	-	-	-	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3
Refresh Hardware	-	-	-	-	-	-	3.0	0.8	-	-	0.2	2.7	0.7	-	-

SDG&E Total Capital	-	-	-	-	-	-	3.2	1.5	0.4	0.2	0.4	2.9	1.5	7.1	0.3
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SDG&E - O&M Electric Dist.

OPEX Maintenance Fees (7)	-	-	-	-	-	-	1.4	1.5	1.6	1.7	1.8	1.9	2.1	2.2	2.3
On Going Costs (8)	-	-	-	-	-	-	1.6	1.6	1.6	1.7	1.7	1.8	1.8	1.9	1.9

SDG&E Total O&M Electric Dist.	-	-	-	-	-	-	2.9	3.1	3.2	3.4	3.5	3.7	3.9	4.1	4.2
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SDG&E - O&M Gas Dist.

OPEX Maintenance Fees (9)	-	-	-	-	-	-	0.4	0.4	0.5	0.5	0.5	0.6	0.6	0.7	0.7
On Going Costs (10)	-	-	-	-	-	-	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4

SDG&E Total O&M Gas Dist.	-	-	-	-	-	-	0.8	0.8	0.8	0.9	0.9	1.0	1.0	1.1	1.1
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SDG&E - Total O&M

OPEX Maintenance Fees Loaded	-	-	-	-	-	-	1.8	1.9	2.1	2.2	2.3	2.5	2.7	2.9	3.0
On Going Costs	-	-	-	-	-	-	1.9	2.0	2.0	2.1	2.1	2.2	2.2	2.3	2.3

SDG&E Total O&M	-	-	-	-	-	-	3.7	3.9	4.1	4.3	4.5	4.7	4.9	5.1	5.3
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* Source: Global Insights

- (1) Capital Non-Labor Loader and Electric Distribution Plant Escalation
- (2) Capital Labor Loader and Electric Distribution Plant Escalation
- (3) Electric Distribution Plant Escalation only. Loaders already applied.
- (4) Capital Non-Labor Loader and Gas Distribution Plant Escalation
- (5) Capital Labor Loader and Gas Distribution Plant Escalation
- (6) Gas Distribution Plant Escalation only. Loaders already applied.
- (7) O&M Non-Labor Loader and Electric Distribution O&M Non-Labor Escalation
- (8) O&M Labor Loader and Electric Distribution O&M Labor Escalation
- (9) O&M Non-Labor Loader and Gas Distribution O&M Non-Labor Escalation
- (10) O&M Labor Loader and Gas Distribution O&M Labor Escalation

OpEx NPV - SDGE Spend

Spend Summary By Year

		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
Electric Software	E-303	-	-	2,469	18,440	3,767	-	-	24,676
Common Software	C-303								
Electric portion		1,306	10,833	5,536	3,360	2,245	2,796	1,240	27,316
Gas portion		463	4,257	2,166	1,390	929	1,074	430	10,708
Total		1,769	15,090	10,170	23,190	6,941	3,870	1,670	62,700
Total From Two Sections Below		1,769	15,090	10,170	23,190	6,941	3,870	1,670	62,700

Allocation of Tax Credits by Year and By Model (BOY or MY model)

		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
BOY									
Electric Software	E-303	-	-	2,469	18,440	3,767			24,676
Common Software	C-303								
Electric portion		989	6,935	5,536	3,360	2,245	1,556	-	20,621
Gas portion		353	2,891	2,166	1,390	929	644	-	8,372

		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
MY									
Electric Software	E-303								-
Common Software	C-303								
Electric portion		318	3,898				1,240	1,240	6,695
Gas portion		110	1,365				430	430	2,336

Tax Adjustments by Year and By Model (BOY or MY model)

		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
BOY									
Electric Software	E-303	-	-	2,469	18,440	3,767	(24,676)	-	-
Common Software	C-303								
Electric portion		989	5,947	3,856	3,263	303	(10,854)	(3,503)	-
Gas portion		353	2,538	1,566	1,356	125	(4,490)	(1,449)	-

		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
MY									
Electric Software	E-303	-	-	-	-	-	-	-	-
Common Software	C-303								
Electric portion		318	3,135	(3,453)	-	-	1,240	(1,240)	-
Gas portion		110	1,093	(1,203)	-	-	430	(430)	-

Cap Ex Additions Total

	BOY	MY	Total
E-303	24,676	-	24,676
C-303			
Electric C-303	20,621	6,695	27,316
Gas C-303	8,372	2,336	10,708
Total	53,669	9,031	62,700

OpEx NPV - SCG Capex

Beginning of Year Addition

OpEx Capital Additions (in 000s)		<i>Recorded</i>			<i>GRID Forecasts</i>			2013	Total
Description	FERC	2007	2008	2009	2010	2011	2012		
Computer Equipment	G-391.2	-	12	3,009	54	-	7,089	-	10,164
Software 5-8 years	G-391.4	-	-	-	2,569	-	-	2,301	4,870
Software 9-12 years	G-391.5	-	-	-	-	7,371	77,101	20,320	104,792
Software 15 years	G-391.55	-	-	-	-	-	-	-	-
Communication Equipment	G-397	-	-	-	-	-	-	-	-
		-	12	3,009	2,623	7,371	84,190	22,621	119,826

Mid Year Addition

OpEx Capital Additions (in 000s)		<i>Recorded</i>			<i>GRID Forecasts</i>			2013	Total
Description	FERC	2007	2008	2009	2010	2011	2012		
Computer Equipment	G-391.2	1,024	59	1,214	6,376	-	-	-	8,673
Software 5-8 years	G-391.4	-	-	987	-	-	-	-	987
Software 9-12 years	G-391.5	-	-	8,196	46,421	-	-	-	54,617
Software 15 years	G-391.55	-	-	-	40,621	-	53,692	-	94,313
Communication Equipment	G-397	-	-	-	-	-	-	-	-
		1,024	59	10,397	93,418	-	53,692	-	158,590

OpEx NPV - SCG Benefits

Total SCG Summary	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Total
(in millions)																
O&M Benefits (Hard only)	0.0	0.4	1.7	8.4	18.2	31.5	38.6	40.9	42.8	49.7	55.5	57.8	60.0	62.4	62.6	530.6
O&M Benefits (incremental)	0.0	0.4	1.3	6.7	9.8	13.3	7.2	2.3	1.8	7.0	5.8	2.3	2.2	2.4	0.2	62.6
O&M Costs (Incl. on-going)	3.4	10.6	10.9	16.2	12.2	8.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	61.3
Total Net O&M Benefits	-3.4	-10.3	-9.2	-7.8	5.9	23.5	38.6	40.9	42.8	49.7	55.5	57.8	60.0	62.4	62.6	469.3
Capital Benefits (Hard only)	0.0	0.0	0.7	2.0	3.5	8.1	20.6	22.3	23.2	24.1	25.0	26.0	27.0	28.0	28.2	238.9
Total Benefits	0.0	0.4	2.4	10.4	21.7	39.6	59.2	63.3	66.0	73.8	80.5	83.8	87.0	90.4	90.8	301.5
Hard Benefits Only																

OpEx NPV - SCG L&E

SCG Loaded and Escalated

Capital Labor Loader	100.00%
Capital Non-Labor Loader	10.00% IT Hardware
O&M Labor Loader	65.80%
O&M Non-Labor Loader	0.94%

Escalation - Gas Plant *	1	1.013748	1.04804	1.072535	1.103192	1.141277	1.166403	1.177307	1.197693	1.223609	1.249368	1.272914	1.272914			
Escalation - O&M Labor *	1	1.026149	1.057132	1.082206	1.110828	1.140853	1.171156	1.202757	1.234151	1.264868	1.296683	1.329786	1.329786			
Escalation - O&M Non-Labor *	1	1.01841	1.043713	1.071288	1.098452	1.126394	1.152498	1.175833	1.197782	1.221842	1.246612	1.271109	1.271109			
SCG - Capital		2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Capital MDT Refresh (1)		-	-	-	-	-	-	1.6	3.6	-	-	-	1.8	3.9	-	-
On Going Costs (2)		-	-	-	-	-	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.8
Refresh Hardware (3)		-	-	-	-	-	1.5	-	-	-	0.2	1.4	1.6	-	-	-
Total Capital	22.2	-	-	-	-	-	2.2	2.3	4.3	0.7	1.0	2.1	4.2	4.7	0.8	0.8
SCG - O&M		2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
OPEX Maintenance Fees (4)		-	-	-	-	-	2.1	2.3	2.4	2.6	2.8	3.0	3.2	3.4	3.6	3.6
On Going Costs (5)		-	-	-	-	-	2.8	2.8	2.9	3.0	3.1	3.1	3.2	3.3	3.3	3.3
Total Capital		-	-	-	-	-	4.9	5.1	5.3	5.6	5.9	6.1	6.4	6.7	6.9	6.9

* Source: Global Insights

- (1) Capital Non-Labor Loader and Gas Plant Escalation
- (2) Capital Labor Loader and Gas Plant Escalation
- (3) Gas Plant Escalation only. Loaders already applied.
- (4) O&M Non-Labor Loader and O&M Non-Labor Escalation
- (5) O&M Labor Loader and O&M Labor Escalation

OpEx NPV - SCG Spend

OpEx IDS Additions (in 000s) - by spend

Spend		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	Total
Software 5-8 years	G-391.4	-	1,593	1,963	594	827	880	5,857
Software 9-12 years	G-391.5	7,722	27,311	42,436	43,066	29,975	8,899	159,409
Software 15 years	G-391.55	2,575	8,192	13,405	26,049	29,380	14,712	94,313

Model where Tax Credit will Be incurred

BOY		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	Total
Software 5-8 years	G-391.4		606	1,963	594	827	880	4,870
Software 9-12 years	G-391.5			22,852	43,066	29,975	8,899	104,792
Software 15 years	G-391.55							-

MY		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	Total
Software 5-8 years	G-391.4		987					987
Software 9-12 years	G-391.5	7,722	27,311	19,584				54,617
Software 15 years	G-391.55	2,575	8,192	13,405	26,049	29,380	14,712	94,313

Model where Tax Credit will Be incurred

BOY		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	Total
Software 5-8 years	G-391.4	-	606	1,963	(1,975)	827	880	(2,301)	-
Software 9-12 years	G-391.5	-	-	22,852	43,066	22,604	(68,202)	(20,320)	-
Software 15 years	G-391.55	-	-	-	-	-	-	-	-

MY		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	Total
Software 5-8 years	G-391.4	-	987	(987)	-	-	-	-	-
Software 9-12 years	G-391.5	7,722	27,311	11,388	(46,421)	-	-	-	-
Software 15 years	G-391.55	2,575	8,192	13,405	(14,572)	29,380	(38,980)	-	-

<u>Cap Ex Additions Total</u>	<u>BOY</u>	<u>MY</u>	<u>Total</u>
G-391.4	4,870	987	5,857
G-391.5	104,792	54,617	159,409
G-391.55	-	94,313	94,313
Total	109,662	149,917	259,579

OpEx NPV - Asset Lives

So Cal Gas

Capital Costs	FERC ACCT	Book Life	Federal tax Life	State tax Life	Salvage	Dep method	Federal Normalized	State Normalized	Federal Tax Type	State Tax Type
Computer Equipment	G-391.2	5	5	6	0%	true/false - 200%/200%	TRUE	FALSE	2	2
Software 5-8 years	G-391.4	6	1	1	0%	true/false - SL	FALSE	FALSE	1	1
Software 9-12 years	G-391.5	10	1	1	0%	true/false - SL	FALSE	FALSE	1	1
Software 15 years	G-391.55	15	1	1	0%	true/false - SL	FALSE	FALSE	1	1
Communication Equipment	G-397	15	20	30	0%	true/false - 150%/200%	TRUE	FALSE	1.5	2
SCG Average Distr Gas Assets		48	16	35	-59%	true/false - 150%/200%	TRUE	FALSE	1.5	2

SDG&E

Capital Costs	FERC ACCT	Book Life	Federal tax Life	State tax Life	Salvage	Dep method	Federal Normalized	State Normalized	Federal Tax Type	State Tax Type
Electric Distribution Substation Equip.	E-362.00	43	20	30	-15%	true/false - 150%/200%	TRUE	FALSE	1.5	2
Electric Software	E-303.00	5	1	1	0%	true/false - SL	FALSE	FALSE	1	1
Common Software	C-303.00	5	1	1	0%	true/false - SL	FALSE	FALSE	1	1
Common Hardware	C-391.20	5	5	6	0%	true/false - 0%/0%	TRUE	FALSE	0	0
SDGE Average Distr Gas Assets		49	14	35	-51%	true/false - 150%/200%	TRUE	FALSE	1.5	2
SDGE Average Distr Electric Assets		41	20	30	-60%	true/false - 150%/200%	TRUE	FALSE	1.5	2

Note: for tax purposes, internally developed software is generally deducted currently as the costs are incurred rather than being capitalized and deducted over three years like purchased software.

SL = straight line method

OpEx - NPV

Net SEU Costs and Benefits

Total	-2 2007	-1 2008	0 2009	1 2010	2 2011	3 2012	4 2013	5 2014	6 2015	7 2016	8 2017	9 2018	10 2019	11 2020	12 2021	13 2022	
SEU Summary																	
Total Rev Req w/o soft benefits	(266,409)	687	(7,297)	(31,983)	(27,937)	(2,631)	44,107	55,892	42,754	28,847	1,770	(39,092)	(53,669)	(66,359)	(81,273)	(93,205)	(37,019)
Total NPV Rev Req w/o soft benefits	(101,385)	805	(7,931)	(31,983)	(25,711)	(2,184)	34,509	40,231	28,332	17,610	975	(20,392)	(25,755)	(29,292)	(32,984)	(34,791)	(12,822)
Total Rev Req with soft benefits	(534,338)	687	(9,184)	(36,428)	(35,454)	(15,058)	28,499	37,888	23,922	7,726	(21,640)	(63,575)	(75,605)	(90,565)	(107,749)	(117,511)	(60,290)
Total NPV Rev Req with soft benefits	(251,253)	805	(9,981)	(36,428)	(32,634)	(12,733)	22,294	27,245	15,817	4,673	(12,242)	(33,127)	(36,304)	(40,022)	(43,803)	(43,932)	(20,882)
SCG Gas - Costs																	
Total Rev Req	595,952	(497)	(7,412)	(30,800)	(16,556)	6,546	53,287	76,837	76,430	72,618	68,436	64,196	61,356	57,431	50,555	43,111	20,417
Total NPV Rev Req	310,157	(587)	(8,055)	(30,800)	(15,233)	5,542	41,512	55,077	50,410	44,070	38,215	32,985	29,007	24,983	20,236	15,878	6,919
SCG Gas - Hard Benefits																	
Total Rev Req	(740,758)	-	(370)	(1,787)	(8,858)	(19,243)	(33,731)	(43,452)	(49,277)	(54,657)	(65,279)	(74,715)	(80,647)	(86,452)	(92,495)	(96,294)	(33,501)
Total NPV Rev Req	(384,146)	-	(402)	(1,787)	(8,151)	(16,292)	(26,278)	(31,147)	(32,501)	(33,170)	(36,453)	(38,389)	(38,128)	(37,608)	(37,023)	(35,465)	(11,353)
SCG Gas - Soft Benefits																	
Total Rev Req	(101,445)	-	(1,264)	(3,560)	(5,374)	(5,942)	(6,441)	(7,123)	(7,849)	(8,570)	(9,288)	(10,003)	(5,899)	(6,610)	(7,319)	(8,025)	(8,178)
Total NPV Rev Req	(60,058)	-	(1,373)	(3,560)	(4,945)	(5,031)	(5,018)	(5,106)	(5,177)	(5,201)	(5,187)	(5,140)	(2,789)	(2,875)	(2,929)	(2,956)	(2,771)
Net SCG (w/o soft benefits)																	
Total Rev Req	(144,806)	(497)	(7,782)	(32,587)	(25,414)	(12,697)	19,555	33,385	27,153	17,960	3,156	(10,519)	(19,291)	(29,021)	(41,940)	(53,183)	(13,084)
Total NPV Rev Req	(73,989)	(587)	(8,458)	(32,587)	(23,384)	(10,750)	15,234	23,930	17,909	10,900	1,763	(5,405)	(9,120)	(12,625)	(16,787)	(19,587)	(4,434)
Net SCG w/ soft benefits																	
Total Rev Req	(246,250)	(497)	(9,046)	(36,147)	(30,788)	(18,640)	13,115	26,262	19,305	9,390	(6,132)	(20,522)	(25,190)	(35,631)	(49,259)	(61,208)	(21,262)
Total NPV Rev Req	(134,046)	(587)	(9,831)	(36,147)	(28,329)	(15,781)	10,217	18,825	12,732	5,699	(3,424)	(10,544)	(11,909)	(15,500)	(19,717)	(22,543)	(7,205)
SDG&E - Electric Costs																	
Total Rev Req	252,747	956	953	2,142	181	15,928	33,441	36,292	34,808	33,066	30,059	13,333	11,600	11,267	11,254	11,078	6,389
Total NPV Rev Req	160,003	1,123	1,033	2,142	167	13,555	26,254	26,284	23,256	20,380	17,091	6,993	5,613	5,030	4,634	4,209	2,239
SDG&E - Electric Hard Benefits																	
Total Rev Req	(334,291)	-	(27)	(1,843)	(5,095)	(7,919)	(11,797)	(16,581)	(20,289)	(22,151)	(28,592)	(34,420)	(36,930)	(38,953)	(41,459)	(42,681)	(25,554)
Total NPV Rev Req	(173,600)	-	(29)	(1,843)	(4,700)	(6,739)	(9,262)	(12,009)	(13,555)	(13,652)	(16,257)	(18,054)	(17,870)	(17,388)	(17,073)	(16,214)	(8,955)
SDG&E - Electric Soft benefits																	
Total Rev Req	(129,696)	-	(482)	(685)	(1,662)	(5,021)	(7,104)	(8,441)	(8,536)	(9,761)	(10,991)	(11,283)	(12,502)	(13,722)	(14,946)	(12,738)	(11,823)
Total NPV Rev Req	(69,902)	-	(522)	(685)	(1,533)	(4,273)	(5,577)	(6,113)	(5,703)	(6,016)	(6,249)	(5,918)	(6,049)	(6,125)	(6,154)	(4,839)	(4,143)
SDG&E - Electric Summary w/o soft benefits																	
Total Rev Req	(81,543)	956	926	299	(4,913)	8,009	21,644	19,711	14,519	10,916	1,467	(21,087)	(25,331)	(27,686)	(30,206)	(31,602)	(19,165)
Total NPV Rev Req	(13,597)	1,123	1,004	299	(4,533)	6,816	16,992	14,275	9,700	6,728	834	(11,061)	(12,257)	(12,358)	(12,438)	(12,005)	(6,716)
SDG&E - Electric Summary w soft benefits																	
Total Rev Req	(211,239)	956	445	(385)	(6,575)	2,988	14,540	11,270	5,983	1,154	(9,524)	(32,370)	(37,833)	(41,408)	(45,151)	(44,340)	(30,988)
Total NPV Rev Req	(83,498)	1,123	482	(385)	(6,066)	2,543	11,415	8,162	3,997	711	(5,415)	(16,979)	(18,306)	(18,484)	(18,593)	(16,844)	(10,859)
SDG&E - Gas Costs																	
Total Rev Req	55,362	228	(433)	832	3,855	4,340	6,312	7,571	6,914	6,325	5,347	2,375	1,515	1,469	2,691	3,727	2,294
Total NPV Rev Req	35,840	268	(469)	832	3,556	3,693	4,955	5,483	4,619	3,899	3,040	1,246	733	656	1,108	1,416	804
SDG&E - Gas Hard Benefits																	
Total Rev Req	(95,421)	-	(8)	(528)	(1,464)	(2,282)	(3,404)	(4,775)	(5,832)	(6,354)	(8,200)	(9,861)	(10,562)	(11,121)	(11,818)	(12,147)	(7,064)
Total NPV Rev Req	(49,640)	-	(9)	(528)	(1,351)	(1,942)	(2,672)	(3,458)	(3,897)	(3,916)	(4,662)	(5,172)	(5,111)	(4,964)	(4,867)	(4,614)	(2,476)
SDG&E - Gas Soft Benefits																	
Total Rev Req	(36,789)	-	(142)	(200)	(481)	(1,464)	(2,063)	(2,440)	(2,448)	(2,789)	(3,132)	(3,197)	(3,535)	(3,874)	(4,212)	(3,544)	(3,269)
Total NPV Rev Req	(19,908)	-	(154)	(200)	(444)	(1,245)	(1,620)	(1,767)	(1,635)	(1,719)	(1,781)	(1,677)	(1,711)	(1,729)	(1,734)	(1,346)	(1,146)
SDG&E - Gas Summary w/o soft benefits																	
Total Rev Req	(40,059)	228	(441)	304	2,390	2,057	2,907	2,796	1,082	(29)	(2,853)	(7,486)	(9,047)	(9,652)	(9,127)	(8,420)	(4,770)
Total NPV Rev Req	(13,800)	268	(478)	304	2,205	1,751	2,283	2,025	723	(18)	(1,622)	(3,927)	(4,378)	(4,309)	(3,758)	(3,199)	(1,672)
SDG&E - Gas Summary w/ soft benefits																	
Total Rev Req	(76,849)	228	(583)	105	1,909	594	844	356	(1,366)	(2,818)	(5,985)	(10,683)	(12,582)	(13,526)	(13,339)	(11,964)	(8,040)
Total NPV Rev Req	(33,709)	268	(632)	105	1,761	505	663	258	(912)	(1,737)	(3,403)	(5,603)	(6,088)	(6,038)	(5,493)	(4,545)	(2,818)
Net SDG&E w/o soft benefits																	
Total Rev Req	(121,603)	1,184	486	604	(2,523)	10,066	24,551	22,507	10,887	(1,386)	(28,573)	(34,378)	(37,338)	(39,333)	(40,022)	(23,935)	
Total NPV Rev Req	(27,397)	1,392	526	604	(2,327)	8,567	19,275	16,300	10,423	6,710	(788)	(14,987)	(16,635)	(16,667)	(16,197)	(15,204)	(8,388)
Net SDG&E w/ soft benefits																	
Total Rev Req	(288,088)	1,184	(138)	(280)	(4,666)	3,582	15,384	11,626	4,617	(1,664)	(15,509)	(43,053)	(50,415)	(54,934)	(58,490)	(56,303)	(39,028)
Total NPV Rev Req	(117,207)	1,392	(150)	(280)	(4,305)	3,048	12,078	8,420	3,085	(1,026)	(8,818)	(22,583)	(24,395)	(24,522)	(24,086)	(21,389)	(13,677)
SDG&E ROR		8.40%															
SoCalGas ROR		8.68%															

**OpEx - Net SEU Summary
Costs and Benefits (NPV)**

	-2	-1	0	1	2	3	4	5	6	7	8	9	10	11	12	13	
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
SEU Summary																	
Capital Related Rev Req	232,931	(5,063)	(26,660)	(46,266)	(45,155)	(3,276)	71,414	94,396	85,101	73,467	57,082	25,258	13,597	3,531	(8,501)	(20,051)	(35,944)
NPV Capital Rev Req	127,472	(5,973)	(28,599)	(46,266)	(45,158)	(7,759)	55,807	87,874	78,322	67,260	51,295	31,291	15,327	3,791	(8,667)	(21,657)	(42,440)
O&M, FF&U	(499,340)	5,751	19,363	14,283	17,218	644	(27,307)	(38,905)	(42,347)	(44,620)	(55,311)	(64,350)	(67,266)	(69,806)	(72,772)	(73,154)	(1,076)
NPV O&M Rev Req	(229,158)	6,778	21,018	14,283	15,866	575	(21,900)	(27,990)	(27,150)	(31,001)	(33,219)	(31,971)	(30,583)	(29,317)	(27,134)	(27,134)	(374)
Total Rev Req	(266,409)	687	(7,297)	(31,983)	(27,937)	(2,631)	44,107	55,892	42,754	28,847	1,770	(39,092)	(53,669)	(66,359)	(81,273)	(93,205)	(37,019)
Total NPV Rev Req	(101,385)	805	(7,931)	(31,983)	(25,711)	(2,184)	34,509	40,231	28,332	17,610	975	(20,392)	(25,755)	(29,292)	(32,984)	(34,791)	(12,822)
SCG Gas - Costs																	
Capital Related Rev Req	471,561	(3,849)	(17,905)	(41,174)	(32,489)	(5,807)	44,416	70,665	70,029	66,037	61,674	57,247	54,180	50,030	42,962	35,474	20,070
NPV Capital Rev Req	219,825	(4,546)	(19,459)	(41,174)	(29,894)	(4,916)	34,601	50,653	46,188	40,077	34,440	29,614	25,615	21,764	17,196	13,065	6,802
O&M, FF&U	(248,393)	3,352	10,955	10,375	15,332	12,584	8,871	6,172	5,401	6,580	6,761	6,949	7,175	7,401	7,593	7,638	246
NPV O&M Rev Req	90,333	3,959	11,403	10,375	14,661	10,458	6,911	4,424	4,222	3,993	3,776	3,392	3,219	3,039	2,813	117	
Total Rev Req	595,952	(497)	(7,412)	(30,800)	(16,556)	6,546	53,287	76,837	76,430	72,618	68,436	64,196	61,356	57,431	50,555	43,111	20,417
Total NPV Rev Req	310,157	(587)	(8,055)	(30,800)	(15,233)	5,542	41,512	55,077	50,410	44,070	38,215	32,985	29,007	24,983	20,236	15,878	6,919
SCG Gas - Benefits																	
Capital Related Rev Req	(197,580)	-	(3)	(69)	(299)	(751)	(1,704)	(4,068)	(7,494)	(10,959)	(14,439)	(17,929)	(21,436)	(24,964)	(28,517)	(32,014)	(32,932)
NPV Capital Rev Req	(89,456)	-	(4)	(69)	(275)	(636)	(1,327)	(2,916)	(4,942)	(6,651)	(8,063)	(9,212)	(10,135)	(10,860)	(11,415)	(11,791)	(11,160)
O&M, FF&U	(543,178)	-	(307)	(1,718)	(8,559)	(18,492)	(32,028)	(59,388)	(41,783)	(45,698)	(50,841)	(56,795)	(59,210)	(61,487)	(63,978)	(66,280)	(58)
NPV O&M Rev Req	(294,690)	-	(199)	(1,718)	(7,875)	(15,656)	(24,950)	(28,231)	(27,558)	(26,519)	(28,300)	(29,177)	(27,993)	(26,748)	(25,609)	(23,674)	(193)
Total Rev Req	(740,758)	-	(370)	(1,787)	(8,858)	(19,243)	(33,731)	(43,452)	(49,277)	(54,657)	(65,279)	(74,715)	(80,647)	(86,452)	(92,495)	(96,294)	(33,501)
Total NPV Rev Req	(884,146)	-	(402)	(1,787)	(8,151)	(16,292)	(28,278)	(31,147)	(32,501)	(33,170)	(36,453)	(38,389)	(38,128)	(37,608)	(37,023)	(35,465)	(11,353)
Net SCG																	
Capital Related Rev Req	273,981	(3,849)	(17,908)	(41,244)	(32,788)	(6,558)	42,712	66,597	62,536	55,078	47,236	39,318	32,744	25,065	14,445	3,459	(12,862)
NPV Capital Rev Req	130,369	(4,546)	(19,462)	(41,244)	(30,169)	(5,552)	33,274	47,737	41,246	33,426	26,377	20,202	15,480	10,904	5,782	1,274	(4,359)
O&M, FF&U	(18,767)	3,352	10,955	10,375	15,332	12,584	8,871	6,172	5,401	6,580	6,761	6,949	7,175	7,401	7,593	7,638	246
NPV O&M Rev Req	(204,357)	3,959	11,005	10,375	14,785	10,800	(18,040)	(23,807)	(23,366)	(23,560)	(24,614)	(24,601)	(23,528)	(22,569)	(20,862)	(175)	
Total Rev Req	(144,806)	(497)	(7,782)	(32,587)	(25,414)	(12,697)	19,555	33,385	27,153	17,960	3,156	(10,519)	(19,291)	(29,021)	(41,940)	(53,183)	(13,084)
Total NPV Rev Req	(73,989)	(587)	(8,458)	(32,587)	(23,384)	(10,750)	15,234	23,930	17,909	10,900	1,763	(5,405)	(9,120)	(12,625)	(16,787)	(19,587)	(4,434)
SDG&E - Electric Costs																	
Capital Related Rev Req	178,100	(896)	(6,219)	(2,804)	(9,385)	6,881	30,392	32,075	30,496	28,666	25,614	9,330	7,491	6,992	6,791	6,513	6,162
NPV Capital Rev Req	105,368	(1,052)	(6,741)	(2,804)	(8,657)	8,586	23,860	23,230	20,375	17,668	14,564	4,894	3,625	3,121	2,797	2,474	2,159
O&M, FF&U	74,647	1,852	7,172	4,946	9,566	9,046	3,049	4,217	4,311	4,400	4,445	4,003	4,109	4,275	4,462	4,566	228
NPV O&M Rev Req	25,425	2,176	8,466	8,566	8,827	7,925	3,393	2,827	2,827	2,827	2,827	2,827	2,827	2,827	2,827	2,827	80
Total Rev Req	252,747	956	953	2,142	181	15,928	33,441	36,292	34,808	33,066	30,059	13,333	11,600	11,267	11,254	11,078	6,389
Total NPV Rev Req	160,003	1,123	1,033	2,142	167	13,555	26,254	26,284	23,256	20,380	17,091	6,993	5,613	5,030	4,634	4,209	2,239
SDG&E - Electric Benefits																	
Capital Related Rev Req	(198,705)	-	-	(1,231)	(3,016)	(4,114)	(5,644)	(8,443)	(10,774)	(12,136)	(15,657)	(19,340)	(21,201)	(22,615)	(24,450)	(25,440)	(24,643)
NPV Capital Rev Req	(100,508)	-	-	(1,231)	(2,783)	(3,501)	(4,431)	(7,198)	(7,480)	(8,903)	(10,615)	(10,259)	(10,095)	(10,068)	(9,664)	(8,636)	
O&M, FF&U	(135,586)	-	(27)	(612)	(2,078)	(3,805)	(6,154)	(8,138)	(9,515)	(10,015)	(12,935)	(15,079)	(15,730)	(16,338)	(17,009)	(17,240)	(911)
NPV O&M Rev Req	(73,092)	-	(29)	(612)	(2,078)	(3,805)	(6,154)	(8,138)	(9,515)	(10,015)	(12,935)	(15,079)	(15,730)	(16,338)	(17,009)	(17,240)	(911)
Total Rev Req	(334,291)	-	(27)	(1,843)	(5,095)	(7,919)	(11,797)	(16,581)	(20,289)	(22,151)	(28,592)	(34,420)	(36,930)	(38,953)	(41,459)	(42,681)	(25,554)
Total NPV Rev Req	(173,600)	-	(29)	(1,843)	(4,700)	(6,739)	(12,009)	(13,555)	(13,652)	(16,257)	(18,054)	(17,870)	(17,388)	(17,073)	(16,214)	(8,955)	
SDG&E - Electric Summary																	
Capital Related Rev Req	(20,604)	(896)	(6,219)	(4,035)	(12,401)	2,767	24,749	23,631	19,722	16,530	9,957	(10,010)	(13,710)	(15,622)	(17,659)	(18,928)	(18,481)
NPV Capital Rev Req	4,860	(1,052)	(6,741)	(4,035)	(11,440)	2,355	19,430	17,115	13,177	10,188	5,661	(5,251)	(6,634)	(6,974)	(7,272)	(7,190)	(6,477)
O&M, FF&U	(60,939)	1,852	7,145	4,334	7,488	5,242	(3,105)	(3,921)	(5,203)	(5,615)	(8,490)	(11,077)	(11,621)	(12,063)	(12,547)	(12,674)	(683)
NPV O&M Rev Req	(18,767)	2,176	7,746	4,334	6,907	4,461	(2,430)	(2,839)	(4,477)	(4,461)	(4,827)	(5,010)	(5,023)	(5,385)	(5,167)	(4,815)	(240)
Total Rev Req	(81,543)	956	926	299	(4,913)	8,009	21,644	19,711	14,519	10,916	1,467	(21,087)	(25,311)	(27,686)	(30,206)	(31,602)	(19,165)
Total NPV Rev Req	(13,597)	1,123	1,004	299	(4,533)	6,816	16,992	14,275	9,700	6,728	834	(11,061)	(12,257)	(12,358)	(12,438)	(12,005)	(6,716)
SDG&E - Gas Costs																	
Capital Related Rev Req	34,925	(318)	(2,533)	(640)	885	1,672	5,536	6,537	5,862	5,252	4,266	1,355	477	383	1,507	2,473	2,212
NPV Capital Rev Req	20,587	(374)	(2,746)	(640)	816	1,423	4,347	4,734	3,917	3,237	2,426	711	231	171	621	939	775
O&M, FF&U	20,437	547	2,100	1,473	2,970	2,667	775	1,034	1,052	1,073	1,081	1,020	1,037	1,087	1,184	1,254	82
NPV O&M Rev Req	15,253	642	2,275	1,473	2,740	2,270	609	749	703	661	615	535	502	485	488	476	29
Total Rev Req	55,862	228	(423)	832	3,855	4,340	6,312	7,571	6,914	6,325	5,247	2,776	1,515	1,469	2,691	3,727	2,284
Total NPV Rev Req	35,840	268	(469)	832	3,556	3,693	4,955	5,483	4,619	3,899	3,040	1,246	733	656	1,108	1,416	804
SDG&E - Gas Benefits																	
Capital Related Rev Req	(55,371)	-	-	(347)	(850)	(1,157)	(1,584)	(2,368)	(3,019)	(3,394)	(4,377)	(5,404)	(5,914)	(6,295)	(6,795)	(7,056)	(6,812)
NPV Capital Rev Req	(28,044)	-	-	(347)	(784)	(985)	(1,243)	(1,715)	(2,017)	(2,092)	(2,488)	(2,835)	(2,862)	(2,810)	(2,798)	(2,680)	(2,387)
O&M, FF&U	(40,050)	-	(8)	(181)	(614)	(1,125)	(1,820)	(2,407)	(2,813)	(2,960)	(3,223)	(4,457)	(4,648)	(4,827)	(5,024)	(5,091)	(252)
NPV O&M Rev Req	(21,596)	-	(9)	(181)	(567)	(958)	(1,429)	(1,743)	(1,889)	(1,825)	(2,174)	(2,338)	(2,249)	(2,155)	(2,069)	(1,934)	(88)
Total Rev Req	(96,421)	-	(8)	(528)	(1,464)	(2,312)	(3,404)	(4,775)	(5,833)	(6,354)	(8,200)	(9,861)	(10,562)	(11,121)	(11,818)	(12,147)	(7,044)
Total NPV Rev Req	(49,640)	-	(9)	(528)	(1,351)	(1,942)	(2,672)	(3,458)	(3,897)	(3,916)	(4,662)	(5,172)	(5,111)	(4,964)	(4,867)	(4,614)	(2,476)
SDG&E - Gas Summary																	
Capital Related Rev Req	(20,446)	(318)	(2,533)	(988)	34	515	3,953	4,168	2,843	1,859	(1,111)	(4,049)	(5,437)	(5,912)	(6,287)	(5,883)	(4,600)
NPV Capital Rev Req	(7,457)	(374)	(2,746)	(988)	32	438	3,103	3,019	1,900	1,145	(63)	(2,124)	(2,631)	(2,639)	(2,177)	(1,741)	(1,612)
O&M, FF&U	(19,614)	547	2,092	1,292	2,356	1,542	(1,045)	(1,372)	(1,761)	(1,887)	(2,742)	(3,437)	(3,610)	(3,740)	(3,		

**OpEx - Net SEU Summary
Costs and Benefits
Beginning of Year In-Service**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
SEU Summary																
CapEx	216,255	-	1,581	9,481	7,227	17,932	146,028	34,005	-	-	-	-	-	-	-	-
Capital Related Rev Req	329,739	(1,047)	(7,285)	(22,710)	(43,675)	(12,842)	56,150	68,009	61,268	57,382	50,795	29,082	25,553	23,364	21,896	19,133
O&M, FF&U	(494,226)	5,823	19,736	14,702	17,212	473	(27,529)	(38,865)	(42,627)	(44,728)	(55,160)	(63,925)	(66,640)	(69,082)	(71,756)	(71,976)
Total Rev Req	4,776	12,451	(8,008)	(26,463)	(12,369)	28,621	29,144	18,641	12,654	(4,365)	(34,843)	(41,087)	(45,718)	(49,860)	(52,843)	4,784
SCG Gas - Costs																
CapEx	119,826	-	12	3,009	2,623	7,371	84,190	22,621	-	-	-	-	-	-	-	-
Capital Related Rev Req	196,229	-	(469)	(18,310)	(29,705)	(15,791)	25,349	35,379	32,039	30,385	27,769	24,938	23,430	21,293	19,899	17,208
O&M, FF&U	119,639	3,419	10,793	10,769	15,981	12,180	8,542	5,563	5,745	5,965	6,176	6,391	6,645	6,905	7,195	7,322
Total Rev Req	3,419	10,324	(7,541)	(13,724)	(3,611)	33,891	40,941	37,784	36,350	33,945	31,330	30,075	28,198	27,093	24,531	2,864
SCG Gas - Benefits																
CapEx	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Related Rev Req	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M, FF&U	(539,768)	-	(367)	(1,717)	(8,554)	(18,479)	(31,998)	(39,314)	(41,654)	(43,509)	(50,592)	(56,476)	(58,840)	(61,056)	(63,486)	(63,727)
Total Rev Req	-	(367)	(1,717)	(8,554)	(18,479)	(31,998)	(39,314)	(41,654)	(43,509)	(50,592)	(56,476)	(58,840)	(61,056)	(63,486)	(63,727)	-
Net SCG																
CapEx	119,826	-	12	3,009	2,623	7,371	84,190	22,621	-	-	-	-	-	-	-	-
Capital Related Rev Req	196,229	-	(469)	(18,310)	(29,705)	(15,791)	25,349	35,379	32,039	30,385	27,769	24,938	23,430	21,293	19,899	17,208
O&M, FF&U	(420,129)	3,419	10,427	9,053	7,427	(6,299)	(23,457)	(33,751)	(35,908)	(37,544)	(44,415)	(50,085)	(52,196)	(54,152)	(56,291)	(56,405)
Total Rev Req	3,419	9,958	(9,258)	(22,278)	(22,090)	1,892	1,628	(3,869)	(7,159)	(16,646)	(25,146)	(28,766)	(32,859)	(36,392)	(39,197)	2,864
SDG&E - Electric Costs																
CapEx	80,650	-	1,156	5,648	4,501	8,787	51,976	8,581	-	-	-	-	-	-	-	-
Capital Related Rev Req	112,436	(772)	(4,784)	(3,524)	(13,604)	2,353	26,092	26,956	24,310	22,508	19,479	3,442	2,136	2,070	1,997	1,924
O&M, FF&U	72,218	1,856	7,225	4,920	9,410	8,879	2,890	4,028	4,083	4,173	4,218	3,785	3,911	4,093	4,285	4,396
Total Rev Req	1,084	2,441	1,395	(4,194)	11,232	28,981	30,984	28,393	26,681	23,697	7,227	6,047	6,163	6,282	6,320	1,920
SDG&E - Electric Benefits																
CapEx	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Related Rev Req	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M, FF&U	(128,237)	-	(27)	(567)	(1,967)	(3,652)	(5,945)	(7,825)	(9,116)	(9,566)	(12,356)	(14,364)	(14,945)	(15,502)	(16,105)	(16,299)
Total Rev Req	-	(27)	(567)	(1,967)	(3,652)	(5,945)	(7,825)	(9,116)	(9,566)	(12,356)	(14,364)	(14,945)	(15,502)	(16,105)	(16,299)	-
SDG&E - Electric Summary																
CapEx	80,650	-	1,156	5,648	4,501	8,787	51,976	8,581	-	-	-	-	-	-	-	-
Capital Related Rev Req	112,436	(772)	(4,784)	(3,524)	(13,604)	2,353	26,092	26,956	24,310	22,508	19,479	3,442	2,136	2,070	1,997	1,924
O&M, FF&U	(56,019)	1,856	7,198	4,353	7,443	5,226	(3,055)	(3,798)	(5,034)	(5,394)	(8,138)	(10,579)	(11,035)	(11,409)	(11,820)	(11,903)
Total Rev Req	1,084	2,415	829	(6,161)	7,580	23,036	23,158	19,276	17,114	11,341	(7,137)	(8,898)	(9,339)	(9,823)	(9,979)	1,920
SDG&E - Gas Costs																
CapEx	15,779	-	413	824	104	1,774	9,862	2,803	-	-	-	-	-	-	-	-
Capital Related Rev Req	21,074	(276)	(2,032)	(875)	(366)	596	4,709	5,674	4,919	4,489	3,547	702	(13)	1	(0)	0
O&M, FF&U	19,924	548	2,118	1,464	2,924	2,627	745	1,003	1,017	1,045	1,055	996	1,019	1,072	1,128	1,162
Total Rev Req	273	86	589	2,558	3,223	5,454	6,677	5,936	5,534	4,602	1,697	1,006	1,073	1,128	1,162	(0)
SDG&E - Gas Benefits																
CapEx	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Related Rev Req	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M, FF&U	(38,002)	-	(8)	(168)	(583)	(1,082)	(1,762)	(2,319)	(2,702)	(2,835)	(3,662)	(4,257)	(4,429)	(4,594)	(4,773)	(4,830)
Total Rev Req	-	(8)	(168)	(583)	(1,082)	(1,762)	(2,319)	(2,702)	(2,835)	(3,662)	(4,257)	(4,429)	(4,594)	(4,773)	(4,830)	-
SDG&E - Gas Summary																
CapEx	15,779	-	413	824	104	1,774	9,862	2,803	-	-	-	-	-	-	-	-
Capital Related Rev Req	21,074	(276)	(2,032)	(875)	(366)	596	4,709	5,674	4,919	4,489	3,547	702	(13)	1	(0)	0
O&M, FF&U	(18,078)	548	2,111	1,296	2,341	1,545	(1,017)	(1,316)	(1,685)	(1,790)	(2,607)	(3,261)	(3,410)	(3,521)	(3,644)	(3,668)
Total Rev Req	273	79	421	1,976	2,141	3,692	4,358	3,234	2,699	941	(2,559)	(3,423)	(3,521)	(3,644)	(3,668)	(0)
Net SDG&E																
CapEx	96,429	-	1,569	6,472	4,604	10,561	61,838	11,384	-	-	-	-	-	-	-	-
Capital Related Rev Req	133,510	(1,047)	(6,816)	(4,399)	(13,970)	2,949	30,801	32,630	29,229	26,997	23,026	4,143	2,123	2,071	1,997	1,924
O&M, FF&U	(74,097)	2,405	9,309	5,649	9,785	6,771	(4,073)	(5,114)	(6,719)	(7,184)	(10,745)	(13,840)	(14,444)	(14,931)	(15,464)	(15,571)
Total Rev Req	1,357	2,493	1,250	(4,185)	9,721	26,728	27,516	22,510	19,813	12,281	(9,697)	(12,322)	(12,860)	(13,467)	(13,647)	1,920

OpEx - Net SEU Summary

Costs and Benefits

Mid Year In-Service

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
SEU Summary																	
CapEx	(234,482)	1,024	1,141	3,469	88,313	(8,902)	32,838	(34,646)	(24,833)	(30,849)	(66,289)	(45,649)	(39,741)	(36,535)	(42,021)	(31,801)	-
Capital Related Rev Req	(96,808)	(4,016)	(19,375)	(23,556)	(1,480)	9,566	15,264	26,388	23,833	16,085	6,287	(3,823)	(11,956)	(19,833)	(30,397)	(39,184)	(40,610)
O&M, FF&U	(5,113)	(73)	(373)	(419)	6	172	222	360	280	108	(151)	(425)	(626)	(808)	(1,017)	(1,178)	(1,193)
Total Rev Req	(4,089)	(19,747)	(23,975)	(1,474)	9,738	15,486	26,748	24,113	16,193	6,135	(4,248)	(12,582)	(20,641)	(31,413)	(40,362)	(41,803)	
SCG Gas - Costs																	
CapEx	180,758	1,024	59	10,397	93,418	-	53,692	2,208	2,305	4,268	721	961	2,109	4,160	4,658	779	-
Capital Related Rev Req	275,332	(3,849)	(17,436)	(22,864)	(2,784)	9,984	19,067	35,286	37,990	35,652	33,905	32,309	30,750	28,737	23,063	18,265	17,255
O&M, FF&U	4,752	(66)	(301)	(395)	(48)	172	329	609	656	615	585	558	531	496	398	315	298
Total Rev Req	(3,916)	(17,736)	(23,259)	(2,832)	10,156	19,396	35,895	38,646	36,268	34,490	32,867	31,281	29,233	23,461	18,580	17,553	
SCG Gas - Benefits																	
CapEx	(238,871)	-	(39)	(729)	(2,002)	(3,508)	(8,124)	(20,589)	(22,344)	(23,207)	(24,102)	(25,030)	(25,993)	(26,991)	(28,041)	(28,172)	-
Capital Related Rev Req	(197,580)	-	(3)	(69)	(299)	(751)	(1,704)	(4,068)	(7,494)	(10,959)	(14,439)	(17,929)	(21,436)	(24,964)	(28,517)	(32,014)	(32,932)
FF&U	(3,410)	-	(0)	(1)	(5)	(13)	(29)	(70)	(129)	(189)	(249)	(309)	(370)	(431)	(492)	(553)	(568)
Total Rev Req	-	(3)	(71)	(304)	(764)	(1,733)	(4,138)	(7,623)	(11,148)	(14,688)	(18,239)	(21,806)	(25,395)	(29,009)	(32,567)	(33,501)	
Net SCG																	
CapEx	(58,113)	1,024	20	9,668	91,416	(3,508)	45,568	(18,381)	(20,039)	(18,939)	(23,381)	(24,069)	(23,883)	(22,832)	(23,383)	(27,393)	-
Capital Related Rev Req	77,752	(3,849)	(17,439)	(22,933)	(3,083)	9,233	17,363	31,218	30,497	24,693	19,466	14,380	9,314	3,772	(5,454)	(13,749)	(15,678)
O&M, FF&U	1,342	(66)	(301)	(396)	(53)	159	300	539	526	426	336	248	161	65	(94)	(237)	(271)
Total Rev Req	(3,916)	(17,740)	(23,329)	(3,136)	9,392	17,663	31,757	31,023	25,119	19,802	14,628	9,475	3,838	(5,548)	(13,986)	(15,948)	
SDG&E - Electric Costs																	
CapEx	48,770	-	826	8,767	6,630	3,771	3,239	10,979	6,556	3,564	239	365	2,242	1,070	261	261	-
Capital Related Rev Req	65,665	(124)	(1,435)	720	4,219	4,528	4,301	5,118	6,186	6,136	5,888	5,354	4,922	4,794	4,588	4,310	4,310
O&M, FF&U	2,428	(5)	(53)	27	156	167	159	189	229	228	227	218	198	182	177	170	159
Total Rev Req	(129)	(1,488)	747	4,375	4,695	4,460	5,308	6,415	6,385	6,362	6,106	5,552	5,104	4,972	4,758	4,470	
SDG&E - Electric Benefits																	
CapEx	(184,071)	-	-	(13,747)	(7,507)	(7,070)	(12,318)	(22,289)	(9,088)	(12,085)	(33,284)	(16,961)	(14,502)	(11,727)	(19,892)	(3,602)	-
Capital Related Rev Req	(198,705)	-	-	(1,231)	(3,016)	(4,114)	(5,644)	(8,443)	(10,774)	(12,136)	(15,657)	(19,340)	(21,201)	(22,615)	(24,450)	(25,440)	(24,643)
FF&U	(7,348)	-	-	(46)	(112)	(152)	(209)	(312)	(398)	(449)	(579)	(715)	(784)	(836)	(904)	(941)	(911)
Total Rev Req	-	-	(1,277)	(3,128)	(4,266)	(5,852)	(8,756)	(11,172)	(12,584)	(16,236)	(20,056)	(21,985)	(23,451)	(25,354)	(26,381)	(25,554)	
SDG&E - Electric Summary																	
CapEx	(135,301)	-	826	(4,980)	(878)	(3,299)	(9,079)	(11,310)	(2,532)	(8,520)	(33,045)	(16,596)	(12,260)	(10,657)	(19,630)	(3,341)	-
Capital Related Rev Req	(133,040)	(124)	(1,435)	(511)	1,203	414	(1,343)	(3,325)	(4,588)	(5,978)	(9,522)	(13,452)	(15,847)	(17,693)	(19,656)	(20,852)	(20,333)
O&M, FF&U	(4,920)	(5)	(53)	(19)	44	15	(50)	(123)	(170)	(221)	(352)	(497)	(586)	(654)	(727)	(771)	(752)
Total Rev Req	(129)	(1,488)	(530)	1,247	429	(1,393)	(3,448)	(4,757)	(6,199)	(9,874)	(13,950)	(16,433)	(18,347)	(20,383)	(21,623)	(21,085)	
SDG&E - Gas Costs																	
CapEx	13,480	-	295	2,854	-	-	1,650	432	191	-	42	700	429	6,887	-	-	-
Capital Related Rev Req	13,851	(43)	(501)	235	1,250	1,077	827	863	943	763	719	653	491	382	1,507	2,473	2,212
O&M, FF&U	512	(2)	(19)	9	46	40	31	32	35	28	27	24	18	14	56	91	82
Total Rev Req	(44)	(519)	244	1,297	1,117	858	894	978	792	745	677	509	396	1,563	2,564	2,294	
SDG&E - Gas Benefits																	
CapEx	(54,548)	-	-	(4,074)	(2,225)	(2,095)	(3,650)	(6,605)	(2,693)	(3,581)	(9,863)	(5,026)	(4,297)	(3,475)	(5,895)	(1,067)	-
Capital Related Rev Req	(55,371)	-	-	(347)	(850)	(1,157)	(1,584)	(2,368)	(3,019)	(3,394)	(4,377)	(5,404)	(5,914)	(6,295)	(6,795)	(7,056)	(6,812)
FF&U	(2,048)	-	-	(13)	(31)	(43)	(59)	(88)	(112)	(126)	(162)	(200)	(219)	(233)	(251)	(261)	(252)
Total Rev Req	-	-	(360)	(882)	(1,200)	(1,642)	(2,456)	(3,131)	(3,519)	(4,538)	(5,604)	(6,133)	(6,528)	(7,046)	(7,317)	(7,064)	
SDG&E - Gas Summary																	
CapEx	(41,068)	-	295	(1,219)	(2,225)	(2,095)	(3,650)	(4,956)	(2,262)	(3,390)	(9,863)	(4,984)	(3,597)	(3,046)	992	(1,067)	-
Capital Related Rev Req	(41,520)	(43)	(501)	(112)	400	(80)	(757)	(1,506)	(2,076)	(2,630)	(3,658)	(4,751)	(5,423)	(5,913)	(5,287)	(4,583)	(4,600)
O&M, FF&U	(1,535)	(2)	(19)	(4)	15	(3)	(28)	(56)	(77)	(97)	(135)	(176)	(201)	(219)	(196)	(169)	(170)
Total Rev Req	(44)	(519)	(116)	415	(83)	(785)	(1,561)	(2,152)	(2,728)	(3,793)	(4,927)	(5,624)	(6,132)	(5,483)	(4,752)	(4,770)	
Net SDG&E																	
CapEx	(176,369)	-	1,121	(6,199)	(3,103)	(5,394)	(12,730)	(16,265)	(4,794)	(11,910)	(42,908)	(21,580)	(15,857)	(13,703)	(18,638)	(4,408)	-
Capital Related Rev Req	(174,560)	(167)	(1,936)	(623)	1,603	333	(2,100)	(4,831)	(6,663)	(8,608)	(13,180)	(18,203)	(21,270)	(23,605)	(24,943)	(25,435)	(24,933)
O&M, FF&U	(6,455)	(6)	(72)	(23)	59	12	(78)	(179)	(246)	(318)	(487)	(673)	(787)	(873)	(922)	(941)	(922)
Total Rev Req	(173)	(2,008)	(646)	1,662	346	(2,177)	(5,009)	(6,910)	(8,927)	(13,667)	(18,876)	(22,056)	(24,478)	(25,865)	(26,376)	(25,855)	

OpEx - Net SEU Summary

Soft Benefits (NPV)

	-2	-1	0	1	2	3	4	5	6	7	8	9	10	11	12	13	
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
SEU Summary Soft Benefits																	
Capital Related Rev Req	(172,755)	-	(120)	(493)	(1,533)	(3,154)	(5,036)	(7,172)	(9,327)	(11,459)	(13,581)	(15,685)	(17,773)	(19,857)	(21,937)	(23,033)	(22,593)
NPV Capital Rev Req	(85,680)	-	(131)	(493)	(1,413)	(2,680)	(3,944)	(5,177)	(6,206)	(7,028)	(7,678)	(8,173)	(8,536)	(8,790)	(8,951)	(8,659)	(7,825)
O&M, FF&U	(95,175)	-	(1,767)	(3,952)	(5,984)	(9,272)	(10,572)	(10,832)	(9,505)	(9,662)	(9,829)	(8,798)	(4,163)	(4,349)	(4,539)	(1,273)	(677)
NPV O&M Rev Req	(64,187)	-	(1,919)	(3,952)	(5,509)	(7,870)	(8,271)	(7,809)	(6,309)	(5,909)	(5,539)	(4,562)	(2,013)	(1,940)	(1,868)	(482)	(236)
Total Rev Req	(267,930)	-	(1,888)	(4,444)	(7,518)	(12,427)	(15,608)	(18,003)	(18,833)	(21,121)	(23,411)	(24,484)	(21,936)	(24,206)	(26,476)	(24,306)	(23,270)
Total NPV Rev Req	(149,868)	-	(2,050)	(4,444)	(6,922)	(10,549)	(12,214)	(12,986)	(12,515)	(12,936)	(13,216)	(12,735)	(10,549)	(10,730)	(10,818)	(9,140)	(8,060)
SCG Gas - Soft Benefits																	
Capital Related Rev Req	(57,434)	-	(86)	(208)	(586)	(1,107)	(1,596)	(2,267)	(2,981)	(3,689)	(4,395)	(5,099)	(5,799)	(6,498)	(7,194)	(7,889)	(8,039)
NPV Capital Rev Req	(28,003)	-	(94)	(208)	(539)	(937)	(1,244)	(1,625)	(1,966)	(2,239)	(2,454)	(2,620)	(2,742)	(2,827)	(2,880)	(2,905)	(2,724)
O&M, FF&U	(44,011)	-	(1,177)	(3,352)	(4,789)	(4,836)	(4,844)	(4,856)	(4,868)	(4,880)	(4,893)	(4,905)	(100)	(112)	(124)	(136)	(139)
NPV O&M Rev Req	(32,054)	-	(1,279)	(3,352)	(4,406)	(4,094)	(3,774)	(3,481)	(3,211)	(2,962)	(2,732)	(2,520)	(47)	(49)	(50)	(50)	(47)
Total Rev Req	(101,445)	-	(1,264)	(3,560)	(5,374)	(5,942)	(6,441)	(7,123)	(7,849)	(8,570)	(9,288)	(10,003)	(5,899)	(6,610)	(7,319)	(8,025)	(8,178)
Total NPV Rev Req	(60,058)	-	(1,373)	(3,560)	(4,945)	(5,031)	(5,018)	(5,106)	(5,177)	(5,201)	(5,187)	(5,140)	(2,789)	(2,875)	(2,929)	(2,956)	(2,771)
SDG&E - Electric Soft Benefits																	
Capital Related Rev Req	(90,183)	-	(26)	(222)	(739)	(1,598)	(2,684)	(3,829)	(4,957)	(6,070)	(7,179)	(8,276)	(9,363)	(10,449)	(11,534)	(11,854)	(11,401)
NPV Capital Rev Req	(45,092)	-	(29)	(222)	(682)	(1,360)	(2,107)	(2,773)	(3,312)	(3,741)	(4,082)	(4,341)	(4,530)	(4,664)	(4,750)	(4,503)	(3,996)
O&M, FF&U	(39,513)	-	(455)	(463)	(923)	(3,423)	(4,420)	(4,612)	(3,579)	(3,691)	(3,812)	(3,008)	(3,139)	(3,273)	(3,411)	(883)	(422)
NPV O&M Rev Req	(24,809)	-	(494)	(463)	(851)	(2,913)	(3,470)	(3,340)	(2,391)	(2,275)	(2,167)	(1,578)	(1,519)	(1,461)	(1,405)	(335)	(148)
Total Rev Req	(129,696)	-	(482)	(685)	(1,662)	(5,021)	(7,104)	(8,441)	(8,536)	(9,761)	(10,991)	(11,283)	(12,502)	(13,722)	(14,946)	(12,738)	(11,823)
Total NPV Rev Req	(69,902)	-	(522)	(685)	(1,533)	(4,273)	(5,577)	(6,113)	(5,703)	(6,016)	(6,249)	(5,918)	(6,049)	(6,125)	(6,154)	(4,839)	(4,143)
SDG&E - Gas Soft Benefits																	
Capital Related Rev Req	(25,139)	-	(7)	(63)	(208)	(450)	(755)	(1,075)	(1,390)	(1,699)	(2,007)	(2,311)	(2,611)	(2,910)	(3,209)	(3,290)	(3,153)
NPV Capital Rev Req	(12,585)	-	(8)	(63)	(192)	(383)	(593)	(779)	(928)	(1,047)	(1,141)	(1,212)	(1,263)	(1,299)	(1,321)	(1,250)	(1,105)
O&M, FF&U	(11,651)	-	(135)	(137)	(273)	(1,014)	(1,308)	(1,364)	(1,058)	(1,090)	(1,125)	(886)	(924)	(963)	(1,003)	(253)	(117)
NPV O&M Rev Req	(7,323)	-	(146)	(137)	(252)	(863)	(1,027)	(988)	(707)	(672)	(640)	(465)	(447)	(430)	(413)	(96)	(41)
Total Rev Req	(36,789)	-	(142)	(200)	(481)	(1,464)	(2,063)	(2,440)	(2,448)	(2,789)	(3,132)	(3,197)	(3,535)	(3,874)	(4,212)	(3,544)	(3,269)
Total NPV Rev Req	(19,908)	-	(154)	(200)	(444)	(1,245)	(1,620)	(1,767)	(1,635)	(1,719)	(1,781)	(1,677)	(1,711)	(1,729)	(1,734)	(1,346)	(1,146)
Total SDG&E Soft Benefits																	
Capital Related Rev Req	(115,321)	-	(34)	(285)	(948)	(2,048)	(3,439)	(4,905)	(6,347)	(7,769)	(9,186)	(10,587)	(11,974)	(13,359)	(14,743)	(15,145)	(14,554)
NPV Capital Rev Req	(57,677)	-	(37)	(285)	(874)	(1,743)	(2,700)	(3,552)	(4,240)	(4,789)	(5,223)	(5,553)	(5,794)	(5,963)	(6,071)	(5,753)	(5,100)
O&M, FF&U	(51,164)	-	(590)	(600)	(1,196)	(4,437)	(5,728)	(5,976)	(4,637)	(4,781)	(4,937)	(3,894)	(4,063)	(4,237)	(4,415)	(1,137)	(538)
NPV O&M Rev Req	(32,133)	-	(640)	(600)	(1,103)	(3,776)	(4,497)	(4,328)	(3,098)	(2,947)	(2,807)	(2,042)	(1,966)	(1,891)	(1,818)	(432)	(189)
Total Rev Req	(166,485)	-	(624)	(884)	(2,143)	(6,484)	(9,167)	(10,881)	(10,984)	(12,551)	(14,123)	(14,480)	(16,037)	(17,596)	(19,157)	(16,281)	(15,092)
Total NPV Rev Req	(89,810)	-	(677)	(884)	(1,977)	(5,518)	(7,197)	(7,880)	(7,338)	(7,736)	(8,030)	(7,595)	(7,760)	(7,855)	(7,889)	(6,185)	(5,289)

SDG&E ROR 8.40%
SoCalGas ROR 8.68%

OpEx - Net SEU Summary

Soft Benefits

Beginning of Year In-Service

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
SEU Summary Soft Benefits																
CapEx	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Related Rev Req	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M, FF&U	(89,919)	(1,765)	(3,938)	(5,939)	(9,178)	(10,418)	(10,611)	(9,219)	(9,311)	(9,414)	(8,319)	(3,620)	(3,743)	(3,869)	(577)	-
Total Rev Req	-	(1,765)	(3,938)	(5,939)	(9,178)	(10,418)	(10,611)	(9,219)	(9,311)	(9,414)	(8,319)	(3,620)	(3,743)	(3,869)	(577)	-
SCG Gas - Soft Benefits																
CapEx	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Related Rev Req	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M, FF&U	(43,020)	(1,176)	(3,349)	(4,779)	(4,817)	(4,817)	(4,817)	(4,817)	(4,817)	(4,817)	(4,817)	-	-	-	-	-
Total Rev Req	-	(1,176)	(3,349)	(4,779)	(4,817)	(4,817)	(4,817)	(4,817)	(4,817)	(4,817)	(4,817)	-	-	-	-	-
SDG&E - Electric Soft Benefits																
CapEx	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Related Rev Req	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M, FF&U	(36,178)	(454)	(454)	(895)	(3,364)	(4,321)	(4,470)	(3,396)	(3,467)	(3,546)	(2,701)	(2,793)	(2,887)	(2,985)	(445)	-
Total Rev Req	-	(454)	(454)	(895)	(3,364)	(4,321)	(4,470)	(3,396)	(3,467)	(3,546)	(2,701)	(2,793)	(2,887)	(2,985)	(445)	-
SDG&E - Gas Soft Benefits																
CapEx	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Related Rev Req	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M, FF&U	(10,721)	(135)	(135)	(265)	(997)	(1,280)	(1,325)	(1,006)	(1,027)	(1,051)	(801)	(828)	(856)	(885)	(132)	-
Total Rev Req	-	(135)	(135)	(265)	(997)	(1,280)	(1,325)	(1,006)	(1,027)	(1,051)	(801)	(828)	(856)	(885)	(132)	-

OpEx - Net SEU Summary

Soft Benefits

Mid Year In-Service

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
SEU Summary Soft Benefits																	
CapEx	(170,535)	-	(1,383)	(2,984)	(9,321)	(10,452)	(13,293)	(14,359)	(14,653)	(15,087)	(15,542)	(15,890)	(16,381)	(16,888)	(17,411)	(6,892)	-
Capital Related Rev Req	(172,755)	-	(120)	(493)	(1,533)	(3,154)	(5,036)	(7,172)	(9,327)	(11,459)	(13,581)	(15,685)	(17,773)	(19,857)	(21,937)	(23,033)	(22,593)
O&M, FF&U	(5,256)	-	(3)	(14)	(45)	(95)	(155)	(221)	(286)	(351)	(416)	(479)	(543)	(606)	(669)	(696)	(677)
Total Rev Req	-	(123)	(507)	(1,578)	(3,249)	(5,190)	(7,392)	(9,613)	(11,810)	(13,997)	(16,165)	(18,316)	(20,464)	(22,607)	(23,729)	(23,270)	
SCG Gas - Soft Benefits																	
CapEx	(60,701)	-	(1,000)	(500)	(4,035)	(2,491)	(3,989)	(4,783)	(4,929)	(5,079)	(5,233)	(5,393)	(5,557)	(5,727)	(5,902)	(6,083)	-
Capital Related Rev Req	(57,434)	-	(86)	(208)	(586)	(1,107)	(1,596)	(2,267)	(2,981)	(3,689)	(4,395)	(5,099)	(5,799)	(6,498)	(7,194)	(7,889)	(8,039)
FF&U	(991)	-	(1)	(4)	(10)	(19)	(28)	(39)	(51)	(64)	(76)	(88)	(100)	(112)	(124)	(136)	(139)
Total Rev Req	-	(88)	(212)	(596)	(1,126)	(1,624)	(2,306)	(3,032)	(3,753)	(4,471)	(5,187)	(5,899)	(6,610)	(7,319)	(8,025)	(8,178)	
SDG&E - Electric Soft Benefits																	
CapEx	(84,726)	-	(295)	(1,916)	(4,078)	(6,141)	(7,178)	(7,387)	(7,501)	(7,720)	(7,952)	(8,097)	(8,349)	(8,609)	(8,878)	(624)	-
Capital Related Rev Req	(90,183)	-	(26)	(222)	(739)	(1,598)	(2,684)	(3,829)	(4,957)	(6,070)	(7,179)	(8,276)	(9,363)	(10,449)	(11,534)	(11,854)	(11,401)
FF&U	(3,335)	-	(1)	(8)	(27)	(59)	(99)	(142)	(183)	(224)	(265)	(306)	(346)	(386)	(427)	(438)	(422)
Total Rev Req	-	(27)	(230)	(767)	(1,657)	(2,783)	(3,971)	(5,140)	(6,295)	(7,444)	(8,582)	(9,709)	(10,835)	(11,961)	(12,293)	(11,823)	
SDG&E - Gas Soft Benefits																	
CapEx	(25,108)	-	(88)	(568)	(1,208)	(1,820)	(2,127)	(2,189)	(2,223)	(2,288)	(2,357)	(2,400)	(2,474)	(2,551)	(2,631)	(185)	-
Capital Related Rev Req	(25,139)	-	(7)	(63)	(208)	(450)	(755)	(1,075)	(1,390)	(1,699)	(2,007)	(2,311)	(2,611)	(2,910)	(3,209)	(3,290)	(3,153)
FF&U	(930)	-	(0)	(2)	(8)	(17)	(28)	(40)	(51)	(63)	(74)	(85)	(97)	(108)	(119)	(122)	(117)
Total Rev Req	-	(8)	(65)	(216)	(467)	(783)	(1,115)	(1,441)	(1,762)	(2,081)	(2,396)	(2,708)	(3,018)	(3,327)	(3,412)	(3,269)	

Southern California Gas Company
OpEx GRC - SCG Costs
Revenue Requirement Summary (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Revenue Requirement	Total	595,952	(497)	(7,412)	(30,800)	(16,556)	6,546	53,287	76,837	76,430	72,618	68,436	64,196	61,356	57,431	50,555	43,111	20,417
FF&U:	10,110	(8)	(126)	(523)	(281)	111	904	1,304	1,297	1,232	1,161	1,089	1,041	974	858	731	346	
O&M:	114,281	3,361	10,618	10,897	16,214	12,241	7,967	4,868	5,104	5,348	5,600	5,860	6,134	6,427	6,735	6,906	-	
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation:	273,373	102	213	1,434	6,799	11,849	22,664	26,980	26,702	26,507	25,858	24,608	24,695	24,077	21,570	18,557	10,757	
Return on Common:	81,565	24	44	428	3,042	5,360	10,226	11,560	10,282	9,078	7,850	6,582	5,384	4,283	3,326	2,420	1,676	
Return on Preferred:	4,847	1	3	25	181	318	608	687	611	539	467	391	320	255	198	144	100	
Return On Debt:	49,854	15	27	261	1,859	3,276	6,251	7,066	6,285	5,548	4,798	4,023	3,291	2,618	2,033	1,479	1,024	
Federal Taxes:	34,987	(3,192)	(14,472)	(34,404)	(35,314)	(21,491)	2,354	17,454	18,769	17,502	16,467	15,849	15,153	14,024	11,858	9,689	4,742	
State Taxes:	9,545	(805)	(3,728)	(9,011)	(9,725)	(6,298)	64	4,384	5,142	4,905	4,559	4,406	4,232	3,919	3,330	2,730	1,442	
Property Taxes:	17,390	5	9	91	669	1,180	2,249	2,535	2,239	1,958	1,675	1,388	1,107	854	646	455	329	

Southern California Gas Company
 OpEx GRC - SCG Costs
 FF&U Summary (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	114,281	3,361	10,618	10,897	16,214	12,241	7,967	4,868	5,104	5,348	5,600	5,860	6,134	6,427	6,735	6,906	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	273,373	102	213	1,434	6,799	11,849	22,664	26,980	26,702	26,507	25,858	24,608	24,695	24,077	21,570	18,557	10,757
Return on Common:	81,565	24	44	428	3,042	5,360	10,226	11,560	10,282	9,078	7,850	6,582	5,384	4,283	3,326	2,420	1,676
Return on Preferred:	4,847	1	3	25	181	318	608	687	611	539	467	391	320	255	198	144	100
Return On Debt:	49,854	15	27	261	1,859	3,276	6,251	7,066	6,285	5,548	4,798	4,023	3,291	2,618	2,033	1,479	1,024
Federal Taxes:	34,987	(3,192)	(14,472)	(34,404)	(35,314)	(21,491)	2,354	17,454	18,769	17,502	16,467	15,849	15,153	14,024	11,858	9,689	4,742
State Taxes:	9,545	(805)	(3,728)	(9,011)	(9,725)	(6,298)	64	4,384	5,142	4,905	4,559	4,406	4,232	3,919	3,330	2,730	1,442
Property Taxes:	17,390	5	9	91	669	1,180	2,249	2,535	2,239	1,958	1,675	1,388	1,107	854	646	455	329
Sum	585,842	(489)	(7,286)	(30,277)	(16,275)	6,434	52,383	75,533	75,133	71,386	67,275	63,107	60,315	56,456	49,697	42,380	20,070
FF&U Rate		1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%
FF&U	10,110	(8)	(126)	(523)	(281)	111	904	1,304	1,297	1,232	1,161	1,089	1,041	974	858	731	346

Southern California Gas Company
 OpEx GRC - SCG Costs
 O&M and Working Capital (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
O&M																	
O&M All In	114,281	3,361	10,618	10,897	16,214	12,241	7,967	4,868	5,104	5,348	5,600	5,860	6,134	6,427	6,735	6,906	-
Working Capital																	
O&M:	114,281	3,361	10,618	10,897	16,214	12,241	7,967	4,868	5,104	5,348	5,600	5,860	6,134	6,427	6,735	6,906	-
Months:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average Monthly O&M:	-	280	885	908	1,351	1,020	664	406	425	446	467	488	511	536	561	576	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rev Req of Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
OpEx GRC - SCG Costs
Rate Base and Return Summary (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	512	1,066	9,303	63,833	117,913	228,949	279,008	280,711	280,352	278,504	273,094	267,540	269,570	265,323	237,447	204,761
Accumulated Depreciation	102	316	1,750	8,549	20,398	43,063	69,530	95,679	118,540	140,056	158,414	176,019	198,992	211,907	199,869	177,550
Net Investment	410	750	7,553	55,284	97,515	185,886	209,478	185,032	161,812	138,448	114,680	91,521	70,578	53,417	37,578	27,211
Deferred Taxes Impacting Rate Base	-	22	43	180	310	319	459	355	206	237	255	164	121	200	323	317
Year End Rate Base	410	728	7,509	55,104	97,205	185,567	209,018	184,678	161,606	138,211	114,425	91,356	70,457	53,217	37,255	26,894
Average Rate Base	461	846	8,237	58,572	103,195	196,904	222,578	197,976	174,785	151,156	126,738	103,658	82,474	64,041	46,595	32,269
Return on Equity (\$)	81,565	24	44	428	3,042	5,360	10,226	11,560	10,282	9,078	7,850	6,582	5,384	4,283	3,326	2,420
Weighted Return on Equity (%)	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%
Return on Preferred (\$)	4,847	1	3	25	181	318	608	687	511	539	467	391	320	255	198	144
Weighted Return on Preferred (%)	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%
Return on Debt (\$)	49,854	15	27	261	1,859	3,276	6,251	7,066	6,285	5,548	4,798	4,023	3,291	2,618	2,033	1,479
Weighted Return on Debt (%)	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%
Total Return	136,266	40	73	715	5,082	8,954	17,085	19,312	17,178	15,166	13,115	10,997	8,994	7,156	5,557	4,043
Total Rate	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%

Southern California Gas Company
OpEx GRC - SCG Costs
Income Taxes (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total	595,952	(497)	(7,412)	(30,800)	(16,556)	6,546	53,287	76,837	76,430	72,618	68,436	64,196	61,356	57,431	50,555	43,111	20,417
Revenue	(415,154)	(3,460)	(10,715)	(11,900)	(23,401)	(25,381)	(33,784)	(35,686)	(35,342)	(35,045)	(34,294)	(32,945)	(32,977)	(32,332)	(29,809)	(26,649)	(11,432)
Operational Costs	180,799	(3,957)	(18,127)	(42,700)	(39,957)	(18,836)	19,502	41,150	41,088	37,572	34,141	31,251	28,378	25,099	20,745	16,462	8,984
EBIT	(44,532)	3,997	18,200	43,415	45,039	27,789	(2,418)	(21,838)	(23,910)	(22,407)	(21,026)	(20,255)	(19,384)	(17,943)	(15,189)	(12,419)	(6,184)
Income Taxes	136,266	40	73	715	5,082	8,954	17,085	19,312	17,178	15,166	13,115	10,997	8,994	7,156	5,557	4,043	2,800
NOI	(49,854)	(15)	(27)	(261)	(1,859)	(3,276)	(6,251)	(7,066)	(6,285)	(5,548)	(4,798)	(4,023)	(3,291)	(2,618)	(2,033)	(1,479)	(1,024)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest During Construction	(4,847)	(1)	(3)	(25)	(181)	(318)	(608)	(687)	(611)	(539)	(467)	(391)	(320)	(255)	(198)	(144)	(100)
Preferred Dividends	81,565	24	44	428	3,042	5,360	10,226	11,560	10,282	9,078	7,850	6,582	5,384	4,283	3,326	2,420	1,676
Earnings for Common	FIT detail:																
EBIT	180,799	(3,957)	(18,127)	(42,700)	(39,957)	(18,836)	19,502	41,150	41,088	37,572	34,141	31,251	28,378	25,099	20,745	16,462	8,984
Depreciation	(22,878)	(5,149)	(24,000)	(59,062)	(68,092)	(49,017)	(12,826)	15,849	23,205	23,122	22,612	22,612	22,612	21,819	19,088	16,030	8,320
State Taxes (Prior Period)	8,103	-	(805)	(3,728)	(9,011)	(9,725)	(6,298)	64	4,384	5,142	4,905	4,559	4,406	4,232	3,919	3,330	2,730
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	49,854	15	27	261	1,859	3,276	6,251	7,066	6,285	5,548	4,798	4,023	3,291	2,618	2,033	1,479	1,024
Total Federal EBT Adjustments	(80,835)	(5,163)	(23,222)	(55,596)	(60,940)	(42,567)	(12,778)	8,719	12,536	12,432	12,908	14,030	14,915	14,969	13,136	11,220	4,565
Federal EBT	99,964	(9,120)	(41,348)	(98,296)	(100,897)	(61,403)	6,725	49,869	53,624	50,004	47,049	45,282	43,294	40,068	33,881	27,682	13,549
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	34,987	(3,192)	(14,472)	(34,404)	(35,314)	(21,491)	2,354	17,454	18,769	17,502	16,467	15,849	15,153	14,024	11,858	9,689	4,742
SIT detail:																	
EBIT	180,799	(3,957)	(18,127)	(42,700)	(39,957)	(18,836)	19,502	41,150	41,088	37,572	34,141	31,251	28,378	25,099	20,745	16,462	8,984
Depreciation	(22,969)	(5,131)	(24,021)	(58,976)	(68,199)	(49,138)	(12,527)	15,505	23,362	23,466	22,225	22,616	22,780	21,853	18,961	15,902	8,354
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	49,854	15	27	261	1,859	3,276	6,251	7,066	6,285	5,548	4,798	4,023	3,291	2,618	2,033	1,479	1,024
Total State EBT Adjustments	(72,824)	(5,146)	(24,048)	(59,238)	(70,059)	(52,414)	(18,778)	8,439	17,078	17,917	17,426	18,592	19,490	19,235	16,928	14,423	7,330
State EBT	107,975	(9,103)	(42,175)	(101,938)	(110,016)	(71,249)	725	49,590	58,166	55,490	51,568	49,844	47,868	44,334	37,673	30,884	16,314
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	9,545	(805)	(3,728)	(9,011)	(9,725)	(6,298)	64	4,384	5,142	4,905	4,559	4,406	4,232	3,919	3,330	2,730	1,442

Southern California Gas Company
OpEx GRC - SCG Costs
Property Taxes (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
Historical Cost		512	1,066	9,303	63,833	117,913	228,949	279,008	280,711	280,352	278,504	273,094	267,540	269,570	265,323	237,447	204,761
Accumulated Depreciation		102	316	1,750	8,549	20,398	43,063	69,530	95,679	118,540	140,056	158,414	176,019	198,992	211,907	199,869	177,550
Net Investment		410	750	7,553	55,284	97,515	185,886	209,478	185,032	161,812	138,448	114,680	91,521	70,578	53,417	37,578	27,211
Property Tax Rate		1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%
Property Tax	17,390	5	9	91	669	1,180	2,249	2,535	2,239	1,958	1,675	1,388	1,107	854	646	455	329

Southern California Gas Company
 OpEx GRC - Beginning of Year In-service
 Revenue Requirement Summary (\$ in Thousands) - SCG Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total	315,869	3,419	10,324	(7,541)	(13,724)	(3,611)	33,891	40,941	37,784	36,350	33,945	31,330	30,075	28,198	27,093	24,531	2,864
Revenue Requirement	315,869	3,419	10,324	(7,541)	(13,724)	(3,611)	33,891	40,941	37,784	36,350	33,945	31,330	30,075	28,198	27,093	24,531	2,864
FF&U:	5,359	58	175	(128)	(233)	(61)	575	695	641	617	576	532	510	478	460	416	49
O&M:	114,281	3,361	10,618	10,897	16,214	12,241	7,967	4,868	5,104	5,348	5,600	5,860	6,134	6,427	6,735	6,906	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	119,826	-	2	604	1,043	1,780	10,908	13,321	12,719	12,709	12,281	10,863	10,863	10,479	10,479	9,742	2,032
Return on Common:	29,243	-	1	141	231	538	4,583	5,124	4,442	3,787	3,145	2,546	1,982	1,428	884	359	53
Return on Preferred:	1,738	-	0	8	14	32	272	305	264	225	187	151	118	85	53	21	3
Return On Debt:	17,874	-	0	86	141	329	2,801	3,132	2,715	2,315	1,923	1,556	1,211	873	540	219	32
Federal Taxes:	16,814	-	(377)	(15,312)	(24,606)	(14,376)	4,880	9,870	8,548	8,209	7,503	7,274	6,931	6,378	6,102	5,343	449
State Taxes:	4,635	-	(95)	(3,867)	(6,577)	(4,209)	902	2,512	2,390	2,333	2,072	2,020	1,929	1,781	1,699	1,500	246
Property Taxes:	6,099	-	0	29	48	116	1,003	1,115	961	808	659	528	396	269	142	25	-

Southern California Gas Company
OpEx GRC - Beginning of Year In-service
 FF&U Summary (\$ in Thousands) - SCG Costs

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	114,281	3,361	10,618	10,897	16,214	12,241	7,967	4,868	5,104	5,348	5,600	5,860	6,134	6,427	6,735	6,906	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	119,826	-	2	604	1,043	1,780	10,908	13,321	12,719	12,709	12,281	10,863	10,863	10,479	10,479	9,742	2,032
Return on Common:	29,243	-	1	141	231	538	4,583	5,124	4,442	3,787	3,145	2,546	1,982	1,428	884	359	53
Return on Preferred:	1,738	-	0	8	14	32	272	305	264	225	187	151	118	85	53	21	3
Return On Debt:	17,874	-	0	86	141	329	2,801	3,132	2,715	2,315	1,923	1,556	1,211	873	540	219	32
Federal Taxes:	16,814	-	(377)	(15,312)	(24,606)	(14,376)	4,880	9,870	8,548	8,209	7,503	7,274	6,931	6,378	6,102	5,343	449
State Taxes:	4,635	-	(95)	(3,867)	(6,577)	(4,209)	902	2,512	2,390	2,333	2,072	2,020	1,929	1,781	1,699	1,500	246
Property Taxes:	6,099	-	0	29	48	116	1,003	1,115	961	808	659	528	396	269	142	25	-
Sum	310,510	3,361	10,149	(7,413)	(13,491)	(3,550)	33,316	40,247	37,143	35,733	33,370	30,798	29,564	27,719	26,634	24,115	2,815
FF&U Rate		1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%
FF&U	5,359	58	175	(128)	(233)	(61)	575	695	641	617	576	532	510	478	460	416	49

Southern California Gas Company
OpEx GRC - Beginning of Year In-service
 O&M and Working Capital (\$ in Thousands) - SCG Costs

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
O&M	Total																
O&M All In	114,281	3,361	10,618	10,897	16,214	12,241	7,967	4,868	5,104	5,348	5,600	5,860	6,134	6,427	6,735	6,906	-
Working Capital																	
O&M:	114,281	3,361	10,618	10,897	16,214	12,241	7,967	4,868	5,104	5,348	5,600	5,860	6,134	6,427	6,735	6,906	-
Months:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average Monthly O&M:	-	280	885	908	1,351	1,020	664	406	425	446	467	488	511	536	561	576	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rev Req of Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
OpEx GRC - Beginning of Year In-service
Rate Base and Return Summary (\$ in Thousands) - SCG Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	-	12	3,021	5,644	13,015	97,205	119,826	119,814	116,805	116,751	114,182	107,093	107,093	104,792	104,792	97,421
Accumulated Depreciation	-	2	607	1,650	3,430	14,338	27,659	40,367	50,067	62,293	70,587	74,361	84,840	93,018	102,760	97,421
Net Investment	-	10	2,414	3,994	9,585	82,867	92,167	79,447	66,738	54,458	43,595	32,733	22,253	11,774	2,032	-
Deferred Taxes Impacting Rate Base	-	-	1	127	120	31	298	278	67	-	-	-	-	-	-	-
Year End Rate Base	-	10	2,414	3,867	9,465	82,836	91,868	79,169	66,671	54,458	43,595	32,733	22,253	11,774	2,032	-
Average Rate Base	-	11	2,716	4,452	10,352	88,245	98,663	85,519	72,920	60,564	49,027	38,164	27,493	17,014	6,903	1,016
Return on Equity (\$)	29,243	-	141	231	538	4,583	5,124	4,442	3,787	3,145	2,546	1,982	1,428	884	359	53
Weighted Return on Equity (%)	-	-	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%
Return on Preferred (\$)	1,738	-	0	8	14	32	272	305	264	225	187	151	118	85	53	21
Weighted Return on Preferred (%)	-	-	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%
Return on Debt (\$)	17,874	-	86	141	329	2,801	3,132	2,715	2,315	1,923	1,556	1,211	873	540	219	32
Weighted Return on Debt (%)	-	-	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%
Total Return	48,855	-	1	236	366	898	7,657	8,561	7,420	6,327	5,255	4,254	3,311	2,385	1,476	88
Total Rate	-	-	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%

Southern California Gas Company
OpEx GRC - Beginning of Year In-service
Income Taxes (\$ in Thousands) - SCG Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total	315,869	3,419	10,324	(7,541)	(13,724)	(3,611)	33,891	40,941	37,784	36,350	33,945	31,330	30,075	28,198	27,093	24,531	2,864
Revenue	(245,565)	(3,419)	(10,796)	(11,403)	(17,073)	(14,076)	(20,453)	(19,999)	(19,426)	(19,481)	(19,116)	(17,781)	(17,903)	(17,653)	(17,816)	(17,089)	(2,081)
Operational Costs	70,304	-	(472)	(18,944)	(30,797)	(17,687)	13,438	20,942	18,358	16,869	14,830	13,548	12,171	10,544	9,277	7,442	783
EBIT	(21,449)	-	473	19,180	31,183	18,585	(5,781)	(12,381)	(10,938)	(10,542)	(9,575)	(8,860)	(8,159)	(7,801)	(6,843)	(6,843)	(6,955)
Income Taxes	48,855	-	1	236	386	898	7,657	8,561	7,420	6,327	5,255	4,254	3,311	2,385	1,476	599	88
NOI	(17,874)	-	(0)	(86)	(141)	(329)	(2,801)	(3,132)	(2,715)	(2,315)	(1,923)	(1,556)	(1,211)	(873)	(540)	(219)	(32)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest During Construction	(1,738)	-	(0)	(8)	(14)	(32)	(272)	(305)	(264)	(225)	(187)	(151)	(118)	(85)	(53)	(21)	(3)
Preferred Dividends	29,243	-	1	141	231	538	4,583	5,124	4,442	3,787	3,145	2,546	1,982	1,428	884	359	53
Earnings for Common																	
FIT detail:																	
EBIT	70,304	-	(472)	(18,944)	(30,797)	(17,687)	13,438	20,942	18,358	16,869	14,830	13,548	12,171	10,544	9,277	7,442	783
Depreciation	0	-	(606)	(24,815)	(43,232)	(29,637)	(904)	11,291	11,291	11,291	10,863	10,863	10,863	10,479	10,479	9,742	2,032
State Taxes (Prior Period)	4,389	-	-	(95)	(3,867)	(6,577)	(4,209)	902	2,512	2,390	2,333	2,072	2,020	1,929	1,781	1,699	1,500
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	17,874	-	0	86	141	329	2,801	3,132	2,715	2,315	1,923	1,556	1,211	873	540	219	32
Total Federal EBT Adjustments	(22,263)	-	(606)	(24,806)	(39,506)	(23,388)	504	7,257	6,064	6,586	6,607	7,234	7,631	7,677	8,158	7,824	500
Federal EBT	48,041	-	(1,078)	(43,750)	(70,303)	(41,075)	13,942	28,199	24,423	23,455	21,437	20,783	19,802	18,222	17,435	15,266	1,283
Federal Tax Rate	-	-	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	16,814	-	(377)	(15,312)	(24,606)	(14,376)	4,880	9,870	8,548	8,209	7,503	7,274	6,931	6,378	6,102	5,343	449
SIT detail:																	
EBIT	70,304	-	(472)	(18,944)	(30,797)	(17,687)	13,438	20,942	18,358	16,869	14,830	13,548	12,171	10,544	9,277	7,442	783
Depreciation	0	-	(606)	(24,716)	(43,464)	(29,595)	(437)	10,602	11,393	11,833	10,530	10,863	10,863	10,479	10,479	9,742	2,032
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	17,874	-	0	86	141	329	2,801	3,132	2,715	2,315	1,923	1,556	1,211	873	540	219	32
Total State EBT Adjustments	(17,874)	-	(606)	(24,802)	(43,605)	(29,924)	(3,238)	7,470	8,679	9,519	8,608	9,306	9,651	9,606	9,939	9,523	2,000
State EBT	52,430	-	(1,078)	(43,746)	(74,402)	(47,611)	10,200	28,413	27,037	26,388	23,437	22,855	21,822	20,151	19,216	16,965	2,783
State Tax Rate	-	-	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	4,635	-	(95)	(3,867)	(6,577)	(4,209)	902	2,512	2,390	2,333	2,072	2,020	1,929	1,781	1,699	1,500	246

Southern California Gas Company
 OpEx GRC - Beginning of Year In-service
 Property Taxes (\$ in Thousands) - SCG Costs

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	Total																
Historical Cost		-	12	3,021	5,644	13,015	97,205	119,826	119,814	116,805	116,751	114,182	107,093	107,093	104,792	104,792	97,421
Accumulated Depreciation		-	2	607	1,650	3,430	14,338	27,659	40,367	50,067	62,293	70,587	74,361	84,840	93,018	102,760	97,421
Net Investment		-	10	2,414	3,994	9,585	82,867	92,167	79,447	66,738	54,458	43,595	32,733	22,253	11,774	2,032	-
Property Tax Rate		-	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	-
Property Tax	6,099	-	0	29	48	116	1,003	1,115	961	808	659	528	396	269	142	25	-

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 Revenue Requirement Summary (\$ in Thousands) - SCG Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total	280,084	(3,916)	(17,736)	(23,259)	(2,832)	10,156	19,396	35,895	38,646	36,268	34,490	32,867	31,281	29,233	23,461	18,580	17,553
Revenue Requirement	4,752	(66)	(301)	(395)	(48)	172	329	609	656	615	585	558	531	496	398	315	298
FF&U:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	153,547	102	211	830	5,756	10,069	11,756	13,658	13,982	13,798	13,577	13,746	13,832	13,598	11,091	8,815	8,725
Return on Common:	52,322	24	43	287	2,811	4,822	5,643	6,436	5,841	5,290	4,705	4,036	3,402	2,856	2,442	2,061	1,623
Return on Preferred:	3,109	1	3	17	167	287	335	382	347	314	280	240	202	170	145	123	96
Return On Debt:	31,980	15	27	175	1,718	2,947	3,449	3,934	3,570	3,234	2,876	2,467	2,079	1,745	1,493	1,260	992
Federal Taxes:	18,173	(3,192)	(14,095)	(19,091)	(10,708)	(7,115)	(2,526)	7,585	10,221	9,292	8,964	8,575	8,222	7,646	5,756	4,346	4,293
State Taxes:	4,910	(805)	(3,633)	(5,144)	(3,148)	(2,090)	(838)	1,872	2,752	2,573	2,487	2,386	2,302	2,138	1,632	1,231	1,196
Property Taxes:	11,290	5	9	62	621	1,064	1,247	1,419	1,278	1,150	1,016	860	711	585	504	430	329

Southern California Gas Company
OpEx GRC - Mid-Year In-service
 FF&U Summary (\$ in Thousands) - SCG Costs

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	153,547	102	211	830	5,756	10,069	11,756	13,658	13,982	13,798	13,577	13,746	13,832	13,598	11,091	8,815	8,725
Return on Common:	52,322	24	43	287	2,811	4,822	5,643	6,436	5,841	5,290	4,705	4,036	3,402	2,856	2,442	2,061	1,623
Return on Preferred:	3,109	1	3	17	167	287	335	382	347	314	290	240	202	170	145	123	96
Return On Debt:	31,980	15	27	175	1,718	2,947	3,449	3,934	3,570	3,234	2,876	2,467	2,079	1,745	1,493	1,260	992
Federal Taxes:	18,173	(3,192)	(14,095)	(19,091)	(10,708)	(7,115)	(2,526)	7,585	10,221	9,292	8,964	8,575	8,222	7,646	5,756	4,346	4,293
State Taxes:	4,910	(805)	(3,633)	(5,144)	(3,148)	(2,090)	(838)	1,872	2,752	2,573	2,487	2,386	2,302	2,138	1,632	1,231	1,196
Property Taxes:	11,290	5	9	62	621	1,064	1,247	1,419	1,278	1,150	1,016	860	711	585	504	430	329
Sum	275,332	(3,849)	(17,436)	(22,864)	(2,784)	9,984	19,067	35,286	37,990	35,652	33,905	32,309	30,750	28,737	23,063	18,265	17,255
FF&U Rate		1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%
FF&U	4,752	(66)	(301)	(395)	(48)	172	329	609	656	615	585	558	531	496	398	315	298

Southern California Gas Company
OpEx GRC - Mid-Year In-service
Rate Base & Return Summary (\$ in Thousands) - SCG Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	512	1,054	6,282	58,189	104,898	131,744	159,182	160,897	163,547	161,753	158,912	160,447	162,477	160,531	132,655	107,340
Accumulated Depreciation	102	313	1,143	6,899	16,968	28,724	41,871	55,312	68,474	77,763	87,827	101,659	114,152	118,889	97,109	80,129
Net Investment	410	740	5,138	51,290	87,930	103,020	117,311	105,585	95,073	83,990	71,085	58,788	48,325	41,643	35,546	27,211
Deferred Taxes Impacting Rate Base	-	22	43	53	189	289	161	77	138	237	255	164	121	200	323	317
Year End Rate Base	410	719	5,096	51,237	87,740	102,731	117,150	105,509	94,935	83,753	70,830	58,624	48,204	41,443	35,223	26,894
Average Rate Base	461	835	5,521	54,120	92,843	108,659	123,916	112,458	101,865	90,591	77,712	65,495	54,981	47,028	39,692	31,253
Return on Equity (\$)	52,322	24	43	287	2,811	4,822	5,643	6,436	5,841	5,290	4,705	4,036	3,402	2,856	2,442	1,623
Weighted Return on Equity (%)	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%
Return on Preferred (\$)	3,109	1	3	17	167	287	335	382	347	314	280	240	202	170	145	96
Weighted Return on Preferred (%)	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%
Return on Debt (\$)	31,980	15	27	175	1,718	2,947	3,449	3,934	3,570	3,234	2,876	2,467	2,079	1,745	1,493	992
Weighted Return on Debt (%)	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%
Total Return	87,412	40	72	479	4,696	8,056	9,428	10,752	9,758	8,839	7,860	6,743	5,683	4,771	4,080	3,444
Total Rate	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%

Southern California Gas Company
OpEx GRC - Mid-Year In-service
Income Taxes (\$ in Thousands) - SCG Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total																	
Revenue	280,084	(3,916)	(17,736)	(23,259)	(2,832)	10,156	19,396	35,895	38,646	36,268	34,490	32,867	31,281	29,233	23,461	18,580	17,553
Operational Costs	(169,589)	(41)	81	(498)	(6,329)	(11,305)	(13,332)	(15,687)	(15,916)	(15,564)	(15,179)	(15,163)	(15,074)	(14,678)	(11,993)	(9,560)	(9,352)
EBIT	110,494	(3,957)	(17,655)	(23,756)	(9,160)	(1,149)	6,064	20,208	22,730	20,703	19,311	17,703	16,207	14,554	11,468	9,020	8,201
Income Taxes	(23,083)	3,997	17,728	24,235	13,856	9,204	3,364	(9,457)	(12,972)	(11,865)	(11,451)	(10,960)	(10,524)	(9,784)	(7,388)	(5,576)	(5,489)
NOI	87,412	40	72	479	4,696	8,056	9,428	10,752	9,758	8,839	7,860	6,743	5,683	4,771	4,080	3,444	2,712
Interest	(31,980)	(15)	(27)	(175)	(1,718)	(2,947)	(3,449)	(3,934)	(3,570)	(3,234)	(2,876)	(2,467)	(2,079)	(1,745)	(1,493)	(1,260)	(992)
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	(3,109)	(1)	(3)	(17)	(167)	(287)	(335)	(382)	(347)	(314)	(280)	(240)	(202)	(170)	(145)	(123)	(96)
Earnings for Common	52,322	24	43	287	2,811	4,822	5,643	6,436	5,841	5,290	4,705	4,036	3,402	2,856	2,442	2,061	1,623
FIT detail:																	
EBIT	110,494	(3,957)	(17,655)	(23,756)	(9,160)	(1,149)	6,064	20,208	22,730	20,703	19,311	17,703	16,207	14,554	11,468	9,020	8,201
Depreciation	(22,878)	(5,149)	(23,394)	(34,247)	(24,860)	(19,380)	(11,922)	4,558	11,914	11,831	11,749	11,749	11,749	11,339	8,609	6,288	6,288
State Taxes (Prior Period)	3,714	-	(805)	(3,633)	(5,144)	(3,148)	(2,090)	(838)	1,872	2,752	2,573	2,487	2,386	2,302	2,138	1,632	1,231
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	31,980	15	27	175	1,718	2,947	3,449	3,934	3,570	3,234	2,876	2,467	2,079	1,745	1,493	1,260	992
Total Federal EBT Adjustments	(58,572)	(5,163)	(22,615)	(30,790)	(21,434)	(19,179)	(13,282)	1,462	6,472	5,846	6,301	6,796	7,284	7,292	4,978	3,396	4,065
Federal EBT	51,922	(9,120)	(40,271)	(54,546)	(30,594)	(20,328)	(7,217)	21,670	29,202	26,549	25,612	24,499	23,492	21,846	16,446	12,416	12,266
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	18,173	(3,192)	(14,095)	(19,091)	(10,708)	(7,115)	(2,526)	7,585	10,221	9,292	8,964	8,575	8,222	7,646	5,756	4,346	4,293
SIT detail:																	
EBIT	110,494	(3,957)	(17,655)	(23,756)	(9,160)	(1,149)	6,064	20,208	22,730	20,703	19,311	17,703	16,207	14,554	11,468	9,020	8,201
Depreciation	(22,969)	(5,131)	(23,415)	(34,261)	(24,736)	(19,542)	(12,090)	4,902	11,969	11,632	11,695	11,753	11,918	11,374	8,482	6,160	6,322
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	31,980	15	27	175	1,718	2,947	3,449	3,934	3,570	3,234	2,876	2,467	2,079	1,745	1,493	1,260	992
Total State EBT Adjustments	(54,950)	(5,146)	(23,442)	(34,436)	(26,454)	(22,490)	(15,540)	969	8,399	8,399	8,819	9,286	9,839	9,628	6,989	4,900	5,330
State EBT	55,545	(9,103)	(41,097)	(58,192)	(35,614)	(23,638)	(9,476)	21,177	31,129	29,102	28,130	26,989	26,046	24,183	18,457	13,920	13,531
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	4,910	(805)	(3,633)	(5,144)	(3,148)	(2,090)	(838)	1,872	2,752	2,573	2,487	2,386	2,302	2,138	1,632	1,231	1,196

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 Property Taxes (\$ in Thousands) - SCG Costs

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	Total																
Historical Cost		512	1,054	6,282	58,189	104,898	131,744	159,182	160,897	163,547	161,753	158,912	160,447	162,477	160,531	132,655	107,340
Accumulated Depreciation		102	313	1,143	6,899	16,968	28,724	41,871	55,312	68,474	77,763	87,827	101,659	114,152	118,889	97,109	80,129
Net Investment		410	740	5,138	51,290	87,930	103,020	117,311	105,585	95,073	83,990	71,085	58,788	48,325	41,643	35,546	27,211
Property Tax Rate		1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%
Property Tax	11,290	5	9	62	621	1,064	1,247	1,419	1,278	1,150	1,016	860	711	585	504	430	329

Southern California Gas Company
 OpEx GRC
 SCG Costs

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

	Total	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	273,373	102	213	1,434	6,799	11,849	22,664	26,980	26,702	26,507	25,858	24,608	24,695	24,077	21,570	18,557	10,757
2007	512	102	102	102	102	102	-	-	-	-	-	-	-	-	-	-	-
2008	554	-	111	111	111	111	111	-	-	-	-	-	-	-	-	-	-
2009	8,237	-	-	1,221	1,221	1,221	1,221	492	410	410	410	410	410	410	410	410	410
2010	51,822	-	-	-	5,365	5,365	5,365	5,365	5,365	4,085	4,085	4,085	4,085	4,085	1,354	1,354	1,354
2011	50,018	-	-	-	-	5,050	5,050	5,050	5,050	4,412	4,412	4,412	4,412	4,412	4,412	1,354	1,354
2012	103,877	-	-	-	-	-	10,918	10,918	10,918	10,918	10,918	9,500	9,500	9,500	9,500	9,500	1,790
2013	41,622	-	-	-	-	-	-	4,426	4,426	4,426	4,426	4,426	4,205	3,822	3,822	3,822	3,822
2014	2,257	-	-	-	-	-	-	-	451	451	451	451	451	-	-	-	-
2015	3,286	-	-	-	-	-	-	-	-	657	657	657	657	657	-	-	-
2016	2,494	-	-	-	-	-	-	-	-	-	499	499	499	499	499	-	-
2017	841	-	-	-	-	-	-	-	-	-	-	168	168	168	168	168	-
2018	1,535	-	-	-	-	-	-	-	-	-	-	-	307	307	307	307	307
2019	2,508	-	-	-	-	-	-	-	-	-	-	-	-	627	627	627	627
2020	2,645	-	-	-	-	-	-	-	-	-	-	-	-	-	882	882	882
2021	1,087	-	-	-	-	-	-	-	-	-	-	-	-	-	-	544	544
2022	78	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	78

Southern California Gas Company
 OpEx GRC - Beginning of Year In-service
 SCG Costs

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Total Depreciation	119,826	-	2	604	1,043	1,780	10,908	13,321	12,719	12,709	12,281	10,863	10,863	10,479	10,479	9,742	2,032
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	12	-	2	2	2	2	2	-	-	-	-	-	-	-	-	-	-
2009	3,009	-	-	602	602	602	602	602	-	-	-	-	-	-	-	-	-
2010	2,623	-	-	-	439	439	439	439	439	428	-	-	-	-	-	-	-
2011	7,371	-	-	-	-	737	737	737	737	737	737	737	737	737	737	-	-
2012	84,190	-	-	-	-	-	9,128	9,128	9,128	9,128	9,128	7,710	7,710	7,710	7,710	7,710	-
2013	22,621	-	-	-	-	-	-	2,416	2,416	2,416	2,416	2,416	2,416	2,032	2,032	2,032	2,032
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
OpEx GRC - Mid-Year In-service
 SCG Costs

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Total Depreciation	153,547	102	211	830	5,756	10,069	11,756	13,658	13,982	13,798	13,577	13,746	13,832	13,598	11,091	8,815	8,725
2007	512	102	102	102	102	102	-	-	-	-	-	-	-	-	-	-	-
2008	542	-	108	108	108	108	108	-	-	-	-	-	-	-	-	-	-
2009	5,228	-	-	619	619	619	619	619	492	410	410	410	410	410	-	-	-
2010	49,199	-	-	-	4,926	4,926	4,926	4,926	4,926	4,167	4,085	4,085	4,085	4,085	1,354	1,354	1,354
2011	42,647	-	-	-	-	4,313	4,313	4,313	4,313	4,313	3,675	3,675	3,675	3,675	3,675	1,354	1,354
2012	19,687	-	-	-	-	-	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790
2013	19,001	-	-	-	-	-	-	2,011	2,011	2,011	2,011	2,011	1,790	1,790	1,790	1,790	1,790
2014	2,257	-	-	-	-	-	-	-	451	451	451	451	451	-	-	-	-
2015	3,286	-	-	-	-	-	-	-	-	657	657	657	657	657	-	-	-
2016	2,494	-	-	-	-	-	-	-	-	-	499	499	499	499	499	-	-
2017	841	-	-	-	-	-	-	-	-	-	-	168	168	168	168	168	-
2018	1,535	-	-	-	-	-	-	-	-	-	-	-	307	307	307	307	307
2019	2,508	-	-	-	-	-	-	-	-	-	-	-	-	627	627	627	627
2020	2,645	-	-	-	-	-	-	-	-	-	-	-	-	-	882	882	882
2021	1,087	-	-	-	-	-	-	-	-	-	-	-	-	-	-	544	544
2022	78	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	78

Southern California Gas Company
 OpEx GRC - Beginning of Year In-service
 SCG Costs - G391.5

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Book Life 10
 Salvage Amount 0.0%

Period	Period Number:																	
	Total	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	-	-	-	-	-	-	-
Capital In-service	Total	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Total Depreciation	104,792	-	-	-	-	-	7,371	77,101	20,320	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	7,371	-	-	-	-	-	737	737	737	737	737	737	737	737	737	737	737	737
2012	77,101	-	-	-	-	-	-	7,710	7,710	7,710	7,710	7,710	7,710	7,710	7,710	7,710	7,710	7,710
2013	20,320	-	-	-	-	-	-	-	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Beginning of Year In-service
 SCG Costs - G391.5

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

		Period Number:																
		3	0%															
		Declining Factor																
Period	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	104,792	-	-	-	-	-	7,371	77,101	20,320	-	-	-	-	-	-	-	-	-
Total Depreciation	104,792	-	-	-	-	-	7,371	77,101	20,320	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	7,371	-	-	-	-	-	7,371	-	-	-	-	-	-	-	-	-	-	-
2012	77,101	-	-	-	-	-	-	77,101	-	-	-	-	-	-	-	-	-	-
2013	20,320	-	-	-	-	-	-	-	20,320	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Beginning of Year In-service
 SCG Costs - G391.5

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life 3
 Declining Factor 0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	104,792	-	-	-	-	-	7,371	77,101	20,320	-	-	-	-	-	-	-	-	-
Total Depreciation	104,792	-	-	-	-	-	7,371	77,101	20,320	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	7,371	-	-	-	-	-	7,371	-	-	-	-	-	-	-	-	-	-	-
2012	77,101	-	-	-	-	-	-	77,101	-	-	-	-	-	-	-	-	-	-
2013	20,320	-	-	-	-	-	-	-	20,320	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Beginning of Year In-service
 SCG Costs - G391.4

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Book Life 6
 Salvage Amount 0.0%

Period	Total	Period Number:																
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.1667	0.1667	0.1667	0.1667	0.1667	0.1667	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	4,870	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	4,870	-	-	-	-	2,569	428	428	428	812	812	812	384	384	384	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	2,569	-	-	-	-	428	428	428	428	428	428	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	2,301	-	-	-	-	-	-	-	384	384	384	384	384	384	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Beginning of Year In-service
 SCG Costs - G391.4

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Federal Tax Life		3																
Declining Factor		0%																
		Period Number:																
Period	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	4,870	-	-	-	-	2,569	-	-	2,301	-	-	-	-	-	-	-	-	-
Total Depreciation	4,870	-	-	-	-	2,569	-	-	2,301	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	2,569	-	-	-	-	2,569	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	2,301	-	-	-	-	-	-	-	2,301	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Beginning of Year In-service
 SCG Costs - G391.4

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life
 Declining Factor

3
 0%

Period Number:

Period	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	4,870	-	-	-	-	2,569	-	-	2,301	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	2,569	-	-	-	-	2,569	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	2,301	-	-	-	-	-	-	-	2,301	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Beginning of Year In-service
 SCG Costs - G391.2

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Period	Total	Period Number:																
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	10,164	-	-	12	3,009	54	-	7,089	-	-	-	-	-	-	-	-	-	-
Total Depreciation	10,164	-	-	2	604	615	615	2,033	2,030	1,429	1,418	1,418	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	12	-	2	2	2	2	2	2	-	-	-	-	-	-	-	-	-	-
2009	3,009	-	-	602	602	602	602	602	602	11	11	11	-	-	-	-	-	-
2010	54	-	-	-	11	11	11	11	11	11	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	7,089	-	-	-	-	-	-	1,418	1,418	1,418	1,418	1,418	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Beginning of Year In-service
 SCG Costs - G391.2

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Period	Period Number:																
	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Total	1.0000	0.2000	0.3200	0.1920	0.1152	0.1728	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	10,164	-	-	12	3,009	54	-	7,089	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	12	-	2	4	2	1	2	-	-	-	-	-	-	-	-	-	-
2009	3,009	-	-	602	963	578	347	520	-	-	-	-	-	-	-	-	-
2010	54	-	-	-	11	17	10	6	9	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	7,089	-	-	-	-	-	1,418	2,268	1,361	817	1,225	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Beginning of Year In-service
 SCG Costs - G391.2

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

Period	Period Number:																
	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Total	1.0000	0.1667	0.2778	0.1852	0.1235	0.2469	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	10,164	-	2	505	847	574	1,566	2,719	1,326	875	1,750	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	12	-	2	3	2	1	3	-	-	-	-	-	-	-	-	-	-
2009	3,009	-	-	502	836	557	371	743	-	-	-	-	-	-	-	-	-
2010	54	-	-	-	9	15	10	7	13	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	7,089	-	-	-	-	-	1,182	1,969	1,313	875	1,750	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Costs - G391.5

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Period	Total	Period Number:																
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	54,617	-	-	-	8,196	46,421	-	-	-	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	4,098	-	-	-	410	410	410	410	410	410	410	410	410	410	410	-	-	-
2010	27,309	-	-	-	-	2,731	2,731	2,731	2,731	2,731	2,731	2,731	2,731	2,731	2,731	-	-	-
2011	23,211	-	-	-	410	3,141	5,462	5,462	5,462	5,462	5,462	5,462	5,462	5,462	5,052	2,321	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Costs - G391.5

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Federal Tax Life 3
 Declining Factor 0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	54,617	-	-	-	4,098	27,309	23,211	-	-	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	4,098	-	-	-	4,098	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	27,309	-	-	-	-	27,309	-	-	-	-	-	-	-	-	-	-	-	-
2011	23,211	-	-	-	-	-	23,211	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Costs - G391.5

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life
 Declining Factor

3
 0%

Period Number:

Period	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	54,617	-	-	-	4,098	27,309	23,211	-	-	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	4,098	-	-	-	4,098	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	27,309	-	-	-	-	27,309	-	-	-	-	-	-	-	-	-	-	-	-
2011	23,211	-	-	-	-	-	23,211	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Costs - G391.55

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Book Life	15																	
Salvage Amount	0.0%																	
Period	Total	Period Number:																
Depreciation Factors	1.0000	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	94,313	-	-	-	-	40,621	-	53,692	-	-	-	-	-	-	-	-	-	-
Total Depreciation	71,435	-	-	-	-	1,354	2,708	4,498	6,288	6,288	6,288	6,288	6,288	6,288	6,288	6,288	6,288	6,288
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	17,602	-	-	-	-	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354
2011	16,248	-	-	-	-	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354
2012	19,687	-	-	-	-	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790
2013	17,897	-	-	-	-	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Costs - G391.55

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Federal Tax Life 3
 Declining Factor 0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	94,313	-	-	-	-	40,621	-	53,692	-	-	-	-	-	-	-	-	-	-
2006	94,313	-	-	-	-	20,311	20,311	26,846	26,846	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	20,311	-	-	-	-	20,311	-	-	-	-	-	-	-	-	-	-	-	-
2011	20,311	-	-	-	-	-	20,311	-	-	-	-	-	-	-	-	-	-	-
2012	26,846	-	-	-	-	-	-	26,846	-	-	-	-	-	-	-	-	-	-
2013	26,846	-	-	-	-	-	-	-	26,846	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Costs - G391.55

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life
 Declining Factor

3
 0%

Period Number:

Period	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	94,313	-	-	-	-	40,621	-	53,692	-	-	-	-	-	-	-	-	-	-
2006	94,313	-	-	-	-	20,311	20,311	26,846	26,846	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	20,311	-	-	-	-	20,311	-	-	-	-	-	-	-	-	-	-	-	-
2011	20,311	-	-	-	-	-	20,311	-	-	-	-	-	-	-	-	-	-	-
2012	26,846	-	-	-	-	-	-	26,846	-	-	-	-	-	-	-	-	-	-
2013	26,846	-	-	-	-	-	-	-	26,846	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Costs - G391.2

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Book Life 5
 Salvage Amount 0.0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	30,841	-	1,024	59	1,214	6,376	-	-	2,208	2,305	4,268	721	961	2,109	4,160	4,658	779	-
Total Depreciation	26,508	-	102	211	338	1,097	1,735	1,632	1,745	2,069	1,967	1,828	1,996	2,083	2,258	2,483	2,527	2,437
2006	512	-	102	102	102	102	102	-	-	-	-	-	-	-	-	-	-	-
2007	542	-	-	108	108	108	108	108	-	-	-	-	-	-	-	-	-	-
2008	637	-	-	-	127	127	127	127	127	-	-	-	-	-	-	-	-	-
2009	3,795	-	-	-	-	759	759	759	759	759	-	-	-	-	-	-	-	-
2010	3,188	-	-	-	-	-	638	638	638	638	638	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	1,104	-	-	-	-	-	-	-	221	221	221	221	221	-	-	-	-	-
2013	2,257	-	-	-	-	-	-	-	-	451	451	451	451	451	-	-	-	-
2014	3,286	-	-	-	-	-	-	-	-	-	657	657	657	657	657	-	-	-
2015	2,494	-	-	-	-	-	-	-	-	-	-	499	499	499	499	499	-	-
2016	841	-	-	-	-	-	-	-	-	-	-	-	168	168	168	168	168	-
2017	1,535	-	-	-	-	-	-	-	-	-	-	-	-	307	307	307	307	307
2018	2,508	-	-	-	-	-	-	-	-	-	-	-	-	-	627	627	627	627
2019	2,645	-	-	-	-	-	-	-	-	-	-	-	-	-	-	882	882	882
2020	1,087	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	544	544
2021	78	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	78
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Costs - G391.2

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Period	Period Number:																	
	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
Total	1.0000	0.2000	0.3200	0.1920	0.1152	0.1728	-	-	-	-	-	-	-	-	-	-	-	
Depreciation Factors	1.0000	0.2000	0.3200	0.1920	0.1152	0.1728	-	-	-	-	-	-	-	-	-	-	-	
Capital In-service	30,841	-	1,024	59	1,214	6,376	-	-	2,208	2,305	4,268	721	961	2,109	4,160	4,658	779	
Total Depreciation	28,407	-	102	272	399	1,126	2,125	1,916	1,601	2,191	2,566	2,207	1,889	1,758	2,512	2,903	2,854	1,987
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2007	512	-	102	164	98	59	88	-	-	-	-	-	-	-	-	-	-	
2008	542	-	-	108	173	104	62	94	-	-	-	-	-	-	-	-	-	
2009	637	-	-	-	127	204	122	73	110	-	-	-	-	-	-	-	-	
2010	3,795	-	-	-	-	759	1,214	729	437	656	-	-	-	-	-	-	-	
2011	3,188	-	-	-	-	-	638	1,020	612	367	551	-	-	-	-	-	-	
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2013	2,208	-	-	-	-	-	-	-	442	707	424	254	382	-	-	-	-	
2014	2,305	-	-	-	-	-	-	-	-	461	738	443	266	398	-	-	-	
2015	4,268	-	-	-	-	-	-	-	-	-	854	1,366	819	492	737	-	-	
2016	721	-	-	-	-	-	-	-	-	-	-	144	231	138	83	125	-	
2017	961	-	-	-	-	-	-	-	-	-	-	-	192	308	185	111	166	
2018	2,109	-	-	-	-	-	-	-	-	-	-	-	-	422	675	405	243	
2019	3,441	-	-	-	-	-	-	-	-	-	-	-	-	-	832	1,331	799	
2020	3,316	-	-	-	-	-	-	-	-	-	-	-	-	-	-	932	1,490	
2021	405	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	156	
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Costs - G391.2

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life
 Declining Factor

Period	Period Number:																		
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
Depreciation Factors	1.0000	0.1667	0.2778	0.1852	0.1235	0.2469	-	-	-	-	-	-	-	-	-	-	-	-	
Capital In-service	30,841	-	1,024	59	1,214	6,376	-	-	2,208	2,305	4,268	721	961	2,109	4,160	4,658	779	-	
Total Depreciation	27,656	-	85	232	351	973	1,897	1,801	1,584	2,328	2,548	2,005	1,980	1,848	2,600	2,619	2,692	2,113	
2006	-	-	85	142	95	63	126	-	-	-	-	-	-	-	-	-	-	-	-
2007	512	-	-	90	150	100	67	134	-	-	-	-	-	-	-	-	-	-	-
2008	542	-	-	-	106	177	118	79	157	-	-	-	-	-	-	-	-	-	-
2009	637	-	-	-	-	633	1,054	703	469	937	-	-	-	-	-	-	-	-	-
2010	3,795	-	-	-	-	-	531	886	590	394	787	-	-	-	-	-	-	-	-
2011	3,188	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	2,208	-	-	-	-	-	-	-	368	613	409	273	545	-	-	-	-	-	-
2014	2,305	-	-	-	-	-	-	-	-	384	640	427	285	569	-	-	-	-	-
2015	4,268	-	-	-	-	-	-	-	-	-	711	1,186	790	527	1,054	-	-	-	-
2016	721	-	-	-	-	-	-	-	-	-	-	120	200	133	89	178	-	-	-
2017	961	-	-	-	-	-	-	-	-	-	-	-	160	267	178	119	237	-	-
2018	2,109	-	-	-	-	-	-	-	-	-	-	-	-	352	586	391	260	521	-
2019	3,133	-	-	-	-	-	-	-	-	-	-	-	-	-	693	1,155	770	514	-
2020	2,933	-	-	-	-	-	-	-	-	-	-	-	-	-	-	776	1,294	863	-
2021	346	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	130	216	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Costs - G391.4

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Book Life 6
 Salvage Amount 0.0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.1667	0.1667	0.1667	0.1667	0.1667	0.1667	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	987	-	-	-	987	-	-	-	-	-	-	-	-	-	-	-	-	-
	987	-	-	-	82	165	165	165	165	165	82	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	494	-	-	-	82	82	82	82	82	82	-	-	-	-	-	-	-	-
2010	494	-	-	-	-	82	82	82	82	82	82	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Costs - G391.4

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Federal Tax Life
 Declining Factor

3
 0%

Period	Period Number:																
	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Total	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	987	-	-	494	494	-	-	-	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	494	-	-	494	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	494	-	-	-	494	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Costs - G391.4

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life
 Declining Factor

3
 0%

Period Number:

Period	Total	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	987	-	-	-	987	-	-	-	-	-	-	-	-	-	-	-	-	-
	987	-	-	-	494	494	-	-	-	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	494	-	-	-	494	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	494	-	-	-	-	494	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - SCG Benefits
 Revenue Requirement Summary (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total	(740,758)	-	(370)	(1,787)	(8,858)	(19,243)	(33,731)	(43,452)	(49,277)	(54,657)	(65,279)	(74,715)	(80,647)	(86,452)	(92,495)	(96,294)	(33,501)
Revenue Requirement	(740,758)	-	(370)	(1,787)	(8,858)	(19,243)	(33,731)	(43,452)	(49,277)	(54,657)	(65,279)	(74,715)	(80,647)	(86,452)	(92,495)	(96,294)	(33,501)
FF&U:	(12,567)	-	(6)	(30)	(150)	(326)	(572)	(737)	(836)	(927)	(1,107)	(1,268)	(1,368)	(1,467)	(1,569)	(1,634)	(568)
O&M:	(530,611)	-	(361)	(1,687)	(8,409)	(18,165)	(31,455)	(38,647)	(40,947)	(42,771)	(49,733)	(55,518)	(57,842)	(60,021)	(62,409)	(62,646)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(44,347)	-	(1)	(13)	(59)	(150)	(343)	(818)	(1,529)	(2,284)	(3,067)	(3,881)	(4,726)	(5,603)	(6,515)	(7,446)	(7,913)
Return on Common:	(58,319)	-	(1)	(20)	(89)	(225)	(510)	(1,216)	(2,250)	(3,296)	(4,330)	(5,354)	(6,369)	(7,377)	(8,380)	(9,352)	(9,549)
Return on Preferred:	(3,466)	-	(0)	(1)	(5)	(13)	(30)	(72)	(134)	(196)	(257)	(318)	(379)	(438)	(498)	(556)	(567)
Return On Debt:	(35,646)	-	(1)	(13)	(54)	(138)	(312)	(744)	(1,375)	(2,015)	(2,647)	(3,272)	(3,893)	(4,509)	(5,122)	(5,716)	(5,836)
Federal Taxes:	(33,949)	-	(1)	(14)	(57)	(139)	(314)	(752)	(1,359)	(1,948)	(2,539)	(3,125)	(3,705)	(4,282)	(4,855)	(5,409)	(5,451)
State Taxes:	(7,830)	-	(0)	(4)	(14)	(34)	(76)	(184)	(324)	(450)	(578)	(709)	(842)	(979)	(1,118)	(1,256)	(1,263)
Property Taxes:	(14,023)	-	(0)	(5)	(21)	(52)	(118)	(282)	(523)	(771)	(1,020)	(1,271)	(1,522)	(1,775)	(2,029)	(2,279)	(2,354)

Southern California Gas Company
OpEx GRC - SCG Benefits
FF&U Summary (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total																	
O&M:	(530,611)	-	(361)	(1,687)	(8,409)	(18,165)	(31,455)	(38,647)	(40,947)	(42,771)	(49,733)	(55,518)	(57,842)	(60,021)	(62,409)	(62,646)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(44,347)	-	(1)	(13)	(59)	(150)	(343)	(818)	(1,529)	(2,284)	(3,067)	(3,881)	(4,726)	(5,603)	(6,515)	(7,446)	(7,913)
Return on Common:	(58,319)	-	(1)	(20)	(89)	(225)	(510)	(1,216)	(2,250)	(3,296)	(4,330)	(5,354)	(6,369)	(7,377)	(8,380)	(9,352)	(9,549)
Return on Preferred:	(3,466)	-	(0)	(1)	(5)	(13)	(30)	(72)	(134)	(196)	(257)	(318)	(379)	(438)	(498)	(556)	(567)
Return On Debt:	(35,646)	-	(1)	(13)	(54)	(138)	(312)	(744)	(1,375)	(2,015)	(2,647)	(3,272)	(3,893)	(4,509)	(5,122)	(5,716)	(5,836)
Federal Taxes:	(33,949)	-	(1)	(14)	(57)	(139)	(314)	(752)	(1,359)	(1,948)	(2,539)	(3,125)	(3,705)	(4,282)	(4,855)	(5,409)	(5,451)
State Taxes:	(7,830)	-	(0)	(4)	(14)	(34)	(76)	(184)	(324)	(450)	(578)	(709)	(842)	(979)	(1,118)	(1,256)	(1,263)
Property Taxes:	(14,023)	-	(0)	(5)	(21)	(52)	(118)	(282)	(523)	(771)	(1,020)	(1,271)	(1,522)	(1,775)	(2,029)	(2,279)	(2,354)
Sum	(728,191)	-	(364)	(1,757)	(8,708)	(18,916)	(33,159)	(42,715)	(48,441)	(53,730)	(64,172)	(73,447)	(79,279)	(84,985)	(90,926)	(94,661)	(32,932)
FF&U Rate		1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%
FF&U	(12,567)	-	(6)	(30)	(150)	(326)	(572)	(737)	(836)	(927)	(1,107)	(1,268)	(1,368)	(1,467)	(1,569)	(1,634)	(568)

Southern California Gas Company
OpEx GRC - SCG Benefits
 O&M and Working Capital (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
O&M																	
Total																	
O&M All In	(530,611)	-	(361)	(1,687)	(8,409)	(18,165)	(31,455)	(38,647)	(40,947)	(42,771)	(49,733)	(55,518)	(57,842)	(60,021)	(62,409)	(62,646)	-
Working Capital																	
O&M:	(530,611)	-	(361)	(1,687)	(8,409)	(18,165)	(31,455)	(38,647)	(40,947)	(42,771)	(49,733)	(55,518)	(57,842)	(60,021)	(62,409)	(62,646)	-
Months:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average Monthly O&M:	-	(30)	(141)	(701)	(1,514)	(2,621)	(3,221)	(3,412)	(3,564)	(4,144)	(4,626)	(4,820)	(5,002)	(5,201)	(5,221)	-	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rev Req of Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
OpEx GRC - SCG Benefits
Rate Base and Return Summary (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	-	(19)	(403)	(1,769)	(4,524)	(10,340)	(24,697)	(46,163)	(68,939)	(92,593)	(117,159)	(142,670)	(169,162)	(196,678)	(224,784)	(238,871)
Accumulated Depreciation	-	(1)	(14)	(73)	(222)	(565)	(1,383)	(2,912)	(5,196)	(8,263)	(12,144)	(16,870)	(22,473)	(28,988)	(36,434)	(44,347)
Net Investment	-	(19)	(389)	(1,696)	(4,301)	(9,775)	(23,314)	(43,251)	(63,743)	(84,330)	(105,015)	(125,800)	(146,689)	(167,690)	(188,350)	(194,524)
Deferred Taxes Impacting Rate Base	-	(0)	(2)	(17)	(64)	(174)	(428)	(970)	(1,873)	(3,104)	(4,631)	(6,422)	(8,460)	(10,741)	(13,273)	(15,984)
Year End Rate Base	-	(19)	(387)	(1,680)	(4,238)	(9,601)	(22,886)	(42,281)	(61,870)	(81,226)	(100,384)	(119,378)	(138,229)	(156,949)	(175,078)	(178,540)
Average Rate Base	-	(19)	(395)	(1,716)	(4,336)	(9,827)	(23,421)	(43,317)	(63,463)	(83,375)	(103,088)	(122,637)	(142,049)	(161,347)	(180,066)	(183,852)
Return on Equity (\$)	(58,319)	-	(1)	(20)	(89)	(225)	(510)	(1,216)	(2,250)	(3,296)	(4,330)	(5,354)	(6,369)	(7,377)	(8,380)	(9,352)
Weighted Return on Equity (%)	-	-	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%
Return on Preferred (\$)	(3,466)	-	(0)	(1)	(5)	(13)	(30)	(72)	(134)	(196)	(257)	(318)	(379)	(438)	(498)	(556)
Weighted Return on Preferred (%)	-	-	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%
Return on Debt (\$)	(35,646)	-	(1)	(13)	(54)	(138)	(312)	(744)	(1,375)	(2,015)	(2,647)	(3,272)	(3,893)	(4,509)	(5,122)	(5,716)
Weighted Return on Debt (%)	-	-	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%
Total Return	(97,431)	-	(2)	(34)	(149)	(376)	(853)	(2,032)	(3,758)	(5,507)	(7,234)	(8,945)	(10,641)	(12,325)	(14,000)	(15,952)
Total Rate	-	-	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%

Southern California Gas Company
OpEx GRC - SCG Benefits
Income Taxes (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total																	
Revenue	(740,758)	-	(370)	(1,787)	(8,858)	(19,243)	(33,731)	(43,452)	(49,277)	(54,657)	(65,279)	(74,715)	(80,647)	(86,452)	(92,495)	(96,294)	(33,501)
Operational Costs	601,548	-	368	1,736	8,638	18,693	32,489	40,484	43,836	46,753	54,928	61,937	65,458	68,866	72,522	74,005	10,835
EBIT	(139,211)	-	(2)	(51)	(220)	(549)	(1,243)	(2,968)	(5,441)	(7,904)	(10,351)	(12,778)	(15,188)	(17,586)	(19,973)	(22,289)	(22,666)
Income Taxes	41,779	-	1	17	71	173	390	936	1,683	2,398	3,117	3,833	4,547	5,261	5,973	6,665	6,714
NOI	(97,431)	-	(2)	(34)	(149)	(376)	(853)	(2,032)	(3,758)	(5,507)	(7,234)	(8,945)	(10,641)	(12,325)	(14,000)	(15,624)	(15,952)
Interest	35,646	-	1	13	54	138	312	744	1,375	2,015	2,647	3,272	3,893	4,509	5,122	5,716	5,836
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	3,468	-	0	-	5	13	30	72	134	196	257	318	379	438	498	556	567
Earnings for Common	(58,319)	-	(1)	(20)	(89)	(225)	(510)	(1,216)	(2,250)	(3,296)	(4,330)	(5,354)	(6,369)	(7,377)	(8,380)	(9,352)	(9,549)
FIT detail:																	
EBIT	(139,211)	-	(2)	(51)	(220)	(549)	(1,243)	(2,968)	(5,441)	(7,904)	(10,351)	(12,778)	(15,188)	(17,586)	(19,973)	(22,289)	(22,666)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes (Prior Period)	(6,567)	-	-	(0)	(4)	(14)	(34)	(76)	(184)	(324)	(450)	(578)	(709)	(842)	(979)	(1,118)	(1,256)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(35,646)	-	(1)	(13)	(54)	(138)	(312)	(744)	(1,375)	(2,015)	(2,647)	(3,272)	(3,893)	(4,509)	(5,122)	(5,716)	(5,836)
Total Federal EBT Adjustments	42,213	-	1	13	58	152	346	820	1,559	2,338	3,096	3,850	4,602	5,351	6,100	6,834	7,092
Federal EBT	(96,997)	-	(2)	(39)	(162)	(397)	(897)	(2,148)	(3,882)	(5,566)	(7,255)	(8,928)	(10,587)	(12,234)	(13,873)	(15,455)	(15,574)
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	(33,949)	-	(1)	(14)	(57)	(139)	(314)	(752)	(1,359)	(1,948)	(2,539)	(3,125)	(3,705)	(4,282)	(4,855)	(5,409)	(5,451)
SIT detail:																	
EBIT	(139,211)	-	(2)	(51)	(220)	(549)	(1,243)	(2,968)	(5,441)	(7,904)	(10,351)	(12,778)	(15,188)	(17,586)	(19,973)	(22,289)	(22,666)
Depreciation	14,987	-	(0)	(1)	3	26	68	145	403	802	1,169	1,491	1,769	2,006	2,203	2,363	2,542
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(35,646)	-	(1)	(13)	(54)	(138)	(312)	(744)	(1,375)	(2,015)	(2,647)	(3,272)	(3,893)	(4,509)	(5,122)	(5,716)	(5,836)
Total State EBT Adjustments	50,634	-	1	11	57	163	380	889	1,778	2,816	3,815	4,783	5,662	6,516	7,325	8,079	8,378
State EBT	(88,577)	-	(2)	(40)	(163)	(386)	(863)	(2,079)	(3,663)	(5,088)	(6,536)	(8,015)	(9,526)	(11,070)	(12,648)	(14,210)	(14,288)
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	(7,830)	-	(0)	(4)	(14)	(34)	(76)	(184)	(324)	(450)	(578)	(709)	(842)	(979)	(1,118)	(1,256)	(1,263)

Southern California Gas Company
OpEx GRC - SCG Benefits
Property Taxes (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
Historical Cost		-	(19)	(403)	(1,769)	(4,524)	(10,340)	(24,697)	(46,163)	(68,939)	(92,593)	(117,159)	(142,670)	(169,162)	(196,678)	(224,784)	(238,871)
Accumulated Depreciation		-	(1)	(14)	(73)	(222)	(565)	(1,383)	(2,912)	(5,196)	(8,263)	(12,144)	(16,870)	(22,473)	(28,988)	(36,434)	(44,347)
Net Investment		-	(19)	(389)	(1,696)	(4,301)	(9,775)	(23,314)	(43,251)	(63,743)	(84,330)	(105,015)	(125,800)	(146,689)	(167,690)	(188,350)	(194,524)
Property Tax Rate		1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%
Property Tax	(14,023)	-	(0)	(5)	(21)	(52)	(118)	(282)	(523)	(771)	(1,020)	(1,271)	(1,522)	(1,775)	(2,029)	(2,279)	(2,354)

Southern California Gas Company
OpEx GRC - Beginning of Year In-service
 Revenue Requirement Summary (\$ in Thousands) - SCG Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Revenue Requirement	Total	(539,768)	-	(367)	(1,717)	(8,554)	(18,479)	(31,998)	(39,314)	(41,654)	(43,509)	(50,592)	(56,476)	(58,840)	(61,056)	(63,486)	(63,727)	-
FF&U:	(9,157)	-	(6)	(29)	(145)	(313)	(543)	(667)	(707)	(738)	(858)	(958)	(998)	(1,036)	(1,077)	(1,081)	-	-
O&M:	(530,611)	-	(361)	(1,687)	(8,409)	(18,165)	(31,455)	(38,647)	(40,947)	(42,771)	(49,733)	(55,518)	(57,842)	(60,021)	(62,409)	(62,646)	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return On Debt:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
OpEx GRC - Beginning of Year In-service
 FF&U Summary (\$ in Thousands) - SCG Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total	(530,611)	-	(361)	(1,687)	(8,409)	(18,165)	(31,455)	(38,647)	(40,947)	(42,771)	(49,733)	(55,518)	(57,842)	(60,021)	(62,409)	(62,646)	-
O&M:		-	(361)	(1,687)	(8,409)	(18,165)	(31,455)	(38,647)	(40,947)	(42,771)	(49,733)	(55,518)	(57,842)	(60,021)	(62,409)	(62,646)	-
Working Capital:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return On Debt:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Taxes:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sum	(530,611)	-	(361)	(1,687)	(8,409)	(18,165)	(31,455)	(38,647)	(40,947)	(42,771)	(49,733)	(55,518)	(57,842)	(60,021)	(62,409)	(62,646)	-
FF&U Rate		-	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%
FF&U	(9,157)	-	(6)	(29)	(145)	(313)	(543)	(667)	(707)	(738)	(858)	(958)	(998)	(1,036)	(1,077)	(1,081)	-

Southern California Gas Company
OpEx GRC - Beginning of Year In-service
 O&M and Working Capital (\$ in Thousands) - SCG Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
O&M	Total																
O&M All In	(530,611)	-	(361)	(1,687)	(8,409)	(18,165)	(31,455)	(38,647)	(40,947)	(42,771)	(49,733)	(55,518)	(57,842)	(60,021)	(62,409)	(62,646)	-
Working Capital																	
O&M:	(530,611)	-	(361)	(1,687)	(8,409)	(18,165)	(31,455)	(38,647)	(40,947)	(42,771)	(49,733)	(55,518)	(57,842)	(60,021)	(62,409)	(62,646)	-
Months:		12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
Average Monthly O&M:		-	(30)	(141)	(701)	(1,514)	(2,621)	(3,221)	(3,412)	(3,564)	(4,144)	(4,626)	(4,820)	(5,002)	(5,201)	(5,221)	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rev Req of Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 Revenue Requirement Summary (\$ in Thousands) - SCG Benefits

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total	(200,990)	-	(3)	(71)	(304)	(764)	(1,733)	(4,138)	(7,623)	(11,148)	(14,688)	(18,239)	(21,806)	(25,395)	(29,009)	(32,567)	(33,501)
Revenue Requirement	(200,990)	-	(3)	(71)	(304)	(764)	(1,733)	(4,138)	(7,623)	(11,148)	(14,688)	(18,239)	(21,806)	(25,395)	(29,009)	(32,567)	(33,501)
FF&U:	(3,410)	-	(0)	(1)	(5)	(13)	(29)	(70)	(129)	(189)	(249)	(309)	(370)	(431)	(492)	(553)	(568)
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(44,347)	-	(1)	(13)	(59)	(150)	(343)	(818)	(1,529)	(2,284)	(3,067)	(3,881)	(4,726)	(5,603)	(6,515)	(7,446)	(7,913)
Return on Common:	(58,319)	-	(1)	(20)	(89)	(225)	(510)	(1,216)	(2,250)	(3,296)	(4,330)	(5,354)	(6,369)	(7,377)	(8,380)	(9,352)	(9,549)
Return on Preferred:	(3,466)	-	(0)	(1)	(5)	(13)	(30)	(72)	(134)	(196)	(257)	(318)	(379)	(438)	(498)	(556)	(567)
Return On Debt:	(35,646)	-	(1)	(13)	(54)	(138)	(312)	(744)	(1,375)	(2,015)	(2,647)	(3,272)	(3,893)	(4,509)	(5,122)	(5,716)	(5,836)
Federal Taxes:	(33,949)	-	(1)	(14)	(57)	(139)	(314)	(752)	(1,359)	(1,948)	(2,539)	(3,125)	(3,705)	(4,282)	(4,855)	(5,409)	(5,451)
State Taxes:	(7,830)	-	(0)	(4)	(14)	(34)	(76)	(184)	(324)	(450)	(578)	(709)	(842)	(979)	(1,118)	(1,256)	(1,263)
Property Taxes:	(14,023)	-	(0)	(5)	(21)	(52)	(118)	(282)	(523)	(771)	(1,020)	(1,271)	(1,522)	(1,775)	(2,029)	(2,279)	(2,354)

Southern California Gas Company
OpEx GRC - Mid-Year In-service
 FF&U Summary (\$ in Thousands) - SCG Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(44,347)	-	(1)	(13)	(59)	(150)	(343)	(818)	(1,529)	(2,284)	(3,067)	(3,881)	(4,726)	(5,603)	(6,515)	(7,446)	(7,913)
Return on Common:	(58,319)	-	(1)	(20)	(89)	(225)	(510)	(1,216)	(2,250)	(3,296)	(4,330)	(5,354)	(6,369)	(7,377)	(8,380)	(9,352)	(9,549)
Return on Preferred:	(3,466)	-	(0)	(1)	(5)	(13)	(30)	(72)	(134)	(196)	(257)	(318)	(379)	(438)	(498)	(556)	(567)
Return On Debt:	(35,646)	-	(1)	(13)	(54)	(138)	(312)	(744)	(1,375)	(2,015)	(2,647)	(3,272)	(3,893)	(4,509)	(5,122)	(5,716)	(5,836)
Federal Taxes:	(33,949)	-	(1)	(14)	(57)	(139)	(314)	(752)	(1,359)	(1,948)	(2,539)	(3,125)	(3,705)	(4,282)	(4,855)	(5,409)	(5,451)
State Taxes:	(7,830)	-	(0)	(4)	(14)	(34)	(76)	(184)	(324)	(450)	(578)	(709)	(842)	(979)	(1,118)	(1,256)	(1,263)
Property Taxes:	(14,023)	-	(0)	(5)	(21)	(52)	(118)	(282)	(523)	(771)	(1,020)	(1,271)	(1,522)	(1,775)	(2,029)	(2,279)	(2,354)
Sum	(197,580)	-	(3)	(69)	(299)	(751)	(1,704)	(4,068)	(7,494)	(10,959)	(14,439)	(17,929)	(21,436)	(24,964)	(28,517)	(32,014)	(32,932)
FF&U Rate		-	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%
FF&U	(3,410)	-	(0)	(1)	(5)	(13)	(29)	(70)	(129)	(189)	(249)	(309)	(370)	(431)	(492)	(553)	(568)

Southern California Gas Company
OpEx GRC - Mid-Year In-service
Rate Base & Return Summary (\$ in Thousands) - SCG Benefits

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	-	(19)	(403)	(1,769)	(4,524)	(10,340)	(24,697)	(46,163)	(68,939)	(92,593)	(117,159)	(142,670)	(169,162)	(196,678)	(224,784)	(238,871)
Accumulated Depreciation	-	(1)	(14)	(73)	(222)	(565)	(1,383)	(2,912)	(5,196)	(8,263)	(12,144)	(16,870)	(22,473)	(28,988)	(36,434)	(44,347)
Net Investment	-	(19)	(389)	(1,696)	(4,301)	(9,775)	(23,314)	(43,251)	(63,743)	(84,330)	(105,015)	(125,800)	(146,689)	(167,690)	(188,350)	(194,524)
Deferred Taxes Impacting Rate Base	-	(0)	(2)	(17)	(64)	(174)	(428)	(970)	(1,873)	(3,104)	(4,631)	(6,422)	(8,460)	(10,741)	(13,273)	(15,984)
Year End Rate Base	-	(19)	(387)	(1,680)	(4,238)	(9,601)	(22,886)	(42,281)	(61,870)	(81,226)	(100,384)	(119,378)	(138,229)	(156,949)	(175,078)	(178,540)
Average Rate Base	-	(19)	(395)	(1,716)	(4,336)	(9,827)	(23,421)	(43,317)	(63,463)	(83,375)	(103,088)	(122,637)	(142,049)	(161,347)	(180,066)	(183,852)
Return on Equity (\$)	(58,319)	-	(1)	(20)	(89)	(225)	(510)	(1,216)	(2,250)	(3,296)	(4,330)	(5,354)	(6,369)	(7,377)	(8,380)	(9,352)
Weighted Return on Equity (%)	-	-	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%
Return on Preferred (\$)	(3,466)	-	(0)	(1)	(5)	(13)	(30)	(72)	(134)	(196)	(257)	(318)	(379)	(438)	(498)	(556)
Weighted Return on Preferred (%)	-	-	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%
Return on Debt (\$)	(35,646)	-	(1)	(13)	(54)	(138)	(312)	(744)	(1,375)	(2,015)	(2,647)	(3,272)	(3,893)	(4,509)	(5,122)	(5,716)
Weighted Return on Debt (%)	-	-	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%
Total Return	(97,431)	-	(2)	(34)	(149)	(376)	(853)	(2,032)	(3,758)	(5,507)	(7,234)	(8,945)	(10,641)	(12,325)	(14,000)	(15,952)
Total Rate	-	-	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%

Southern California Gas Company
OpEx GRC - Mid-Year In-service
Income Taxes (\$ in Thousands) - SCG Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
Revenue	(200,990)	-	(3)	(71)	(304)	(764)	(1,733)	(4,138)	(7,623)	(11,148)	(14,688)	(18,239)	(21,806)	(25,395)	(29,009)	(32,567)	(33,501)
Operational Costs	61,779	-	1	19	84	215	490	1,170	2,182	3,244	4,337	5,461	6,618	7,809	9,036	10,278	10,835
EBIT	(139,211)	-	(2)	(51)	(220)	(549)	(1,243)	(2,968)	(5,441)	(7,904)	(10,351)	(12,778)	(15,188)	(17,586)	(19,973)	(22,289)	(22,666)
Income Taxes	41,779	-	1	17	71	173	390	936	1,683	2,398	3,117	3,833	4,547	5,261	5,973	6,665	6,714
NOI	(97,431)	-	(2)	(34)	(149)	(376)	(853)	(2,032)	(3,758)	(5,507)	(7,234)	(8,945)	(10,641)	(12,325)	(14,000)	(15,624)	(15,952)
Interest	35,646	-	1	13	54	138	312	744	1,375	2,015	2,647	3,272	3,893	4,509	5,122	5,716	5,836
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	3,468	-	0	-	5	13	30	72	134	196	257	318	379	438	498	556	567
Earnings for Common	(58,319)	-	(1)	(20)	(89)	(225)	(510)	(1,216)	(2,250)	(3,296)	(4,330)	(5,354)	(6,369)	(7,377)	(8,380)	(9,352)	(9,549)
FIT detail:																	
EBIT	(139,211)	-	(2)	(51)	(220)	(549)	(1,243)	(2,968)	(5,441)	(7,904)	(10,351)	(12,778)	(15,188)	(17,586)	(19,973)	(22,289)	(22,666)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes (Prior Period)	(6,567)	-	-	(0)	(4)	(14)	(34)	(76)	(184)	(324)	(450)	(578)	(709)	(842)	(979)	(1,118)	(1,256)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(35,646)	-	(1)	(13)	(54)	(138)	(312)	(744)	(1,375)	(2,015)	(2,647)	(3,272)	(3,893)	(4,509)	(5,122)	(5,716)	(5,836)
Total Federal EBT Adjustments	42,213	-	1	13	58	152	346	820	1,559	2,338	3,096	3,850	4,602	5,351	6,100	6,834	7,092
Federal EBT	(96,997)	-	(2)	(39)	(162)	(397)	(897)	(2,148)	(3,882)	(5,566)	(7,255)	(8,928)	(10,587)	(12,234)	(13,873)	(15,455)	(15,574)
Federal Tax Rate	-	-	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	(33,949)	-	(1)	(14)	(57)	(139)	(314)	(752)	(1,359)	(1,948)	(2,539)	(3,125)	(3,705)	(4,282)	(4,855)	(5,409)	(5,451)
SIT detail:																	
EBIT	(139,211)	-	(2)	(51)	(220)	(549)	(1,243)	(2,968)	(5,441)	(7,904)	(10,351)	(12,778)	(15,188)	(17,586)	(19,973)	(22,289)	(22,666)
Depreciation	14,987	-	(0)	(1)	3	26	68	145	403	802	1,169	1,491	1,769	2,006	2,203	2,363	2,542
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(35,646)	-	(1)	(13)	(54)	(138)	(312)	(744)	(1,375)	(2,015)	(2,647)	(3,272)	(3,893)	(4,509)	(5,122)	(5,716)	(5,836)
Total State EBT Adjustments	50,634	-	1	11	57	163	380	889	1,778	2,816	3,815	4,783	5,662	6,516	7,325	8,079	8,378
State EBT	(88,577)	-	(2)	(40)	(163)	(386)	(863)	(2,079)	(3,663)	(5,088)	(6,536)	(8,015)	(9,526)	(11,070)	(12,648)	(14,210)	(14,288)
State Tax Rate	-	-	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	(7,830)	-	(0)	(4)	(14)	(34)	(76)	(184)	(324)	(450)	(578)	(709)	(842)	(979)	(1,118)	(1,256)	(1,263)

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 Property Taxes (\$ in Thousands) - SCG Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
Historical Cost		-	(19)	(403)	(1,769)	(4,524)	(10,340)	(24,697)	(46,163)	(68,939)	(92,593)	(117,159)	(142,670)	(169,162)	(196,678)	(224,784)	(238,871)
Accumulated Depreciation		-	(1)	(14)	(73)	(222)	(565)	(1,383)	(2,912)	(5,196)	(8,263)	(12,144)	(16,870)	(22,473)	(28,988)	(36,434)	(44,347)
Net Investment		-	(19)	(389)	(1,696)	(4,301)	(9,775)	(23,314)	(43,251)	(63,743)	(84,330)	(105,015)	(125,800)	(146,689)	(167,690)	(188,350)	(194,524)
Property Tax Rate		-	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%
Property Tax	(14,023)	-	(0)	(5)	(21)	(52)	(118)	(282)	(523)	(771)	(1,020)	(1,271)	(1,522)	(1,775)	(2,029)	(2,279)	(2,354)

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Benefits

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Book Life 48
 Salvage Amount -59.0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.5631	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	(238,871)	-	-	(39)	(729)	(2,002)	(3,508)	(8,124)	(20,589)	(22,344)	(23,207)	(24,102)	(25,030)	(25,993)	(26,991)	(28,041)	(28,172)	-
	(44,347)	-	-	(1)	(13)	(59)	(150)	(343)	(818)	(1,529)	(2,284)	(3,067)	(3,881)	(4,726)	(5,603)	(6,515)	(7,446)	(7,913)
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	(10)	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
2009	(178)	-	-	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)
2010	(588)	-	-	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)
2011	(1,095)	-	-	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)
2012	(2,119)	-	-	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)
2013	(4,756)	-	-	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)
2014	(6,400)	-	-	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)
2015	(6,035)	-	-	(754)	(754)	(754)	(754)	(754)	(754)	(754)	(754)	(754)	(754)	(754)	(754)	(754)	(754)	(754)
2016	(5,485)	-	-	(784)	(784)	(784)	(784)	(784)	(784)	(784)	(784)	(784)	(784)	(784)	(784)	(784)	(784)	(784)
2017	(4,882)	-	-	(814)	(814)	(814)	(814)	(814)	(814)	(814)	(814)	(814)	(814)	(814)	(814)	(814)	(814)	(814)
2018	(4,225)	-	-	(845)	(845)	(845)	(845)	(845)	(845)	(845)	(845)	(845)	(845)	(845)	(845)	(845)	(845)	(845)
2019	(3,510)	-	-	(878)	(878)	(878)	(878)	(878)	(878)	(878)	(878)	(878)	(878)	(878)	(878)	(878)	(878)	(878)
2020	(2,734)	-	-	(911)	(911)	(911)	(911)	(911)	(911)	(911)	(911)	(911)	(911)	(911)	(911)	(911)	(911)	(911)
2021	(1,862)	-	-	(931)	(931)	(931)	(931)	(931)	(931)	(931)	(931)	(931)	(931)	(931)	(931)	(931)	(931)	(931)
2022	(467)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(467)

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Benefits

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Federal Tax Life
 Declining Factor

Period	Period Number:																
	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Total	1.0000	0.0469	0.0894	0.0810	0.0734	0.0665	0.0603	0.0555	0.0555	0.0555	0.0555	0.0555	0.0555	0.0555	0.0555	0.0555	0.0277
Depreciation Factors																	
Capital In-service	(238,871)	-	-	(39)	(729)	(2,002)	(3,508)	(8,124)	(20,589)	(22,344)	(23,207)	(24,102)	(25,030)	(25,993)	(26,991)	(28,041)	(28,172)
Total Depreciation	(90,015)	-	-	(1)	(20)	(100)	(284)	(659)	(1,543)	(3,077)	(4,863)	(6,587)	(8,241)	(9,845)	(11,426)	(13,033)	(14,678)
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	(18)	-	(1)	(2)	(2)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
2009	(331)	-	-	(18)	(34)	(31)	(28)	(26)	(23)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)
2010	(1,100)	-	-	-	(64)	(122)	(111)	(100)	(91)	(82)	(76)	(76)	(76)	(76)	(76)	(76)	(76)
2011	(2,067)	-	-	-	-	(129)	(246)	(223)	(202)	(183)	(166)	(153)	(153)	(153)	(153)	(153)	(153)
2012	(4,041)	-	-	-	-	-	(273)	(520)	(471)	(427)	(387)	(351)	(323)	(323)	(323)	(323)	(323)
2013	(9,179)	-	-	-	-	-	-	(673)	(1,283)	(1,163)	(1,054)	(955)	(865)	(797)	(797)	(797)	(797)
2014	(12,533)	-	-	-	-	-	-	-	(1,006)	(1,918)	(1,738)	(1,575)	(1,428)	(1,294)	(1,191)	(1,191)	(1,191)
2015	(12,033)	-	-	-	-	-	-	-	-	(1,068)	(2,035)	(1,844)	(1,671)	(1,515)	(1,373)	(1,264)	(1,264)
2016	(11,185)	-	-	-	-	-	-	-	-	-	(1,109)	(2,114)	(1,915)	(1,736)	(1,573)	(1,426)	(1,313)
2017	(10,253)	-	-	-	-	-	-	-	-	-	-	(1,152)	(2,195)	(1,989)	(1,803)	(1,634)	(1,481)
2018	(9,110)	-	-	-	-	-	-	-	-	-	-	-	(1,196)	(2,280)	(2,066)	(1,872)	(1,697)
2019	(7,698)	-	-	-	-	-	-	-	-	-	-	-	-	(1,242)	(2,367)	(2,145)	(1,944)
2020	(5,977)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,290)	(2,459)	(2,228)
2021	(3,829)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,317)	(2,511)
2022	(660)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(660)

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Benefits

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life
 Declining Factor

		Period Number:																
		35	200%															
Period	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6211	0.0286	0.0555	0.0523	0.0493	0.0465	0.0439	0.0414	0.0390	0.0368	0.0347	0.0327	0.0308	0.0291	0.0274	0.0258	0.0244	0.0230
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	(238,871)	-	-	(39)	(729)	(2,002)	(3,508)	(8,124)	(20,589)	(22,344)	(23,207)	(24,102)	(25,030)	(25,993)	(26,991)	(28,041)	(28,172)	-
	(59,334)	-	-	(1)	(12)	(61)	(176)	(410)	(963)	(1,932)	(3,085)	(4,236)	(5,371)	(6,495)	(7,610)	(8,718)	(9,809)	(10,454)
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	(11)	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(0)
2009	(210)	-	-	(19)	(11)	(21)	(20)	(19)	(18)	(17)	(16)	(15)	(14)	(13)	(13)	(12)	(11)	(11)
2010	(711)	-	-	(76)	(39)	(76)	(76)	(71)	(67)	(64)	(60)	(56)	(53)	(50)	(47)	(45)	(42)	(40)
2011	(1,354)	-	-	(153)	(79)	(153)	(144)	(136)	(128)	(121)	(114)	(107)	(101)	(96)	(90)	(85)	(80)	(85)
2012	(2,679)	-	-	(323)	(166)	(323)	(323)	(304)	(287)	(271)	(255)	(241)	(227)	(214)	(202)	(190)	(179)	(190)
2013	(6,144)	-	-	(410)	(166)	(410)	(410)	(397)	(379)	(361)	(345)	(330)	(316)	(303)	(291)	(280)	(270)	(260)
2014	(8,443)	-	-	(613)	(166)	(613)	(613)	(597)	(579)	(563)	(548)	(534)	(521)	(509)	(498)	(488)	(478)	(468)
2015	(8,120)	-	-	(651)	(166)	(651)	(651)	(634)	(616)	(600)	(585)	(571)	(558)	(546)	(535)	(525)	(515)	(505)
2016	(7,511)	-	-	(676)	(166)	(676)	(676)	(658)	(639)	(623)	(608)	(594)	(581)	(569)	(558)	(548)	(538)	(528)
2017	(6,784)	-	-	(702)	(166)	(702)	(702)	(683)	(663)	(646)	(631)	(617)	(604)	(592)	(581)	(571)	(561)	(551)
2018	(5,926)	-	-	(729)	(166)	(729)	(729)	(709)	(688)	(671)	(656)	(642)	(629)	(617)	(606)	(596)	(586)	(576)
2019	(4,921)	-	-	(757)	(166)	(757)	(757)	(736)	(714)	(697)	(682)	(668)	(655)	(643)	(632)	(622)	(612)	(602)
2020	(3,754)	-	-	(786)	(166)	(786)	(786)	(764)	(741)	(723)	(708)	(694)	(681)	(669)	(658)	(648)	(638)	(628)
2021	(2,363)	-	-	(803)	(166)	(803)	(803)	(780)	(756)	(737)	(722)	(708)	(695)	(683)	(672)	(662)	(652)	(642)
2022	(402)	-	-	(803)	(166)	(803)	(803)	(779)	(754)	(734)	(719)	(705)	(692)	(680)	(669)	(659)	(649)	(639)

San Diego Gas & Electric
 OpEx GRC - SDGE Electric Costs
 Revenue Requirement Summary (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total	252,747	956	953	2,142	181	15,928	33,441	36,292	34,808	33,066	30,059	13,333	11,600	11,267	11,254	11,078	6,389
Revenue Requirement	9,013	34	34	76	6	568	1,193	1,294	1,241	1,179	1,072	475	414	402	401	395	228
FF&U:	65,633	1,818	7,138	4,870	9,559	8,478	1,856	2,923	3,070	3,221	3,373	3,527	3,695	3,873	4,061	4,171	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	95,771	-	314	1,777	2,865	3,982	13,872	15,577	14,962	14,331	13,565	3,922	2,337	2,070	2,073	2,078	2,044
Return on Common:	33,173	-	77	588	1,122	1,689	4,206	4,238	3,861	3,314	2,633	2,148	2,027	1,977	1,882	1,767	1,645
Return on Preferred:	2,543	-	6	45	86	129	322	325	296	254	202	165	155	144	135	126	
Return On Debt:	15,510	-	36	275	525	790	1,966	1,982	1,805	1,550	1,231	1,004	948	924	880	826	769
Federal Taxes:	19,349	(715)	(5,310)	(4,391)	(11,269)	165	7,327	7,158	6,916	6,737	5,984	1,276	1,278	1,140	1,094	1,020	940
State Taxes:	4,396	(181)	(1,357)	(1,221)	(2,954)	(238)	1,816	1,910	1,849	1,789	1,453	313	258	246	252	243	218
Property Taxes:	7,358	-	16	124	240	365	883	884	807	692	546	501	488	483	466	443	419

San Diego Gas & Electric
OpEx GRC - SDGE Electric Costs
FF&U Summary (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	65,633	1,818	7,138	4,870	9,559	8,478	1,856	2,923	3,070	3,221	3,373	3,527	3,695	3,873	4,061	4,171	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	95,771	-	314	1,777	2,865	3,982	13,872	15,577	14,962	14,331	13,565	3,922	2,337	2,070	2,073	2,078	2,044
Return on Common:	33,173	-	77	588	1,122	1,689	4,206	4,238	3,861	3,314	2,633	2,148	2,027	1,977	1,882	1,767	1,645
Return on Preferred:	2,543	-	6	45	86	129	322	325	296	254	202	165	155	152	144	135	126
Return On Debt:	15,510	-	36	275	525	790	1,966	1,982	1,805	1,550	1,231	1,004	948	924	880	826	769
Federal Taxes:	19,349	(715)	(5,310)	(4,391)	(11,269)	165	7,327	7,158	6,916	6,737	5,984	1,276	1,278	1,140	1,094	1,020	940
State Taxes:	4,396	(181)	(1,357)	(1,221)	(2,954)	(238)	1,816	1,910	1,849	1,789	1,453	313	258	246	252	243	218
Property Taxes:	7,358	-	16	124	240	365	883	884	807	692	546	501	488	483	466	443	419
Sum	243,734	922	919	2,066	175	15,360	32,248	34,997	33,566	31,887	28,987	12,857	11,186	10,866	10,852	10,683	6,162
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	9,013	34	34	76	6	568	1,193	1,294	1,241	1,179	1,072	475	414	402	401	395	228

San Diego Gas & Electric
 OpEx GRC - SDGE Electric Costs
 O&M and Working Capital (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
O&M																	
O&M All In	65,633	1,818	7,138	4,870	9,559	8,478	1,856	2,923	3,070	3,221	3,373	3,527	3,695	3,873	4,061	4,171	-
Working Capital																	
O&M:	65,633	1,818	7,138	4,870	9,559	8,478	1,856	2,923	3,070	3,221	3,373	3,527	3,695	3,873	4,061	4,171	-
Months:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average Monthly O&M:	151	595	406	797	707	155	244	256	268	281	294	308	323	338	348	-	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rev Req of Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - SDGE Electric Costs
Rate Base and Return Summary (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	Total																
Historical Cost		-	1,569	12,014	24,213	38,200	93,681	109,372	116,570	114,795	112,302	108,316	61,101	53,526	51,204	50,815	50,709
Accumulated Depreciation		-	314	2,091	4,956	8,939	22,811	38,388	51,781	59,276	68,447	68,081	21,899	14,739	13,825	15,253	17,060
Net Investment		-	1,255	9,922	19,256	29,261	70,871	70,984	64,790	55,518	43,855	40,235	39,202	38,787	37,380	35,563	33,649
Deferred Taxes Impacting Rate Base		-	-	14	100	312	646	1,051	1,508	1,994	2,477	2,917	3,303	3,650	3,970	4,273	4,567
Year End Rate Base		-	1,255	9,909	19,156	28,950	70,225	69,934	63,282	53,524	41,378	37,318	35,899	35,137	33,409	31,289	29,082
Average Rate Base		-	1,412	10,804	20,632	31,047	77,328	77,925	70,992	60,933	48,402	39,499	37,260	36,346	34,606	32,480	30,251
Return on Equity (\$)	33,173	-	77	588	1,122	1,689	4,206	4,238	3,861	3,314	2,633	2,148	2,027	1,977	1,882	1,767	1,645
Weighted Return on Equity (%)		-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	2,543	-	6	45	86	129	322	325	296	254	202	165	155	152	144	135	126
Weighted Return on Preferred (%)		-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	15,510	-	36	275	525	790	1,966	1,982	1,805	1,550	1,231	1,004	948	924	880	826	769
Weighted Return on Debt (%)		-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	51,226	-	119	907	1,733	2,608	6,495	6,545	5,963	5,118	4,065	3,317	3,129	3,053	2,907	2,728	2,541
Total Rate		-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

San Diego Gas & Electric
OpEx GRC - SDGE Electric Costs
Income Taxes (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total	252,747	956	953	2,142	181	15,928	33,441	36,292	34,808	33,066	30,059	13,333	11,600	11,267	11,254	11,078	6,389
Revenue	(177,778)	(1,852)	(7,502)	(6,847)	(12,671)	(13,393)	(17,804)	(20,679)	(20,081)	(19,423)	(18,557)	(8,426)	(6,934)	(6,828)	(7,001)	(7,087)	(2,691)
Operational Costs	74,971	(896)	(6,548)	(4,705)	(12,490)	2,535	15,637	15,613	14,727	13,643	11,502	4,907	4,666	4,439	4,252	3,991	3,698
EBIT	(23,745)	896	6,667	5,612	14,222	73	(9,142)	(9,068)	(8,764)	(8,525)	(7,437)	(1,589)	(1,536)	(1,386)	(1,346)	(1,263)	(1,158)
Income Taxes	51,226	-	119	907	1,733	2,608	6,495	6,545	5,963	5,118	4,065	3,317	3,129	3,063	2,907	2,728	2,541
NOI	(15,510)	-	(36)	(275)	(525)	(790)	(1,966)	(1,982)	(1,805)	(1,550)	(1,231)	(1,004)	(948)	(924)	(880)	(826)	(769)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest During Construction	(2,543)	-	(6)	(45)	(86)	(129)	(322)	(325)	(296)	(254)	(202)	(165)	(155)	(152)	(144)	(135)	(126)
Preferred Dividends	33,173	-	77	588	1,122	1,689	4,206	4,238	3,861	3,314	2,633	2,148	2,027	1,977	1,882	1,767	1,645
Earnings for Common																	
FIT detail:																	
EBIT	74,971	(896)	(6,548)	(4,705)	(12,490)	2,535	15,637	15,613	14,727	13,643	11,502	4,907	4,666	4,439	4,252	3,991	3,698
Depreciation	(0)	(1,147)	(8,769)	(8,922)	(20,404)	(4,228)	7,026	8,636	8,747	9,002	8,614	1,197	248	-	-	-	-
State Taxes (Prior Period)	4,179	-	(181)	(1,357)	(1,221)	(2,954)	(238)	1,816	1,910	1,849	1,789	1,453	313	258	246	252	243
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	15,510	-	36	275	525	790	1,966	1,982	1,805	1,550	1,231	1,004	948	924	880	826	769
Total Federal EBT Adjustments	(19,689)	(1,147)	(8,624)	(7,840)	(19,707)	(2,064)	5,297	4,839	5,032	5,604	5,594	(1,261)	(1,013)	(1,182)	(1,126)	(1,078)	(1,013)
Federal EBT	55,282	(2,043)	(15,173)	(12,545)	(32,197)	471	20,934	20,452	19,759	19,247	17,097	3,646	3,653	3,257	3,126	2,914	2,686
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	19,349	(715)	(5,310)	(4,391)	(11,269)	165	7,327	7,158	6,916	6,737	5,984	1,276	1,278	1,140	1,094	1,020	940
SIT detail:																	
EBIT	74,971	(896)	(6,548)	(4,705)	(12,490)	2,535	15,637	15,613	14,727	13,643	11,502	4,907	4,666	4,439	4,252	3,991	3,698
Depreciation	(9,729)	(1,147)	(8,762)	(8,838)	(20,397)	(4,435)	6,867	7,974	7,992	8,143	6,169	(358)	(803)	(728)	(526)	(411)	(468)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	15,510	-	36	275	525	790	1,966	1,982	1,805	1,550	1,231	1,004	948	924	880	826	769
Total State EBT Adjustments	(25,239)	(1,147)	(8,798)	(9,112)	(20,922)	(5,224)	4,901	5,992	6,186	6,593	4,938	(1,362)	(1,750)	(1,653)	(1,406)	(1,237)	(1,237)
State EBT	49,732	(2,043)	(15,346)	(13,817)	(33,412)	(2,690)	20,538	21,605	20,913	20,236	16,440	3,545	2,915	2,786	2,847	2,754	2,461
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	4,396	(181)	(1,357)	(1,221)	(2,954)	(238)	1,816	1,910	1,849	1,789	1,453	313	258	246	252	243	218

San Diego Gas & Electric
 OpEx GRC - SDGE Electric Costs
 Property Taxes (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	-	1,569	12,014	24,213	38,200	93,681	109,372	116,570	114,795	112,302	108,316	61,101	53,526	51,204	50,815	50,709
Accumulated Depreciation	-	314	2,091	4,956	8,939	22,811	38,388	51,781	59,276	68,447	68,081	21,899	14,739	13,825	15,253	17,060
Net Investment	-	1,255	9,922	19,256	29,261	70,871	70,984	64,790	55,518	43,855	40,235	39,202	38,787	37,380	35,563	33,649
Property Tax Rate	-	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Property Tax	7,358	16	124	240	365	883	884	807	692	546	501	488	483	466	443	419

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

Revenue Requirement Summary (\$ in Thousands) - SDGE Electric Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total	184,654	1,084	2,441	1,395	(4,194)	11,232	28,981	30,984	28,393	26,681	23,697	7,227	6,047	6,163	6,282	6,320	1,920
Revenue Requirement	184,654	1,084	2,441	1,395	(4,194)	11,232	28,981	30,984	28,393	26,681	23,697	7,227	6,047	6,163	6,282	6,320	1,920
FF&U:	6,585	39	87	50	(150)	401	1,034	1,105	1,013	951	845	258	216	220	224	225	68
O&M:	65,633	1,818	7,138	4,870	9,559	8,478	1,856	2,923	3,070	3,221	3,373	3,527	3,695	3,873	4,061	4,171	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	69,010	-	231	785	957	1,935	11,731	12,903	12,438	12,379	11,521	1,818	462	462	462	462	462
Return on Common:	17,516	-	57	336	531	925	3,372	3,158	2,457	1,772	1,113	742	673	642	611	580	549
Return on Preferred:	1,342	-	4	26	41	71	258	242	188	136	85	57	52	49	47	44	42
Return On Debt:	8,190	-	26	157	248	432	1,576	1,476	1,149	828	520	347	315	300	286	271	257
Federal Taxes:	10,197	(616)	(4,072)	(3,839)	(12,289)	(727)	6,779	6,691	5,921	5,532	4,843	212	384	372	354	336	317
State Taxes:	2,439	(156)	(1,042)	(1,061)	(3,208)	(484)	1,672	1,837	1,662	1,521	1,200	93	82	82	81	80	79
Property Taxes:	3,741	-	12	72	116	202	703	649	494	340	196	174	168	162	157	151	145

San Diego Gas & Electric
OpEx GRC - Beginning of Year In-service
FF&U Summary (\$ in Thousands) - SDGE Electric Costs

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	65,633	1,818	7,138	4,870	9,559	8,478	1,856	2,923	3,070	3,221	3,373	3,527	3,695	3,873	4,061	4,171	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	69,010	-	231	785	957	1,935	11,731	12,903	12,438	12,379	11,521	1,818	462	462	462	462	462
Return on Common:	17,516	-	57	336	531	925	3,372	3,158	2,457	1,772	1,113	742	673	642	611	580	549
Return on Preferred:	1,342	-	4	26	41	71	258	242	188	136	85	57	52	49	47	44	42
Return On Debt:	8,190	-	26	157	248	432	1,576	1,476	1,149	828	520	347	315	300	286	271	257
Federal Taxes:	10,197	(616)	(4,072)	(3,839)	(12,289)	(727)	6,779	6,691	5,921	5,532	4,843	212	384	372	354	336	317
State Taxes:	2,439	(156)	(1,042)	(1,061)	(3,206)	(484)	1,672	1,837	1,662	1,521	1,200	93	82	82	81	80	79
Property Taxes:	3,741	-	12	72	116	202	703	649	494	340	196	174	168	162	157	151	145
Sum	178,069	1,046	2,354	1,346	(4,044)	10,832	27,948	29,879	27,380	25,729	22,851	6,969	5,832	5,943	6,058	6,095	1,851
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	6,585	39	87	50	(150)	401	1,034	1,105	1,013	951	845	258	216	220	224	225	68

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 O&M and Working Capital (\$ in Thousands) - SDGE Electric Costs

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
O&M	Total																
O&M All In	65,633	1,818	7,138	4,870	9,559	8,478	1,856	2,923	3,070	3,221	3,373	3,527	3,695	3,873	4,061	4,171	-
Working Capital																	
O&M:	65,633	1,818	7,138	4,870	9,559	8,478	1,856	2,923	3,070	3,221	3,373	3,527	3,695	3,873	4,061	4,171	-
Months:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average Monthly O&M:	151	595	406	797	707	155	244	256	268	281	294	308	323	338	348	-	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rev Req of Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

Rate Base & Return Summary (\$ in Thousands) - SDGE Electric Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	-	1,156	6,804	11,305	20,092	72,068	80,650	79,494	77,169	76,872	72,584	24,065	17,289	17,289	17,289	17,289
Accumulated Depreciation	-	231	1,016	1,973	3,908	15,639	28,542	39,824	49,879	61,103	58,632	10,576	4,263	4,725	5,187	5,650
Net Investment	-	925	5,788	9,332	16,184	56,429	52,108	39,669	27,290	15,769	13,951	13,489	13,027	12,564	12,102	11,640
Deferred Taxes Impacting Rate Base	-	-	13	81	212	396	607	815	995	1,149	1,282	1,402	1,513	1,622	1,730	1,838
Year End Rate Base	-	925	5,775	9,250	15,972	56,034	51,500	38,854	26,296	14,620	12,669	12,087	11,513	10,943	10,372	9,801
Average Rate Base	-	1,041	6,174	9,763	17,005	61,991	58,058	45,177	32,575	20,458	13,645	12,378	11,800	11,228	10,657	10,087
Return on Equity (\$)	17,516	-	57	336	531	925	3,372	3,158	2,457	1,772	1,113	742	673	642	611	580
Weighted Return on Equity (%)	-	-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	1,342	-	4	26	41	71	258	242	188	136	85	57	49	47	44	42
Weighted Return on Preferred (%)	-	-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	8,190	-	26	157	248	432	1,576	1,476	1,149	828	520	347	315	300	286	271
Weighted Return on Debt (%)	-	-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	27,048	-	87	519	820	1,428	5,207	4,876	3,794	2,736	1,718	1,146	1,040	991	943	895
Total Rate	-	-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

Income Taxes (\$ in Thousands) - SDGE Electric Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total	184,654	1,084	2,441	1,395	(4,194)	11,232	28,981	30,984	28,393	26,681	23,697	7,227	6,047	6,163	6,282	6,320	1,920
Revenue	(144,970)	(1,856)	(7,468)	(5,777)	(10,483)	(11,015)	(15,324)	(17,580)	(17,015)	(16,891)	(15,936)	(5,776)	(4,541)	(4,718)	(4,904)	(5,009)	(676)
Operational Costs	39,684	(772)	(5,027)	(4,381)	(14,677)	217	13,658	13,404	11,377	9,789	7,761	1,450	1,506	1,445	1,378	1,311	1,244
EBIT	(12,636)	772	5,114	4,900	15,497	1,211	(8,451)	(8,527)	(7,583)	(7,053)	(6,043)	(304)	(466)	(454)	(435)	(416)	(397)
Income Taxes	27,048	-	87	519	820	1,428	5,207	4,876	3,794	2,736	1,718	1,146	1,040	991	943	895	847
NOI	(8,190)	-	(26)	(157)	(248)	(432)	(1,576)	(1,476)	(1,149)	(828)	(520)	(347)	(315)	(300)	(286)	(271)	(257)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest During Construction	(1,342)	-	(4)	(26)	(41)	(71)	(258)	(242)	(188)	(136)	(85)	(57)	(52)	(49)	(47)	(44)	(42)
Preferred Dividends	17,516	-	57	336	531	925	3,372	3,158	2,457	1,772	1,113	742	673	642	611	580	549
Earnings for Common																	
FIT detail:																	
EBIT	39,684	(772)	(5,027)	(4,381)	(14,677)	217	13,658	13,404	11,377	9,789	7,761	1,450	1,506	1,445	1,378	1,311	1,244
Depreciation	(0)	(989)	(6,737)	(7,471)	(21,247)	(5,071)	6,803	8,862	8,526	8,506	8,118	701	-	-	-	-	-
State Taxes (Prior Period)	2,360	-	(156)	(1,042)	(1,061)	(3,208)	(484)	1,672	1,837	1,662	1,521	1,200	93	82	82	81	80
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	8,190	-	26	157	248	432	1,576	1,476	1,149	828	520	347	315	300	286	271	257
Total Federal EBT Adjustments	(10,549)	(989)	(6,608)	(6,586)	(20,434)	(2,295)	5,710	5,713	5,540	6,016	6,076	(846)	(408)	(382)	(368)	(352)	(337)
Federal EBT	29,135	(1,760)	(11,635)	(10,968)	(35,111)	(2,078)	19,368	19,116	16,918	15,806	13,837	605	1,098	1,063	1,011	959	907
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	10,197	(616)	(4,072)	(3,839)	(12,289)	(727)	6,779	6,691	5,921	5,532	4,843	212	384	372	354	336	317
SIT detail:																	
EBIT	39,684	(772)	(5,027)	(4,381)	(14,677)	217	13,658	13,404	11,377	9,789	7,761	1,450	1,506	1,445	1,378	1,311	1,244
Depreciation	(3,903)	(989)	(6,732)	(7,466)	(21,366)	(5,258)	6,837	8,849	8,570	8,250	6,329	(54)	(266)	(217)	(172)	(130)	(90)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	8,190	-	26	157	248	432	1,576	1,476	1,149	828	520	347	315	300	286	271	257
Total State EBT Adjustments	(12,093)	(989)	(6,758)	(7,623)	(21,614)	(5,691)	5,261	7,373	7,421	7,422	5,809	(401)	(581)	(517)	(458)	(401)	(347)
State EBT	27,591	(1,760)	(11,785)	(12,004)	(36,292)	(5,474)	18,918	20,776	18,799	17,211	13,570	1,050	925	928	921	910	897
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	2,439	(156)	(1,042)	(1,061)	(3,208)	(484)	1,672	1,837	1,662	1,521	1,200	93	82	82	81	80	79

San Diego Gas & Electric
OpEx GRC - Beginning of Year In-service
Property Taxes (\$ in Thousands) - SDGE Electric Costs

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
Historical Cost		-	1,156	6,804	11,305	20,092	72,068	80,650	79,494	77,169	76,872	72,584	24,065	17,289	17,289	17,289	17,289
Accumulated Depreciation		-	231	1,016	1,973	3,908	15,639	28,542	39,824	49,879	61,103	58,632	10,576	4,263	4,725	5,187	5,650
Net Investment		-	925	5,788	9,332	16,184	56,429	52,108	39,669	27,290	15,769	13,951	13,489	13,027	12,564	12,102	11,640
Property Tax Rate		-	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Property Tax	3,741	-	12	72	116	202	703	649	494	340	196	174	168	162	157	151	145

San Diego Gas & Electric

OpEx GRC - Mid Year In-service

Revenue Requirement Summary (\$ in Thousands) - SDGE Electric Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total	68,093	(129)	(1,488)	747	4,375	4,695	4,460	5,308	6,415	6,385	6,362	6,106	5,552	5,104	4,972	4,758	4,470
Revenue Requirement	2,428	(5)	(53)	27	156	167	159	189	229	228	227	218	198	182	177	170	159
FF&U:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	26,761	-	83	992	1,908	2,047	2,141	2,674	2,524	1,952	2,044	2,104	1,874	1,608	1,611	1,616	1,582
Return on Common:	15,658	-	20	252	591	764	834	1,081	1,404	1,542	1,520	1,406	1,353	1,335	1,272	1,187	1,097
Return on Preferred:	1,200	-	2	19	45	59	64	83	108	118	116	108	104	102	97	91	84
Return On Debt:	7,321	-	9	118	276	357	390	505	656	721	711	657	633	624	595	555	513
Federal Taxes:	9,152	(99)	(1,238)	(552)	1,020	892	548	468	994	1,205	1,141	1,064	894	768	740	684	623
State Taxes:	1,957	(25)	(315)	(160)	255	246	143	73	187	267	254	221	176	164	170	163	138
Property Taxes:	3,617	-	4	52	124	163	180	235	313	352	350	327	320	321	309	292	274

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 FF&U Summary (\$ in Thousands) - SDGE Electric Costs

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	26,761	-	83	992	1,908	2,047	2,141	2,674	2,524	1,952	2,044	2,104	1,874	1,608	1,611	1,616	1,582
Return on Common:	15,658	-	20	252	591	764	834	1,081	1,404	1,542	1,520	1,406	1,353	1,335	1,272	1,187	1,097
Return on Preferred:	1,200	-	2	19	45	59	64	83	108	118	116	108	104	102	97	91	84
Return On Debt:	7,321	-	9	118	276	357	390	505	656	721	711	657	633	624	595	555	513
Federal Taxes:	9,152	(99)	(1,238)	(552)	1,020	892	548	468	994	1,205	1,141	1,064	894	768	740	684	623
State Taxes:	1,957	(25)	(315)	(160)	255	246	143	73	187	267	254	221	176	164	170	163	138
Property Taxes:	3,617	-	4	52	124	163	180	235	313	352	350	327	320	321	309	292	274
Sum	65,665	(124)	(1,435)	720	4,219	4,528	4,301	5,118	6,186	6,158	6,136	5,888	5,354	4,922	4,794	4,588	4,310
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	2,428	(5)	(53)	27	156	167	159	189	229	228	227	218	198	182	177	170	159

San Diego Gas & Electric
 OpEx GRC - Mid Year In-service
 Rate Base & Return Summary (\$ in Thousands) - SDGE Electric Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	-	413	5,209	12,908	18,108	21,613	28,722	37,077	37,626	35,430	35,732	37,035	36,237	33,915	33,526	33,420
Accumulated Depreciation	-	83	1,075	2,983	5,030	7,171	9,845	11,956	9,398	7,344	9,449	11,323	10,476	9,099	10,065	11,410
Net Investment	-	330	4,134	9,925	13,077	14,441	18,877	25,120	28,228	28,086	26,283	25,713	25,761	24,815	23,461	22,010
Deferred Taxes Impacting Rate Base	-	-	1	19	100	250	443	693	1,000	1,329	1,635	1,901	2,137	2,349	2,543	2,729
Year End Rate Base	-	330	4,133	9,905	12,977	14,191	18,433	24,428	27,228	26,757	24,649	23,811	23,624	22,467	20,917	19,281
Average Rate Base	-	372	4,630	10,869	14,041	15,337	19,867	25,814	28,358	27,944	25,854	24,882	24,545	23,378	21,823	20,164
Return on Equity (\$)	15,658	-	20	591	764	834	1,081	1,404	1,542	1,520	1,406	1,353	1,335	1,272	1,187	1,097
Weighted Return on Equity (%)	-	-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	1,200	-	2	19	45	59	64	83	108	116	108	104	102	97	91	84
Weighted Return on Preferred (%)	-	-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	7,321	-	9	118	276	357	390	505	656	721	711	657	633	624	595	513
Weighted Return on Debt (%)	-	-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	24,179	-	31	389	913	1,179	1,288	1,669	2,168	2,382	2,347	2,171	2,090	2,062	1,963	1,833
Total Rate	-	-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
Income Taxes (\$ in Thousands) - SDGE Electric Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total																	
Revenue	68,093	(129)	(1,488)	747	4,375	4,695	4,460	5,308	6,415	6,385	6,362	6,106	5,552	5,104	4,972	4,758	4,470
Operational Costs	(32,806)	5	(34)	(1,071)	(2,188)	(2,378)	(2,480)	(3,098)	(3,066)	(2,532)	(2,621)	(2,650)	(2,393)	(2,111)	(2,098)	(2,078)	(2,015)
EBIT	35,288	(124)	(1,522)	(324)	2,187	2,318	1,980	2,209	3,349	3,854	3,742	3,456	3,160	2,994	2,874	2,680	2,454
Income Taxes	(11,109)	124	1,553	712	(1,275)	(1,138)	(691)	(541)	(1,181)	(1,472)	(1,395)	(1,285)	(1,070)	(932)	(911)	(847)	(761)
NOI	24,179	-	31	389	913	1,179	1,288	1,669	2,168	2,382	2,347	2,171	2,090	2,062	1,963	1,833	1,694
Interest	(7,321)	-	(9)	(118)	(276)	(357)	(390)	(505)	(656)	(721)	(711)	(657)	(633)	(624)	(595)	(555)	(513)
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	(1,200)	-	(2)	(19)	(45)	(59)	(64)	(83)	(108)	(118)	(116)	(108)	(104)	(102)	(97)	(91)	(84)
Earnings for Common	15,658	-	20	252	591	764	834	1,081	1,404	1,542	1,520	1,406	1,353	1,335	1,272	1,187	1,097
FIT detail:																	
EBIT	35,288	(124)	(1,522)	(324)	2,187	2,318	1,980	2,209	3,349	3,854	3,742	3,456	3,160	2,994	2,874	2,680	2,454
Depreciation	(0)	(159)	(2,031)	(1,451)	843	843	223	(225)	221	496	496	248	-	-	-	-	-
State Taxes (Prior Period)	1,819	-	(25)	(315)	(160)	255	246	143	73	187	267	254	221	176	164	170	163
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	7,321	-	9	118	276	357	390	505	656	721	711	657	633	624	595	555	513
Total Federal EBT Adjustments	(9,140)	(159)	(2,016)	(1,254)	727	231	(413)	(874)	(508)	(412)	(482)	(415)	(605)	(800)	(759)	(725)	(678)
Federal EBT	26,148	(283)	(3,538)	(1,578)	2,914	2,549	1,567	1,336	2,841	3,442	3,260	3,041	2,554	2,193	2,115	1,955	1,779
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	9,152	(99)	(1,238)	(552)	1,020	892	548	468	994	1,205	1,141	1,064	894	768	740	684	623
SIT detail:																	
EBIT	35,288	(124)	(1,522)	(324)	2,187	2,318	1,980	2,209	3,349	3,854	3,742	3,456	3,160	2,994	2,874	2,680	2,454
Depreciation	(5,826)	(159)	(2,030)	(1,372)	969	824	30	(876)	(578)	(108)	(161)	(304)	(537)	(511)	(354)	(282)	(378)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	7,321	-	9	118	276	357	390	505	656	721	711	657	633	624	595	555	513
Total State EBT Adjustments	(13,147)	(159)	(2,040)	(1,490)	692	467	(360)	(1,381)	(1,235)	(829)	(871)	(962)	(1,170)	(1,135)	(948)	(837)	(890)
State EBT	22,141	(283)	(3,562)	(1,813)	2,880	2,784	1,620	828	2,115	3,025	2,870	2,485	1,990	1,858	1,926	1,843	1,564
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	1,957	(25)	(315)	(160)	255	246	143	73	187	267	254	221	176	164	170	163	138

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
Property Taxes (\$ in Thousands) - SDGE Electric Costs

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
Historical Cost		-	413	5,209	12,908	18,108	21,613	28,722	37,077	37,626	35,430	35,732	37,035	36,237	33,915	33,526	33,420
Accumulated Depreciation		-	83	1,075	2,983	5,030	7,171	9,845	11,956	9,398	7,344	9,449	11,323	10,476	9,099	10,065	11,410
Net Investment		-	330	4,134	9,925	13,077	14,441	18,877	25,120	28,228	28,086	26,283	25,713	25,761	24,815	23,461	22,010
Property Tax Rate		-	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Property Tax	3,617	-	4	52	124	163	180	235	313	352	350	327	320	321	309	292	274

San Diego Gas & Electric
OpEx GRC
SDGE Electric Costs

Depreciation Schedule
(\$ in Thousands)
Book Depreciation

	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	95,771	-	-	314	1,777	2,865	3,982	13,872	15,577	14,962	14,331	13,565	3,922	2,337	2,070	2,073	2,078	2,044
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	1,569	-	-	314	314	314	314	314	-	-	-	-	-	-	-	-	-	-
2009	8,186	-	-	-	1,464	1,464	1,464	1,464	1,464	97	97	97	97	97	97	97	97	97
2010	7,108	-	-	-	-	1,088	1,088	1,088	1,088	1,088	209	209	209	209	209	209	209	209
2011	7,401	-	-	-	-	-	1,117	1,117	1,117	1,117	1,117	259	259	259	259	259	259	259
2012	50,567	-	-	-	-	-	-	9,890	9,890	9,890	9,890	9,890	186	186	186	186	186	186
2013	10,958	-	-	-	-	-	-	-	2,019	2,019	2,019	2,019	2,019	173	173	173	173	173
2014	4,379	-	-	-	-	-	-	-	-	752	752	752	752	752	155	155	155	155
2015	1,594	-	-	-	-	-	-	-	-	-	248	248	248	248	248	118	118	118
2016	549	-	-	-	-	-	-	-	-	-	-	92	92	92	92	92	45	45
2017	302	-	-	-	-	-	-	-	-	-	-	-	60	60	60	60	60	-
2018	1,303	-	-	-	-	-	-	-	-	-	-	-	-	261	261	261	261	261
2019	1,325	-	-	-	-	-	-	-	-	-	-	-	-	-	331	331	331	331
2020	399	-	-	-	-	-	-	-	-	-	-	-	-	-	-	133	133	133
2021	105	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52	52
2022	26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 SDGE Electric Costs

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	69,010	-	-	231	785	957	1,935	11,731	12,903	12,438	12,379	11,521	1,818	462	462	462	462	462
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	1,156	-	-	231	231	231	231	231	-	-	-	-	-	-	-	-	-	-
2009	3,569	-	-	-	554	554	554	554	89	89	89	89	89	89	89	89	89	89
2010	1,759	-	-	-	-	172	172	172	172	112	112	112	112	112	112	112	112	112
2011	5,732	-	-	-	-	-	978	978	978	978	978	120	120	120	120	120	120	120
2012	49,536	-	-	-	-	-	-	9,796	9,796	9,796	9,796	9,796	92	92	92	92	92	92
2013	7,259	-	-	-	-	-	-	-	1,403	1,403	1,403	1,403	1,403	48	48	48	48	48
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Mid Year In-service
 SDGE Electric Costs

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	26,761	-	-	83	992	1,908	2,047	2,141	2,674	2,524	1,952	2,044	2,104	1,874	1,608	1,611	1,616	1,582
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	413	-	-	83	83	83	83	83	-	-	-	-	-	-	-	-	-	-
2009	4,618	-	-	-	910	910	910	910	8	8	8	8	8	8	8	8	8	8
2010	5,350	-	-	-	-	916	916	916	916	96	96	96	96	96	96	96	96	96
2011	1,669	-	-	-	-	-	139	139	139	139	139	139	139	139	139	139	139	139
2012	1,031	-	-	-	-	-	-	94	94	94	94	94	94	94	94	94	94	94
2013	3,699	-	-	-	-	-	-	-	615	615	615	615	615	124	124	124	124	124
2014	4,379	-	-	-	-	-	-	-	-	752	752	752	752	752	155	155	155	155
2015	1,594	-	-	-	-	-	-	-	-	-	248	248	248	248	248	118	118	118
2016	549	-	-	-	-	-	-	-	-	-	-	92	92	92	92	92	45	45
2017	302	-	-	-	-	-	-	-	-	-	-	-	60	60	60	60	60	-
2018	1,303	-	-	-	-	-	-	-	-	-	-	-	-	261	261	261	261	261
2019	1,325	-	-	-	-	-	-	-	-	-	-	-	-	-	331	331	331	331
2020	399	-	-	-	-	-	-	-	-	-	-	-	-	-	-	133	133	133
2021	105	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52	52
2022	26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26

San Diego Gas & Electric
OpEx GRC - Beginning of Year In-service
 SDGE Electric Costs - C303

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Period	Period Number:																	
	Total	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	20,621	-	-	989	1,679	97	1,942	12,411	3,503	-	-	-	-	-	-	-	-	-
Total Depreciation	20,621	-	-	198	534	553	941	3,423	3,926	3,591	3,571	3,183	701	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	989	-	-	198	198	198	198	198	-	-	-	-	-	-	-	-	-	-
2009	1,679	-	-	-	336	336	336	336	336	-	-	-	-	-	-	-	-	-
2010	97	-	-	-	-	19	19	19	19	19	-	-	-	-	-	-	-	-
2011	1,942	-	-	-	-	-	388	388	388	388	388	-	-	-	-	-	-	-
2012	12,411	-	-	-	-	-	-	2,482	2,482	2,482	2,482	2,482	-	-	-	-	-	-
2013	3,503	-	-	-	-	-	-	-	701	701	701	701	701	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Beginning of Year In-service
 SDGE Electric Costs - C303

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Federal Tax Life 3
 Declining Factor 0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	20,621	-	-	989	1,679	97	1,942	12,411	3,503	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	989	-	-	989	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	1,679	-	-	-	1,679	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	97	-	-	-	-	97	-	-	-	-	-	-	-	-	-	-	-	-
2011	1,942	-	-	-	-	-	1,942	-	-	-	-	-	-	-	-	-	-	-
2012	12,411	-	-	-	-	-	-	12,411	-	-	-	-	-	-	-	-	-	-
2013	3,503	-	-	-	-	-	-	-	3,503	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Beginning of Year In-service
 SDGE Electric Costs - C303

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life 3
 Declining Factor 0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	20,621	-	-	989	1,679	97	1,942	12,411	3,503	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	989	-	-	989	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	1,679	-	-	-	1,679	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	97	-	-	-	-	97	-	-	-	-	-	-	-	-	-	-	-	-
2011	1,942	-	-	-	-	-	1,942	-	-	-	-	-	-	-	-	-	-	-
2012	12,411	-	-	-	-	-	-	12,411	-	-	-	-	-	-	-	-	-	-
2013	3,503	-	-	-	-	-	-	-	3,503	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 SDGE Electric Costs - C391.2

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Period	Period Number:																	
	Total	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	18,064	-	-	168	645	200	2,346	11,432	3,273	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	168	-	-	34	34	34	34	34	-	-	-	-	-	-	-	-	-	-
2009	645	-	-	-	129	129	129	129	-	-	-	-	-	-	-	-	-	-
2010	200	-	-	-	-	40	40	40	40	-	-	-	-	-	-	-	-	-
2011	2,346	-	-	-	-	-	469	469	469	469	-	-	-	-	-	-	-	-
2012	11,432	-	-	-	-	-	-	2,286	2,286	2,286	2,286	2,286	-	-	-	-	-	-
2013	3,273	-	-	-	-	-	-	-	655	655	655	655	655	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 SDGE Electric Costs - C391.2

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Period	Federal Tax Life 200%																	
	Total	Period Number:																
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	
	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	18,064	-	-	168	645	200	2,346	11,432	3,273	-	-	-	-	-	-	-	-	-
Total Depreciation	18,064	-	-	34	163	203	672	2,958	3,579	3,450	3,410	2,941	655	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	168	-	-	34	34	34	34	34	-	-	-	-	-	-	-	-	-	-
2009	645	-	-	-	129	129	129	129	-	-	-	-	-	-	-	-	-	-
2010	200	-	-	-	-	40	40	40	-	-	-	-	-	-	-	-	-	-
2011	2,346	-	-	-	-	-	469	469	469	469	-	-	-	-	-	-	-	-
2012	11,432	-	-	-	-	-	-	2,286	2,286	2,286	2,286	2,286	-	-	-	-	-	-
2013	3,273	-	-	-	-	-	-	-	655	655	655	655	655	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Beginning of Year In-service
 SDGE Electric Costs - C391.2

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life
 Declining Factor

Period	6 200%																	
	Total	Period Number:																
Depreciation Factors	1.0000	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	18,064	-	-	168	645	200	2,346	11,432	3,273	-	-	-	-	-	-	-	-	-
Total Depreciation	18,064	-	-	28	135	169	560	2,493	3,090	2,908	3,233	4,356	1,091	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	168	-	-	28	28	28	28	56	-	-	-	-	-	-	-	-	-	-
2009	645	-	-	108	108	108	108	215	-	-	-	-	-	-	-	-	-	-
2010	200	-	-	33	33	33	33	67	-	-	-	-	-	-	-	-	-	-
2011	2,346	-	-	391	391	391	391	782	-	-	-	-	-	-	-	-	-	-
2012	11,432	-	-	1,905	1,905	1,905	1,905	3,811	-	-	-	-	-	-	-	-	-	-
2013	3,273	-	-	545	545	545	545	1,091	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 SDGE Electric Costs - E303

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Book Life 5
 Salvage Amount 0.0%

Period	Period Number:																	
	Total	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	24,676	-	-	-	-	-	-	24,676	4,935	4,935	4,935	4,935	4,935	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	24,676	-	-	-	-	-	-	4,935	4,935	4,935	4,935	4,935	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 SDGE Electric Costs - E303

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Federal Tax Life 3
 Declining Factor 0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Total Depreciation	24,676	-	-	-	-	-	-	24,676	-	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	24,676	-	-	-	-	-	-	24,676	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 SDGE Electric Costs - E303

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life 3
 Declining Factor 0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	24,676	-	-	-	-	-	-	24,676	-	-	-	-	-	-	-	-	-	-
Total Depreciation	24,676	-	-	-	-	-	-	24,676	-	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	24,676	-	-	-	-	-	-	24,676	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 SDGE Electric Costs - E362

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Book Life 43
 Salvage Amount -15.0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.4547	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	17,289	-	-	-	3,323	4,203	4,499	3,458	1,805	-	-	-	-	-	-	-	-	-
	5,650	-	-	-	89	201	322	414	462	462	462	462	462	462	462	462	462	462
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	1,244	-	-	-	89	89	89	89	89	89	89	89	89	89	89	89	89	89
2010	1,461	-	-	-	-	112	112	112	112	112	112	112	112	112	112	112	112	112
2011	1,444	-	-	-	-	-	120	120	120	120	120	120	120	120	120	120	120	120
2012	1,017	-	-	-	-	-	-	92	92	92	92	92	92	92	92	92	92	92
2013	483	-	-	-	-	-	-	-	48	48	48	48	48	48	48	48	48	48
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Beginning of Year In-service
 SDGE Electric Costs - E362

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

		20 150% Declining Factor																
		Period Number:																
Period	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.8438	0.0375	0.0722	0.0668	0.0618	0.0571	0.0528	0.0489	0.0452	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	17,289	-	-	-	3,323	4,203	4,499	3,458	1,805	-	-	-	-	-	-	-	-	-
	10,901	-	-	-	125	398	694	940	1,067	1,055	976	903	844	804	781	772	771	771
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	2,360	-	-	-	125	240	222	205	190	176	162	150	148	148	148	148	148	148
2010	2,797	-	-	-	-	158	303	281	260	240	222	205	190	188	188	188	188	188
2011	2,793	-	-	-	-	-	169	325	300	278	257	238	220	203	201	201	201	201
2012	1,992	-	-	-	-	-	-	130	250	231	214	198	183	169	156	154	154	154
2013	960	-	-	-	-	-	-	-	68	130	121	112	103	95	88	82	81	81
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Beginning of Year In-service
 SDGE Electric Costs - E362

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

		30 200% Period Number:																	
		Total	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Period	Depreciation Factors	0.6803	0.0333	0.0644	0.0601	0.0561	0.0524	0.0489	0.0456	0.0426	0.0398	0.0371	0.0346	0.0323	0.0302	0.0282	0.0263	0.0245	0.0237
		Total	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	17,289	-	-	-	-	3,323	4,203	4,499	3,458	1,805	-	-	-	-	-	-	-	-	-
Total Depreciation	9,553	-	-	-	-	111	354	621	845	964	960	896	836	780	728	680	634	592	553
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	2,013	-	-	-	-	111	214	200	187	174	163	152	142	132	123	115	107	100	94
2010	2,428	-	-	-	-	-	140	271	253	236	220	206	192	179	167	156	146	136	127
2011	2,463	-	-	-	-	-	-	150	290	271	253	236	220	205	192	179	167	156	145
2012	1,781	-	-	-	-	-	-	-	115	223	208	194	181	169	158	147	137	128	120
2013	867	-	-	-	-	-	-	-	60	116	109	101	95	88	82	77	72	67	67
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 SDGE Electric Costs - C303

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Book Life 5
 Salvage Amount 0.0%

Period	Period Number:																	
	Total	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	6,695	-	-	76	3,453	843	843	843	1,015	841	496	496	496	248	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	381	-	-	76	76	76	76	76	-	-	-	-	-	-	-	-	-	-
2009	2,108	-	-	-	422	422	422	422	422	-	-	-	-	-	-	-	-	-
2010	1,726	-	-	-	-	345	345	345	345	345	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	1,240	-	-	-	-	-	-	-	248	248	248	248	248	-	-	-	-	-
2014	1,240	-	-	-	-	-	-	-	-	248	248	248	248	248	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 SDGE Electric Costs - C303

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Federal Tax Life
 Declining Factor

3

0%

Period Number:

Period	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	6,695	-	-	381	2,108	1,726	-	-	1,240	1,240	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	381	-	-	381	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	2,108	-	-	-	2,108	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	1,726	-	-	-	-	1,726	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	1,240	-	-	-	-	-	-	-	1,240	-	-	-	-	-	-	-	-	-
2014	1,240	-	-	-	-	-	-	-	-	1,240	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 SDGE Electric Costs - C303

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life
 Declining Factor

3
 0%

Period Number:

Period	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	6,695	-	-	763	3,453	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Depreciation	6,695	-	-	381	2,108	1,726	-	-	1,240	1,240	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	381	-	-	381	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	2,108	-	-	-	2,108	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	1,726	-	-	-	-	1,726	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	1,240	-	-	-	-	-	-	1,240	-	-	-	-	-	-	-	-	-	-
2014	1,240	-	-	-	-	-	-	-	1,240	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Mid Year In-service
 SDGE Electric Costs - C391.2

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Book Life 5
 Salvage Amount 0.0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	12,974	-	-	63	4,743	-	-	-	2,429	1,066	234	239	365	2,242	1,070	261	261	-
2006	12,115	-	-	6	487	961	961	961	1,198	1,067	722	770	830	848	830	833	838	803
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	32	-	-	6	6	6	6	6	-	-	-	-	-	-	-	-	-	-
2009	2,403	-	-	-	481	481	481	481	481	-	-	-	-	-	-	-	-	-
2010	2,371	-	-	-	-	474	474	474	474	474	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	1,215	-	-	-	-	-	-	-	243	243	243	243	243	-	-	-	-	-
2014	1,748	-	-	-	-	-	-	-	-	350	350	350	350	350	-	-	-	-
2015	650	-	-	-	-	-	-	-	-	-	130	130	130	130	130	-	-	-
2016	237	-	-	-	-	-	-	-	-	-	-	47	47	47	47	47	-	-
2017	302	-	-	-	-	-	-	-	-	-	-	-	60	60	60	60	60	-
2018	1,303	-	-	-	-	-	-	-	-	-	-	-	-	261	261	261	261	261
2019	1,325	-	-	-	-	-	-	-	-	-	-	-	-	-	331	331	331	331
2020	399	-	-	-	-	-	-	-	-	-	-	-	-	-	-	133	133	133
2021	105	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52	52
2022	26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26

San Diego Gas & Electric
 OpEx GRC - Mid Year In-service
 SDGE Electric Costs - C391.2

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Federal Tax Life
 Declining Factor

Period	Total	Period Number:																
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-

	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	12,974	-	-	63	4,743	-	-	-	2,429	1,066	234	239	365	2,242	1,070	261	261	-
Total Depreciation	12,499	-	-	6	487	961	961	961	1,441	1,173	746	794	867	829	830	835	840	767
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	32	-	-	6	6	6	6	6	-	-	-	-	-	-	-	-	-	-
2009	2,403	-	-	-	481	481	481	481	481	-	-	-	-	-	-	-	-	-
2010	2,371	-	-	-	-	474	474	474	474	474	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	2,429	-	-	-	-	-	-	-	486	486	486	486	486	-	-	-	-	-
2014	1,066	-	-	-	-	-	-	-	-	213	213	213	213	213	-	-	-	-
2015	234	-	-	-	-	-	-	-	-	-	47	47	47	47	47	-	-	-
2016	239	-	-	-	-	-	-	-	-	-	-	48	48	48	48	-	-	-
2017	365	-	-	-	-	-	-	-	-	-	-	-	73	73	73	73	73	-
2018	2,242	-	-	-	-	-	-	-	-	-	-	-	-	448	448	448	448	448
2019	856	-	-	-	-	-	-	-	-	-	-	-	-	214	214	214	214	214
2020	157	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52	52	52
2021	105	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52	52
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 SDGE Electric Costs - C391.2

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life
 Declining Factor

Period	Period Number:																	
	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
Total	1.0000	0.1667	0.1667	0.1667	0.3333	-	-	-	-	-	-	-	-	-	-	-	-	
Capital In-service	12,974	-	-	63	4,743	-	-	-	2,429	1,066	234	239	365	2,242	1,070	261	261	
Total Depreciation	12,313	-	-	5	406	801	801	806	1,601	1,373	622	661	1,127	869	731	736	761	1,013
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	32	-	5	5	5	5	11	-	-	-	-	-	-	-	-	-	-	-
2009	2,403	-	-	401	401	401	401	801	-	-	-	-	-	-	-	-	-	-
2010	2,371	-	-	-	395	395	395	395	790	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	2,429	-	-	-	-	-	-	405	405	405	405	810	-	-	-	-	-	-
2014	1,066	-	-	-	-	-	-	-	178	178	178	178	355	-	-	-	-	-
2015	234	-	-	-	-	-	-	-	-	39	39	39	39	78	-	-	-	-
2016	239	-	-	-	-	-	-	-	-	-	40	40	40	80	-	-	-	-
2017	365	-	-	-	-	-	-	-	-	-	61	61	61	122	-	-	-	-
2018	2,242	-	-	-	-	-	-	-	-	-	-	-	374	374	374	374	747	-
2019	713	-	-	-	-	-	-	-	-	-	-	-	178	178	178	178	178	-
2020	131	-	-	-	-	-	-	-	-	-	-	-	-	-	44	44	44	-
2021	87	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44	44	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 SDGE Electric Costs - E362

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Book Life 43
 Salvage Amount -15.0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.4547	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	7,950	-	-	-	572	6,630	3,771	3,239	6,070	5,490	3,330	-	-	-	-	-	-	-
2006	-	-	-	-	8	104	243	337	461	616	734	778	778	778	778	778	778	778
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	107	-	-	-	8	8	8	8	8	8	8	8	8	8	8	8	8	8
2010	1,252	-	-	-	-	96	96	96	96	96	96	96	96	96	96	96	96	96
2011	1,669	-	-	-	-	-	139	139	139	139	139	139	139	139	139	139	139	139
2012	1,031	-	-	-	-	-	-	94	94	94	94	94	94	94	94	94	94	94
2013	1,245	-	-	-	-	-	-	-	124	124	124	124	124	124	124	124	124	124
2014	1,391	-	-	-	-	-	-	-	-	155	155	155	155	155	155	155	155	155
2015	944	-	-	-	-	-	-	-	-	-	118	118	118	118	118	118	118	118
2016	312	-	-	-	-	-	-	-	-	-	-	45	45	45	45	45	45	45
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 SDGE Electric Costs - E362

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Federal Tax Life		20																
Declining Factor		150%																
		Period Number:																
Period	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.8438	0.0375	0.0722	0.0668	0.0618	0.0571	0.0528	0.0489	0.0452	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446
	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	29,101	-	-	-	572	6,630	3,771	3,239	6,070	5,490	3,330	-	-	-	-	-	-	-
Total Depreciation	15,746	-	-	-	11	156	474	765	1,013	1,329	1,611	1,718	1,653	1,540	1,452	1,383	1,334	1,308
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	203	-	-	-	11	21	19	18	16	15	14	13	13	13	13	13	13	13
2010	2,396	-	-	-	-	135	260	240	222	206	190	176	163	161	161	161	161	161
2011	3,228	-	-	-	-	-	195	375	347	321	297	275	254	235	232	232	232	232
2012	2,019	-	-	-	-	-	-	131	253	234	216	200	185	171	158	156	156	156
2013	2,474	-	-	-	-	-	-	-	175	336	311	287	266	246	228	210	208	208
2014	2,814	-	-	-	-	-	-	-	-	217	417	386	357	330	305	283	261	258
2015	1,951	-	-	-	-	-	-	-	-	-	165	318	294	272	252	233	216	199
2016	661	-	-	-	-	-	-	-	-	-	-	62	120	111	103	95	88	81
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 SDGE Electric Costs - E362

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

		Period Number:																
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
State Tax Life	30																	
Declining Factor	200%																	
Period	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6803	0.0333	0.0644	0.0601	0.0561	0.0524	0.0489	0.0456	0.0426	0.0398	0.0371	0.0346	0.0323	0.0302	0.0282	0.0263	0.0245	0.0237
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	29,101	-	-	-	572	6,630	3,771	3,239	6,070	5,490	3,330	-	-	-	-	-	-	-
2006	14,085	-	-	-	10	138	423	685	911	1,198	1,458	1,563	1,514	1,413	1,319	1,231	1,149	1,073
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	173	-	-	-	10	18	17	16	15	14	13	12	11	11	10	9	9	8
2010	2,080	-	-	-	-	120	232	217	202	189	176	164	153	143	134	125	116	109
2011	2,847	-	-	-	-	-	173	335	313	292	272	254	237	222	207	193	180	168
2012	1,805	-	-	-	-	-	-	117	226	211	197	184	171	160	149	139	130	121
2013	2,236	-	-	-	-	-	-	-	155	300	280	261	244	228	212	198	185	173
2014	2,563	-	-	-	-	-	-	-	-	193	372	348	324	303	283	264	246	230
2015	1,780	-	-	-	-	-	-	-	-	-	147	284	265	248	231	216	201	188
2016	601	-	-	-	-	-	-	-	-	-	-	56	107	100	93	87	81	76
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - SDGE Electric Benefits
Revenue Requirement Summary (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total	(334,291)	-	(27)	(1,843)	(5,095)	(7,919)	(11,797)	(16,581)	(20,289)	(22,151)	(28,592)	(34,420)	(36,930)	(38,953)	(41,459)	(42,681)	(25,554)
Revenue Requirement	(334,291)	-	(27)	(1,843)	(5,095)	(7,919)	(11,797)	(16,581)	(20,289)	(22,151)	(28,592)	(34,420)	(36,930)	(38,953)	(41,459)	(42,681)	(25,554)
FF&U:	(11,921)	-	(1)	(66)	(182)	(282)	(421)	(591)	(724)	(790)	(1,020)	(1,227)	(1,317)	(1,389)	(1,479)	(1,522)	(911)
O&M:	(123,664)	-	(26)	(546)	(1,896)	(3,522)	(5,733)	(7,546)	(8,791)	(9,225)	(11,915)	(13,852)	(14,413)	(14,949)	(15,531)	(15,718)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(52,322)	-	-	(268)	(683)	(967)	(1,346)	(2,021)	(2,633)	(3,046)	(3,932)	(4,912)	(5,526)	(6,038)	(6,655)	(7,113)	(7,183)
Return on Common:	(58,473)	-	-	(367)	(917)	(1,261)	(1,714)	(2,549)	(3,255)	(3,650)	(4,664)	(5,756)	(6,286)	(6,638)	(7,106)	(7,323)	(6,986)
Return on Preferred:	(4,482)	-	-	(28)	(70)	(97)	(131)	(195)	(250)	(280)	(357)	(441)	(482)	(509)	(545)	(561)	(535)
Return On Debt:	(27,339)	-	-	(171)	(429)	(590)	(801)	(1,192)	(1,522)	(1,707)	(2,181)	(2,691)	(2,939)	(3,104)	(3,322)	(3,424)	(3,266)
Federal Taxes:	(34,438)	-	-	(248)	(571)	(746)	(1,029)	(1,546)	(1,931)	(2,137)	(2,798)	(3,416)	(3,670)	(3,881)	(4,169)	(4,267)	(4,028)
State Taxes:	(8,153)	-	-	(66)	(140)	(168)	(233)	(360)	(441)	(480)	(655)	(802)	(850)	(910)	(1,003)	(1,043)	(1,002)
Property Taxes:	(13,498)	-	-	(82)	(206)	(285)	(389)	(579)	(742)	(836)	(1,070)	(1,322)	(1,449)	(1,537)	(1,651)	(1,709)	(1,642)

San Diego Gas & Electric
OpEx GRC - SDGE Electric Benefits
FF&U Summary (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	(123,664)	-	(26)	(546)	(1,896)	(3,522)	(5,733)	(7,546)	(8,791)	(9,225)	(11,915)	(13,852)	(14,413)	(14,949)	(15,531)	(15,718)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(52,322)	-	-	(268)	(683)	(967)	(1,346)	(2,021)	(2,633)	(3,046)	(3,932)	(4,912)	(5,526)	(6,038)	(6,655)	(7,113)	(7,183)
Return on Common:	(58,473)	-	-	(367)	(917)	(1,261)	(1,714)	(2,549)	(3,255)	(3,650)	(4,664)	(5,756)	(6,286)	(6,638)	(7,106)	(7,323)	(6,986)
Return on Preferred:	(4,482)	-	-	(28)	(70)	(97)	(131)	(195)	(250)	(280)	(357)	(441)	(482)	(509)	(545)	(561)	(535)
Return On Debt:	(27,339)	-	-	(171)	(429)	(590)	(801)	(1,192)	(1,522)	(1,707)	(2,181)	(2,691)	(2,939)	(3,104)	(3,222)	(3,424)	(3,266)
Federal Taxes:	(34,438)	-	-	(248)	(571)	(746)	(1,029)	(1,546)	(1,931)	(2,137)	(2,798)	(3,416)	(3,670)	(3,881)	(4,169)	(4,267)	(4,028)
State Taxes:	(8,153)	-	-	(66)	(140)	(168)	(233)	(360)	(441)	(480)	(655)	(802)	(850)	(910)	(1,003)	(1,043)	(1,002)
Property Taxes:	(13,498)	-	-	(82)	(206)	(285)	(389)	(579)	(742)	(836)	(1,070)	(1,322)	(1,449)	(1,537)	(1,651)	(1,709)	(1,642)
Sum	(322,369)	-	(26)	(1,778)	(4,913)	(7,636)	(11,377)	(15,990)	(19,565)	(21,361)	(27,573)	(33,193)	(35,613)	(37,564)	(39,981)	(41,158)	(24,643)
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	(11,921)	-	(1)	(66)	(182)	(282)	(421)	(591)	(724)	(790)	(1,020)	(1,227)	(1,317)	(1,389)	(1,479)	(1,522)	(911)

San Diego Gas & Electric
OpEx GRC - SDGE Electric Benefits
O&M and Working Capital (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
O&M	Total																
O&M All In	(123,664)	-	(26)	(546)	(1,896)	(3,522)	(5,733)	(7,546)	(8,791)	(9,225)	(11,915)	(13,852)	(14,413)	(14,949)	(15,531)	(15,718)	-
Working Capital																	
O&M:	(123,664)	-	(26)	(546)	(1,896)	(3,522)	(5,733)	(7,546)	(8,791)	(9,225)	(11,915)	(13,852)	(14,413)	(14,949)	(15,531)	(15,718)	-
Months:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average Monthly O&M:	-	-	(2)	(46)	(158)	(294)	(478)	(629)	(733)	(769)	(993)	(1,154)	(1,201)	(1,246)	(1,294)	(1,310)	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rev Req of Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - SDGE Electric Benefits
Rate Base and Return Summary (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	-	-	(6,873)	(17,501)	(24,789)	(34,483)	(51,787)	(67,475)	(78,061)	(100,746)	(125,868)	(141,600)	(154,714)	(170,523)	(182,270)	(184,071)
Accumulated Depreciation	-	-	(268)	(951)	(1,919)	(3,264)	(5,285)	(7,918)	(10,965)	(14,896)	(19,808)	(25,334)	(31,372)	(38,026)	(45,139)	(52,322)
Net Investment	-	-	(6,605)	(16,549)	(22,871)	(31,219)	(46,502)	(59,557)	(67,097)	(85,850)	(106,060)	(116,266)	(123,342)	(132,497)	(137,131)	(131,749)
Deferred Taxes Impacting Rate Base	-	-	4	(70)	(257)	(494)	(796)	(1,241)	(1,784)	(2,334)	(3,029)	(3,884)	(4,756)	(5,607)	(6,478)	(7,325)
Year End Rate Base	-	-	(6,609)	(16,479)	(22,614)	(30,725)	(45,705)	(58,315)	(65,312)	(83,516)	(103,031)	(112,382)	(118,586)	(126,890)	(130,653)	(124,423)
Average Rate Base	-	-	(6,741)	(16,857)	(23,191)	(31,516)	(46,867)	(59,855)	(67,107)	(85,756)	(105,835)	(115,572)	(122,041)	(130,643)	(134,645)	(128,439)
Return on Equity (\$)	(58,473)	-	(367)	(917)	(1,261)	(1,714)	(2,549)	(3,255)	(3,650)	(4,664)	(5,756)	(6,286)	(6,638)	(7,106)	(7,323)	(6,986)
Weighted Return on Equity (%)		-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	(4,482)	-	(28)	(70)	(97)	(131)	(195)	(250)	(280)	(357)	(441)	(482)	(509)	(545)	(561)	(535)
Weighted Return on Preferred (%)		-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	(27,339)	-	(171)	(429)	(590)	(801)	(1,192)	(1,522)	(1,707)	(2,181)	(2,691)	(2,939)	(3,104)	(3,322)	(3,424)	(3,266)
Weighted Return on Debt (%)		-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	(90,294)	-	(566)	(1,416)	(1,948)	(2,647)	(3,936)	(5,027)	(5,636)	(7,203)	(8,889)	(9,707)	(10,250)	(10,973)	(11,309)	(10,787)
Total Rate		-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

San Diego Gas & Electric
OpEx GRC - SDGE Electric Benefits
Income Taxes (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total																	
Revenue	(334,291)	-	(27)	(1,843)	(5,095)	(7,919)	(11,797)	(16,581)	(20,289)	(22,151)	(28,592)	(34,420)	(36,930)	(38,953)	(41,459)	(42,681)	(25,554)
Operational Costs	201,406	-	27	963	2,967	5,057	7,888	10,738	12,890	13,897	17,936	21,313	22,704	23,913	25,315	26,062	9,736
EBIT	(132,885)	-	(880)	(2,127)	(2,862)	(3,909)	(5,843)	(7,399)	(8,253)	(10,656)	(13,107)	(14,226)	(15,040)	(16,145)	(16,619)	(15,818)	
Income Taxes	42,591	-	314	711	914	1,262	1,907	2,371	2,617	3,454	4,218	4,520	4,790	5,172	5,310	5,031	
NOI	(90,294)	-	(566)	(1,416)	(1,948)	(2,647)	(3,936)	(5,027)	(5,636)	(7,203)	(8,889)	(9,707)	(10,250)	(10,973)	(11,309)	(10,787)	
Interest	27,339	-	171	429	590	801	1,192	1,522	1,707	2,181	2,691	2,939	3,104	3,322	3,424	3,266	
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Preferred Dividends	4,482	-	28	70	97	131	195	250	280	357	441	482	509	545	561	535	
Earnings for Common	(58,473)	-	(367)	(917)	(1,261)	(1,714)	(2,549)	(3,255)	(3,650)	(4,664)	(5,756)	(6,286)	(6,638)	(7,106)	(7,323)	(6,986)	
FIT detail:																	
EBIT	(132,885)	-	(880)	(2,127)	(2,862)	(3,909)	(5,843)	(7,399)	(8,253)	(10,656)	(13,107)	(14,226)	(15,040)	(16,145)	(16,619)	(15,818)	
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
State Taxes (Prior Period)	(7,150)	-	-	(66)	(140)	(168)	(233)	(360)	(441)	(480)	(655)	(802)	(850)	(910)	(1,003)	(1,043)	
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	(27,339)	-	(171)	(429)	(590)	(801)	(1,192)	(1,522)	(1,707)	(2,181)	(2,691)	(2,939)	(3,104)	(3,322)	(3,424)	(3,266)	
Total Federal EBT Adjustments	34,490	-	171	495	730	969	1,425	1,882	2,147	2,661	3,347	3,741	3,953	4,232	4,427	4,309	
Federal EBT	(98,395)	-	(709)	(1,632)	(2,132)	(2,940)	(4,418)	(5,516)	(6,106)	(7,995)	(9,760)	(10,485)	(11,087)	(11,912)	(12,192)	(11,509)	
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	
FIT	(34,438)	-	(248)	(571)	(746)	(1,029)	(1,546)	(1,931)	(2,137)	(2,798)	(3,416)	(3,670)	(3,881)	(4,169)	(4,267)	(4,028)	
SIT detail:																	
EBIT	(132,885)	-	(880)	(2,127)	(2,862)	(3,909)	(5,843)	(7,399)	(8,253)	(10,656)	(13,107)	(14,226)	(15,040)	(16,145)	(16,619)	(15,818)	
Depreciation	13,322	-	(39)	114	374	472	576	890	1,118	1,064	1,344	1,675	1,645	1,480	1,398	1,211	
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	(27,339)	-	(171)	(429)	(590)	(801)	(1,192)	(1,522)	(1,707)	(2,181)	(2,691)	(2,939)	(3,104)	(3,322)	(3,424)	(3,266)	
Total State EBT Adjustments	40,661	-	132	543	964	1,274	1,768	2,412	2,824	3,245	4,036	4,614	4,748	4,802	4,822	4,478	
State EBT	(92,224)	-	(748)	(1,584)	(1,898)	(2,635)	(4,075)	(4,986)	(5,429)	(7,411)	(9,071)	(9,612)	(10,292)	(11,343)	(11,797)	(11,340)	
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	
SIT	(6,153)	-	(66)	(140)	(168)	(233)	(360)	(441)	(480)	(655)	(802)	(850)	(910)	(1,003)	(1,043)	(1,002)	

San Diego Gas & Electric
OpEx GRC - SDGE Electric Benefits
Property Taxes (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
Historical Cost		-	-	(6,873)	(17,501)	(24,789)	(34,483)	(51,787)	(67,475)	(78,061)	(100,746)	(125,868)	(141,600)	(154,714)	(170,523)	(182,270)	(184,071)
Accumulated Depreciation		-	-	(268)	(951)	(1,919)	(3,264)	(5,285)	(7,918)	(10,965)	(14,896)	(19,808)	(25,334)	(31,372)	(38,026)	(45,139)	(52,322)
Net Investment		-	-	(6,605)	(16,549)	(22,871)	(31,219)	(46,502)	(59,557)	(67,097)	(85,850)	(106,060)	(116,266)	(123,342)	(132,497)	(137,131)	(131,749)
Property Tax Rate		1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Property Tax	(13,498)	-	-	(82)	(206)	(285)	(389)	(579)	(742)	(836)	(1,070)	(1,322)	(1,449)	(1,537)	(1,651)	(1,709)	(1,642)

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

Revenue Requirement Summary (\$ in Thousands) - SDGE Electric Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Revenue Requirement	Total	(128,237)	-	(27)	(567)	(1,967)	(3,652)	(5,945)	(7,825)	(9,116)	(9,566)	(12,356)	(14,364)	(14,945)	(15,502)	(16,105)	(16,299)	-
FF&U:	(4,573)	-	(1)	(20)	(70)	(130)	(212)	(279)	(325)	(341)	(441)	(512)	(533)	(553)	(574)	(581)	-	
O&M:	(123,664)	-	(26)	(546)	(1,896)	(3,522)	(5,733)	(7,546)	(8,791)	(9,225)	(11,915)	(13,852)	(14,413)	(14,949)	(15,531)	(15,718)	-	
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Return on Common:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Return on Preferred:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Return On Debt:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Federal Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
State Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Property Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

FF&U Summary (\$ in Thousands) - SDGE Electric Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total	(123,664)	-	(26)	(546)	(1,896)	(3,522)	(5,733)	(7,546)	(8,791)	(9,225)	(11,915)	(13,852)	(14,413)	(14,949)	(15,531)	(15,718)	-
O&M:		-	(26)	(546)	(1,896)	(3,522)	(5,733)	(7,546)	(8,791)	(9,225)	(11,915)	(13,852)	(14,413)	(14,949)	(15,531)	(15,718)	-
Working Capital:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return On Debt:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Taxes:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sum	(123,664)	-	(26)	(546)	(1,896)	(3,522)	(5,733)	(7,546)	(8,791)	(9,225)	(11,915)	(13,852)	(14,413)	(14,949)	(15,531)	(15,718)	-
FF&U Rate		-	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	-
FF&U	(4,573)	-	(1)	(20)	(70)	(130)	(212)	(279)	(325)	(341)	(441)	(512)	(533)	(553)	(574)	(581)	-

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

O&M and Working Capital (\$ in Thousands) - SDGE Electric Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
O&M	Total																
O&M All In	(123,664)	-	(26)	(546)	(1,896)	(3,522)	(5,733)	(7,546)	(8,791)	(9,225)	(11,915)	(13,852)	(14,413)	(14,949)	(15,531)	(15,718)	-
Working Capital																	
O&M:	(123,664)	-	(26)	(546)	(1,896)	(3,522)	(5,733)	(7,546)	(8,791)	(9,225)	(11,915)	(13,852)	(14,413)	(14,949)	(15,531)	(15,718)	-
Months:		12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
Average Monthly O&M:		-	(2)	(46)	(158)	(294)	(478)	(629)	(733)	(769)	(993)	(1,154)	(1,201)	(1,246)	(1,294)	(1,310)	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rev Req of Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric

OpEx GRC - Mid Year In-service

Revenue Requirement Summary (\$ in Thousands) - SDGE Electric Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenue Requirement	Total	(206,053)	-	(1,277)	(3,128)	(4,266)	(5,852)	(8,756)	(11,172)	(12,584)	(16,236)	(20,056)	(21,985)	(23,451)	(25,354)	(26,381)	(25,554)
FF&U:	(7,348)	-	-	(46)	(112)	(152)	(209)	(312)	(398)	(449)	(579)	(715)	(784)	(836)	(904)	(941)	(911)
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(52,322)	-	-	(268)	(683)	(967)	(1,346)	(2,021)	(2,633)	(3,046)	(3,932)	(4,912)	(5,526)	(6,038)	(6,655)	(7,113)	(7,183)
Return on Common:	(58,473)	-	-	(367)	(917)	(1,261)	(1,714)	(2,549)	(3,255)	(3,650)	(4,664)	(5,766)	(6,286)	(6,638)	(7,106)	(7,323)	(6,986)
Return on Preferred:	(4,482)	-	-	(28)	(70)	(97)	(131)	(195)	(250)	(280)	(357)	(441)	(482)	(509)	(545)	(561)	(535)
Return On Debt:	(27,339)	-	-	(171)	(429)	(590)	(801)	(1,192)	(1,522)	(1,707)	(2,181)	(2,691)	(2,939)	(3,104)	(3,322)	(3,424)	(3,266)
Federal Taxes:	(34,438)	-	-	(248)	(571)	(746)	(1,029)	(1,546)	(1,931)	(2,137)	(2,798)	(3,416)	(3,670)	(3,881)	(4,169)	(4,267)	(4,028)
State Taxes:	(8,153)	-	-	(66)	(140)	(168)	(233)	(360)	(441)	(480)	(655)	(802)	(850)	(910)	(1,003)	(1,043)	(1,002)
Property Taxes:	(13,498)	-	-	(82)	(206)	(285)	(389)	(579)	(742)	(836)	(1,070)	(1,322)	(1,449)	(1,537)	(1,651)	(1,709)	(1,642)

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 FF&U Summary (\$ in Thousands) - SDG Electric Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(52,322)	-	-	(268)	(683)	(967)	(1,346)	(2,021)	(2,633)	(3,046)	(3,932)	(4,912)	(5,526)	(6,038)	(6,655)	(7,113)	(7,183)
Return on Common:	(58,473)	-	-	(367)	(917)	(1,261)	(1,714)	(2,549)	(3,255)	(3,650)	(4,664)	(5,756)	(6,286)	(6,638)	(7,106)	(7,323)	(6,986)
Return on Preferred:	(4,482)	-	-	(28)	(70)	(97)	(131)	(195)	(250)	(280)	(357)	(441)	(482)	(509)	(545)	(561)	(535)
Return On Debt:	(27,339)	-	-	(171)	(429)	(590)	(801)	(1,192)	(1,522)	(1,707)	(2,181)	(2,691)	(2,939)	(3,104)	(3,322)	(3,424)	(3,266)
Federal Taxes:	(34,438)	-	-	(248)	(571)	(746)	(1,029)	(1,546)	(1,931)	(2,137)	(2,798)	(3,416)	(3,670)	(3,881)	(4,169)	(4,267)	(4,028)
State Taxes:	(8,153)	-	-	(66)	(140)	(168)	(233)	(360)	(441)	(480)	(655)	(802)	(850)	(910)	(1,003)	(1,043)	(1,002)
Property Taxes:	(13,498)	-	-	(82)	(206)	(285)	(389)	(579)	(742)	(836)	(1,070)	(1,322)	(1,449)	(1,537)	(1,651)	(1,709)	(1,642)
Sum	(198,705)	-	-	(1,231)	(3,016)	(4,114)	(5,644)	(8,443)	(10,774)	(12,136)	(15,657)	(19,340)	(21,201)	(22,615)	(24,450)	(25,440)	(24,643)
FF&U Rate		-	-	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	(7,348)	-	-	(46)	(112)	(152)	(209)	(312)	(398)	(449)	(579)	(715)	(784)	(836)	(904)	(941)	(911)

San Diego Gas & Electric

OpEx GRC - Mid Year In-service

Rate Base & Return Summary (\$ in Thousands) - SDGE Electric Benefits

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	-	-	(6,873)	(17,501)	(24,789)	(34,483)	(51,787)	(67,475)	(78,061)	(100,746)	(125,868)	(141,600)	(154,714)	(170,523)	(182,270)	(184,071)
Accumulated Depreciation	-	-	(268)	(951)	(1,919)	(3,264)	(5,285)	(7,918)	(10,965)	(14,896)	(19,808)	(25,334)	(31,372)	(38,026)	(45,139)	(52,322)
Net Investment	-	-	(6,605)	(16,549)	(22,871)	(31,219)	(46,502)	(59,557)	(67,097)	(85,850)	(106,060)	(116,266)	(123,342)	(132,497)	(137,131)	(131,749)
Deferred Taxes Impacting Rate Base	-	-	4	(70)	(257)	(494)	(796)	(1,241)	(1,784)	(2,334)	(3,029)	(3,884)	(4,756)	(5,607)	(6,478)	(7,325)
Year End Rate Base	-	-	(6,609)	(16,479)	(22,614)	(30,725)	(45,705)	(58,315)	(65,312)	(83,516)	(103,031)	(112,382)	(118,586)	(126,890)	(130,653)	(124,423)
Average Rate Base	-	-	(6,741)	(16,857)	(23,191)	(31,516)	(46,867)	(59,855)	(67,107)	(85,756)	(105,835)	(115,572)	(122,041)	(130,643)	(134,645)	(128,439)
Return on Equity (\$)	(58,473)	-	(367)	(917)	(1,261)	(1,714)	(2,549)	(3,255)	(3,650)	(4,664)	(5,756)	(6,286)	(6,638)	(7,106)	(7,323)	(6,986)
Weighted Return on Equity (%)		-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	(4,482)	-	(28)	(70)	(97)	(131)	(195)	(250)	(280)	(357)	(441)	(482)	(509)	(545)	(561)	(535)
Weighted Return on Preferred (%)		-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	(27,339)	-	(171)	(429)	(590)	(801)	(1,192)	(1,522)	(1,707)	(2,181)	(2,691)	(2,939)	(3,104)	(3,322)	(3,424)	(3,266)
Weighted Return on Debt (%)		-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	(90,294)	-	(566)	(1,416)	(1,948)	(2,647)	(3,936)	(5,027)	(5,636)	(7,203)	(8,889)	(9,707)	(10,250)	(10,973)	(11,309)	(10,787)
Total Rate		-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
Income Taxes (\$ in Thousands) - SDGE Electric Benefits

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total	(206,053)																
Revenue	(206,053)	-	-	(1,277)	(3,128)	(4,266)	(5,852)	(8,756)	(11,172)	(12,584)	(16,236)	(20,056)	(21,985)	(23,451)	(25,354)	(26,381)	(25,554)
Operational Costs	73,168	-	-	396	1,001	1,404	1,943	2,913	3,774	4,331	5,580	6,949	7,759	8,411	9,210	9,762	9,736
EBIT	(132,885)	-	-	(880)	(2,127)	(2,862)	(3,909)	(5,843)	(7,399)	(8,253)	(10,656)	(13,107)	(14,226)	(15,040)	(16,145)	(16,619)	(15,818)
Income Taxes	42,591	-	-	314	711	914	1,262	1,907	2,371	2,617	3,454	4,218	4,520	4,790	5,172	5,310	5,031
NOI	(90,294)	-	-	(566)	(1,416)	(1,948)	(2,647)	(3,936)	(5,027)	(5,636)	(7,203)	(8,889)	(9,707)	(10,250)	(10,973)	(11,309)	(10,787)
Interest	27,339	-	-	171	429	590	801	1,192	1,522	1,707	2,181	2,691	2,939	3,104	3,322	3,424	3,266
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	4,482	-	-	28	70	97	131	195	250	280	357	441	482	509	545	561	535
Earnings for Common	(58,473)	-	-	(367)	(917)	(1,261)	(1,714)	(2,549)	(3,255)	(3,650)	(4,664)	(5,756)	(6,286)	(6,638)	(7,106)	(7,323)	(6,986)
FIT detail:																	
EBIT	(132,885)	-	-	(880)	(2,127)	(2,862)	(3,909)	(5,843)	(7,399)	(8,253)	(10,656)	(13,107)	(14,226)	(15,040)	(16,145)	(16,619)	(15,818)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes (Prior Period)	(7,150)	-	-	-	(66)	(140)	(168)	(233)	(360)	(441)	(480)	(655)	(802)	(850)	(910)	(1,003)	(1,043)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(27,339)	-	-	(171)	(429)	(590)	(801)	(1,192)	(1,522)	(1,707)	(2,181)	(2,691)	(2,939)	(3,104)	(3,322)	(3,424)	(3,266)
Total Federal EBT Adjustments	34,490	-	-	171	495	730	969	1,425	1,882	2,147	2,661	3,347	3,741	3,953	4,232	4,427	4,309
Federal EBT	(98,395)	-	-	(709)	(1,632)	(2,132)	(2,940)	(4,418)	(5,516)	(6,106)	(7,995)	(9,760)	(10,485)	(11,087)	(11,912)	(12,192)	(11,509)
Federal Tax Rate	-	-	-	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	(34,438)			(248)	(571)	(746)	(1,029)	(1,546)	(1,931)	(2,137)	(2,798)	(3,416)	(3,670)	(3,881)	(4,169)	(4,267)	(4,028)
SIT detail:																	
EBIT	(132,885)	-	-	(880)	(2,127)	(2,862)	(3,909)	(5,843)	(7,399)	(8,253)	(10,656)	(13,107)	(14,226)	(15,040)	(16,145)	(16,619)	(15,818)
Depreciation	13,322	-	-	(39)	114	374	472	576	890	1,118	1,064	1,344	1,675	1,645	1,480	1,398	1,211
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(27,339)	-	-	(171)	(429)	(590)	(801)	(1,192)	(1,522)	(1,707)	(2,181)	(2,691)	(2,939)	(3,104)	(3,322)	(3,424)	(3,266)
Total State EBT Adjustments	40,661	-	-	132	543	964	1,274	1,768	2,412	2,824	3,245	4,036	4,614	4,748	4,802	4,822	4,478
State EBT	(92,224)	-	-	(748)	(1,584)	(1,898)	(2,635)	(4,075)	(4,986)	(5,429)	(7,411)	(9,071)	(9,612)	(10,292)	(11,343)	(11,797)	(11,340)
State Tax Rate	-	-	-	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	(6,153)			(66)	(140)	(168)	(233)	(360)	(441)	(480)	(655)	(802)	(850)	(910)	(1,003)	(1,043)	(1,002)

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
Property Taxes (\$ in Thousands) - SDGE Electric Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
Historical Cost		-	-	(6,873)	(17,501)	(24,789)	(34,483)	(51,787)	(67,475)	(78,061)	(100,746)	(125,868)	(141,600)	(154,714)	(170,523)	(182,270)	(184,071)
Accumulated Depreciation		-	-	(268)	(951)	(1,919)	(3,264)	(5,285)	(7,918)	(10,965)	(14,896)	(19,808)	(25,334)	(31,372)	(38,026)	(45,139)	(52,322)
Net Investment		-	-	(6,605)	(16,549)	(22,871)	(31,219)	(46,502)	(59,557)	(67,097)	(85,850)	(106,060)	(116,266)	(123,342)	(132,497)	(137,131)	(131,749)
Property Tax Rate		-	-	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Property Tax	(13,498)	-	-	(82)	(206)	(285)	(389)	(579)	(742)	(836)	(1,070)	(1,322)	(1,449)	(1,537)	(1,651)	(1,709)	(1,642)

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 SDGE Electric Benefits

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Book Life 41
 Salvage Amount -60.0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6634	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	(184,071)	-	-	-	(13,747)	(7,507)	(7,070)	(12,318)	(22,289)	(9,088)	(12,085)	(33,284)	(16,961)	(14,502)	(11,727)	(19,892)	(3,602)	-
	(52,322)	-	-	-	(268)	(683)	(967)	(1,346)	(2,021)	(2,633)	(3,046)	(3,932)	(4,912)	(5,526)	(6,038)	(6,655)	(7,113)	(7,183)
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	(3,755)	-	-	-	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)
2010	(5,391)	-	-	-	-	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)
2011	(3,413)	-	-	-	-	-	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)
2012	(4,161)	-	-	-	-	-	-	(378)	(378)	(378)	(378)	(378)	(378)	(378)	(378)	(378)	(378)	(378)
2013	(6,753)	-	-	-	-	-	-	-	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)
2014	(5,510)	-	-	-	-	-	-	-	-	(612)	(612)	(612)	(612)	(612)	(612)	(612)	(612)	(612)
2015	(3,305)	-	-	-	-	-	-	-	-	-	(413)	(413)	(413)	(413)	(413)	(413)	(413)	(413)
2016	(6,197)	-	-	-	-	-	-	-	-	-	-	(885)	(885)	(885)	(885)	(885)	(885)	(885)
2017	(5,882)	-	-	-	-	-	-	-	-	-	-	-	(980)	(980)	(980)	(980)	(980)	(980)
2018	(3,070)	-	-	-	-	-	-	-	-	-	-	-	-	(614)	(614)	(614)	(614)	(614)
2019	(2,047)	-	-	-	-	-	-	-	-	-	-	-	-	-	(512)	(512)	(512)	(512)
2020	(1,851)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(617)	(617)	(617)
2021	(917)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(458)	(458)
2022	(70)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(70)

San Diego Gas & Electric
 OpEx GRC - Mid Year In-service
 SDGE Electric Benefits

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Federal Tax Life
 Declining Factor

Period	Total	Period Number:																	
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
Depreciation Factors	0.8438	0.0375	0.0722	0.0668	0.0618	0.0571	0.0528	0.0489	0.0452	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446
Capital In-service	(184,071)	-	-	-	(13,747)	(7,507)	(7,070)	(12,318)	(22,289)	(9,088)	(12,085)	(33,284)	(16,961)	(14,502)	(11,727)	(19,892)	(3,602)	-	-
Total Depreciation	(73,063)	-	-	-	(258)	(857)	(1,465)	(1,992)	(2,855)	(3,878)	(4,573)	(5,496)	(6,900)	(7,967)	(8,530)	(9,085)	(9,601)	(9,606)	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	(4,691)	-	-	-	(258)	(459)	(425)	(393)	(363)	(336)	(311)	(307)	(307)	(307)	(307)	(307)	(307)	(307)	(307)
2010	(7,071)	-	-	-	-	(399)	(767)	(710)	(656)	(607)	(562)	(520)	(481)	(474)	(474)	(474)	(474)	(474)	(474)
2011	(4,525)	-	-	-	-	-	(273)	(526)	(487)	(450)	(416)	(385)	(356)	(330)	(325)	(325)	(325)	(325)	(325)
2012	(5,585)	-	-	-	-	-	-	(364)	(700)	(647)	(599)	(554)	(512)	(474)	(438)	(433)	(433)	(433)	(433)
2013	(9,198)	-	-	-	-	-	-	(649)	(1,249)	(1,155)	(1,069)	(989)	(914)	(846)	(782)	(772)	(772)	(772)	(772)
2014	(7,639)	-	-	-	-	-	-	-	(588)	(1,133)	(1,048)	(969)	(896)	(829)	(767)	(709)	(700)	(700)	(700)
2015	(4,682)	-	-	-	-	-	-	-	-	(397)	(764)	(654)	(605)	(559)	(518)	(479)	(479)	(479)	(479)
2016	(9,008)	-	-	-	-	-	-	-	-	-	-	(851)	(1,638)	(1,515)	(1,401)	(1,296)	(1,199)	(1,109)	(1,109)
2017	(8,748)	-	-	-	-	-	-	-	-	-	-	-	(942)	(1,814)	(1,678)	(1,552)	(1,435)	(1,328)	(1,328)
2018	(4,646)	-	-	-	-	-	-	-	-	-	-	-	-	(590)	(1,136)	(1,050)	(972)	(899)	(899)
2019	(3,124)	-	-	-	-	-	-	-	-	-	-	-	-	-	(492)	(947)	(876)	(810)	(810)
2020	(2,790)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(593)	(1,141)	(1,056)	(1,056)
2021	(1,288)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(441)	(848)	(848)
2022	(68)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(68)

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 SDGE Electric Benefits

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

		6 200% Declining Factor																
		Period Number:																
Period	Total	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	0.6803	0.0333	0.0644	0.0601	0.0561	0.0524	0.0489	0.0456	0.0426	0.0398	0.0371	0.0346	0.0323	0.0302	0.0282	0.0263	0.0245	0.0237
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	(184,071)	-	-	-	(13,747)	(7,507)	(7,070)	(12,318)	(22,289)	(9,088)	(12,085)	(33,284)	(16,961)	(14,502)	(11,727)	(19,892)	(3,602)	-
Total Depreciation	(65,382)	-	-	-	(229)	(768)	(1,314)	(1,792)	(2,573)	(3,501)	(4,143)	(4,976)	(6,238)	(7,184)	(7,666)	(8,119)	(8,497)	(8,382)
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	(3,901)	-	-	-	(229)	(413)	(386)	(360)	(336)	(314)	(293)	(273)	(255)	(238)	(222)	(207)	(194)	(181)
2010	(6,138)	-	-	-	-	(354)	(685)	(639)	(597)	(557)	(520)	(485)	(453)	(423)	(394)	(368)	(344)	(321)
2011	(3,990)	-	-	-	-	-	(243)	(470)	(438)	(409)	(382)	(356)	(333)	(310)	(290)	(270)	(252)	(236)
2012	(4,993)	-	-	-	-	-	-	(323)	(625)	(583)	(544)	(508)	(474)	(442)	(413)	(385)	(360)	(336)
2013	(8,314)	-	-	-	-	-	-	-	(577)	(1,115)	(1,041)	(971)	(907)	(846)	(790)	(737)	(688)	(642)
2014	(6,956)	-	-	-	-	-	-	-	-	(523)	(1,011)	(944)	(881)	(822)	(767)	(716)	(668)	(624)
2015	(4,273)	-	-	-	-	-	-	-	-	-	(353)	(682)	(637)	(594)	(555)	(518)	(483)	(451)
2016	(8,189)	-	-	-	-	-	-	-	-	-	-	(756)	(1,462)	(1,364)	(1,273)	(1,189)	(1,109)	(1,035)
2017	(7,923)	-	-	-	-	-	-	-	-	-	-	-	(837)	(1,619)	(1,511)	(1,410)	(1,316)	(1,229)
2018	(4,192)	-	-	-	-	-	-	-	-	-	-	-	-	(524)	(1,014)	(946)	(883)	(824)
2019	(2,807)	-	-	-	-	-	-	-	-	-	-	-	-	(437)	(845)	(789)	(736)	(736)
2020	(2,497)	-	-	-	-	-	-	-	-	-	-	-	-	-	(527)	(1,019)	(951)	(951)
2021	(1,149)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(392)	(757)	(757)
2022	(60)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(60)

San Diego Gas & Electric
 OpEx GRC - SDGE Gas Costs
 Revenue Requirement Summary (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Revenue Requirement	55,362	228	(433)	832	3,855	4,340	6,312	7,571	6,914	6,325	5,347	2,375	1,515	1,469	2,691	3,727	2,294
FF&U:	1,974	8	(15)	30	137	155	225	270	247	226	191	85	54	52	96	133	82
O&M:	18,462	539	2,115	1,443	2,833	2,512	550	764	805	847	891	935	983	1,034	1,088	1,121	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	25,617	-	112	592	898	1,253	3,225	3,839	3,567	3,323	2,987	1,019	368	273	942	1,612	1,607
Return on Common:	3,727	-	27	139	182	219	634	639	495	324	158	50	32	46	212	329	242
Return on Preferred:	286	-	2	11	14	17	49	49	38	25	12	4	2	3	16	25	19
Return On Debt:	1,743	-	13	65	85	103	296	299	231	152	74	23	15	21	99	154	113
Federal Taxes:	2,192	(254)	(2,145)	(1,141)	(244)	29	946	1,240	1,115	1,067	829	203	44	24	146	207	128
State Taxes:	667	(64)	(547)	(333)	(85)	9	261	348	326	309	189	50	11	6	50	80	58
Property Taxes:	694	-	6	28	36	42	125	123	91	54	18	5	5	9	43	65	45

San Diego Gas & Electric
 OpEx GRC - SDGE Gas Costs
 FF&U Summary (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	18,462	539	2,115	1,443	2,833	2,512	550	764	805	847	891	935	983	1,034	1,088	1,121	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	25,617	-	112	592	898	1,253	3,225	3,839	3,567	3,323	2,987	1,019	368	273	942	1,612	1,607
Return on Common:	3,727	-	27	139	182	219	634	639	495	324	158	50	32	46	212	329	242
Return on Preferred:	286	-	2	11	14	17	49	49	38	25	12	4	2	3	16	25	19
Return On Debt:	1,743	-	13	65	85	103	296	299	231	152	74	23	15	21	99	154	113
Federal Taxes:	2,192	(254)	(2,145)	(1,141)	(244)	29	946	1,240	1,115	1,067	829	203	44	24	146	207	128
State Taxes:	667	(64)	(547)	(333)	(85)	9	261	348	326	309	189	50	11	6	50	80	58
Property Taxes:	694	-	6	28	36	42	125	123	91	54	18	5	5	9	43	65	45
Sum	53,388	220	(417)	803	3,717	4,185	6,086	7,301	6,667	6,100	5,157	2,290	1,461	1,417	2,595	3,594	2,212
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.695%
FF&U	1,974	8	(15)	30	137	155	225	270	247	226	191	85	54	52	96	133	82

San Diego Gas & Electric
 OpEx GRC - SDGE Gas Costs
 O&M and Working Capital (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
O&M	Total	18,462	539	2,115	1,443	2,833	2,512	550	764	805	847	891	935	983	1,034	1,088	1,121	-
O&M All In		18,462	539	2,115	1,443	2,833	2,512	550	764	805	847	891	935	983	1,034	1,088	1,121	-
Working Capital																		
O&M:		18,462	539	2,115	1,443	2,833	2,512	550	764	805	847	891	935	983	1,034	1,088	1,121	-
Months:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average Monthly O&M:		45	176	120	236	209	46	64	67	71	74	78	82	86	91	93	-	-
WC Requirement:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rev Req of Working Cash:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - SDGE Gas Costs
Rate Base and Return Summary (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	Total																
Historical Cost		-	560	2,960	4,490	6,264	16,126	19,753	20,233	18,146	16,711	14,958	5,467	2,404	5,022	8,154	8,058
Accumulated Depreciation		-	112	704	1,602	2,855	6,080	9,919	12,925	13,849	15,306	14,551	5,057	1,702	1,604	2,904	4,416
Net Investment		-	448	2,256	2,888	3,409	10,046	9,835	7,308	4,297	1,405	407	410	702	3,418	5,250	3,642
Deferred Taxes Impacting Rate Base		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Year End Rate Base		-	448	2,256	2,888	3,409	10,046	9,835	7,308	4,297	1,405	407	410	702	3,418	5,250	3,642
Average Rate Base		-	504	2,551	3,337	4,036	11,658	11,754	9,092	5,958	2,899	917	594	838	3,889	6,055	4,446
Return on Equity (\$)	3,727	-	27	139	182	219	634	639	495	324	158	50	32	46	212	329	242
Weighted Return on Equity (%)		-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	286	-	2	11	14	17	49	49	38	25	12	4	2	3	16	25	19
Weighted Return on Preferred (%)		-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	1,743	-	13	65	85	103	296	299	231	152	74	23	15	21	99	154	113
Weighted Return on Debt (%)		-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	5,756	-	42	214	280	339	979	987	764	500	243	77	50	70	327	509	373
Total Rate		-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

San Diego Gas & Electric
OpEx GRC - SDGE Gas Costs
Income Taxes (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total																	
Revenue	55,362	228	(433)	832	3,855	4,340	6,312	7,571	6,914	6,325	5,347	2,375	1,515	1,469	2,691	3,727	2,294
Operational Costs	(46,748)	(547)	(2,218)	(2,093)	(3,904)	(3,963)	(4,125)	(4,996)	(4,710)	(4,449)	(4,086)	(2,044)	(1,410)	(1,368)	(2,169)	(2,931)	(1,735)
EBIT	8,614	(318)	(2,650)	(1,260)	(49)	377	2,186	2,575	2,204	1,876	1,261	330	104	101	523	796	559
Income Taxes	(2,859)	318	2,693	1,475	330	(38)	(1,207)	(1,588)	(1,441)	(1,375)	(1,018)	(254)	(54)	(31)	(196)	(287)	(186)
NOI	5,756	0	42	214	280	339	979	987	764	500	243	77	50	70	327	509	373
Interest	(1,743)	-	(13)	(65)	(85)	(103)	(296)	(299)	(231)	(152)	(74)	(23)	(15)	(21)	(99)	(154)	(113)
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	(286)	-	(2)	(11)	(14)	(17)	(49)	(49)	(38)	(25)	(12)	(4)	(2)	(3)	(16)	(25)	(19)
Earnings for Common	3,727	0	27	139	182	219	634	639	495	324	158	50	32	46	212	329	242
FIT detail:																	
EBIT	8,614	(318)	(2,650)	(1,260)	(49)	377	2,186	2,575	2,204	1,876	1,261	330	104	101	523	796	559
Depreciation	0	(408)	(3,531)	(2,483)	(898)	(276)	821	1,527	1,561	1,649	1,489	462	86	-	-	-	-
State Taxes (Prior Period)	609	-	(64)	(547)	(333)	(85)	9	261	348	326	309	189	50	11	6	50	80
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1,743	-	13	65	85	103	296	299	231	152	74	23	15	21	99	154	113
Total Federal EBT Adjustments	(2,352)	(408)	(3,479)	(2,001)	(649)	(293)	516	967	982	1,172	1,106	250	21	(32)	(105)	(204)	(193)
Federal EBT	6,262	(726)	(6,130)	(3,261)	(699)	84	2,702	3,542	3,186	3,048	2,367	580	125	69	417	592	366
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	2,192	(254)	(2,145)	(1,141)	(244)	29	946	1,240	1,115	1,067	829	203	44	24	146	207	128
SIT detail:																	
EBIT	8,614	(318)	(2,650)	(1,260)	(49)	377	2,186	2,575	2,204	1,876	1,261	330	104	101	523	796	559
Depreciation	671	(408)	(3,528)	(2,445)	(830)	(176)	1,066	1,664	1,710	1,766	950	263	31	(6)	141	265	206
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1,743	-	13	65	85	103	296	299	231	152	74	23	15	21	99	154	113
Total State EBT Adjustments	(1,072)	(408)	(3,541)	(2,510)	(915)	(278)	770	1,365	1,479	1,615	877	240	16	(28)	42	111	93
State EBT	7,542	(726)	(6,192)	(3,771)	(964)	99	2,956	3,940	3,683	3,491	2,138	571	120	73	565	907	652
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	667	(64)	(547)	(333)	(85)	9	261	348	326	309	189	50	11	6	50	80	58

San Diego Gas & Electric
 OpEx GRC - SDGE Gas Costs
 Property Taxes (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	-	560	2,960	4,490	6,264	16,126	19,753	20,233	18,146	16,711	14,958	5,467	2,404	5,022	8,154	8,058
Accumulated Depreciation	-	112	704	1,602	2,855	6,080	9,919	12,925	13,849	15,306	14,551	5,057	1,702	1,604	2,904	4,416
Net Investment	-	448	2,256	2,888	3,409	10,046	9,835	7,308	4,297	1,405	407	410	702	3,418	5,250	3,642
Property Tax Rate	-	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Property Tax	694	6	28	36	42	125	123	91	54	18	5	5	9	43	65	45

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

Revenue Requirement Summary (\$ in Thousands) - SDGE Gas Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Revenue Requirement	40,998	273	86	589	2,558	3,223	5,454	6,677	5,936	5,534	4,602	1,697	1,006	1,073	1,128	1,162	(0)
FF&U:	1,462	10	3	21	91	115	194	238	212	197	164	61	36	38	40	41	(0)
O&M:	18,462	539	2,115	1,443	2,833	2,512	550	764	805	847	891	935	983	1,034	1,088	1,121	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	15,779	-	83	247	268	623	2,595	3,073	2,908	2,888	2,533	561	-	-	-	-	-
Return on Common:	2,146	-	20	56	48	120	569	567	404	247	99	15	-	-	-	-	-
Return on Preferred:	164	-	2	4	4	9	44	43	31	19	8	1	-	-	-	-	-
Return On Debt:	1,003	-	9	26	22	56	266	265	189	115	46	7	-	-	-	-	-
Federal Taxes:	1,244	(220)	(1,713)	(944)	(554)	(180)	886	1,258	1,006	917	704	96	(12)	1	(0)	0	(0)
State Taxes:	345	(56)	(437)	(276)	(163)	(56)	236	357	306	265	150	21	(1)	0	(0)	0	(0)
Property Taxes:	393	-	4	11	9	24	114	111	75	39	7	-	-	-	-	-	-

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

FF&U Summary (\$ in Thousands) - SDGE Gas Costs

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	18,462	539	2,115	1,443	2,833	2,512	550	764	805	847	891	935	983	1,034	1,088	1,121	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	15,779	-	83	247	268	623	2,595	3,073	2,908	2,888	2,533	561	-	-	-	-	-
Return on Common:	2,146	-	20	56	48	120	569	567	404	247	99	15	-	-	-	-	-
Return on Preferred:	164	-	2	4	4	9	44	43	31	19	8	1	-	-	-	-	-
Return On Debt:	1,003	-	9	26	22	56	266	265	189	115	46	7	-	-	-	-	-
Federal Taxes:	1,244	(220)	(1,713)	(944)	(554)	(180)	886	1,258	1,006	917	704	96	(12)	1	(0)	0	(0)
State Taxes:	345	(56)	(437)	(276)	(163)	(56)	236	357	306	265	150	21	(1)	0	(0)	0	(0)
Property Taxes:	393	-	4	11	9	24	114	111	75	39	7	-	-	-	-	-	-
Sum	39,536	263	83	568	2,467	3,108	5,259	6,438	5,724	5,336	4,438	1,637	970	1,035	1,088	1,121	(0)
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.695%
FF&U	1,462	10	3	21	91	115	194	238	212	197	164	61	36	38	40	41	(0)

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 O&M and Working Capital (\$ in Thousands) - SDGE Gas Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
O&M																	
O&M All In	18,462	539	2,115	1,443	2,833	2,512	550	764	805	847	891	935	983	1,034	1,088	1,121	-
Working Capital																	
O&M:	18,462	539	2,115	1,443	2,833	2,512	550	764	805	847	891	935	983	1,034	1,088	1,121	-
Months:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average Monthly O&M:	45	176	120	236	209	46	64	67	71	74	78	82	86	91	93	-	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rev Req of Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

Rate Base & Return Summary (\$ in Thousands) - SDGE Gas Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	-	413	1,237	1,341	3,115	12,976	15,779	15,366	14,542	14,438	12,665	2,803	-	-	-	-
Accumulated Depreciation	-	83	330	598	1,221	3,816	6,890	9,385	11,448	13,878	12,665	2,803	-	-	-	-
Net Investment	-	330	907	743	1,893	9,160	8,889	5,981	3,093	561	-	-	-	-	-	-
Deferred Taxes Impacting Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Year End Rate Base	-	330	907	743	1,893	9,160	8,889	5,981	3,093	561	-	-	-	-	-	-
Average Rate Base	-	372	1,031	877	2,205	10,458	10,426	7,435	4,537	1,827	280	-	-	-	-	-
Return on Equity (\$)	2,146	-	20	56	48	120	569	567	404	247	99	15	-	-	-	-
Weighted Return on Equity (%)	-	-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	-	-	-	-
Return on Preferred (\$)	164	-	2	4	4	9	44	43	31	19	8	1	-	-	-	-
Weighted Return on Preferred (%)	-	-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	-	-	-	-
Return on Debt (\$)	1,003	-	9	26	22	56	266	265	189	115	46	7	-	-	-	-
Weighted Return on Debt (%)	-	-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	-	-	-	-
Total Return	3,313	-	31	87	74	185	878	876	624	381	153	24	-	-	-	-
Total Rate	-	-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	-	-	-	-

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

Income Taxes (\$ in Thousands) - SDGE Gas Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total																	
Revenue	40,998	273	86	589	2,558	3,223	5,454	6,677	5,936	5,534	4,602	1,697	1,006	1,073	1,128	1,162	(0)
Operational Costs	(36,097)	(548)	(2,205)	(1,723)	(3,202)	(3,274)	(3,454)	(4,187)	(4,000)	(3,971)	(3,595)	(1,556)	(1,019)	(1,072)	(1,128)	(1,162)	0
EBIT	4,902	(276)	(2,119)	(1,134)	(643)	(51)	2,000	2,490	1,936	1,563	1,007	141	(13)	1	(0)	0	(0)
Income Taxes	(1,588)	276	2,150	1,221	717	236	(1,122)	(1,614)	(1,311)	(1,182)	(854)	(117)	13	(1)	0	(0)	0
NOI	3,313	0	31	87	74	185	878	876	624	381	153	24	(0)	0	0	(0)	(0)
Interest	(1,003)	-	(9)	(26)	(22)	(56)	(266)	(265)	(189)	(115)	(46)	(7)	-	-	-	-	-
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	(164)	-	(2)	(4)	(4)	(9)	(44)	(43)	(31)	(19)	(8)	(1)	-	-	-	-	-
Earnings for Common	2,146	0	20	56	48	120	569	567	404	247	99	15	(0)	0	0	(0)	(0)
FIT detail:																	
EBIT	4,902	(276)	(2,119)	(1,134)	(643)	(51)	2,000	2,490	1,936	1,563	1,007	141	(13)	1	(0)	0	(0)
Depreciation	0	(353)	(2,821)	(1,975)	(1,193)	(571)	741	1,604	1,484	1,477	1,316	290	-	-	-	-	-
State Taxes (Prior Period)	345	-	(56)	(437)	(276)	(163)	(56)	236	357	306	265	150	21	(1)	0	(0)	0
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1,003	-	9	26	22	56	266	265	189	115	46	7	-	-	-	-	-
Total Federal EBT Adjustments	(1,348)	(353)	(2,774)	(1,564)	(939)	(464)	531	1,103	938	1,056	1,005	133	(21)	1	(0)	0	(0)
Federal EBT	3,554	(629)	(4,893)	(2,698)	(1,582)	(514)	2,531	3,593	2,874	2,619	2,012	274	(35)	2	(0)	0	(0)
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	1,244	(220)	(1,713)	(944)	(554)	(180)	886	1,258	1,006	917	704	96	(12)	1	(0)	0	(0)
SIT detail:																	
EBIT	4,902	(276)	(2,119)	(1,134)	(643)	(51)	2,000	2,490	1,936	1,563	1,007	141	(13)	1	(0)	0	(0)
Depreciation	0	(353)	(2,819)	(1,966)	(1,181)	(527)	933	1,811	1,710	1,550	731	109	-	-	-	-	-
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1,003	-	9	26	22	56	266	265	189	115	46	7	-	-	-	-	-
Total State EBT Adjustments	(1,003)	(353)	(2,828)	(1,992)	(1,203)	(583)	667	1,546	1,521	1,435	685	102	-	-	-	-	-
State EBT	3,899	(629)	(4,947)	(3,126)	(1,846)	(633)	2,667	4,036	3,457	2,998	1,692	243	(13)	1	(0)	0	(0)
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	345	(56)	(437)	(276)	(163)	(56)	236	357	306	265	150	21	(1)	0	(0)	0	(0)

San Diego Gas & Electric
OpEx GRC - Beginning of Year In-service
Property Taxes (\$ in Thousands) - SDGE Gas Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	-	413	1,237	1,341	3,115	12,976	15,779	15,366	14,542	14,438	12,665	2,803	-	-	-	-
Accumulated Depreciation	-	83	330	598	1,221	3,816	6,890	9,385	11,448	13,878	12,665	2,803	-	-	-	-
Net Investment	-	330	907	743	1,893	9,160	8,889	5,981	3,093	561	-	-	-	-	-	-
Property Tax Rate	-	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	-	-	-	-	-
Property Tax	393	4	11	9	24	114	111	75	39	7	-	-	-	-	-	-

San Diego Gas & Electric

OpEx GRC - Mid Year In-service

Revenue Requirement Summary (\$ in Thousands) - SDGE Gas Costs

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Revenue Requirement	Total	14,364	(44)	(519)	244	1,297	1,117	858	894	978	792	745	677	509	396	1,563	2,564	2,294
FF&U:	512	(2)	(19)	9	46	40	31	32	35	28	27	24	18	14	56	91	82	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation:	9,838	-	29	344	630	630	630	765	659	435	454	459	368	273	942	1,612	1,607	
Return on Common:	1,582	-	7	83	134	100	65	72	90	77	58	35	32	46	212	329	242	
Return on Preferred:	121	-	1	6	10	8	5	6	7	6	4	3	2	3	16	25	19	
Return On Debt:	740	-	3	39	63	47	31	34	42	36	27	16	15	21	99	154	113	
Federal Taxes:	948	(34)	(433)	(197)	309	209	60	(18)	109	150	124	107	56	24	146	207	128	
State Taxes:	322	(9)	(110)	(57)	78	65	26	(8)	20	44	39	29	12	6	50	80	58	
Property Taxes:	301	-	1	17	27	19	11	12	17	15	11	5	5	9	43	65	45	

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 FF&U Summary (\$ in Thousands) - SDGE Gas Costs

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	9,838	-	29	344	630	630	630	765	659	435	454	459	368	273	942	1,612	1,607
Return on Common:	1,582	-	7	83	134	100	65	72	90	77	58	35	32	46	212	329	242
Return on Preferred:	121	-	1	6	10	8	5	6	7	6	4	3	2	3	16	25	19
Return On Debt:	740	-	3	39	63	47	31	34	42	36	27	16	15	21	99	154	113
Federal Taxes:	948	(34)	(433)	(197)	309	209	60	(18)	109	150	124	107	56	24	146	207	128
State Taxes:	322	(9)	(110)	(57)	78	65	26	(8)	20	44	39	29	12	6	50	80	58
Property Taxes:	301	-	1	17	27	19	11	12	17	15	11	5	5	9	43	65	45
Sum	13,851	(43)	(501)	235	1,250	1,077	827	863	943	763	719	653	491	382	1,507	2,473	2,212
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	512	(2)	(19)	9	46	40	31	32	35	28	27	24	18	14	56	91	82

San Diego Gas & Electric
 OpEx GRC - Mid Year In-service
 Rate Base & Return Summary (\$ in Thousands) - SDGE Gas Costs

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	Total																
Historical Cost		-	147	1,722	3,149	3,149	3,149	3,974	4,867	3,604	2,272	2,293	2,665	2,404	5,022	8,154	8,058
Accumulated Depreciation		-	29	374	1,004	1,634	2,264	3,029	3,540	2,401	1,428	1,887	2,254	1,702	1,604	2,904	4,416
Net Investment		-	118	1,348	2,146	1,516	886	945	1,327	1,203	844	407	410	702	3,418	5,250	3,642
Deferred Taxes Impacting Rate Base		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Year End Rate Base		-	118	1,348	2,146	1,516	886	945	1,327	1,203	844	407	410	702	3,418	5,250	3,642
Average Rate Base		-	133	1,520	2,461	1,831	1,201	1,328	1,657	1,421	1,072	636	594	838	3,889	6,055	4,446
Return on Equity (\$)	1,582	-	7	83	134	100	65	72	90	77	58	35	32	46	212	329	242
Weighted Return on Equity (%)		-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	121	-	1	6	10	8	5	6	7	6	4	3	2	3	16	25	19
Weighted Return on Preferred (%)		-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	740	-	3	39	63	47	31	34	42	36	27	16	15	21	99	154	113
Weighted Return on Debt (%)		-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	2,442	-	11	128	207	154	101	112	139	119	90	53	50	70	327	509	373
Total Rate		-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
Income Taxes (\$ in Thousands) - SDGE Gas Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total																	
Revenue	14,364	(44)	(519)	244	1,297	1,117	858	894	978	792	745	677	509	396	1,563	2,564	2,294
Operational Costs	(10,651)	2	(12)	(370)	(703)	(689)	(672)	(809)	(710)	(479)	(492)	(488)	(391)	(296)	(1,040)	(1,768)	(1,735)
EBIT	3,713	(43)	(532)	(126)	594	428	186	85	268	313	254	190	118	100	523	796	559
Income Taxes	(1,270)	43	543	254	(387)	(274)	(85)	26	(129)	(194)	(164)	(136)	(68)	(30)	(196)	(287)	(186)
NOI	2,442	-	11	128	207	154	101	112	139	119	90	53	50	70	327	509	373
Interest	(740)	-	(3)	(39)	(63)	(47)	(31)	(34)	(42)	(36)	(27)	(16)	(15)	(21)	(99)	(154)	(113)
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	(121)	-	(1)	(6)	(10)	(8)	(5)	(6)	(7)	(6)	(4)	(3)	(2)	(3)	(16)	(25)	(19)
Earnings for Common	1,582	-	7	83	134	100	65	72	90	77	58	35	32	46	212	329	242
FIT detail:																	
EBIT	3,713	(43)	(532)	(126)	594	428	186	85	268	313	254	190	118	100	523	796	559
Depreciation	(0)	(55)	(710)	(508)	295	295	80	(77)	77	172	172	172	86	-	-	-	-
State Taxes (Prior Period)	264	-	(9)	(110)	(57)	78	65	26	(8)	20	44	39	29	12	6	50	80
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	740	-	3	39	63	47	31	34	42	36	27	16	15	21	99	154	113
Total Federal EBT Adjustments	(1,004)	(55)	(705)	(437)	289	170	(15)	(136)	44	116	101	117	42	(33)	(105)	(204)	(193)
Federal EBT	2,709	(98)	(1,237)	(563)	883	598	171	(50)	312	429	355	306	160	67	417	592	366
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	948	(34)	(433)	(197)	309	209	60	(18)	109	150	124	107	56	24	146	207	128
SIT detail:																	
EBIT	3,713	(43)	(532)	(126)	594	428	186	85	268	313	254	190	118	100	523	796	559
Depreciation	671	(55)	(710)	(480)	351	351	134	(147)	1	216	219	154	31	(6)	141	265	206
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	740	-	3	39	63	47	31	34	42	36	27	16	15	21	99	154	113
Total State EBT Adjustments	(69)	(55)	(713)	(518)	288	304	103	(181)	(42)	180	192	138	16	(28)	42	111	93
State EBT	3,644	(98)	(1,245)	(645)	882	732	289	(96)	227	493	446	328	134	73	565	907	652
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	322	(9)	(110)	(57)	78	65	26	(8)	20	44	39	29	12	6	50	80	58

San Diego Gas & Electric
 OpEx GRC - Mid Year In-service
 Property Taxes (\$ in Thousands) - SDGE Gas Costs

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	-	147	1,722	3,149	3,149	3,149	3,974	4,867	3,604	2,272	2,293	2,665	2,404	5,022	8,154	8,058
Accumulated Depreciation	-	29	374	1,004	1,634	2,264	3,029	3,540	2,401	1,428	1,887	2,254	1,702	1,604	2,904	4,416
Net Investment	-	118	1,348	2,146	1,516	886	945	1,327	1,203	844	407	410	702	3,418	5,250	3,642
Property Tax Rate	-	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Property Tax	301	1	17	27	19	11	12	17	15	11	5	5	9	43	65	45

San Diego Gas & Electric
OpEx GRC
SDGE Gas Costs

Depreciation Schedule
(\$ in Thousands)
Book Depreciation

	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	25,617	-	-	112	592	898	1,253	3,225	3,839	3,567	3,323	2,987	1,019	368	273	942	1,612	1,607
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	560	-	-	112	112	112	112	112	-	-	-	-	-	-	-	-	-	-
2009	2,399	-	-	-	480	480	480	480	-	-	-	-	-	-	-	-	-	-
2010	1,531	-	-	-	-	306	306	306	306	306	-	-	-	-	-	-	-	-
2011	1,774	-	-	-	-	-	355	355	355	355	-	-	-	-	-	-	-	-
2012	9,862	-	-	-	-	-	-	1,972	1,972	1,972	1,972	1,972	-	-	-	-	-	-
2013	3,628	-	-	-	-	-	-	-	726	726	726	726	726	-	-	-	-	-
2014	1,041	-	-	-	-	-	-	-	-	208	208	208	208	208	-	-	-	-
2015	311	-	-	-	-	-	-	-	-	-	62	62	62	62	62	-	-	-
2016	96	-	-	-	-	-	-	-	-	-	-	19	19	19	19	19	-	-
2017	21	-	-	-	-	-	-	-	-	-	-	-	4	4	4	4	4	-
2018	371	-	-	-	-	-	-	-	-	-	-	-	-	74	74	74	74	74
2019	452	-	-	-	-	-	-	-	-	-	-	-	-	-	113	113	113	113
2020	2,195	-	-	-	-	-	-	-	-	-	-	-	-	-	-	732	732	732
2021	1,377	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	689	689
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 SDGE Gas Costs

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	15,779	-	-	83	247	268	623	2,595	3,073	2,908	2,888	2,533	561	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	413	-	-	83	83	83	83	83	-	-	-	-	-	-	-	-	-	-
2009	824	-	-	-	165	165	165	165	165	-	-	-	-	-	-	-	-	-
2010	104	-	-	-	-	21	21	21	21	21	-	-	-	-	-	-	-	-
2011	1,774	-	-	-	-	-	355	355	355	355	355	-	-	-	-	-	-	-
2012	9,862	-	-	-	-	-	-	1,972	1,972	1,972	1,972	1,972	1,972	-	-	-	-	-
2013	2,803	-	-	-	-	-	-	-	561	561	561	561	561	561	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Mid Year In-service
 SDGE Gas Costs

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	9,838	-	-	29	344	630	630	630	765	659	435	454	459	368	273	942	1,612	1,607
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	147	-	-	29	29	29	29	29	-	-	-	-	-	-	-	-	-	-
2009	1,575	-	-	-	315	315	315	315	315	-	-	-	-	-	-	-	-	-
2010	1,427	-	-	-	-	285	285	285	285	285	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	825	-	-	-	-	-	-	-	165	165	165	165	165	-	-	-	-	-
2014	1,041	-	-	-	-	-	-	-	-	208	208	208	208	208	-	-	-	-
2015	311	-	-	-	-	-	-	-	-	-	62	62	62	62	62	-	-	-
2016	96	-	-	-	-	-	-	-	-	-	-	19	19	19	19	19	-	-
2017	21	-	-	-	-	-	-	-	-	-	-	-	4	4	4	4	4	-
2018	371	-	-	-	-	-	-	-	-	-	-	-	-	74	74	74	74	74
2019	452	-	-	-	-	-	-	-	-	-	-	-	-	-	113	113	113	113
2020	2,195	-	-	-	-	-	-	-	-	-	-	-	-	-	-	732	732	732
2021	1,377	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	689	689
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 SDGE Gas Costs - C303

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Book Life 5
 Salvage Amount 0.0%

Period	Period Number:																	
	Total	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	8,372	-	-	353	600	34	803	5,133	1,449	-	-	-	-	-	-	-	-	-
Total Depreciation	8,372	-	-	71	191	197	358	1,385	1,604	1,484	1,477	1,316	290	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	353	-	-	71	71	71	71	71	-	-	-	-	-	-	-	-	-	-
2009	600	-	-	-	120	120	120	120	120	-	-	-	-	-	-	-	-	-
2010	34	-	-	-	-	7	7	7	7	-	-	-	-	-	-	-	-	-
2011	803	-	-	-	-	-	161	161	161	161	161	-	-	-	-	-	-	-
2012	5,133	-	-	-	-	-	-	1,027	1,027	1,027	1,027	1,027	-	-	-	-	-	-
2013	1,449	-	-	-	-	-	-	-	290	290	290	290	290	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 SDGE Gas Costs - C303

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Federal Tax Life 3
 Declining Factor 0%

Period	Total	Period Number:																
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	8,372	-	-	353	600	34	803	5,133	1,449	-	-	-	-	-	-	-	-	-
Total Depreciation	8,372	-	-	353	600	34	803	5,133	1,449	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	353	-	-	353	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	600	-	-	-	600	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	34	-	-	-	-	34	-	-	-	-	-	-	-	-	-	-	-	-
2011	803	-	-	-	-	-	803	-	-	-	-	-	-	-	-	-	-	-
2012	5,133	-	-	-	-	-	-	5,133	-	-	-	-	-	-	-	-	-	-
2013	1,449	-	-	-	-	-	-	-	1,449	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - Beginning of Year In-service
 SDGE Gas Costs - C303

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life 3
 Declining Factor 0%

Period	Total	Period Number:																
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	8,372	-	-	353	600	34	803	5,133	1,449	-	-	-	-	-	-	-	-	-
Total Depreciation	8,372	-	-	353	600	34	803	5,133	1,449	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	353	-	353	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	600	-	-	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	34	-	-	-	34	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	803	-	-	-	-	803	-	-	-	-	-	-	-	-	-	-	-	-
2012	5,133	-	-	-	-	-	5,133	-	-	-	-	-	-	-	-	-	-	-
2013	1,449	-	-	-	-	-	-	1,449	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Beginning of Year In-service
 SDGE Gas Costs - C391.2

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

		Period Number:																
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Period	Total	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Factors	1.0000																	
	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	7,407	-	-	60	225	70	970	4,728	1,354	-	-	-	-	-	-	-	-	-
Total Depreciation	7,407	-	-	12	57	71	265	1,211	1,469	1,424	1,411	1,216	271	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	60	-	-	12	12	12	12	12	-	-	-	-	-	-	-	-	-	-
2009	225	-	-	-	45	45	45	45	45	-	-	-	-	-	-	-	-	-
2010	70	-	-	-	-	14	14	14	14	14	-	-	-	-	-	-	-	-
2011	970	-	-	-	-	-	194	194	194	194	194	-	-	-	-	-	-	-
2012	4,728	-	-	-	-	-	-	946	946	946	946	946	-	-	-	-	-	-
2013	1,354	-	-	-	-	-	-	-	271	271	271	271	271	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Beginning of Year In-service
 SDGE Gas Costs - C391.2

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Period	Period Number:																	
	Total	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	7,407	-	-	60	225	70	970	4,728	1,354	-	-	-	-	-	-	-	-	-
Total Depreciation	7,407	-	-	12	57	71	265	1,211	1,469	1,424	1,411	1,216	271	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	60	-	-	12	12	12	12	12	-	-	-	-	-	-	-	-	-	-
2009	225	-	-	60	45	45	45	45	45	-	-	-	-	-	-	-	-	-
2010	70	-	-	-	-	14	14	14	14	14	-	-	-	-	-	-	-	-
2011	970	-	-	-	-	-	194	194	194	194	194	-	-	-	-	-	-	-
2012	4,728	-	-	-	-	-	-	946	946	946	946	946	-	-	-	-	-	-
2013	1,354	-	-	-	-	-	-	-	271	271	271	271	271	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Beginning of Year In-service
 SDGE Gas Costs - C391.2

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

		6 200% Declining Factor																
		Period Number:																
Period	Total	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.1667	0.1667	0.1667	0.1667	0.3333	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	7,407	-	-	60	225	70	970	4,728	1,354	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	60	-	-	10	10	10	10	20	-	-	-	-	-	-	-	-	-	-
2009	225	-	-	60	225	37	37	37	75	-	-	-	-	-	-	-	-	-
2010	70	-	-	-	-	12	12	12	12	23	-	-	-	-	-	-	-	-
2011	970	-	-	-	-	-	162	162	162	323	-	-	-	-	-	-	-	-
2012	4,728	-	-	-	-	-	-	788	788	788	788	1,576	-	-	-	-	-	-
2013	1,354	-	-	-	-	-	-	-	226	226	226	226	451	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 SDGE Gas Costs - C303

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Book Life 5
 Salvage Amount 0.0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	2,336	-	-	272	1,203	-	-	-	-	861	-	-	-	-	-	-	-	-
Total Depreciation	2,336	-	-	27	175	295	295	295	354	292	172	172	172	86	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	136	-	-	27	27	27	27	27	-	-	-	-	-	-	-	-	-	-
2009	737	-	-	-	147	147	147	147	147	-	-	-	-	-	-	-	-	-
2010	601	-	-	-	-	120	120	120	120	120	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	430	-	-	-	-	-	-	-	86	86	86	86	86	-	-	-	-	-
2014	430	-	-	-	-	-	-	-	-	86	86	86	86	86	86	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 SDGE Gas Costs - C303

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Federal Tax Life
 Declining Factor

3

0%

Period Number:

Period	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	2,336	-	-	272	1,203	-	-	-	861	-	-	-	-	-	-	-	-	-
Total Depreciation	2,336	-	-	136	737	601	-	-	430	430	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	136	-	-	136	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	737	-	-	-	737	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	601	-	-	-	-	601	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	430	-	-	-	-	-	-	-	430	-	-	-	-	-	-	-	-	-
2014	430	-	-	-	-	-	-	-	-	430	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 SDGE Gas Costs - C303

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life
 Declining Factor

3

0%

Period Number:

Period	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	2,336	-	-	136	737	601	-	-	430	430	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	136	-	-	136	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	737	-	-	-	737	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	601	-	-	-	-	601	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	430	-	-	-	-	-	-	-	430	-	-	-	-	-	-	-	-	-
2014	430	-	-	-	-	-	-	-	-	430	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 SDGE Gas Costs - C391.2

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Book Life 5
 Salvage Amount 0.0%

Period	Period Number:																		
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-	
Capital In-service	11,144	-	-	23	1,652	-	-	-	789	432	191	-	42	700	429	6,887	-	-	
Total Depreciation	7,502	-	-	2	170	335	335	335	412	366	263	282	287	282	273	942	1,612	1,607	
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	11	-	-	2	2	2	2	2	-	-	-	-	-	-	-	-	-	-	-
2009	837	-	-	-	167	167	167	167	167	-	-	-	-	-	-	-	-	-	-
2010	826	-	-	-	-	165	165	165	165	165	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	394	-	-	-	-	-	-	-	79	79	79	79	79	-	-	-	-	-	-
2014	610	-	-	-	-	-	-	-	-	122	122	122	122	122	-	-	-	-	-
2015	311	-	-	-	-	-	-	-	-	-	62	62	62	62	62	-	-	-	-
2016	96	-	-	-	-	-	-	-	-	-	-	19	19	19	19	19	-	-	-
2017	21	-	-	-	-	-	-	-	-	-	-	-	4	4	4	4	4	4	-
2018	371	-	-	-	-	-	-	-	-	-	-	-	-	74	74	74	74	74	74
2019	452	-	-	-	-	-	-	-	-	-	-	-	-	-	113	113	113	113	113
2020	2,195	-	-	-	-	-	-	-	-	-	-	-	-	-	-	732	732	732	732
2021	1,377	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	689	689	689
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 SDGE Gas Costs - C391.2

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Period	Period Number:																	
	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
Total	1.0000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	
Capital In-service	11,144	-	-	23	1,652	-	-	-	789	432	191	-	42	700	429	6,887	-	
Total Depreciation	8,304	-	-	2	170	335	335	335	490	409	282	282	291	273	272	1,612	1,612	1,603
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	11	-	2	2	2	2	2	2	-	-	-	-	-	-	-	-	-	-
2009	837	-	-	167	167	167	167	167	167	-	-	-	-	-	-	-	-	-
2010	826	-	-	-	165	165	165	165	165	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	789	-	-	-	-	-	-	158	158	158	158	158	-	-	-	-	-	-
2014	432	-	-	-	-	-	-	-	86	86	86	86	86	-	-	-	-	-
2015	191	-	-	-	-	-	-	-	-	38	38	38	38	38	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	42	-	-	-	-	-	-	-	-	-	-	8	8	8	8	8	8	-
2018	700	-	-	-	-	-	-	-	-	-	-	-	140	140	140	140	140	140
2019	343	-	-	-	-	-	-	-	-	-	-	-	86	86	86	86	86	86
2020	4,132	-	-	-	-	-	-	-	-	-	-	-	-	-	1,377	1,377	1,377	1,377
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 SDGE Gas Costs - C391.2

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life
 Declining Factor

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.1667	0.1667	0.1667	0.1667	0.3333	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	11,144	-	-	23	1,652	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Depreciation	7,558	-	-	2	141	279	279	281	548	479	235	235	374	299	259	1,343	1,350	1,453
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	11	-	-	2	2	2	2	4	-	-	-	-	-	-	-	-	-	-
2009	837	-	-	-	140	140	140	279	-	-	-	-	-	-	-	-	-	-
2010	826	-	-	-	-	138	138	138	138	275	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	789	-	-	-	-	-	-	-	131	131	131	131	263	-	-	-	-	-
2014	432	-	-	-	-	-	-	-	-	72	72	72	72	144	-	-	-	-
2015	191	-	-	-	-	-	-	-	-	-	32	32	32	32	64	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	42	-	-	-	-	-	-	-	-	-	-	-	-	7	7	7	14	-
2018	700	-	-	-	-	-	-	-	-	-	-	-	-	117	117	117	117	233
2019	286	-	-	-	-	-	-	-	-	-	-	-	-	71	71	71	71	71
2020	3,443	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,148	1,148	1,148
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
 OpEx GRC - SDGE Gas Benefits
 Revenue Requirement Summary (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total	(95,421)	-	(8)	(528)	(1,464)	(2,282)	(3,404)	(4,775)	(5,832)	(6,354)	(8,200)	(9,861)	(10,562)	(11,121)	(11,818)	(12,147)	(7,064)
Revenue Requirement	(95,421)	-	(8)	(528)	(1,464)	(2,282)	(3,404)	(4,775)	(5,832)	(6,354)	(8,200)	(9,861)	(10,562)	(11,121)	(11,818)	(12,147)	(7,064)
FF&U:	(3,403)	-	(0)	(19)	(52)	(81)	(121)	(170)	(208)	(227)	(292)	(352)	(377)	(397)	(421)	(433)	(252)
O&M:	(36,647)	-	(8)	(162)	(562)	(1,044)	(1,699)	(2,236)	(2,605)	(2,734)	(3,531)	(4,105)	(4,271)	(4,430)	(4,602)	(4,658)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(12,244)	-	-	(63)	(160)	(226)	(315)	(473)	(616)	(713)	(920)	(1,149)	(1,293)	(1,413)	(1,557)	(1,665)	(1,681)
Return on Common:	(17,180)	-	-	(109)	(271)	(373)	(506)	(752)	(959)	(1,074)	(1,373)	(1,694)	(1,848)	(1,949)	(2,084)	(2,146)	(2,043)
Return on Preferred:	(1,317)	-	-	(8)	(21)	(29)	(39)	(58)	(74)	(82)	(105)	(130)	(142)	(149)	(160)	(164)	(157)
Return On Debt:	(8,033)	-	-	(51)	(127)	(174)	(236)	(351)	(449)	(502)	(642)	(792)	(864)	(911)	(975)	(1,003)	(955)
Federal Taxes:	(10,107)	-	-	(73)	(169)	(221)	(303)	(455)	(569)	(628)	(822)	(1,004)	(1,078)	(1,138)	(1,221)	(1,249)	(1,177)
State Taxes:	(2,291)	-	-	(19)	(41)	(49)	(67)	(104)	(127)	(137)	(186)	(228)	(240)	(255)	(279)	(287)	(273)
Property Taxes:	(4,200)	-	-	(25)	(62)	(86)	(118)	(176)	(226)	(256)	(329)	(407)	(449)	(480)	(519)	(541)	(527)

San Diego Gas & Electric
OpEx GRC - SDGE Gas Benefits
 FF&U Summary (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	(36,647)	-	(8)	(162)	(562)	(1,044)	(1,699)	(2,236)	(2,605)	(2,734)	(3,531)	(4,105)	(4,271)	(4,430)	(4,602)	(4,658)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(12,244)	-	-	(63)	(160)	(226)	(315)	(473)	(616)	(713)	(920)	(1,149)	(1,293)	(1,413)	(1,557)	(1,665)	(1,681)
Return on Common:	(17,180)	-	-	(109)	(271)	(373)	(506)	(752)	(959)	(1,074)	(1,373)	(1,694)	(1,848)	(1,949)	(2,084)	(2,146)	(2,043)
Return on Preferred:	(1,317)	-	-	(8)	(21)	(29)	(39)	(58)	(74)	(82)	(105)	(130)	(142)	(149)	(160)	(164)	(157)
Return On Debt:	(8,033)	-	-	(51)	(127)	(174)	(236)	(351)	(449)	(502)	(642)	(792)	(864)	(911)	(975)	(1,003)	(955)
Federal Taxes:	(10,107)	-	-	(73)	(169)	(221)	(303)	(455)	(569)	(628)	(822)	(1,004)	(1,078)	(1,138)	(1,221)	(1,249)	(1,177)
State Taxes:	(2,291)	-	-	(19)	(41)	(49)	(67)	(104)	(127)	(137)	(186)	(228)	(240)	(255)	(279)	(287)	(273)
Property Taxes:	(4,200)	-	-	(25)	(62)	(86)	(118)	(176)	(226)	(256)	(329)	(407)	(449)	(480)	(519)	(541)	(527)
Sum	(92,019)	-	(8)	(509)	(1,412)	(2,201)	(3,283)	(4,604)	(5,624)	(6,128)	(7,908)	(9,509)	(10,185)	(10,725)	(11,397)	(11,714)	(6,812)
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	(3,403)	-	(0)	(19)	(52)	(81)	(121)	(170)	(208)	(227)	(292)	(352)	(377)	(397)	(421)	(433)	(252)

San Diego Gas & Electric
 OpEx GRC - SDGE Gas Benefits
 O&M and Working Capital (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
O&M																	
O&M All In	(36,647)	-	(8)	(162)	(562)	(1,044)	(1,699)	(2,236)	(2,605)	(2,734)	(3,531)	(4,105)	(4,271)	(4,430)	(4,602)	(4,658)	-
Working Capital																	
O&M:	(36,647)	-	(8)	(162)	(562)	(1,044)	(1,699)	(2,236)	(2,605)	(2,734)	(3,531)	(4,105)	(4,271)	(4,430)	(4,602)	(4,658)	-
Months:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average Monthly O&M:	-	-	(1)	(13)	(47)	(87)	(142)	(186)	(217)	(228)	(294)	(342)	(356)	(369)	(384)	(388)	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rev Req of Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - SDGE Gas Benefits
Rate Base and Return Summary (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	-	-	(2,037)	(5,186)	(7,346)	(10,219)	(15,347)	(19,996)	(23,133)	(29,855)	(37,300)	(41,962)	(45,849)	(50,534)	(54,015)	(54,548)
Accumulated Depreciation	-	-	(63)	(223)	(449)	(764)	(1,237)	(1,853)	(2,566)	(3,486)	(4,635)	(5,928)	(7,341)	(8,899)	(10,563)	(12,244)
Net Investment	-	-	(1,974)	(4,964)	(6,897)	(9,455)	(14,110)	(18,143)	(20,567)	(26,370)	(32,665)	(36,034)	(38,507)	(41,635)	(43,451)	(42,304)
Deferred Taxes Impacting Rate Base	-	-	(16)	(92)	(229)	(407)	(649)	(980)	(1,368)	(1,812)	(2,376)	(3,036)	(3,729)	(4,451)	(5,206)	(5,956)
Year End Rate Base	-	-	(1,958)	(4,872)	(6,668)	(9,048)	(13,461)	(17,163)	(19,199)	(24,557)	(30,289)	(32,998)	(34,778)	(37,184)	(38,245)	(36,349)
Average Rate Base	-	-	(1,997)	(4,990)	(6,850)	(9,294)	(13,819)	(17,637)	(19,750)	(25,239)	(31,146)	(33,975)	(35,831)	(38,324)	(39,455)	(37,564)
Return on Equity (\$)	(17,180)	-	(109)	(271)	(373)	(506)	(752)	(959)	(1,074)	(1,373)	(1,694)	(1,848)	(1,949)	(2,084)	(2,146)	(2,043)
Weighted Return on Equity (%)	-	-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	(1,317)	-	(8)	(21)	(29)	(39)	(58)	(74)	(82)	(105)	(130)	(142)	(149)	(160)	(164)	(157)
Weighted Return on Preferred (%)	-	-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	(8,033)	-	(51)	(127)	(174)	(236)	(351)	(449)	(502)	(642)	(792)	(864)	(911)	(975)	(1,003)	(955)
Weighted Return on Debt (%)	-	-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	(26,530)	-	(168)	(419)	(575)	(781)	(1,161)	(1,481)	(1,659)	(2,120)	(2,616)	(2,854)	(3,009)	(3,219)	(3,314)	(3,155)
Total Rate	-	-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

San Diego Gas & Electric
OpEx GRC - SDGE Gas Benefits
Income Taxes (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Revenue	(95,421)	-	(528)	(1,464)	(2,282)	(3,404)	(4,775)	(5,832)	(6,354)	(8,200)	(9,861)	(10,562)	(11,121)	(11,818)	(12,147)	(7,064)
Operational Costs	56,494	-	8	268	836	1,437	2,253	3,055	3,930	5,072	6,013	6,390	6,719	7,100	7,297	2,460
EBIT	(38,927)	-	(260)	(629)	(845)	(1,151)	(1,719)	(2,177)	(2,425)	(3,128)	(3,848)	(4,172)	(4,402)	(4,719)	(4,850)	(4,604)
Income Taxes	12,398	-	92	210	269	370	559	695	766	1,008	1,232	1,318	1,393	1,500	1,536	1,449
NOI	(26,530)	-	(168)	(419)	(575)	(781)	(1,161)	(1,481)	(1,659)	(2,120)	(2,616)	(2,854)	(3,009)	(3,219)	(3,314)	(3,155)
Interest	8,033	-	51	127	174	236	351	449	502	642	792	864	911	975	1,003	955
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	1,317	-	8	21	29	39	58	74	82	105	130	142	149	160	164	157
Earnings for Common	(17,180)	-	(109)	(271)	(373)	(506)	(752)	(959)	(1,074)	(1,373)	(1,694)	(1,848)	(1,949)	(2,084)	(2,146)	(2,043)
FIT detail:																
EBIT	(38,927)	-	(260)	(629)	(845)	(1,151)	(1,719)	(2,177)	(2,425)	(3,128)	(3,848)	(4,172)	(4,402)	(4,719)	(4,850)	(4,604)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes (Prior Period)	(2,018)	-	-	(19)	(41)	(49)	(67)	(104)	(127)	(137)	(186)	(228)	(240)	(255)	(279)	(287)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(8,033)	-	(51)	(127)	(174)	(236)	(351)	(449)	(502)	(642)	(792)	(864)	(911)	(975)	(1,003)	(955)
Total Federal EBT Adjustments	10,051	-	51	146	215	285	419	552	629	779	978	1,092	1,151	1,229	1,282	1,243
Federal EBT	(28,876)	-	(209)	(483)	(630)	(866)	(1,301)	(1,625)	(1,796)	(2,349)	(2,870)	(3,080)	(3,251)	(3,489)	(3,568)	(3,361)
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	(10,107)	-	(73)	(169)	(221)	(303)	(455)	(569)	(628)	(822)	(1,004)	(1,078)	(1,138)	(1,221)	(1,249)	(1,177)
SIT detail:																
EBIT	(38,927)	-	(260)	(629)	(845)	(1,151)	(1,719)	(2,177)	(2,425)	(3,128)	(3,848)	(4,172)	(4,402)	(4,719)	(4,850)	(4,604)
Depreciation	4,980	-	(5)	43	117	152	196	294	368	381	482	591	608	593	596	565
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(8,033)	-	(51)	(127)	(174)	(236)	(351)	(449)	(502)	(642)	(792)	(864)	(911)	(975)	(1,003)	(955)
Total State EBT Adjustments	13,013	-	46	170	291	389	548	743	870	1,023	1,274	1,455	1,519	1,567	1,599	1,520
State EBT	(25,914)	-	(214)	(458)	(554)	(762)	(1,172)	(1,434)	(1,555)	(2,106)	(2,574)	(2,717)	(2,883)	(3,151)	(3,251)	(3,084)
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	(2,291)	-	(19)	(41)	(49)	(67)	(104)	(127)	(137)	(186)	(228)	(240)	(255)	(279)	(287)	(273)

San Diego Gas & Electric
OpEx GRC - SDGE Gas Benefits
Property Taxes (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
Historical Cost		-	-	(2,037)	(5,186)	(7,346)	(10,219)	(15,347)	(19,996)	(23,133)	(29,855)	(37,300)	(41,962)	(45,849)	(50,534)	(54,015)	(54,548)
Accumulated Depreciation		-	-	(63)	(223)	(449)	(764)	(1,237)	(1,853)	(2,566)	(3,486)	(4,635)	(5,928)	(7,341)	(8,899)	(10,563)	(12,244)
Net Investment		-	-	(1,974)	(4,964)	(6,897)	(9,455)	(14,110)	(18,143)	(20,567)	(26,370)	(32,665)	(36,034)	(38,507)	(41,635)	(43,451)	(42,304)
Property Tax Rate		1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Property Tax	(4,200)	-	-	(25)	(62)	(86)	(118)	(176)	(226)	(256)	(329)	(407)	(449)	(480)	(519)	(541)	(527)

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

Revenue Requirement Summary (\$ in Thousands) - SDGE Gas Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Revenue Requirement	Total	(38,002)	-	(8)	(168)	(583)	(1,082)	(1,762)	(2,319)	(2,702)	(2,835)	(3,662)	(4,257)	(4,429)	(4,594)	(4,773)	(4,830)	-
FF&U:	(1,355)	-	(0)	(6)	(21)	(39)	(63)	(83)	(96)	(101)	(131)	(152)	(158)	(164)	(170)	(172)	-	-
O&M:	(36,647)	-	(8)	(162)	(562)	(1,044)	(1,699)	(2,236)	(2,605)	(2,734)	(3,531)	(4,105)	(4,271)	(4,430)	(4,602)	(4,658)	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return On Debt:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

FF&U Summary (\$ in Thousands) - SDGE Gas Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	(36,647)	-	(8)	(162)	(562)	(1,044)	(1,699)	(2,236)	(2,605)	(2,734)	(3,531)	(4,105)	(4,271)	(4,430)	(4,602)	(4,658)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return On Debt:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sum	(36,647)	-	(8)	(162)	(562)	(1,044)	(1,699)	(2,236)	(2,605)	(2,734)	(3,531)	(4,105)	(4,271)	(4,430)	(4,602)	(4,658)	-
FF&U Rate		-	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	-
FF&U	(1,355)	-	(0)	(6)	(21)	(39)	(63)	(83)	(96)	(101)	(131)	(152)	(158)	(164)	(170)	(172)	-

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

O&M and Working Capital (\$ in Thousands) - SDGE Gas Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
O&M	Total																
O&M All In	(36,647)	-	(8)	(162)	(562)	(1,044)	(1,699)	(2,236)	(2,605)	(2,734)	(3,531)	(4,105)	(4,271)	(4,430)	(4,602)	(4,658)	-
Working Capital																	
O&M:	(36,647)	-	(8)	(162)	(562)	(1,044)	(1,699)	(2,236)	(2,605)	(2,734)	(3,531)	(4,105)	(4,271)	(4,430)	(4,602)	(4,658)	-
Months:		12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
Average Monthly O&M:		-	(1)	(13)	(47)	(87)	(142)	(186)	(217)	(228)	(294)	(342)	(356)	(369)	(384)	(388)	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rev Req of Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric

OpEx GRC - Mid Year In-service

Revenue Requirement Summary (\$ in Thousands) - SDGE Gas Benefits

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total	(57,419)	-	-	(360)	(882)	(1,200)	(1,642)	(2,456)	(3,131)	(3,519)	(4,538)	(5,604)	(6,133)	(6,528)	(7,046)	(7,317)	(7,064)
Revenue Requirement	(57,419)	-	-	(360)	(882)	(1,200)	(1,642)	(2,456)	(3,131)	(3,519)	(4,538)	(5,604)	(6,133)	(6,528)	(7,046)	(7,317)	(7,064)
FF&U:	(2,048)	-	-	(13)	(31)	(43)	(59)	(88)	(112)	(126)	(162)	(200)	(219)	(233)	(251)	(261)	(252)
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(12,244)	-	-	(63)	(160)	(226)	(315)	(473)	(616)	(713)	(920)	(1,149)	(1,293)	(1,413)	(1,557)	(1,665)	(1,681)
Return on Common:	(17,180)	-	-	(109)	(271)	(373)	(506)	(752)	(959)	(1,074)	(1,373)	(1,694)	(1,848)	(1,949)	(2,084)	(2,146)	(2,043)
Return on Preferred:	(1,317)	-	-	(8)	(21)	(29)	(39)	(58)	(74)	(82)	(105)	(130)	(142)	(149)	(160)	(164)	(157)
Return On Debt:	(8,033)	-	-	(51)	(127)	(174)	(236)	(351)	(449)	(502)	(642)	(792)	(864)	(911)	(975)	(1,003)	(955)
Federal Taxes:	(10,107)	-	-	(73)	(169)	(221)	(303)	(455)	(569)	(628)	(822)	(1,004)	(1,078)	(1,138)	(1,221)	(1,249)	(1,177)
State Taxes:	(2,291)	-	-	(19)	(41)	(49)	(67)	(104)	(127)	(137)	(186)	(228)	(240)	(255)	(279)	(287)	(273)
Property Taxes:	(4,200)	-	-	(25)	(62)	(86)	(118)	(176)	(226)	(256)	(329)	(407)	(449)	(480)	(519)	(541)	(527)

San Diego Gas & Electric
 OpEx GRC - Mid Year In-service
 FF&U Summary (\$ in Thousands) - SDGE Gas Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(12,244)	-	-	(63)	(160)	(226)	(315)	(473)	(616)	(713)	(920)	(1,149)	(1,293)	(1,413)	(1,557)	(1,665)	(1,681)
Return on Common:	(17,180)	-	-	(109)	(271)	(373)	(506)	(752)	(959)	(1,074)	(1,373)	(1,694)	(1,848)	(1,949)	(2,084)	(2,146)	(2,043)
Return on Preferred:	(1,317)	-	-	(8)	(21)	(29)	(39)	(58)	(74)	(82)	(105)	(130)	(142)	(149)	(160)	(164)	(157)
Return On Debt:	(8,033)	-	-	(51)	(127)	(174)	(236)	(351)	(449)	(502)	(642)	(792)	(864)	(911)	(975)	(1,003)	(955)
Federal Taxes:	(10,107)	-	-	(73)	(169)	(221)	(303)	(455)	(569)	(628)	(822)	(1,004)	(1,078)	(1,138)	(1,221)	(1,249)	(1,177)
State Taxes:	(2,291)	-	-	(19)	(41)	(49)	(67)	(104)	(127)	(137)	(186)	(228)	(240)	(255)	(279)	(287)	(273)
Property Taxes:	(4,200)	-	-	(25)	(62)	(86)	(118)	(176)	(226)	(256)	(329)	(407)	(449)	(480)	(519)	(541)	(527)
Sum	(55,371)	-	-	(347)	(850)	(1,157)	(1,584)	(2,368)	(3,019)	(3,394)	(4,377)	(5,404)	(5,914)	(6,295)	(6,795)	(7,056)	(6,812)
FF&U Rate		-	-	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	(2,048)	-	-	(13)	(31)	(43)	(59)	(88)	(112)	(126)	(162)	(200)	(219)	(233)	(251)	(261)	(252)

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
Rate Base & Return Summary (\$ in Thousands) - SDGE Gas Benefits

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	-	-	(2,037)	(5,186)	(7,346)	(10,219)	(15,347)	(19,996)	(23,133)	(29,855)	(37,300)	(41,962)	(45,849)	(50,534)	(54,015)	(54,548)
Accumulated Depreciation	-	-	(63)	(223)	(449)	(764)	(1,237)	(1,853)	(2,566)	(3,486)	(4,635)	(5,928)	(7,341)	(8,899)	(10,563)	(12,244)
Net Investment	-	-	(1,974)	(4,964)	(6,897)	(9,455)	(14,110)	(18,143)	(20,567)	(26,370)	(32,665)	(36,034)	(38,507)	(41,635)	(43,451)	(42,304)
Deferred Taxes Impacting Rate Base	-	-	(16)	(92)	(229)	(407)	(649)	(980)	(1,368)	(1,812)	(2,376)	(3,036)	(3,729)	(4,451)	(5,206)	(5,956)
Year End Rate Base	-	-	(1,958)	(4,872)	(6,668)	(9,048)	(13,461)	(17,163)	(19,199)	(24,557)	(30,289)	(32,998)	(34,778)	(37,184)	(38,245)	(36,349)
Average Rate Base	-	-	(1,997)	(4,990)	(6,850)	(9,294)	(13,819)	(17,637)	(19,750)	(25,239)	(31,146)	(33,975)	(35,831)	(38,324)	(39,455)	(37,564)
Return on Equity (\$)	(17,180)	-	(109)	(271)	(373)	(506)	(752)	(959)	(1,074)	(1,373)	(1,694)	(1,848)	(1,949)	(2,084)	(2,146)	(2,043)
Weighted Return on Equity (%)	-	-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	(1,317)	-	(8)	(21)	(29)	(39)	(58)	(74)	(82)	(105)	(130)	(142)	(149)	(160)	(164)	(157)
Weighted Return on Preferred (%)	-	-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	(8,033)	-	(51)	(127)	(174)	(236)	(351)	(449)	(502)	(642)	(792)	(864)	(911)	(975)	(1,003)	(955)
Weighted Return on Debt (%)	-	-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	(26,530)	-	(168)	(419)	(575)	(781)	(1,161)	(1,481)	(1,659)	(2,120)	(2,616)	(2,854)	(3,009)	(3,219)	(3,314)	(3,155)
Total Rate	-	-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
Income Taxes (\$ in Thousands) - SDGE Gas Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
Revenue	(57,419)	-	-	(360)	(882)	(1,200)	(1,642)	(2,456)	(3,131)	(3,519)	(4,538)	(5,604)	(6,133)	(6,528)	(7,046)	(7,317)	(7,064)
Operational Costs	18,492	-	-	100	253	355	491	736	954	1,095	1,410	1,756	1,961	2,125	2,327	2,467	2,460
EBIT	(38,927)	-	-	(260)	(629)	(845)	(1,151)	(1,719)	(2,177)	(2,425)	(3,128)	(3,848)	(4,172)	(4,402)	(4,719)	(4,850)	(4,604)
Income Taxes	12,398	-	-	92	210	269	370	559	695	766	1,008	1,232	1,318	1,393	1,500	1,536	1,449
NOI	(26,530)	-	-	(168)	(419)	(575)	(781)	(1,161)	(1,481)	(1,659)	(2,120)	(2,616)	(2,854)	(3,009)	(3,219)	(3,314)	(3,155)
Interest	8,033	-	-	51	127	174	236	351	449	502	642	792	864	911	975	1,003	955
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	1,317	-	-	8	21	29	39	58	74	82	105	130	142	149	160	164	157
Earnings for Common	(17,180)	-	-	(109)	(271)	(373)	(506)	(752)	(959)	(1,074)	(1,373)	(1,694)	(1,848)	(1,949)	(2,084)	(2,146)	(2,043)
FIT detail:																	
EBIT	(38,927)	-	-	(260)	(629)	(845)	(1,151)	(1,719)	(2,177)	(2,425)	(3,128)	(3,848)	(4,172)	(4,402)	(4,719)	(4,850)	(4,604)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes (Prior Period)	(2,018)	-	-	-	(19)	(41)	(49)	(67)	(104)	(127)	(137)	(186)	(228)	(240)	(255)	(279)	(287)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(8,033)	-	-	(51)	(127)	(174)	(236)	(351)	(449)	(502)	(642)	(792)	(864)	(911)	(975)	(1,003)	(955)
Total Federal EBT Adjustments	10,051	-	-	51	146	215	285	419	552	629	779	978	1,092	1,151	1,229	1,282	1,243
Federal EBT	(28,876)	-	-	(209)	(483)	(630)	(866)	(1,301)	(1,625)	(1,796)	(2,349)	(2,870)	(3,080)	(3,251)	(3,489)	(3,568)	(3,361)
Federal Tax Rate	-	-	-	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	(10,107)	-	-	(73)	(169)	(221)	(303)	(455)	(569)	(628)	(822)	(1,004)	(1,078)	(1,138)	(1,221)	(1,249)	(1,177)
SIT detail:																	
EBIT	(38,927)	-	-	(260)	(629)	(845)	(1,151)	(1,719)	(2,177)	(2,425)	(3,128)	(3,848)	(4,172)	(4,402)	(4,719)	(4,850)	(4,604)
Depreciation	4,980	-	-	(5)	43	117	152	196	294	368	381	482	591	608	593	596	565
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(8,033)	-	-	(51)	(127)	(174)	(236)	(351)	(449)	(502)	(642)	(792)	(864)	(911)	(975)	(1,003)	(955)
Total State EBT Adjustments	13,013	-	-	46	170	291	389	548	743	870	1,023	1,274	1,455	1,519	1,567	1,599	1,520
State EBT	(25,914)	-	-	(214)	(458)	(554)	(762)	(1,172)	(1,434)	(1,555)	(2,106)	(2,574)	(2,717)	(2,883)	(3,151)	(3,251)	(3,084)
State Tax Rate	-	-	-	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	(2,291)	-	-	(19)	(41)	(49)	(67)	(104)	(127)	(137)	(186)	(228)	(240)	(255)	(279)	(287)	(273)

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
Property Taxes (\$ in Thousands) - SDGE Gas Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
Historical Cost		-	-	(2,037)	(5,186)	(7,346)	(10,219)	(15,347)	(19,996)	(23,133)	(29,855)	(37,300)	(41,962)	(45,849)	(50,534)	(54,015)	(54,548)
Accumulated Depreciation		-	-	(63)	(223)	(449)	(764)	(1,237)	(1,853)	(2,566)	(3,486)	(4,635)	(5,928)	(7,341)	(8,899)	(10,563)	(12,244)
Net Investment		-	-	(1,974)	(4,964)	(6,897)	(9,455)	(14,110)	(18,143)	(20,567)	(26,370)	(32,665)	(36,034)	(38,507)	(41,635)	(43,451)	(42,304)
Property Tax Rate		-	-	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Property Tax	(4,200)	-	-	(25)	(62)	(86)	(118)	(176)	(226)	(256)	(329)	(407)	(449)	(480)	(519)	(541)	(527)

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
SDGE Gas Benefits

Depreciation Schedule
(\$ in Thousands)
Book Depreciation

Book Life 49
Salvage Amount -51.0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.5239	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	(54,548)	-	-	-	(4,074)	(2,225)	(2,095)	(3,650)	(6,605)	(2,693)	(3,581)	(9,863)	(5,026)	(4,297)	(3,475)	(5,895)	(1,067)	-
	(12,244)	-	-	-	(63)	(160)	(226)	(315)	(473)	(616)	(713)	(920)	(1,149)	(1,293)	(1,413)	(1,557)	(1,665)	(1,681)
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	(879)	-	-	-	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)
2010	(1,262)	-	-	-	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)
2011	(799)	-	-	-	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)
2012	(974)	-	-	-	-	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)
2013	(1,580)	-	-	-	-	-	(158)	(158)	(158)	(158)	(158)	(158)	(158)	(158)	(158)	(158)	(158)	(158)
2014	(1,289)	-	-	-	-	-	-	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)
2015	(773)	-	-	-	-	-	-	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)
2016	(1,450)	-	-	-	-	-	-	-	-	-	(207)	(207)	(207)	(207)	(207)	(207)	(207)	(207)
2017	(1,377)	-	-	-	-	-	-	-	-	-	-	(229)	(229)	(229)	(229)	(229)	(229)	(229)
2018	(718)	-	-	-	-	-	-	-	-	-	-	-	-	(144)	(144)	(144)	(144)	(144)
2019	(479)	-	-	-	-	-	-	-	-	-	-	-	-	(120)	(120)	(120)	(120)	(120)
2020	(433)	-	-	-	-	-	-	-	-	-	-	-	-	-	(144)	(144)	(144)	(144)
2021	(215)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(107)	(107)
2022	(16)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(16)

San Diego Gas & Electric
 OpEx GRC - Mid Year In-service
 SDGE Gas Benefits

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Federal Tax Life
 Declining Factor

Period	Period Number:																	
	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
Total	1.0000	0.0536	0.1014	0.0905	0.0808	0.0722	0.0644	0.0632	0.0632	0.0632	0.0632	0.0632	0.0632	0.0632	0.0316	-	-	
Capital In-service	(54,548)	-	-	-	(4,074)	(2,225)	(2,095)	(3,650)	(6,605)	(2,693)	(3,581)	(9,863)	(5,026)	(4,297)	(3,475)	(5,895)	(1,067)	
Total Depreciation	(29,118)	-	-	-	(109)	(353)	(600)	(805)	(1,147)	(1,560)	(1,824)	(2,188)	(2,760)	(3,179)	(3,394)	(3,620)	(3,822)	(3,758)
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2009	(1,830)	-	-	-	(109)	(184)	(165)	(147)	(131)	(129)	(129)	(129)	(129)	(129)	(129)	(129)	(129)	(64)
2010	(2,851)	-	-	-	(169)	(169)	(319)	(285)	(255)	(227)	(203)	(199)	(199)	(199)	(199)	(199)	(199)	(199)
2011	(1,819)	-	-	-	-	(116)	(196)	(219)	(196)	(175)	(156)	(139)	(136)	(136)	(136)	(136)	(136)	(136)
2012	(2,238)	-	-	-	-	-	(291)	(219)	(196)	(175)	(156)	(139)	(136)	(136)	(136)	(136)	(136)	(136)
2013	(3,670)	-	-	-	-	-	(520)	(291)	(219)	(196)	(175)	(156)	(139)	(136)	(136)	(136)	(136)	(136)
2014	(3,034)	-	-	-	-	-	(464)	(291)	(219)	(196)	(175)	(156)	(139)	(136)	(136)	(136)	(136)	(136)
2015	(1,849)	-	-	-	-	-	(318)	(284)	(254)	(226)	(202)	(198)	(198)	(198)	(198)	(198)	(198)	(198)
2016	(3,537)	-	-	-	-	-	(360)	(318)	(284)	(254)	(226)	(202)	(198)	(198)	(198)	(198)	(198)	(198)
2017	(3,447)	-	-	-	-	-	-	(360)	(318)	(284)	(254)	(226)	(202)	(198)	(198)	(198)	(198)	(198)
2018	(1,858)	-	-	-	-	-	-	-	(318)	(284)	(254)	(226)	(202)	(198)	(198)	(198)	(198)	(198)
2019	(1,268)	-	-	-	-	-	-	-	-	(318)	(284)	(254)	(226)	(202)	(198)	(198)	(198)	(198)
2020	(1,150)	-	-	-	-	-	-	-	-	-	(318)	(284)	(254)	(226)	(202)	(198)	(198)	(198)
2021	(539)	-	-	-	-	-	-	-	-	-	-	(318)	(284)	(254)	(226)	(202)	(198)	(198)
2022	(29)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(29)

San Diego Gas & Electric
 OpEx GRC - Mid Year In-service
 SDGE Gas Benefits

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life
 Declining Factor

		Period Number:																		
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
Period	Total	0.6211	0.0286	0.0555	0.0523	0.0493	0.0465	0.0439	0.0414	0.0390	0.0368	0.0347	0.0327	0.0308	0.0291	0.0274	0.0258	0.0244	0.0230	
Capital In-service	Total	(54,548)	-	-	-	(4,074)	(2,225)	(2,095)	(3,650)	(6,605)	(2,693)	(3,581)	(9,863)	(5,026)	(4,297)	(3,475)	(5,895)	(1,067)	-	
Total Depreciation	Total	(17,164)	-	-	-	(58)	(197)	(337)	(462)	(664)	(905)	(1,076)	(1,296)	(1,627)	(1,880)	(2,017)	(2,146)	(2,257)	(2,243)	
2006		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009		(1,056)	-	-	-	(58)	(107)	(101)	(95)	(89)	(84)	(79)	(75)	(71)	(67)	(63)	(59)	(56)	(53)	(53)
2010		(1,639)	-	-	-	(90)	(175)	(165)	(165)	(155)	(147)	(138)	(130)	(123)	(116)	(109)	(103)	(97)	(92)	(92)
2011		(1,062)	-	-	-	(62)	(120)	(113)	(120)	(113)	(107)	(100)	(95)	(89)	(84)	(79)	(75)	(71)	(67)	(67)
2012		(1,323)	-	-	-	-	(82)	(159)	(82)	(159)	(150)	(142)	(134)	(126)	(119)	(112)	(106)	(100)	(94)	(94)
2013		(2,195)	-	-	-	-	(147)	(285)	(147)	(285)	(268)	(253)	(239)	(225)	(212)	(200)	(189)	(189)	(178)	(178)
2014		(1,828)	-	-	-	-	-	(258)	(133)	(258)	(243)	(229)	(216)	(204)	(192)	(181)	(171)	(171)	(171)	(171)
2015		(1,118)	-	-	-	-	-	(174)	(90)	(174)	(164)	(155)	(146)	(138)	(130)	(122)	(122)	(122)	(122)	(122)
2016		(2,135)	-	-	-	-	-	(192)	(90)	(192)	(182)	(172)	(162)	(152)	(142)	(132)	(122)	(112)	(102)	(92)
2017		(2,056)	-	-	-	-	-	-	-	-	-	-	(192)	(373)	(352)	(332)	(313)	(295)	(278)	(278)
2018		(1,083)	-	-	-	-	-	-	-	-	-	-	-	(213)	(413)	(390)	(367)	(346)	(327)	(327)
2019		(722)	-	-	-	-	-	-	-	-	-	-	-	(133)	(259)	(244)	(230)	(217)	(217)	(217)
2020		(639)	-	-	-	-	-	-	-	-	-	-	-	(111)	(216)	(203)	(192)	(192)	(192)	(192)
2021		(293)	-	-	-	-	-	-	-	-	-	-	-	-	(134)	(260)	(245)	(245)	(245)	(245)
2022		(15)	-	-	-	-	-	-	-	-	-	-	-	-	(99)	(193)	(193)	(193)	(193)	(193)

Southern California Gas Company
 OpEx GRC - SCG Soft Benefits
 Revenue Requirement Summary (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total	(101,445)	-	(1,264)	(3,560)	(5,374)	(5,942)	(6,441)	(7,123)	(7,849)	(8,570)	(9,288)	(10,003)	(5,899)	(6,610)	(7,319)	(8,025)	(8,178)
Revenue Requirement	(101,445)	-	(1,264)	(3,560)	(5,374)	(5,942)	(6,441)	(7,123)	(7,849)	(8,570)	(9,288)	(10,003)	(5,899)	(6,610)	(7,319)	(8,025)	(8,178)
FF&U:	(1,721)	-	(21)	(60)	(91)	(101)	(109)	(121)	(133)	(145)	(158)	(170)	(100)	(112)	(124)	(136)	(139)
O&M:	(42,290)	-	(1,156)	(3,292)	(4,697)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(13,258)	-	(17)	(41)	(117)	(225)	(332)	(477)	(638)	(804)	(975)	(1,151)	(1,332)	(1,519)	(1,711)	(1,910)	(2,011)
Return on Common:	(16,801)	-	(25)	(63)	(175)	(333)	(481)	(679)	(891)	(1,099)	(1,304)	(1,504)	(1,701)	(1,895)	(2,085)	(2,271)	(2,295)
Return on Preferred:	(998)	-	(2)	(4)	(10)	(20)	(29)	(40)	(53)	(65)	(77)	(89)	(101)	(113)	(124)	(135)	(136)
Return On Debt:	(10,269)	-	(16)	(38)	(107)	(203)	(294)	(415)	(545)	(672)	(797)	(919)	(1,040)	(1,158)	(1,274)	(1,388)	(1,402)
Federal Taxes:	(9,752)	-	(17)	(38)	(109)	(201)	(284)	(402)	(523)	(641)	(758)	(873)	(985)	(1,096)	(1,204)	(1,311)	(1,309)
State Taxes:	(2,275)	-	(4)	(9)	(27)	(48)	(65)	(93)	(120)	(146)	(173)	(200)	(227)	(255)	(283)	(312)	(312)
Property Taxes:	(4,080)	-	(6)	(14)	(40)	(77)	(112)	(160)	(211)	(262)	(312)	(363)	(413)	(463)	(512)	(562)	(574)

Southern California Gas Company
OpEx GRC - SCG Soft Benefits
FF&U Summary (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	(42,290)	-	(1,156)	(3,292)	(4,697)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(13,258)	-	(17)	(41)	(117)	(225)	(332)	(477)	(638)	(804)	(975)	(1,151)	(1,332)	(1,519)	(1,711)	(1,910)	(2,011)
Return on Common:	(16,801)	-	(25)	(63)	(175)	(333)	(481)	(679)	(891)	(1,099)	(1,304)	(1,504)	(1,701)	(1,895)	(2,085)	(2,271)	(2,295)
Return on Preferred:	(998)	-	(2)	(4)	(10)	(20)	(29)	(40)	(53)	(65)	(77)	(89)	(101)	(113)	(124)	(135)	(136)
Return On Debt:	(10,269)	-	(16)	(38)	(107)	(203)	(294)	(415)	(545)	(672)	(797)	(919)	(1,040)	(1,158)	(1,274)	(1,388)	(1,402)
Federal Taxes:	(9,752)	-	(17)	(38)	(109)	(201)	(284)	(402)	(523)	(641)	(758)	(873)	(985)	(1,096)	(1,204)	(1,311)	(1,309)
State Taxes:	(2,275)	-	(4)	(9)	(27)	(48)	(65)	(93)	(120)	(146)	(173)	(200)	(227)	(255)	(283)	(312)	(312)
Property Taxes:	(4,080)	-	(6)	(14)	(40)	(77)	(112)	(160)	(211)	(262)	(312)	(363)	(413)	(463)	(512)	(562)	(574)
Sum	(99,724)	-	(1,242)	(3,500)	(5,283)	(5,842)	(6,331)	(7,002)	(7,716)	(8,424)	(9,130)	(9,834)	(5,799)	(6,498)	(7,194)	(7,889)	(8,039)
FF&U Rate		-	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%
FF&U	(1,721)		(21)	(60)	(91)	(101)	(109)	(121)	(133)	(145)	(158)	(170)	(100)	(112)	(124)	(136)	(139)

Southern California Gas Company
 OpEx GRC - SCG Soft Benefits
 O&M and Working Capital (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
O&M																
O&M All In	(42,290)	-	(1,156)	(3,292)	(4,697)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	-	-	-	-
Working Capital																
O&M:	(42,290)	-	(1,156)	(3,292)	(4,697)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	-	-	-	-
Months:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average Monthly O&M:	-	(96)	(274)	(391)	(395)	(395)	(395)	(395)	(395)	(395)	(395)	(395)	-	-	-	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rev Req of Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - SCG Soft Benefits
 Rate Base and Return Summary (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	-	(500)	(1,250)	(3,518)	(6,781)	(10,021)	(14,407)	(19,263)	(24,267)	(29,422)	(34,735)	(40,210)	(45,853)	(51,667)	(57,660)	(60,701)
Accumulated Depreciation	-	(17)	(58)	(174)	(399)	(731)	(1,208)	(1,846)	(2,650)	(3,625)	(4,775)	(6,107)	(7,626)	(9,338)	(11,248)	(13,258)
Net Investment	-	(483)	(1,192)	(3,343)	(6,382)	(9,290)	(13,199)	(17,417)	(21,616)	(25,798)	(29,960)	(34,103)	(38,226)	(42,329)	(46,412)	(47,443)
Deferred Taxes Impacting Rate Base	-	(2)	(16)	(50)	(130)	(264)	(449)	(697)	(1,005)	(1,368)	(1,782)	(2,247)	(2,760)	(3,325)	(3,941)	(4,595)
Year End Rate Base	-	(481)	(1,176)	(3,293)	(6,252)	(9,026)	(12,750)	(16,720)	(20,612)	(24,430)	(28,178)	(31,856)	(35,466)	(39,005)	(42,471)	(42,848)
Average Rate Base	-	(491)	(1,204)	(3,369)	(6,404)	(9,259)	(13,081)	(17,163)	(21,168)	(25,099)	(28,961)	(32,755)	(36,482)	(40,143)	(43,734)	(44,180)
Return on Equity (\$)	(16,801)	-	(25)	(63)	(175)	(333)	(481)	(679)	(891)	(1,099)	(1,304)	(1,504)	(1,701)	(1,895)	(2,085)	(2,271)
Weighted Return on Equity (%)	-	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%
Return on Preferred (\$)	(998)	-	(2)	(4)	(10)	(20)	(29)	(40)	(53)	(65)	(77)	(89)	(101)	(113)	(124)	(135)
Weighted Return on Preferred (%)	-	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%
Return on Debt (\$)	(10,269)	-	(16)	(38)	(107)	(203)	(294)	(415)	(545)	(672)	(797)	(919)	(1,040)	(1,158)	(1,274)	(1,388)
Weighted Return on Debt (%)	-	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%
Total Return	(28,068)	-	(43)	(104)	(292)	(556)	(803)	(1,135)	(1,489)	(1,837)	(2,178)	(2,513)	(2,842)	(3,165)	(3,483)	(3,795)
Total Rate	-	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%

Southern California Gas Company
OpEx GRC - SCG Soft Benefits
Income Taxes (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Revenue	(58,425)	-	(88)	(212)	(596)	(1,126)	(1,624)	(2,306)	(3,753)	(4,471)	(5,187)	(5,899)	(6,610)	(7,319)	(8,025)	(8,178)
Operational Costs	18,330	-	24	59	167	321	472	676	900	1,129	1,363	1,601	1,845	2,094	2,348	2,724
EBIT	(40,095)	-	(64)	(152)	(429)	(805)	(1,152)	(1,630)	(2,132)	(2,624)	(3,109)	(3,585)	(4,055)	(4,517)	(4,971)	(5,454)
Income Taxes	12,027	-	21	48	136	249	349	495	643	787	931	1,073	1,213	1,351	1,488	1,621
NOI	(28,068)	-	(43)	(104)	(292)	(556)	(803)	(1,135)	(1,489)	(1,837)	(2,178)	(2,513)	(2,842)	(3,165)	(3,483)	(3,795)
Interest	10,269	-	16	38	107	203	294	415	545	672	797	919	1,040	1,158	1,274	1,388
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	998	-	2	4	10	20	29	40	53	65	77	89	101	113	124	135
Earnings for Common	(16,801)	-	(25)	(63)	(175)	(333)	(481)	(679)	(891)	(1,099)	(1,304)	(1,504)	(1,701)	(1,895)	(2,085)	(2,271)
FIT detail:																
EBIT	(40,095)	-	(64)	(152)	(429)	(805)	(1,152)	(1,630)	(2,132)	(2,624)	(3,109)	(3,585)	(4,055)	(4,517)	(4,971)	(5,417)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes (Prior Period)	(1,963)	-	-	(4)	(9)	(27)	(48)	(65)	(93)	(120)	(146)	(173)	(200)	(227)	(255)	(283)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(10,269)	-	(16)	(38)	(107)	(203)	(294)	(415)	(545)	(672)	(797)	(919)	(1,040)	(1,158)	(1,274)	(1,388)
Total Federal EBT Adjustments	12,232	-	16	43	116	230	342	480	637	792	943	1,092	1,240	1,386	1,530	1,672
Federal EBT	(27,863)	-	(48)	(109)	(312)	(574)	(810)	(1,149)	(1,494)	(1,832)	(2,166)	(2,493)	(2,815)	(3,131)	(3,441)	(3,746)
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	(9,752)	-	(17)	(38)	(109)	(201)	(284)	(402)	(523)	(641)	(758)	(873)	(985)	(1,096)	(1,204)	(1,309)
SIT detail:																
EBIT	(40,095)	-	(64)	(152)	(429)	(805)	(1,152)	(1,630)	(2,132)	(2,624)	(3,109)	(3,585)	(4,055)	(4,517)	(4,971)	(5,417)
Depreciation	4,095	-	(2)	8	16	58	121	167	234	300	356	403	441	471	492	505
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(10,269)	-	(16)	(38)	(107)	(203)	(294)	(415)	(545)	(672)	(797)	(919)	(1,040)	(1,158)	(1,274)	(1,388)
Total State EBT Adjustments	14,364	-	13	46	123	262	415	583	779	972	1,153	1,323	1,481	1,629	1,766	1,893
State EBT	(25,731)	-	(51)	(106)	(306)	(543)	(737)	(1,047)	(1,353)	(1,652)	(1,956)	(2,263)	(2,573)	(2,888)	(3,205)	(3,528)
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	(2,275)	-	(4)	(9)	(27)	(48)	(65)	(93)	(120)	(146)	(173)	(200)	(227)	(255)	(283)	(312)

Southern California Gas Company
 OpEx GRC - SCG Soft Benefits
 Property Taxes (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
Historical Cost		-	(500)	(1,250)	(3,518)	(6,781)	(10,021)	(14,407)	(19,263)	(24,267)	(29,422)	(34,735)	(40,210)	(45,853)	(51,667)	(57,660)	(60,701)
Accumulated Depreciation		-	(17)	(58)	(174)	(399)	(731)	(1,208)	(1,846)	(2,650)	(3,625)	(4,775)	(6,107)	(7,626)	(9,338)	(11,248)	(13,258)
Net Investment		-	(483)	(1,192)	(3,343)	(6,382)	(9,290)	(13,199)	(17,417)	(21,616)	(25,798)	(29,960)	(34,103)	(38,226)	(42,329)	(46,412)	(47,443)
Property Tax Rate		1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%
Property Tax	(4,080)	-	(6)	(14)	(40)	(77)	(112)	(160)	(211)	(262)	(312)	(363)	(413)	(463)	(512)	(562)	(574)

Southern California Gas Company
 OpEx GRC - Beginning of Year In-service

Revenue Requirement Summary (\$ in Thousands) - SCG Soft Benefits

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenue Requirement	(43,020)	-	(1,176)	(3,349)	(4,779)	(4,817)	(4,817)	(4,817)	(4,817)	(4,817)	(4,817)	(4,817)	-	-	-	-
FF&U:	(730)	-	(20)	(57)	(81)	(82)	(82)	(82)	(82)	(82)	(82)	(82)	-	-	-	-
O&M:	(42,290)	-	(1,156)	(3,292)	(4,697)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return On Debt:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
OpEx GRC - Beginning of Year In-service
 FF&U Summary (\$ in Thousands) - SCG Soft Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	Total																
O&M:	(42,290)	-	(1,156)	(3,292)	(4,697)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return On Debt:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sum	(42,290)	-	(1,156)	(3,292)	(4,697)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	-	-	-	-	-
FF&U Rate		-	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	-	-	-	-	-
FF&U	(730)	-	(20)	(57)	(81)	(82)	(82)	(82)	(82)	(82)	(82)	(82)	-	-	-	-	-

Southern California Gas Company
OpEx GRC - Beginning of Year In-service
 O&M and Working Capital (\$ in Thousands) - SCG Soft Benefits

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
O&M																
O&M All In	(42,290)	-	(1,156)	(3,292)	(4,697)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	-	-	-	-
Working Capital																
O&M:	(42,290)	-	(1,156)	(3,292)	(4,697)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	-	-	-	-
Months:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average Monthly O&M:	-	(96)	(274)	(391)	(395)	(395)	(395)	(395)	(395)	(395)	(395)	(395)	-	-	-	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rev Req of Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 Revenue Requirement Summary (\$ in Thousands) - SCG Soft Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	Total																
Revenue Requirement	(58,425)	-	(88)	(212)	(596)	(1,126)	(1,624)	(2,306)	(3,032)	(3,753)	(4,471)	(5,187)	(5,899)	(6,610)	(7,319)	(8,025)	(8,178)
FF&U:	(991)	-	(1)	(4)	(10)	(19)	(28)	(39)	(51)	(64)	(76)	(88)	(100)	(112)	(124)	(136)	(139)
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(13,258)	-	(17)	(41)	(117)	(225)	(332)	(477)	(638)	(804)	(975)	(1,151)	(1,332)	(1,519)	(1,711)	(1,910)	(2,011)
Return on Common:	(16,801)	-	(25)	(63)	(175)	(333)	(481)	(679)	(891)	(1,099)	(1,304)	(1,504)	(1,701)	(1,895)	(2,085)	(2,271)	(2,295)
Return on Preferred:	(998)	-	(2)	(4)	(10)	(20)	(29)	(40)	(53)	(65)	(77)	(89)	(101)	(113)	(124)	(135)	(136)
Return On Debt:	(10,269)	-	(16)	(38)	(107)	(203)	(294)	(415)	(545)	(672)	(797)	(919)	(1,040)	(1,158)	(1,274)	(1,388)	(1,402)
Federal Taxes:	(9,752)	-	(17)	(38)	(109)	(201)	(284)	(402)	(523)	(641)	(758)	(873)	(985)	(1,096)	(1,204)	(1,311)	(1,309)
State Taxes:	(2,275)	-	(4)	(9)	(27)	(48)	(65)	(93)	(120)	(146)	(173)	(200)	(227)	(255)	(283)	(312)	(312)
Property Taxes:	(4,080)	-	(6)	(14)	(40)	(77)	(112)	(160)	(211)	(262)	(312)	(363)	(413)	(463)	(512)	(562)	(574)

Southern California Gas Company
OpEx GRC - Mid-Year In-service
 FF&U Summary (\$ in Thousands) - SCG Soft Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(13,258)	-	(17)	(41)	(117)	(225)	(332)	(477)	(638)	(804)	(975)	(1,151)	(1,332)	(1,519)	(1,711)	(1,910)	(2,011)
Return on Common:	(16,801)	-	(25)	(63)	(175)	(333)	(481)	(679)	(891)	(1,099)	(1,304)	(1,504)	(1,701)	(1,895)	(2,085)	(2,271)	(2,295)
Return on Preferred:	(998)	-	(2)	(4)	(10)	(20)	(29)	(40)	(53)	(65)	(77)	(89)	(101)	(113)	(124)	(135)	(136)
Return On Debt:	(10,269)	-	(16)	(38)	(107)	(203)	(294)	(415)	(545)	(672)	(797)	(919)	(1,040)	(1,158)	(1,274)	(1,388)	(1,402)
Federal Taxes:	(9,752)	-	(17)	(38)	(109)	(201)	(284)	(402)	(523)	(641)	(758)	(873)	(985)	(1,096)	(1,204)	(1,311)	(1,309)
State Taxes:	(2,275)	-	(4)	(9)	(27)	(48)	(65)	(93)	(120)	(146)	(173)	(200)	(227)	(255)	(283)	(312)	(312)
Property Taxes:	(4,080)	-	(6)	(14)	(40)	(77)	(112)	(160)	(211)	(262)	(312)	(363)	(413)	(463)	(512)	(562)	(574)
Sum	(57,434)	-	(86)	(208)	(586)	(1,107)	(1,596)	(2,267)	(2,981)	(3,689)	(4,395)	(5,099)	(5,799)	(6,498)	(7,194)	(7,889)	(8,039)
FF&U Rate		-	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%
FF&U	(991)	-	(1)	(4)	(10)	(19)	(28)	(39)	(51)	(64)	(76)	(88)	(100)	(112)	(124)	(136)	(139)

Southern California Gas Company
OpEx GRC - Mid-Year In-service
Rate Base & Return Summary (\$ in Thousands) - SCG Soft Benefits

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	-	(500)	(1,250)	(3,518)	(6,781)	(10,021)	(14,407)	(19,263)	(24,267)	(29,422)	(34,735)	(40,210)	(45,853)	(51,667)	(57,660)	(60,701)
Accumulated Depreciation	-	(17)	(58)	(174)	(399)	(731)	(1,208)	(1,846)	(2,650)	(3,625)	(4,775)	(6,107)	(7,626)	(9,338)	(11,248)	(13,258)
Net Investment	-	(483)	(1,192)	(3,343)	(6,382)	(9,290)	(13,199)	(17,417)	(21,616)	(25,798)	(29,960)	(34,103)	(38,226)	(42,329)	(46,412)	(47,443)
Deferred Taxes Impacting Rate Base	-	(2)	(16)	(50)	(130)	(264)	(449)	(697)	(1,005)	(1,368)	(1,782)	(2,247)	(2,760)	(3,325)	(3,941)	(4,595)
Year End Rate Base	-	(481)	(1,176)	(3,293)	(6,252)	(9,026)	(12,750)	(16,720)	(20,612)	(24,430)	(28,178)	(31,856)	(35,466)	(39,005)	(42,471)	(42,848)
Average Rate Base	-	(491)	(1,204)	(3,369)	(6,404)	(9,259)	(13,081)	(17,163)	(21,168)	(25,099)	(28,961)	(32,755)	(36,482)	(40,143)	(43,734)	(44,180)
Return on Equity (\$)	(16,801)	-	(25)	(63)	(175)	(333)	(481)	(679)	(891)	(1,099)	(1,304)	(1,504)	(1,701)	(1,895)	(2,085)	(2,271)
Weighted Return on Equity (%)	-	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%
Return on Preferred (\$)	(998)	-	(2)	(4)	(10)	(20)	(29)	(40)	(53)	(65)	(77)	(89)	(101)	(113)	(124)	(135)
Weighted Return on Preferred (%)	-	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%
Return on Debt (\$)	(10,269)	-	(16)	(38)	(107)	(203)	(294)	(415)	(545)	(672)	(797)	(919)	(1,040)	(1,158)	(1,274)	(1,388)
Weighted Return on Debt (%)	-	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%
Total Return	(28,068)	-	(43)	(104)	(292)	(556)	(803)	(1,135)	(1,489)	(1,837)	(2,178)	(2,513)	(2,842)	(3,165)	(3,483)	(3,795)
Total Rate	-	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%

Southern California Gas Company
OpEx GRC - Mid-Year In-service
Income Taxes (\$ in Thousands) - SCG Soft Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
Revenue	(58,425)	-	(88)	(212)	(596)	(1,126)	(1,624)	(2,306)	(3,032)	(3,753)	(4,471)	(5,187)	(5,899)	(6,610)	(7,319)	(8,025)	(8,178)
Operational Costs	18,330	-	24	59	167	321	472	676	900	1,129	1,363	1,601	1,845	2,094	2,348	2,608	2,724
EBIT	(40,095)	-	(64)	(152)	(429)	(805)	(1,152)	(1,630)	(2,132)	(2,624)	(3,109)	(3,585)	(4,055)	(4,517)	(4,971)	(5,417)	(5,454)
Income Taxes	12,027	-	21	48	136	249	349	495	643	787	931	1,073	1,213	1,351	1,488	1,622	1,621
NOI	(28,068)	-	(43)	(104)	(292)	(556)	(803)	(1,135)	(1,489)	(1,837)	(2,178)	(2,513)	(2,842)	(3,165)	(3,483)	(3,795)	(3,833)
Interest	10,269	-	16	38	107	203	294	415	545	672	797	919	1,040	1,158	1,274	1,388	1,402
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	998	-	2	4	10	20	29	40	53	65	77	89	101	113	124	135	136
Earnings for Common	(16,801)	-	(25)	(63)	(175)	(333)	(481)	(679)	(891)	(1,099)	(1,304)	(1,504)	(1,701)	(1,895)	(2,085)	(2,271)	(2,295)
FIT detail:																	
EBIT	(40,095)	-	(64)	(152)	(429)	(805)	(1,152)	(1,630)	(2,132)	(2,624)	(3,109)	(3,585)	(4,055)	(4,517)	(4,971)	(5,417)	(5,454)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes (Prior Period)	(1,963)	-	-	(4)	(9)	(27)	(48)	(65)	(93)	(120)	(146)	(173)	(200)	(227)	(255)	(283)	(312)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(10,269)	-	(16)	(38)	(107)	(203)	(294)	(415)	(545)	(672)	(797)	(919)	(1,040)	(1,158)	(1,274)	(1,388)	(1,402)
Total Federal EBT Adjustments	12,232	-	16	43	116	230	342	480	637	792	943	1,092	1,240	1,386	1,530	1,672	1,714
Federal EBT	(27,863)	-	(48)	(109)	(312)	(574)	(810)	(1,149)	(1,494)	(1,832)	(2,166)	(2,493)	(2,815)	(3,131)	(3,441)	(3,746)	(3,740)
Federal Tax Rate	-	-	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	(9,752)	-	(17)	(38)	(109)	(201)	(284)	(402)	(523)	(641)	(758)	(873)	(985)	(1,096)	(1,204)	(1,311)	(1,309)
SIT detail:																	
EBIT	(40,095)	-	(64)	(152)	(429)	(805)	(1,152)	(1,630)	(2,132)	(2,624)	(3,109)	(3,585)	(4,055)	(4,517)	(4,971)	(5,417)	(5,454)
Depreciation	4,095	-	(2)	8	16	58	121	167	234	300	356	403	441	471	492	505	524
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(10,269)	-	(16)	(38)	(107)	(203)	(294)	(415)	(545)	(672)	(797)	(919)	(1,040)	(1,158)	(1,274)	(1,388)	(1,402)
Total State EBT Adjustments	14,364	-	13	46	123	262	415	583	779	972	1,153	1,323	1,481	1,629	1,766	1,893	1,927
State EBT	(25,731)	-	(51)	(106)	(306)	(543)	(737)	(1,047)	(1,353)	(1,652)	(1,956)	(2,263)	(2,573)	(2,888)	(3,205)	(3,524)	(3,528)
State Tax Rate	-	-	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	(2,275)	-	(4)	(9)	(27)	(48)	(65)	(93)	(120)	(146)	(173)	(200)	(227)	(255)	(283)	(312)	(312)

Southern California Gas Company
OpEx GRC - Mid-Year In-service
Property Taxes (\$ in Thousands) - SCG Soft Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
Historical Cost		-	(500)	(1,250)	(3,518)	(6,781)	(10,021)	(14,407)	(19,263)	(24,267)	(29,422)	(34,735)	(40,210)	(45,853)	(51,667)	(57,660)	(60,701)
Accumulated Depreciation		-	(17)	(58)	(174)	(399)	(731)	(1,208)	(1,846)	(2,650)	(3,625)	(4,775)	(6,107)	(7,626)	(9,338)	(11,248)	(13,258)
Net Investment		-	(483)	(1,192)	(3,343)	(6,382)	(9,290)	(13,199)	(17,417)	(21,616)	(25,798)	(29,960)	(34,103)	(38,226)	(42,329)	(46,412)	(47,443)
Property Tax Rate		-	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%
Property Tax	(4,080)	-	(6)	(14)	(40)	(77)	(112)	(160)	(211)	(262)	(312)	(363)	(413)	(463)	(512)	(562)	(574)

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Soft Benefits

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Book Life 48
 Salvage Amount -59.0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.5631	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	(60,701)	-	-	(1,000)	(500)	(4,035)	(2,491)	(3,989)	(4,783)	(4,929)	(5,079)	(5,233)	(5,393)	(5,557)	(5,727)	(5,902)	(6,083)	-
	(13,258)	-	-	(17)	(41)	(117)	(225)	(332)	(477)	(638)	(804)	(975)	(1,151)	(1,332)	(1,519)	(1,711)	(1,910)	(2,011)
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	(248)	-	-	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)
2009	(348)	-	-	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)
2010	(976)	-	-	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)
2011	(1,297)	-	-	(108)	(108)	(108)	(108)	(108)	(108)	(108)	(108)	(108)	(108)	(108)	(108)	(108)	(108)	(108)
2012	(1,181)	-	-	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)
2013	(1,453)	-	-	(145)	(145)	(145)	(145)	(145)	(145)	(145)	(145)	(145)	(145)	(145)	(145)	(145)	(145)	(145)
2014	(1,448)	-	-	(161)	(161)	(161)	(161)	(161)	(161)	(161)	(161)	(161)	(161)	(161)	(161)	(161)	(161)	(161)
2015	(1,326)	-	-	(166)	(166)	(166)	(166)	(166)	(166)	(166)	(166)	(166)	(166)	(166)	(166)	(166)	(166)	(166)
2016	(1,196)	-	-	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)
2017	(1,056)	-	-	(176)	(176)	(176)	(176)	(176)	(176)	(176)	(176)	(176)	(176)	(176)	(176)	(176)	(176)	(176)
2018	(907)	-	-	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)
2019	(748)	-	-	(187)	(187)	(187)	(187)	(187)	(187)	(187)	(187)	(187)	(187)	(187)	(187)	(187)	(187)	(187)
2020	(578)	-	-	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)
2021	(397)	-	-	(199)	(199)	(199)	(199)	(199)	(199)	(199)	(199)	(199)	(199)	(199)	(199)	(199)	(199)	(199)
2022	(101)	-	-	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Soft Benefits

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Federal Tax Life
 Declining Factor

Period	Period Number:																
	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Total	1.0000	0.0469	0.0894	0.0810	0.0734	0.0665	0.0603	0.0555	0.0555	0.0555	0.0555	0.0555	0.0555	0.0555	0.0555	0.0555	0.0277
Depreciation Factors																	
Capital In-service	(60,701)	-	-	(1,000)	(500)	(4,035)	(2,491)	(3,989)	(4,783)	(4,929)	(5,079)	(5,233)	(5,393)	(5,557)	(5,727)	(5,902)	(6,083)
Total Depreciation	(26,386)	-	-	(23)	(80)	(214)	(453)	(715)	(1,006)	(1,345)	(1,684)	(2,011)	(2,335)	(2,659)	(2,987)	(3,323)	(3,670)
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	(458)	-	(23)	(45)	(40)	(37)	(33)	(30)	(28)	(28)	(28)	(28)	(28)	(28)	(28)	(28)	(28)
2009	(646)	-	-	(35)	(67)	(61)	(55)	(50)	(45)	(42)	(42)	(42)	(42)	(42)	(42)	(42)	(42)
2010	(1,827)	-	-	-	(106)	(203)	(184)	(166)	(151)	(137)	(126)	(126)	(126)	(126)	(126)	(126)	(126)
2011	(2,448)	-	-	-	-	(153)	(292)	(264)	(239)	(217)	(197)	(181)	(181)	(181)	(181)	(181)	(181)
2012	(2,251)	-	-	-	-	-	(152)	(290)	(262)	(238)	(215)	(195)	(180)	(180)	(180)	(180)	(180)
2013	(2,804)	-	-	-	-	-	-	(206)	(392)	(355)	(322)	(292)	(264)	(243)	(243)	(243)	(243)
2014	(2,835)	-	-	-	-	-	-	-	(228)	(434)	(393)	(356)	(323)	(293)	(269)	(269)	(269)
2015	(2,644)	-	-	-	-	-	-	-	-	(235)	(447)	(405)	(367)	(333)	(302)	(278)	(278)
2016	(2,438)	-	-	-	-	-	-	-	-	-	(242)	(461)	(418)	(378)	(343)	(311)	(286)
2017	(2,217)	-	-	-	-	-	-	-	-	-	-	(249)	(475)	(430)	(390)	(353)	(320)
2018	(1,955)	-	-	-	-	-	-	-	-	-	-	-	(257)	(489)	(443)	(402)	(364)
2019	(1,640)	-	-	-	-	-	-	-	-	-	-	-	-	(264)	(504)	(457)	(414)
2020	(1,263)	-	-	-	-	-	-	-	-	-	-	-	-	-	(273)	(520)	(471)
2021	(816)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(281)	(535)
2022	(143)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(143)

Southern California Gas Company
 OpEx GRC - Mid-Year In-service
 SCG Soft Benefits

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life		35																
Declining Factor		200%																
		Period Number:																
Period	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6211	0.0286	0.0555	0.0523	0.0493	0.0465	0.0439	0.0414	0.0390	0.0368	0.0347	0.0327	0.0308	0.0291	0.0274	0.0258	0.0244	0.0230
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	(60,701)	-	-	(1,000)	(500)	(4,035)	(2,491)	(3,989)	(4,783)	(4,929)	(5,079)	(5,233)	(5,393)	(5,557)	(5,727)	(5,902)	(6,083)	-
Total Depreciation	(17,354)	-	-	(14)	(49)	(133)	(283)	(453)	(645)	(872)	(1,104)	(1,331)	(1,554)	(1,773)	(1,990)	(2,203)	(2,415)	(2,535)
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	(287)	-	-	(14)	(28)	(26)	(25)	(23)	(22)	(21)	(19)	(18)	(17)	(16)	(15)	(15)	(14)	(13)
2009	(411)	-	-	-	(21)	(42)	(39)	(37)	(35)	(33)	(31)	(29)	(28)	(26)	(25)	(23)	(22)	(21)
2010	(1,180)	-	-	-	-	(65)	(126)	(119)	(112)	(106)	(99)	(94)	(88)	(83)	(79)	(74)	(70)	(66)
2011	(1,604)	-	-	-	-	-	(93)	(181)	(171)	(161)	(152)	(143)	(135)	(127)	(120)	(113)	(107)	(101)
2012	(1,493)	-	-	-	-	-	-	(93)	(180)	(170)	(160)	(151)	(142)	(134)	(126)	(119)	(112)	(106)
2013	(1,877)	-	-	-	-	-	-	-	(125)	(243)	(230)	(216)	(204)	(192)	(181)	(171)	(161)	(152)
2014	(1,910)	-	-	-	-	-	-	-	-	(139)	(270)	(254)	(240)	(226)	(213)	(201)	(189)	(179)
2015	(1,784)	-	-	-	-	-	-	-	-	-	(143)	(278)	(262)	(247)	(233)	(220)	(207)	(195)
2016	(1,637)	-	-	-	-	-	-	-	-	-	-	(147)	(286)	(270)	(254)	(240)	(226)	(213)
2017	(1,467)	-	-	-	-	-	-	-	-	-	-	-	(152)	(295)	(278)	(262)	(247)	(233)
2018	(1,272)	-	-	-	-	-	-	-	-	-	-	-	-	(156)	(304)	(287)	(270)	(255)
2019	(1,048)	-	-	-	-	-	-	-	-	-	-	-	-	-	(161)	(313)	(295)	(278)
2020	(793)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(166)	(323)	(304)
2021	(504)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(171)	(333)
2022	(87)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(87)

San Diego Gas & Electric
OpEx GRC - SDGE Electric Soft Benefits
Revenue Requirement Summary (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total	(129,696)	-	(482)	(685)	(1,662)	(5,021)	(7,104)	(8,441)	(8,536)	(9,761)	(10,991)	(11,283)	(12,502)	(13,722)	(14,946)	(12,738)	(11,823)
Revenue Requirement	(129,696)	-	(482)	(685)	(1,662)	(5,021)	(7,104)	(8,441)	(8,536)	(9,761)	(10,991)	(11,283)	(12,502)	(13,722)	(14,946)	(12,738)	(11,823)
FF&U:	(4,625)	-	(17)	(24)	(59)	(179)	(253)	(301)	(304)	(348)	(392)	(402)	(446)	(489)	(533)	(454)	(422)
O&M:	(34,888)	-	(438)	(438)	(864)	(3,244)	(4,166)	(4,311)	(3,275)	(3,343)	(3,420)	(2,605)	(2,693)	(2,784)	(2,878)	(429)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(23,649)	-	(6)	(49)	(166)	(365)	(625)	(909)	(1,200)	(1,497)	(1,803)	(2,116)	(2,437)	(2,768)	(3,109)	(3,294)	(3,306)
Return on Common:	(26,581)	-	(8)	(67)	(223)	(485)	(817)	(1,164)	(1,502)	(1,830)	(2,151)	(2,464)	(2,769)	(3,069)	(3,364)	(3,426)	(3,241)
Return on Preferred:	(2,037)	-	(1)	(5)	(17)	(37)	(63)	(89)	(115)	(140)	(165)	(189)	(212)	(235)	(258)	(263)	(248)
Return On Debt:	(12,428)	-	(4)	(31)	(104)	(227)	(382)	(544)	(702)	(856)	(1,006)	(1,152)	(1,295)	(1,435)	(1,573)	(1,602)	(1,515)
Federal Taxes:	(15,658)	-	(5)	(44)	(143)	(301)	(497)	(698)	(894)	(1,084)	(1,271)	(1,453)	(1,630)	(1,804)	(1,976)	(1,990)	(1,868)
State Taxes:	(3,696)	-	(1)	(11)	(36)	(73)	(116)	(160)	(202)	(246)	(290)	(335)	(381)	(427)	(474)	(481)	(461)
Property Taxes:	(6,132)	-	(2)	(15)	(50)	(109)	(185)	(264)	(342)	(418)	(493)	(567)	(639)	(710)	(780)	(798)	(761)

San Diego Gas & Electric
OpEx GRC - SDGE Electric Soft Benefits
FF&U Summary (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	(34,888)	-	(438)	(438)	(864)	(3,244)	(4,166)	(4,311)	(3,275)	(3,343)	(3,420)	(2,605)	(2,693)	(2,784)	(2,878)	(429)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(23,649)	-	(6)	(49)	(166)	(365)	(625)	(909)	(1,200)	(1,497)	(1,803)	(2,116)	(2,437)	(2,768)	(3,109)	(3,294)	(3,306)
Return on Common:	(26,581)	-	(8)	(67)	(223)	(485)	(817)	(1,164)	(1,502)	(1,830)	(2,151)	(2,464)	(2,769)	(3,069)	(3,364)	(3,426)	(3,241)
Return on Preferred:	(2,037)	-	(1)	(5)	(17)	(37)	(63)	(89)	(115)	(140)	(165)	(189)	(212)	(235)	(258)	(263)	(248)
Return On Debt:	(12,428)	-	(4)	(31)	(104)	(227)	(382)	(544)	(702)	(856)	(1,006)	(1,152)	(1,295)	(1,435)	(1,573)	(1,602)	(1,515)
Federal Taxes:	(15,658)	-	(5)	(44)	(143)	(301)	(497)	(698)	(894)	(1,084)	(1,271)	(1,453)	(1,630)	(1,804)	(1,976)	(1,990)	(1,868)
State Taxes:	(3,696)	-	(1)	(11)	(36)	(73)	(116)	(160)	(202)	(246)	(290)	(335)	(381)	(427)	(474)	(481)	(461)
Property Taxes:	(6,132)	-	(2)	(15)	(50)	(109)	(185)	(264)	(342)	(418)	(493)	(567)	(639)	(710)	(780)	(798)	(761)
Sum	(125,071)	-	(465)	(660)	(1,603)	(4,842)	(6,851)	(8,140)	(6,232)	(9,413)	(10,599)	(10,881)	(12,056)	(13,233)	(14,413)	(12,283)	(11,401)
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	(4,625)	-	(17)	(24)	(59)	(179)	(253)	(301)	(304)	(348)	(392)	(402)	(446)	(489)	(533)	(454)	(422)

San Diego Gas & Electric
 OpEx GRC - SDGE Electric Soft Benefits
 O&M and Working Capital (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
O&M																	
O&M All In	(34,888)	-	(438)	(438)	(864)	(3,244)	(4,166)	(4,311)	(3,275)	(3,343)	(3,420)	(2,605)	(2,693)	(2,784)	(2,878)	(429)	-
Working Capital																	
O&M:	(34,888)	-	(438)	(438)	(864)	(3,244)	(4,166)	(4,311)	(3,275)	(3,343)	(3,420)	(2,605)	(2,693)	(2,784)	(2,878)	(429)	-
Months:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average Monthly O&M:	-	(37)	(37)	(72)	(270)	(347)	(359)	(273)	(279)	(285)	(217)	(224)	(232)	(240)	(36)	-	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rev Req of Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - SDGE Electric Soft Benefits
Rate Base and Return Summary (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	-	(148)	(1,254)	(4,251)	(9,360)	(16,019)	(23,301)	(30,746)	(38,356)	(46,192)	(54,217)	(62,440)	(70,920)	(79,663)	(84,414)	(84,726)
Accumulated Depreciation	-	(6)	(55)	(221)	(586)	(1,211)	(2,120)	(3,320)	(4,817)	(6,620)	(8,735)	(11,172)	(13,940)	(17,048)	(20,343)	(23,649)
Net Investment	-	(142)	(1,199)	(4,030)	(8,774)	(14,808)	(21,181)	(27,425)	(33,539)	(39,573)	(45,482)	(51,268)	(56,980)	(62,615)	(64,071)	(61,077)
Deferred Taxes Impacting Rate Base	-	0	(1)	(14)	(58)	(152)	(307)	(518)	(775)	(1,069)	(1,394)	(1,744)	(2,118)	(2,514)	(2,938)	(3,340)
Year End Rate Base	-	(142)	(1,198)	(4,016)	(8,716)	(14,656)	(20,874)	(26,908)	(32,765)	(38,504)	(44,088)	(49,524)	(54,862)	(60,100)	(61,133)	(57,737)
Average Rate Base	-	(145)	(1,223)	(4,106)	(8,921)	(15,016)	(21,406)	(27,613)	(33,642)	(39,552)	(45,308)	(50,918)	(56,433)	(61,853)	(62,992)	(59,591)
Return on Equity (\$)	(26,581)	-	(8)	(223)	(485)	(817)	(1,164)	(1,502)	(1,830)	(2,151)	(2,464)	(2,769)	(3,069)	(3,364)	(3,426)	(3,241)
Weighted Return on Equity (%)	-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	(2,037)	-	(1)	(17)	(37)	(63)	(89)	(115)	(140)	(165)	(189)	(212)	(235)	(258)	(263)	(248)
Weighted Return on Preferred (%)	-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	(12,428)	-	(4)	(104)	(227)	(352)	(544)	(702)	(856)	(1,006)	(1,152)	(1,295)	(1,435)	(1,573)	(1,602)	(1,515)
Weighted Return on Debt (%)	-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	(41,047)	-	(12)	(103)	(345)	(749)	(1,261)	(1,798)	(2,319)	(2,826)	(3,322)	(3,805)	(4,277)	(4,740)	(5,195)	(5,005)
Total Rate	-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

San Diego Gas & Electric
OpEx GRC - SDGE Electric Soft Benefits
Income Taxes (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Revenue (129,696)	-	(482)	(685)	(1,662)	(5,021)	(7,104)	(8,441)	(8,536)	(9,761)	(10,991)	(11,283)	(12,502)	(13,722)	(14,946)	(12,738)	(11,823)
Operational Costs 69,295	-	463	526	1,139	3,898	5,229	5,785	5,121	5,606	6,107	5,690	6,214	6,751	7,300	4,976	4,489
EBIT (60,401)	-	(19)	(158)	(523)	(1,123)	(1,874)	(2,656)	(3,415)	(4,155)	(4,883)	(5,593)	(6,287)	(6,971)	(7,645)	(7,762)	(7,334)
Income Taxes 19,354	-	7	55	178	374	613	858	1,096	1,330	1,561	1,788	2,011	2,232	2,450	2,471	2,329
NOI (41,047)	-	(12)	(103)	(345)	(749)	(1,261)	(1,798)	(2,319)	(2,826)	(3,322)	(3,805)	(4,277)	(4,740)	(5,195)	(5,291)	(5,005)
Interest 12,428	-	4	31	104	227	382	544	702	856	1,006	1,152	1,295	1,435	1,573	1,602	1,515
Interest During Construction -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends 2,037	-	1	5	17	37	63	89	115	140	165	189	212	235	258	263	248
Earnings for Common (26,581)	-	(8)	(67)	(223)	(485)	(817)	(1,164)	(1,502)	(1,830)	(2,151)	(2,464)	(2,769)	(3,069)	(3,364)	(3,426)	(3,241)
FIT detail:																
EBIT (60,401)	-	(19)	(158)	(523)	(1,123)	(1,874)	(2,656)	(3,415)	(4,155)	(4,883)	(5,593)	(6,287)	(6,971)	(7,645)	(7,762)	(7,334)
Depreciation -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes (Prior Period) (3,235)	-	-	(1)	(11)	(36)	(73)	(116)	(160)	(202)	(246)	(290)	(335)	(381)	(427)	(474)	(481)
Salvage -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest (12,428)	-	(4)	(31)	(104)	(227)	(382)	(544)	(702)	(856)	(1,006)	(1,152)	(1,295)	(1,435)	(1,573)	(1,602)	(1,515)
Total Federal EBT Adjustments 15,663	-	4	33	116	263	455	661	862	1,058	1,252	1,442	1,630	1,816	2,000	2,076	1,997
Federal EBT (44,738)	-	(15)	(126)	(407)	(861)	(1,420)	(1,995)	(2,553)	(3,097)	(3,632)	(4,151)	(4,657)	(5,156)	(5,645)	(5,686)	(5,337)
Federal Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT (15,658)	-	(5)	(44)	(143)	(301)	(497)	(698)	(894)	(1,084)	(1,271)	(1,453)	(1,630)	(1,804)	(1,976)	(1,990)	(1,868)
SIT detail:																
EBIT (60,401)	-	(19)	(158)	(523)	(1,123)	(1,874)	(2,656)	(3,415)	(4,155)	(4,883)	(5,593)	(6,287)	(6,971)	(7,645)	(7,762)	(7,334)
Depreciation 6,165	-	(1)	(3)	14	73	176	303	423	519	594	650	686	704	705	715	605
Salvage -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest (12,428)	-	(4)	(31)	(104)	(227)	(382)	(544)	(702)	(856)	(1,006)	(1,152)	(1,295)	(1,435)	(1,573)	(1,602)	(1,515)
Total State EBT Adjustments 18,594	-	3	29	119	300	558	848	1,125	1,375	1,600	1,802	1,981	2,139	2,278	2,317	2,120
State EBT (41,808)	-	(16)	(130)	(405)	(823)	(1,316)	(1,808)	(2,290)	(2,780)	(3,283)	(3,791)	(4,306)	(4,832)	(5,367)	(5,445)	(5,214)
State Tax Rate	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT (3,696)	-	(1)	(11)	(36)	(73)	(116)	(160)	(202)	(246)	(290)	(335)	(381)	(427)	(474)	(481)	(461)

San Diego Gas & Electric
OpEx GRC - SDGE Electric Soft Benefits
Property Taxes (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
Historical Cost		-	(148)	(1,254)	(4,251)	(9,360)	(16,019)	(23,301)	(30,746)	(38,356)	(46,192)	(54,217)	(62,440)	(70,920)	(79,663)	(84,414)	(84,726)
Accumulated Depreciation		-	(6)	(55)	(221)	(586)	(1,211)	(2,120)	(3,320)	(4,817)	(6,620)	(8,735)	(11,172)	(13,940)	(17,048)	(20,343)	(23,649)
Net Investment		-	(142)	(1,199)	(4,030)	(8,774)	(14,808)	(21,181)	(27,425)	(33,539)	(39,573)	(45,482)	(51,268)	(56,980)	(62,615)	(64,071)	(61,077)
Property Tax Rate		1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Property Tax	(6,132)	-	(2)	(15)	(50)	(109)	(185)	(264)	(342)	(418)	(493)	(567)	(639)	(710)	(780)	(798)	(761)

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

Revenue Requirement Summary (\$ in Thousands) - SDGE Electric Soft Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Revenue Requirement	Total	(36,178)	-	(454)	(454)	(895)	(3,364)	(4,321)	(4,470)	(3,396)	(3,467)	(3,546)	(2,701)	(2,793)	(2,887)	(2,985)	(445)	-
FF&U:	(1,290)	-	(16)	(16)	(32)	(120)	(154)	(159)	(121)	(124)	(126)	(96)	(100)	(103)	(106)	(16)	-	-
O&M:	(34,888)	-	(438)	(438)	(864)	(3,244)	(4,166)	(4,311)	(3,275)	(3,343)	(3,420)	(2,605)	(2,693)	(2,784)	(2,878)	(429)	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return On Debt:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

FF&U Summary (\$ in Thousands) - SDGE Electric Soft Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total	(34,888)	-	(438)	(438)	(864)	(3,244)	(4,166)	(4,311)	(3,275)	(3,343)	(3,420)	(2,605)	(2,693)	(2,784)	(2,878)	(429)	-
O&M:	(34,888)	-	(438)	(438)	(864)	(3,244)	(4,166)	(4,311)	(3,275)	(3,343)	(3,420)	(2,605)	(2,693)	(2,784)	(2,878)	(429)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return On Debt:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sum	(34,888)	-	(438)	(438)	(864)	(3,244)	(4,166)	(4,311)	(3,275)	(3,343)	(3,420)	(2,605)	(2,693)	(2,784)	(2,878)	(429)	-
FF&U Rate		-	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	-
FF&U	(1,290)	-	(16)	(16)	(32)	(120)	(154)	(159)	(121)	(124)	(126)	(96)	(100)	(103)	(106)	(16)	-

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

O&M and Working Capital (\$ in Thousands) - SDGE Electric Soft Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
O&M	Total																
O&M All In	(34,888)	-	(438)	(438)	(864)	(3,244)	(4,166)	(4,311)	(3,275)	(3,343)	(3,420)	(2,605)	(2,693)	(2,784)	(2,878)	(429)	-
Working Capital																	
O&M:	(34,888)	-	(438)	(438)	(864)	(3,244)	(4,166)	(4,311)	(3,275)	(3,343)	(3,420)	(2,605)	(2,693)	(2,784)	(2,878)	(429)	-
Months:		12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
Average Monthly O&M:		-	(37)	(37)	(72)	(270)	(347)	(359)	(273)	(279)	(285)	(217)	(224)	(232)	(240)	(36)	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rev Req of Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric

OpEx GRC - Mid Year In-service

Revenue Requirement Summary (\$ in Thousands) - SDGE Electric Soft Benefits

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total	(93,518)																
Revenue Requirement	(93,518)	-	(27)	(230)	(767)	(1,657)	(2,783)	(3,971)	(5,140)	(6,295)	(7,444)	(8,582)	(9,709)	(10,835)	(11,961)	(12,293)	(11,823)
FF&U:	(3,335)	-	(1)	(8)	(27)	(59)	(99)	(142)	(183)	(224)	(265)	(306)	(346)	(386)	(427)	(438)	(422)
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(23,649)	-	(6)	(49)	(166)	(365)	(625)	(909)	(1,200)	(1,497)	(1,803)	(2,116)	(2,437)	(2,768)	(3,109)	(3,294)	(3,306)
Return on Common:	(26,581)	-	(8)	(67)	(223)	(485)	(817)	(1,164)	(1,502)	(1,830)	(2,151)	(2,464)	(2,769)	(3,069)	(3,364)	(3,426)	(3,241)
Return on Preferred:	(2,037)	-	(1)	(5)	(17)	(37)	(63)	(89)	(115)	(140)	(165)	(189)	(212)	(235)	(258)	(263)	(248)
Return On Debt:	(12,428)	-	(4)	(31)	(104)	(227)	(382)	(544)	(702)	(856)	(1,006)	(1,152)	(1,295)	(1,435)	(1,573)	(1,602)	(1,515)
Federal Taxes:	(15,658)	-	(5)	(44)	(143)	(301)	(497)	(698)	(894)	(1,084)	(1,271)	(1,453)	(1,630)	(1,804)	(1,976)	(1,990)	(1,868)
State Taxes:	(3,696)	-	(1)	(11)	(36)	(73)	(116)	(160)	(202)	(246)	(290)	(335)	(381)	(427)	(474)	(481)	(461)
Property Taxes:	(6,132)	-	(2)	(15)	(50)	(109)	(185)	(264)	(342)	(418)	(493)	(567)	(639)	(710)	(780)	(798)	(761)

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
FF&U Summary (\$ in Thousands) - SDGE Electric Soft Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(23,649)	-	(6)	(49)	(166)	(365)	(625)	(909)	(1,200)	(1,497)	(1,803)	(2,116)	(2,437)	(2,768)	(3,109)	(3,294)	(3,306)
Return on Common:	(26,581)	-	(8)	(67)	(223)	(485)	(817)	(1,164)	(1,502)	(1,830)	(2,151)	(2,464)	(2,769)	(3,069)	(3,364)	(3,426)	(3,241)
Return on Preferred:	(2,037)	-	(1)	(5)	(17)	(37)	(63)	(89)	(115)	(140)	(165)	(189)	(212)	(235)	(258)	(263)	(248)
Return On Debt:	(12,428)	-	(4)	(31)	(104)	(227)	(382)	(544)	(702)	(856)	(1,006)	(1,152)	(1,295)	(1,435)	(1,573)	(1,602)	(1,515)
Federal Taxes:	(15,658)	-	(5)	(44)	(143)	(301)	(497)	(698)	(894)	(1,084)	(1,271)	(1,453)	(1,630)	(1,804)	(1,976)	(1,990)	(1,868)
State Taxes:	(3,696)	-	(1)	(11)	(36)	(73)	(116)	(160)	(202)	(246)	(290)	(335)	(381)	(427)	(474)	(481)	(461)
Property Taxes:	(6,132)	-	(2)	(15)	(50)	(109)	(185)	(264)	(342)	(418)	(493)	(567)	(639)	(710)	(780)	(798)	(761)
Sum	(90,183)	-	(26)	(222)	(739)	(1,598)	(2,684)	(3,829)	(4,957)	(6,070)	(7,179)	(8,276)	(9,363)	(10,449)	(11,534)	(11,854)	(11,401)
FF&U Rate		-	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	(3,335)	-	(1)	(8)	(27)	(59)	(99)	(142)	(183)	(224)	(265)	(306)	(346)	(386)	(427)	(438)	(422)

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
Rate Base & Return Summary (\$ in Thousands) - SDGE Electric Soft Benefits

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	-	(148)	(1,254)	(4,251)	(9,360)	(16,019)	(23,301)	(30,746)	(38,356)	(46,192)	(54,217)	(62,440)	(70,920)	(79,663)	(84,414)	(84,726)
Accumulated Depreciation	-	(6)	(55)	(221)	(586)	(1,211)	(2,120)	(3,320)	(4,817)	(6,620)	(8,735)	(11,172)	(13,940)	(17,048)	(20,343)	(23,649)
Net Investment	-	(142)	(1,199)	(4,030)	(8,774)	(14,808)	(21,181)	(27,425)	(33,539)	(39,573)	(45,482)	(51,268)	(56,980)	(62,615)	(64,071)	(61,077)
Deferred Taxes Impacting Rate Base	-	0	(1)	(14)	(58)	(152)	(307)	(518)	(775)	(1,069)	(1,394)	(1,744)	(2,118)	(2,514)	(2,938)	(3,340)
Year End Rate Base	-	(142)	(1,198)	(4,016)	(8,716)	(14,656)	(20,874)	(26,908)	(32,765)	(38,504)	(44,088)	(49,524)	(54,862)	(60,100)	(61,133)	(57,737)
Average Rate Base	-	(145)	(1,223)	(4,106)	(8,921)	(15,016)	(21,406)	(27,613)	(33,642)	(39,552)	(45,308)	(50,918)	(56,433)	(61,853)	(62,992)	(59,591)
Return on Equity (\$)	(26,581)	-	(8)	(223)	(485)	(817)	(1,164)	(1,502)	(1,830)	(2,151)	(2,464)	(2,769)	(3,069)	(3,364)	(3,426)	(3,241)
Weighted Return on Equity (%)	-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	(2,037)	-	(1)	(17)	(37)	(63)	(89)	(115)	(140)	(165)	(189)	(212)	(235)	(258)	(263)	(248)
Weighted Return on Preferred (%)	-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	(12,428)	-	(4)	(104)	(227)	(352)	(544)	(702)	(856)	(1,006)	(1,152)	(1,295)	(1,435)	(1,573)	(1,602)	(1,515)
Weighted Return on Debt (%)	-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	(41,047)	-	(12)	(103)	(345)	(749)	(1,261)	(1,798)	(2,319)	(2,826)	(3,322)	(3,805)	(4,277)	(4,740)	(5,195)	(5,005)
Total Rate	-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
Income Taxes (\$ in Thousands) - SDGE Electric Soft Benefits

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Revenue (93,518)	-	(27)	(230)	(767)	(1,657)	(2,783)	(3,971)	(5,140)	(6,295)	(7,444)	(8,582)	(9,709)	(10,835)	(11,961)	(12,293)	(11,823)
Operational Costs 33,116	-	9	72	243	534	909	1,315	1,725	2,139	2,561	2,989	3,422	3,864	4,316	4,531	4,489
EBIT (60,401)	-	(19)	(158)	(523)	(1,123)	(1,874)	(2,656)	(3,415)	(4,155)	(4,883)	(5,593)	(6,287)	(6,971)	(7,645)	(7,762)	(7,334)
Income Taxes 19,354	-	7	55	178	374	613	858	1,096	1,330	1,561	1,788	2,011	2,232	2,450	2,471	2,329
NOI (41,047)	-	(12)	(103)	(345)	(749)	(1,261)	(1,798)	(2,319)	(2,826)	(3,322)	(3,805)	(4,277)	(4,740)	(5,195)	(5,291)	(5,005)
Interest 12,428	-	4	31	104	227	382	544	702	856	1,006	1,152	1,295	1,435	1,573	1,602	1,515
Interest During Construction -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends 2,037	-	1	5	17	37	63	89	115	140	165	189	212	235	258	263	248
Earnings for Common (26,581)	-	(8)	(67)	(223)	(485)	(817)	(1,164)	(1,502)	(1,830)	(2,151)	(2,464)	(2,769)	(3,069)	(3,364)	(3,426)	(3,241)
FIT detail:																
EBIT (60,401)	-	(19)	(158)	(523)	(1,123)	(1,874)	(2,656)	(3,415)	(4,155)	(4,883)	(5,593)	(6,287)	(6,971)	(7,645)	(7,762)	(7,334)
Depreciation -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes (Prior Period) (3,235)	-	-	(1)	(11)	(36)	(73)	(116)	(160)	(202)	(246)	(290)	(335)	(381)	(427)	(474)	(481)
Salvage -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest (12,428)	-	(4)	(31)	(104)	(227)	(382)	(544)	(702)	(856)	(1,006)	(1,152)	(1,295)	(1,435)	(1,573)	(1,602)	(1,515)
Total Federal EBT Adjustments 15,663	-	4	33	116	263	455	661	862	1,058	1,252	1,442	1,630	1,816	2,000	2,076	1,997
Federal EBT (44,738)	-	(15)	(126)	(407)	(861)	(1,420)	(1,995)	(2,553)	(3,097)	(3,632)	(4,151)	(4,657)	(5,156)	(5,645)	(5,686)	(5,337)
Federal Tax Rate	-	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT (15,658)	-	(5)	(44)	(143)	(301)	(497)	(698)	(894)	(1,084)	(1,271)	(1,453)	(1,630)	(1,804)	(1,976)	(1,990)	(1,868)
SIT detail:																
EBIT (60,401)	-	(19)	(158)	(523)	(1,123)	(1,874)	(2,656)	(3,415)	(4,155)	(4,883)	(5,593)	(6,287)	(6,971)	(7,645)	(7,762)	(7,334)
Depreciation 6,165	-	(1)	(3)	14	73	176	303	423	519	594	650	686	704	705	715	605
Salvage -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest (12,428)	-	(4)	(31)	(104)	(227)	(382)	(544)	(702)	(856)	(1,006)	(1,152)	(1,295)	(1,435)	(1,573)	(1,602)	(1,515)
Total State EBT Adjustments 18,594	-	3	29	119	300	558	848	1,125	1,375	1,600	1,802	1,981	2,139	2,278	2,317	2,120
State EBT (41,808)	-	(16)	(130)	(405)	(823)	(1,316)	(1,808)	(2,290)	(2,780)	(3,283)	(3,791)	(4,306)	(4,832)	(5,367)	(5,445)	(5,214)
State Tax Rate	-	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT (3,696)	-	(1)	(11)	(36)	(73)	(116)	(160)	(202)	(246)	(290)	(335)	(381)	(427)	(474)	(481)	(461)

San Diego Gas & Electric
 OpEx GRC - Mid Year In-service
 Property Taxes (\$ in Thousands) - SDGE Electric Soft Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	Total																
Historical Cost		-	(148)	(1,254)	(4,251)	(9,360)	(16,019)	(23,301)	(30,746)	(38,356)	(46,192)	(54,217)	(62,440)	(70,920)	(79,663)	(84,414)	(84,726)
Accumulated Depreciation		-	(6)	(55)	(221)	(586)	(1,211)	(2,120)	(3,320)	(4,817)	(6,620)	(8,735)	(11,172)	(13,940)	(17,048)	(20,343)	(23,649)
Net Investment		-	(142)	(1,199)	(4,030)	(8,774)	(14,808)	(21,181)	(27,425)	(33,539)	(39,573)	(45,482)	(51,268)	(56,980)	(62,615)	(64,071)	(61,077)
Property Tax Rate		-	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Property Tax	(6,132)	-	(2)	(15)	(50)	(109)	(185)	(264)	(342)	(418)	(493)	(567)	(639)	(710)	(780)	(798)	(761)

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
SDGE Electric Soft Benefits

Depreciation Schedule
(\$ in Thousands)
Book Depreciation

		Period Number:																
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Period	Total	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390
Depreciation Factors	0.6634																	
		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	(84,726)	-	-	(295)	(1,916)	(4,078)	(6,141)	(7,178)	(7,387)	(7,501)	(7,720)	(7,952)	(8,097)	(8,349)	(8,609)	(8,878)	(624)	-
Total Depreciation	(23,649)	-	-	(6)	(49)	(166)	(365)	(625)	(909)	(1,200)	(1,497)	(1,803)	(2,116)	(2,437)	(2,768)	(3,109)	(3,294)	(3,306)
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	(86)	-	-	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)
2009	(604)	-	-	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)
2010	(1,520)	-	-	-	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)
2011	(2,393)	-	-	-	(199)	(199)	(199)	(199)	(199)	(199)	(199)	(199)	(199)	(199)	(199)	(199)	(199)	(199)
2012	(2,859)	-	-	-	-	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)
2013	(2,842)	-	-	-	-	-	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)
2014	(2,614)	-	-	-	-	-	-	(290)	(290)	(290)	(290)	(290)	(290)	(290)	(290)	(290)	(290)	(290)
2015	(2,376)	-	-	-	-	-	-	-	(297)	(297)	(297)	(297)	(297)	(297)	(297)	(297)	(297)	(297)
2016	(2,141)	-	-	-	-	-	-	-	-	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)
2017	(1,879)	-	-	-	-	-	-	-	-	-	(313)	(313)	(313)	(313)	(313)	(313)	(313)	(313)
2018	(1,605)	-	-	-	-	-	-	-	-	-	-	(321)	(321)	(321)	(321)	(321)	(321)	(321)
2019	(1,324)	-	-	-	-	-	-	-	-	-	-	-	(331)	(331)	(331)	(331)	(331)	(331)
2020	(1,024)	-	-	-	-	-	-	-	-	-	-	-	-	(341)	(341)	(341)	(341)	(341)
2021	(371)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(185)	(185)	(185)
2022	(12)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(12)

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 SDGE Electric Soft Benefits

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

		Period Number:																
		5 200%																
		Declining Factor																
Period	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.8438	0.0375	0.0722	0.0668	0.0618	0.0571	0.0528	0.0489	0.0452	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446
	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	(84,726)	-	-	(295)	(1,916)	(4,078)	(6,141)	(7,178)	(7,387)	(7,501)	(7,720)	(7,952)	(8,097)	(8,349)	(8,609)	(8,878)	(624)	-
Total Depreciation	(33,161)	-	-	(6)	(52)	(196)	(485)	(890)	(1,346)	(1,798)	(2,227)	(2,643)	(3,044)	(3,437)	(3,834)	(4,243)	(4,504)	(4,455)
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	(111)	-	-	(6)	(11)	(10)	(9)	(8)	(8)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)
2009	(755)	-	-	-	(41)	(74)	(68)	(63)	(58)	(54)	(50)	(49)	(49)	(49)	(49)	(49)	(49)	(49)
2010	(1,994)	-	-	-	-	(112)	(216)	(200)	(185)	(171)	(158)	(147)	(136)	(134)	(134)	(134)	(134)	(134)
2011	(3,172)	-	-	-	-	-	(192)	(369)	(341)	(316)	(292)	(270)	(250)	(231)	(228)	(228)	(228)	(228)
2012	(3,837)	-	-	-	-	-	-	(250)	(481)	(445)	(411)	(380)	(352)	(326)	(301)	(297)	(297)	(297)
2013	(3,871)	-	-	-	-	-	-	-	(273)	(526)	(486)	(450)	(416)	(385)	(356)	(329)	(325)	(325)
2014	(3,625)	-	-	-	-	-	-	-	-	(279)	(537)	(497)	(460)	(425)	(393)	(364)	(337)	(332)
2015	(3,366)	-	-	-	-	-	-	-	-	-	(285)	(549)	(508)	(470)	(435)	(402)	(372)	(344)
2016	(3,112)	-	-	-	-	-	-	-	-	-	-	(294)	(566)	(523)	(484)	(448)	(414)	(383)
2017	(2,794)	-	-	-	-	-	-	-	-	-	-	-	(301)	(579)	(536)	(496)	(458)	(424)
2018	(2,429)	-	-	-	-	-	-	-	-	-	-	-	-	(308)	(594)	(549)	(508)	(470)
2019	(2,020)	-	-	-	-	-	-	-	-	-	-	-	-	-	(318)	(612)	(566)	(524)
2020	(1,543)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(328)	(631)	(584)
2021	(521)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(178)	(343)
2022	(12)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(12)

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 SDGE Electric Soft Benefits

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

		6 200%																
		Period Number:																
Period	Total	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	0.6803	0.0333	0.0644	0.0601	0.0561	0.0524	0.0489	0.0456	0.0426	0.0398	0.0371	0.0346	0.0323	0.0302	0.0282	0.0263	0.0245	0.0237
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	(84,726)	-	-	(295)	(1,916)	(4,078)	(6,141)	(7,178)	(7,387)	(7,501)	(7,720)	(7,952)	(8,097)	(8,349)	(8,609)	(8,878)	(624)	-
Total Depreciation	(29,772)	-	-	(5)	(46)	(175)	(434)	(797)	(1,209)	(1,619)	(2,013)	(2,394)	(2,763)	(3,120)	(3,469)	(3,812)	(4,007)	(3,909)
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	(93)	-	-	(5)	(10)	(9)	(8)	(8)	(7)	(7)	(6)	(6)	(5)	(5)	(5)	(4)	(4)	(4)
2009	(628)	-	-	-	(37)	(67)	(62)	(58)	(54)	(50)	(47)	(44)	(41)	(38)	(36)	(33)	(31)	(29)
2010	(1,731)	-	-	-	-	(100)	(193)	(180)	(168)	(157)	(147)	(137)	(128)	(119)	(111)	(104)	(97)	(90)
2011	(2,797)	-	-	-	-	-	(170)	(329)	(307)	(287)	(268)	(250)	(233)	(218)	(203)	(190)	(177)	(165)
2012	(3,430)	-	-	-	-	-	-	(222)	(429)	(401)	(374)	(349)	(326)	(304)	(284)	(265)	(247)	(231)
2013	(3,499)	-	-	-	-	-	-	-	(243)	(469)	(438)	(409)	(382)	(356)	(332)	(310)	(290)	(270)
2014	(3,300)	-	-	-	-	-	-	-	-	(428)	(400)	(374)	(349)	(326)	(304)	(284)	(265)	(247)
2015	(3,072)	-	-	-	-	-	-	-	-	(490)	(458)	(427)	(399)	(372)	(347)	(324)	(302)	(281)
2016	(2,829)	-	-	-	-	-	-	-	-	(254)	(480)	(448)	(418)	(390)	(364)	(340)	(317)	(296)
2017	(2,531)	-	-	-	-	-	-	-	-	-	(490)	(458)	(427)	(399)	(372)	(347)	(324)	(302)
2018	(2,191)	-	-	-	-	-	-	-	-	-	-	(261)	(505)	(471)	(440)	(411)	(383)	(358)
2019	(1,815)	-	-	-	-	-	-	-	-	-	-	-	(267)	(517)	(483)	(450)	(420)	(392)
2020	(1,381)	-	-	-	-	-	-	-	-	-	-	-	-	(274)	(530)	(495)	(462)	(431)
2021	(465)	-	-	-	-	-	-	-	-	-	-	-	-	-	(283)	(546)	(510)	(476)
2022	(10)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(291)	(563)	(526)
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(158)	(306)
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(10)

San Diego Gas & Electric
OpEx GRC - SDGE Gas Soft Benefits
Revenue Requirement Summary (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Revenue Requirement	Total	(36,789)	-	(142)	(200)	(481)	(1,464)	(2,063)	(2,440)	(2,448)	(2,789)	(3,132)	(3,197)	(3,535)	(3,874)	(4,212)	(3,544)	(3,269)
FF&U:	(1,312)	-	(5)	(7)	(17)	(52)	(74)	(87)	(87)	(99)	(112)	(114)	(126)	(138)	(150)	(126)	(117)	(117)
O&M:	(10,339)	-	(130)	(130)	(256)	(961)	(1,235)	(1,277)	(971)	(991)	(1,013)	(772)	(798)	(825)	(853)	(127)	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(5,534)	-	(1)	(11)	(39)	(85)	(146)	(213)	(281)	(350)	(422)	(495)	(570)	(648)	(728)	(771)	(774)	(774)
Return on Common:	(7,812)	-	(2)	(20)	(66)	(144)	(241)	(344)	(443)	(539)	(633)	(725)	(814)	(902)	(988)	(1,004)	(948)	(948)
Return on Preferred:	(599)	-	(0)	(2)	(5)	(11)	(18)	(26)	(34)	(41)	(49)	(56)	(62)	(69)	(76)	(77)	(73)	(73)
Return On Debt:	(3,652)	-	(1)	(9)	(31)	(67)	(113)	(161)	(207)	(252)	(296)	(339)	(381)	(422)	(462)	(470)	(443)	(443)
Federal Taxes:	(4,596)	-	(2)	(13)	(42)	(89)	(147)	(206)	(263)	(319)	(374)	(427)	(479)	(529)	(579)	(583)	(546)	(546)
State Taxes:	(1,040)	-	(0)	(3)	(10)	(21)	(34)	(46)	(58)	(71)	(83)	(95)	(107)	(120)	(132)	(133)	(126)	(126)
Property Taxes:	(1,906)	-	(1)	(4)	(15)	(33)	(56)	(80)	(104)	(128)	(151)	(175)	(198)	(221)	(244)	(252)	(244)	(244)

San Diego Gas & Electric
OpEx GRC - SDGE Gas Soft Benefits
 FF&U Summary (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	(10,339)	-	(130)	(130)	(256)	(961)	(1,235)	(1,277)	(971)	(991)	(1,013)	(772)	(798)	(825)	(853)	(127)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(5,534)	-	(1)	(11)	(39)	(85)	(146)	(213)	(281)	(350)	(422)	(495)	(570)	(648)	(728)	(771)	(774)
Return on Common:	(7,812)	-	(2)	(20)	(66)	(144)	(241)	(344)	(443)	(539)	(633)	(725)	(814)	(902)	(988)	(1,004)	(948)
Return on Preferred:	(599)	-	(0)	(2)	(5)	(11)	(18)	(26)	(34)	(41)	(49)	(56)	(62)	(69)	(76)	(77)	(73)
Return On Debt:	(3,652)	-	(1)	(9)	(31)	(67)	(113)	(161)	(207)	(252)	(296)	(339)	(381)	(422)	(462)	(470)	(443)
Federal Taxes:	(4,596)	-	(2)	(13)	(42)	(89)	(147)	(206)	(263)	(319)	(374)	(427)	(479)	(529)	(579)	(583)	(546)
State Taxes:	(1,040)	-	(0)	(3)	(10)	(21)	(34)	(46)	(58)	(71)	(83)	(95)	(107)	(120)	(132)	(133)	(126)
Property Taxes:	(1,906)	-	(1)	(4)	(15)	(33)	(56)	(80)	(104)	(128)	(151)	(175)	(198)	(221)	(244)	(252)	(244)
Sum	(35,477)	-	(137)	(192)	(464)	(1,411)	(1,990)	(2,353)	(2,360)	(2,690)	(3,020)	(3,083)	(3,409)	(3,735)	(4,062)	(3,417)	(3,153)
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	(1,312)	-	(5)	(7)	(17)	(52)	(74)	(87)	(87)	(99)	(112)	(114)	(126)	(138)	(150)	(126)	(117)

San Diego Gas & Electric
 OpEx GRC - SDGE Gas Soft Benefits
 O&M and Working Capital (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
O&M																	
O&M All In	(10,339)	-	(130)	(130)	(256)	(961)	(1,235)	(1,277)	(971)	(991)	(1,013)	(772)	(798)	(825)	(853)	(127)	-
Working Capital																	
O&M:	(10,339)	-	(130)	(130)	(256)	(961)	(1,235)	(1,277)	(971)	(991)	(1,013)	(772)	(798)	(825)	(853)	(127)	-
Months:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average Monthly O&M:	-	-	(11)	(11)	(21)	(80)	(103)	(106)	(81)	(83)	(84)	(64)	(67)	(69)	(71)	(11)	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rev Req of Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - SDGE Gas Soft Benefits
Rate Base and Return Summary (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
Historical Cost		-	(44)	(372)	(1,260)	(2,774)	(4,747)	(6,905)	(9,111)	(11,367)	(13,689)	(16,067)	(18,504)	(21,017)	(23,608)	(25,016)	(25,108)
Accumulated Depreciation		-	(1)	(13)	(52)	(137)	(283)	(496)	(777)	(1,127)	(1,549)	(2,044)	(2,614)	(3,262)	(3,990)	(4,760)	(5,534)
Net Investment		-	(42)	(359)	(1,208)	(2,637)	(4,464)	(6,409)	(8,334)	(10,239)	(12,140)	(14,023)	(15,889)	(17,755)	(19,618)	(20,255)	(19,574)
Deferred Taxes Impacting Rate Base		-	(0)	(4)	(20)	(62)	(140)	(258)	(414)	(603)	(822)	(1,069)	(1,347)	(1,654)	(1,993)	(2,354)	(2,705)
Year End Rate Base		-	(42)	(355)	(1,188)	(2,575)	(4,324)	(6,151)	(7,920)	(9,637)	(11,318)	(12,953)	(14,543)	(16,100)	(17,625)	(17,901)	(16,869)
Average Rate Base		-	(43)	(362)	(1,215)	(2,638)	(4,436)	(6,316)	(8,139)	(9,906)	(11,639)	(13,325)	(14,966)	(16,578)	(18,158)	(18,467)	(17,431)
Return on Equity (\$)	(7,812)	-	(2)	(20)	(66)	(144)	(241)	(344)	(443)	(539)	(633)	(725)	(814)	(902)	(988)	(1,004)	(948)
Weighted Return on Equity (%)		-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	(599)	-	(0)	(2)	(5)	(11)	(18)	(26)	(34)	(41)	(49)	(56)	(62)	(69)	(76)	(77)	(73)
Weighted Return on Preferred (%)		-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	(3,652)	-	(1)	(9)	(31)	(67)	(113)	(161)	(207)	(252)	(296)	(339)	(381)	(422)	(462)	(470)	(443)
Weighted Return on Debt (%)		-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	(12,063)	-	(4)	(30)	(102)	(222)	(373)	(531)	(684)	(832)	(978)	(1,119)	(1,257)	(1,392)	(1,525)	(1,551)	(1,464)
Total Rate		-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

San Diego Gas & Electric
OpEx GRC - SDGE Gas Soft Benefits
Income Taxes (\$ in Thousands)

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Revenue	(36,789)	-	(142)	(200)	(481)	(1,464)	(2,063)	(2,440)	(2,789)	(3,132)	(3,197)	(3,535)	(3,874)	(4,212)	(3,544)	(3,269)
Operational Costs	19,091	-	137	153	327	1,132	1,510	1,657	1,442	1,568	1,698	1,556	1,692	1,832	1,975	1,134
EBIT	(17,699)	-	(6)	(47)	(154)	(332)	(553)	(783)	(1,005)	(1,221)	(1,434)	(1,641)	(1,843)	(2,042)	(2,237)	(2,135)
Income Taxes	5,636	-	2	16	52	110	180	252	322	389	456	522	586	649	712	671
NOI	(12,063)	-	(4)	(30)	(102)	(222)	(373)	(531)	(684)	(832)	(978)	(1,119)	(1,257)	(1,392)	(1,525)	(1,464)
Interest	3,652	-	1	9	31	67	113	161	207	252	296	339	381	422	462	443
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	599	-	0	2	5	11	18	26	34	41	49	56	62	69	76	73
Earnings for Common	(7,812)	-	(2)	(20)	(66)	(144)	(241)	(344)	(443)	(539)	(633)	(725)	(814)	(902)	(988)	(948)
FIT detail:																
EBIT	(17,699)	-	(6)	(47)	(154)	(332)	(553)	(783)	(1,005)	(1,221)	(1,434)	(1,641)	(1,843)	(2,042)	(2,237)	(2,135)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes (Prior Period)	(914)	-	-	(0)	(3)	(10)	(21)	(34)	(46)	(58)	(71)	(83)	(95)	(107)	(120)	(132)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(3,652)	-	(1)	(9)	(31)	(67)	(113)	(161)	(207)	(252)	(296)	(339)	(381)	(422)	(462)	(443)
Total Federal EBT Adjustments	4,567	-	1	10	34	77	134	194	253	310	367	422	476	529	582	576
Federal EBT	(13,132)	-	(4)	(37)	(120)	(254)	(419)	(588)	(752)	(911)	(1,067)	(1,219)	(1,367)	(1,513)	(1,655)	(1,559)
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	(4,596)	-	(2)	(13)	(42)	(89)	(147)	(206)	(263)	(319)	(374)	(427)	(479)	(529)	(579)	(546)
SIT detail:																
EBIT	(17,699)	-	(6)	(47)	(154)	(332)	(553)	(783)	(1,005)	(1,221)	(1,434)	(1,641)	(1,843)	(2,042)	(2,237)	(2,135)
Depreciation	2,283	-	(0)	0	7	26	59	99	138	172	201	226	248	265	279	271
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(3,652)	-	(1)	(9)	(31)	(67)	(113)	(161)	(207)	(252)	(296)	(339)	(381)	(422)	(462)	(443)
Total State EBT Adjustments	5,935	-	1	10	38	93	172	259	345	424	497	565	628	687	741	715
State EBT	(11,764)	-	(5)	(37)	(117)	(238)	(381)	(523)	(661)	(798)	(937)	(1,076)	(1,215)	(1,355)	(1,496)	(1,421)
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	(1,040)	-	(0)	(3)	(10)	(21)	(34)	(46)	(58)	(71)	(83)	(95)	(107)	(120)	(132)	(126)

San Diego Gas & Electric
OpEx GRC - SDGE Gas Soft Benefits
Property Taxes (\$ in Thousands)

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
Historical Cost		-	(44)	(372)	(1,260)	(2,774)	(4,747)	(6,905)	(9,111)	(11,367)	(13,689)	(16,067)	(18,504)	(21,017)	(23,608)	(25,016)	(25,108)
Accumulated Depreciation		-	(1)	(13)	(52)	(137)	(283)	(496)	(777)	(1,127)	(1,549)	(2,044)	(2,614)	(3,262)	(3,990)	(4,760)	(5,534)
Net Investment		-	(42)	(359)	(1,208)	(2,637)	(4,464)	(6,409)	(8,334)	(10,239)	(12,140)	(14,023)	(15,889)	(17,755)	(19,618)	(20,255)	(19,574)
Property Tax Rate		1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Property Tax	(1,906)	-	(1)	(4)	(15)	(33)	(56)	(80)	(104)	(128)	(151)	(175)	(198)	(221)	(244)	(252)	(244)

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

Revenue Requirement Summary (\$ in Thousands) - SDGE Gas Soft Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Revenue Requirement	Total	(10,721)	-	(135)	(135)	(265)	(997)	(1,280)	(1,325)	(1,006)	(1,027)	(1,051)	(801)	(828)	(856)	(885)	(132)	-
FF&U:	(382)	-	(5)	(5)	(9)	(36)	(46)	(47)	(36)	(37)	(37)	(29)	(30)	(31)	(32)	(32)	(5)	-
O&M:	(10,339)	-	(130)	(130)	(256)	(961)	(1,235)	(1,277)	(971)	(991)	(1,013)	(772)	(798)	(825)	(853)	(853)	(127)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return On Debt:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric
OpEx GRC - Beginning of Year In-service
 FF&U Summary (\$ in Thousands) - SDGE Gas Soft Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	(10,339)	-	(130)	(130)	(256)	(961)	(1,235)	(1,277)	(971)	(991)	(1,013)	(772)	(798)	(825)	(853)	(127)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return On Debt:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sum	(10,339)	-	(130)	(130)	(256)	(961)	(1,235)	(1,277)	(971)	(991)	(1,013)	(772)	(798)	(825)	(853)	(127)	-
FF&U Rate		-	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	(382)	-	(5)	(5)	(9)	(36)	(46)	(47)	(36)	(37)	(37)	(29)	(30)	(31)	(32)	(5)	-

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

O&M and Working Capital (\$ in Thousands) - SDGE Gas Soft Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
O&M	Total																
O&M All In	(10,339)	-	(130)	(130)	(256)	(961)	(1,235)	(1,277)	(971)	(991)	(1,013)	(772)	(798)	(825)	(853)	(127)	-
Working Capital																	
O&M:	(10,339)	-	(130)	(130)	(256)	(961)	(1,235)	(1,277)	(971)	(991)	(1,013)	(772)	(798)	(825)	(853)	(127)	-
Months:		12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
Average Monthly O&M:		-	(11)	(11)	(21)	(80)	(103)	(106)	(81)	(83)	(84)	(64)	(67)	(69)	(71)	(11)	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rev Req of Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric

OpEx GRC - Mid Year In-service

Revenue Requirement Summary (\$ in Thousands) - SDGE Gas Soft Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	Total																
Revenue Requirement	(26,068)	-	(8)	(65)	(216)	(467)	(783)	(1,115)	(1,441)	(1,762)	(2,081)	(2,396)	(2,708)	(3,018)	(3,327)	(3,412)	(3,269)
FF&U:	(930)	-	(0)	(2)	(8)	(17)	(28)	(40)	(51)	(63)	(74)	(85)	(97)	(108)	(119)	(122)	(117)
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(5,534)	-	(1)	(11)	(39)	(85)	(146)	(213)	(281)	(350)	(422)	(495)	(570)	(648)	(728)	(771)	(774)
Return on Common:	(7,812)	-	(2)	(20)	(66)	(144)	(241)	(344)	(443)	(539)	(633)	(725)	(814)	(902)	(988)	(1,004)	(948)
Return on Preferred:	(599)	-	(0)	(2)	(5)	(11)	(18)	(26)	(34)	(41)	(49)	(56)	(62)	(69)	(76)	(77)	(73)
Return On Debt:	(3,652)	-	(1)	(9)	(31)	(67)	(113)	(161)	(207)	(252)	(296)	(339)	(381)	(422)	(462)	(470)	(443)
Federal Taxes:	(4,596)	-	(2)	(13)	(42)	(89)	(147)	(206)	(263)	(319)	(374)	(427)	(479)	(529)	(579)	(583)	(546)
State Taxes:	(1,040)	-	(0)	(3)	(10)	(21)	(34)	(46)	(58)	(71)	(83)	(95)	(107)	(120)	(132)	(133)	(126)
Property Taxes:	(1,906)	-	(1)	(4)	(15)	(33)	(56)	(80)	(104)	(128)	(151)	(175)	(198)	(221)	(244)	(252)	(244)

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
 FF&U Summary (\$ in Thousands) - SDGE Gas Soft Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(5,534)	-	(1)	(11)	(39)	(85)	(146)	(213)	(281)	(350)	(422)	(495)	(570)	(648)	(728)	(771)	(774)
Return on Common:	(7,812)	-	(2)	(20)	(66)	(144)	(241)	(344)	(443)	(539)	(633)	(725)	(814)	(902)	(988)	(1,004)	(948)
Return on Preferred:	(599)	-	(0)	(2)	(5)	(11)	(18)	(26)	(34)	(41)	(49)	(56)	(62)	(69)	(76)	(77)	(73)
Return On Debt:	(3,652)	-	(1)	(9)	(31)	(67)	(113)	(161)	(207)	(252)	(296)	(339)	(381)	(422)	(462)	(470)	(443)
Federal Taxes:	(4,596)	-	(2)	(13)	(42)	(89)	(147)	(206)	(263)	(319)	(374)	(427)	(479)	(529)	(579)	(583)	(546)
State Taxes:	(1,040)	-	(0)	(3)	(10)	(21)	(34)	(46)	(58)	(71)	(83)	(95)	(107)	(120)	(132)	(133)	(126)
Property Taxes:	(1,906)	-	(1)	(4)	(15)	(33)	(56)	(80)	(104)	(128)	(151)	(175)	(198)	(221)	(244)	(252)	(244)
Sum	(25,139)	-	(7)	(63)	(208)	(450)	(755)	(1,075)	(1,390)	(1,699)	(2,007)	(2,311)	(2,611)	(2,910)	(3,209)	(3,290)	(3,153)
FF&U Rate		-	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	(930)	-	(0)	(2)	(8)	(17)	(28)	(40)	(51)	(63)	(74)	(85)	(97)	(108)	(119)	(122)	(117)

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
Rate Base & Return Summary (\$ in Thousands) - SDGE Gas Soft Benefits

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																
Historical Cost	-	(44)	(372)	(1,260)	(2,774)	(4,747)	(6,905)	(9,111)	(11,367)	(13,689)	(16,067)	(18,504)	(21,017)	(23,608)	(25,016)	(25,108)
Accumulated Depreciation	-	(1)	(13)	(52)	(137)	(283)	(496)	(777)	(1,127)	(1,549)	(2,044)	(2,614)	(3,262)	(3,990)	(4,760)	(5,534)
Net Investment	-	(42)	(359)	(1,208)	(2,637)	(4,464)	(6,409)	(8,334)	(10,239)	(12,140)	(14,023)	(15,889)	(17,755)	(19,618)	(20,255)	(19,574)
Deferred Taxes Impacting Rate Base	-	(0)	(4)	(20)	(62)	(140)	(258)	(414)	(603)	(822)	(1,069)	(1,347)	(1,654)	(1,993)	(2,354)	(2,705)
Year End Rate Base	-	(42)	(355)	(1,188)	(2,575)	(4,324)	(6,151)	(7,920)	(9,637)	(11,318)	(12,953)	(14,543)	(16,100)	(17,625)	(17,901)	(16,869)
Average Rate Base	-	(43)	(362)	(1,215)	(2,638)	(4,436)	(6,316)	(8,139)	(9,906)	(11,639)	(13,325)	(14,966)	(16,578)	(18,158)	(18,467)	(17,431)
Return on Equity (\$)	(7,812)	-	(2)	(66)	(144)	(241)	(344)	(443)	(539)	(633)	(725)	(814)	(902)	(988)	(1,004)	(948)
Weighted Return on Equity (%)	-	-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	(599)	-	(0)	(5)	(11)	(18)	(26)	(34)	(41)	(49)	(56)	(62)	(69)	(76)	(77)	(73)
Weighted Return on Preferred (%)	-	-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	(3,652)	-	(1)	(9)	(31)	(67)	(113)	(161)	(207)	(252)	(296)	(339)	(381)	(422)	(462)	(470)
Weighted Return on Debt (%)	-	-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	(12,063)	-	(4)	(30)	(102)	(222)	(373)	(531)	(684)	(832)	(978)	(1,119)	(1,257)	(1,392)	(1,551)	(1,464)
Total Rate	-	-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

San Diego Gas & Electric
OpEx GRC - Mid Year In-service
Income Taxes (\$ in Thousands) - SDGE Gas Soft Benefits

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total																	
Revenue	(26,068)	-	(8)	(65)	(216)	(467)	(783)	(1,115)	(1,441)	(1,762)	(2,081)	(2,396)	(2,708)	(3,018)	(3,327)	(3,412)	(3,269)
Operational Costs	8,370	-	2	18	62	135	230	332	436	541	647	755	865	977	1,091	1,145	1,134
EBIT	(17,699)	-	(6)	(47)	(154)	(332)	(553)	(783)	(1,005)	(1,221)	(1,434)	(1,641)	(1,843)	(2,042)	(2,237)	(2,267)	(2,135)
Income Taxes	5,636	-	2	16	52	110	180	252	322	389	456	522	586	649	712	716	671
NOI	(12,063)	-	(4)	(30)	(102)	(222)	(373)	(531)	(684)	(832)	(978)	(1,119)	(1,257)	(1,392)	(1,525)	(1,551)	(1,464)
Interest	3,652	-	1	9	31	67	113	161	207	252	296	339	381	422	462	470	443
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	599	-	0	2	5	11	18	26	34	41	49	56	62	69	76	77	73
Earnings for Common	(7,812)	-	(2)	(20)	(66)	(144)	(241)	(344)	(443)	(539)	(633)	(725)	(814)	(902)	(988)	(1,004)	(948)
FIT detail:																	
EBIT	(17,699)	-	(6)	(47)	(154)	(332)	(553)	(783)	(1,005)	(1,221)	(1,434)	(1,641)	(1,843)	(2,042)	(2,237)	(2,267)	(2,135)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes (Prior Period)	(914)	-	-	(0)	(3)	(10)	(21)	(34)	(46)	(58)	(71)	(83)	(95)	(107)	(120)	(132)	(133)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(3,652)	-	(1)	(9)	(31)	(67)	(113)	(161)	(207)	(252)	(296)	(339)	(381)	(422)	(462)	(470)	(443)
Total Federal EBT Adjustments	4,567	-	1	10	34	77	134	194	253	310	367	422	476	529	582	602	576
Federal EBT	(13,132)	-	(4)	(37)	(120)	(254)	(419)	(588)	(752)	(911)	(1,067)	(1,219)	(1,367)	(1,513)	(1,655)	(1,665)	(1,559)
Federal Tax Rate	-	-	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	(4,596)	-	(2)	(13)	(42)	(89)	(147)	(206)	(263)	(319)	(374)	(427)	(479)	(529)	(579)	(583)	(546)
SIT detail:																	
EBIT	(17,699)	-	(6)	(47)	(154)	(332)	(553)	(783)	(1,005)	(1,221)	(1,434)	(1,641)	(1,843)	(2,042)	(2,237)	(2,267)	(2,135)
Depreciation	2,283	-	(0)	0	7	26	59	99	138	172	201	226	248	265	279	292	271
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(3,652)	-	(1)	(9)	(31)	(67)	(113)	(161)	(207)	(252)	(296)	(339)	(381)	(422)	(462)	(470)	(443)
Total State EBT Adjustments	5,935	-	1	10	38	93	172	259	345	424	497	565	628	687	741	762	715
State EBT	(11,764)	-	(5)	(37)	(117)	(238)	(381)	(523)	(661)	(798)	(937)	(1,076)	(1,215)	(1,355)	(1,496)	(1,505)	(1,421)
State Tax Rate	-	-	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	(1,040)	-	(0)	(3)	(10)	(21)	(34)	(46)	(58)	(71)	(83)	(95)	(107)	(120)	(132)	(133)	(126)

San Diego Gas & Electric
 OpEx GRC - Mid Year In-service
 Property Taxes (\$ in Thousands) - SDGE Gas Soft Benefits

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total																	
Historical Cost		-	(44)	(372)	(1,260)	(2,774)	(4,747)	(6,905)	(9,111)	(11,367)	(13,689)	(16,067)	(18,504)	(21,017)	(23,608)	(25,016)	(25,108)
Accumulated Depreciation		-	(1)	(13)	(52)	(137)	(283)	(496)	(777)	(1,127)	(1,549)	(2,044)	(2,614)	(3,262)	(3,990)	(4,760)	(5,534)
Net Investment		-	(42)	(359)	(1,208)	(2,637)	(4,464)	(6,409)	(8,334)	(10,239)	(12,140)	(14,023)	(15,889)	(17,755)	(19,618)	(20,255)	(19,574)
Property Tax Rate		-	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Property Tax	(1,906)	-	(1)	(4)	(15)	(33)	(56)	(80)	(104)	(128)	(151)	(175)	(198)	(221)	(244)	(252)	(244)

San Diego Gas & Electric
 OpEx GRC - Mid Year In-service
 SDGE Gas Soft Benefits

Depreciation Schedule
 (\$ in Thousands)
 Book Depreciation

Book Life 49
 Salvage Amount -51.0%

Period	Period Number:																	
	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.5239	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308
Capital In-service	Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Depreciation	(25,108)	-	-	(88)	(568)	(1,208)	(1,820)	(2,127)	(2,189)	(2,223)	(2,288)	(2,357)	(2,400)	(2,474)	(2,551)	(2,631)	(185)	-
	(5,534)	-	-	(1)	(11)	(39)	(85)	(146)	(213)	(281)	(350)	(422)	(495)	(570)	(648)	(728)	(771)	(774)
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	(20)	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
2009	(141)	-	-	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)
2010	(356)	-	-	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)
2011	(560)	-	-	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)
2012	(669)	-	-	(61)	(61)	(61)	(61)	(61)	(61)	(61)	(61)	(61)	(61)	(61)	(61)	(61)	(61)	(61)
2013	(665)	-	-	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)
2014	(612)	-	-	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)
2015	(556)	-	-	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(70)
2016	(501)	-	-	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)
2017	(440)	-	-	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)
2018	(375)	-	-	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)
2019	(310)	-	-	(77)	(77)	(77)	(77)	(77)	(77)	(77)	(77)	(77)	(77)	(77)	(77)	(77)	(77)	(77)
2020	(240)	-	-	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)
2021	(87)	-	-	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)
2022	(3)	-	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)

San Diego Gas & Electric
 OpEx GRC - Mid Year In-service
 SDGE Gas Soft Benefits

Depreciation Schedule
 (\$ in Thousands)
 Federal Tax Depreciation

Federal Tax Life
 Declining Factor

Period	Period Number:																	
	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
Total	1.0000	0.0536	0.1014	0.0905	0.0808	0.0722	0.0644	0.0632	0.0632	0.0632	0.0632	0.0632	0.0632	0.0632	0.0632	0.0316	-	-
Capital In-service	(25,108)	-	-	(88)	(568)	(1,208)	(1,820)	(2,127)	(2,189)	(2,223)	(2,288)	(2,357)	(2,400)	(2,474)	(2,551)	(2,631)	(185)	-
Total Depreciation	(13,241)	-	-	(2)	(22)	(81)	(201)	(366)	(549)	(726)	(889)	(1,047)	(1,204)	(1,362)	(1,526)	(1,695)	(1,802)	(1,768)
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	(44)	-	(2)	(4)	(4)	(4)	(4)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(1)
2009	(294)	-	-	(18)	(30)	(26)	(24)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(10)
2010	(804)	-	-	-	(48)	(90)	(80)	(72)	(64)	(57)	(56)	(56)	(56)	(56)	(56)	(56)	(56)	(56)
2011	(1,275)	-	-	-	(81)	(154)	(137)	(122)	(109)	(98)	(96)	(96)	(96)	(96)	(96)	(96)	(96)	(96)
2012	(1,537)	-	-	-	-	(106)	(200)	(179)	(160)	(142)	(127)	(125)	(125)	(125)	(125)	(125)	(125)	(125)
2013	(1,544)	-	-	-	-	-	(116)	(219)	(195)	(174)	(156)	(139)	(136)	(136)	(136)	(136)	(136)	(136)
2014	(1,439)	-	-	-	-	-	-	(219)	(195)	(174)	(156)	(139)	(136)	(136)	(136)	(136)	(136)	(136)
2015	(1,329)	-	-	-	-	-	-	(116)	(224)	(200)	(178)	(159)	(142)	(139)	(139)	(139)	(139)	(139)
2016	(1,222)	-	-	-	-	-	-	-	(121)	(229)	(204)	(182)	(163)	(145)	(142)	(142)	(142)	(142)
2017	(1,101)	-	-	-	-	-	-	-	-	(124)	(235)	(210)	(188)	(168)	(150)	(147)	(147)	(147)
2018	(971)	-	-	-	-	-	-	-	-	-	(127)	(241)	(215)	(192)	(172)	(153)	(153)	(153)
2019	(820)	-	-	-	-	-	-	-	-	-	-	(131)	(247)	(221)	(197)	(176)	(176)	(176)
2020	(636)	-	-	-	-	-	-	-	-	-	-	-	(135)	(255)	(228)	(203)	(203)	(203)
2021	(218)	-	-	-	-	-	-	-	-	-	-	-	-	(139)	(263)	(235)	(235)	(235)
2022	(5)	-	-	-	-	-	-	-	-	-	-	-	-	-	(75)	(143)	(143)	(143)

San Diego Gas & Electric
 OpEx GRC - Mid Year In-service
 SDGE Gas Soft Benefits

Depreciation Schedule
 (\$ in Thousands)
 State Tax Depreciation

State Tax Life
 Declining Factor

Period	Period Number:																	
	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
Total	0.6211	0.0286	0.0555	0.0523	0.0493	0.0465	0.0439	0.0414	0.0390	0.0368	0.0347	0.0327	0.0308	0.0291	0.0274	0.0258	0.0244	0.0230
Capital In-service	(25,108)	-	-	(88)	(568)	(1,208)	(1,820)	(2,127)	(2,189)	(2,223)	(2,288)	(2,357)	(2,400)	(2,474)	(2,551)	(2,631)	(185)	-
Total Depreciation	(7,807)	-	-	(1)	(12)	(45)	(111)	(204)	(311)	(418)	(521)	(622)	(721)	(817)	(912)	(1,006)	(1,062)	(1,045)
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	(25)	-	-	(1)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(1)	(1)	(1)	(1)	(1)
2009	(170)	-	-	(9)	(17)	(16)	(15)	(14)	(14)	(13)	(12)	(11)	(11)	(10)	(10)	(9)	(8)	(8)
2010	(462)	-	-	-	(25)	(49)	(46)	(44)	(41)	(39)	(37)	(35)	(33)	(31)	(29)	(27)	(26)	(26)
2011	(744)	-	-	-	(43)	(84)	(79)	(75)	(70)	(66)	(63)	(59)	(56)	(52)	(49)	(47)	(47)	(47)
2012	(909)	-	-	-	-	(56)	(110)	(103)	(97)	(92)	(87)	(82)	(77)	(73)	(68)	(65)	(65)	(65)
2013	(924)	-	-	-	-	-	(62)	(120)	(113)	(106)	(100)	(95)	(89)	(84)	(79)	(75)	(75)	(75)
2014	(868)	-	-	-	-	-	-	(63)	(122)	(115)	(109)	(103)	(97)	(91)	(86)	(81)	(81)	(81)
2015	(804)	-	-	-	-	-	-	-	(64)	(125)	(118)	(111)	(105)	(99)	(93)	(88)	(88)	(88)
2016	(737)	-	-	-	-	-	-	-	-	(66)	(129)	(122)	(115)	(108)	(102)	(96)	(96)	(96)
2017	(657)	-	-	-	-	-	-	-	-	-	(68)	(132)	(124)	(117)	(111)	(104)	(104)	(104)
2018	(566)	-	-	-	-	-	-	-	-	-	-	(70)	(135)	(128)	(120)	(113)	(113)	(113)
2019	(467)	-	-	-	-	-	-	-	-	-	-	-	(72)	(139)	(132)	(124)	(124)	(124)
2020	(353)	-	-	-	-	-	-	-	-	-	-	-	-	(74)	(144)	(136)	(136)	(136)
2021	(118)	-	-	-	-	-	-	-	-	-	-	-	-	-	(40)	(78)	(78)	(78)
2022	(3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3)