

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>916</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 |
| <hr/> | | | | |

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)

| <u>(\$ Millions)</u> | <u>Year</u> | | |
|----------------------|-------------|----------|----------|
| | <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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 Regulatory Affairs

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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 |

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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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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:

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

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 | - |
|---|---|---|---|---|---|---|---|-----|-----|---|---|-----|-----|-----|---|

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 |
|--------------------------------------|---|---|---|---|---|---|---|-----|-----|-----|---|-----|-----|-----|-----|

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 |
|---------------------|---|---|---|---|---|---|---|-----|-----|-----|---|-----|-----|-----|-----|

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 |
|--------------------------------|---|---|---|---|---|---|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|

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 |
|---------------------------|---|---|---|---|---|---|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|

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 |
|-----------------|---|---|---|---|---|---|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|

* 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 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

| <u>Capital Costs</u> | <u>FERC ACCT</u> | <u>Book Life</u> | <u>Federal tax Life</u> | <u>State tax Life</u> | <u>Salvage</u> | <u>Dep method</u> | <u>Federal Normalized</u> | <u>State Normalized</u> | <u>Federal Tax Type</u> | <u>State Tax Type</u> |
|------------------------------|----------------------|----------------------|-----------------------------|---------------------------|----------------|------------------------|-------------------------------|-----------------------------|-----------------------------|---------------------------|
| 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

| <u>Capital Costs</u> | <u>FERC ACCT</u> | <u>Book Life</u> | <u>Federal tax Life</u> | <u>State tax Life</u> | <u>Salvage</u> | <u>Dep method</u> | <u>Federal Normalized</u> | <u>State Normalized</u> | <u>Federal Tax Type</u> | <u>State Tax Type</u> |
|---|----------------------|----------------------|-----------------------------|---------------------------|----------------|------------------------|-------------------------------|-----------------------------|-----------------------------|---------------------------|
| 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 |

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) |
|-----------------------------|-----------------|----------|----------------|----------------|-----------------|

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) | (3,260) | (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 | 2,074 | 2,210 | 2,354 | 2,465 |
| 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) | (5,410) | (6,690) | (7,094) | (9,884) | (12,371) | (12,871) | (13,292) | (13,751) | (13,834) |
| 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 | (4,073) | (7,099) | (8,757) | (9,277) | (12,894) | (16,046) | (16,705) | (17,248) | (17,841) | (17,947) | 68 |
| 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 | 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 |
| 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
Income Taxes (\$ in Thousands)

| Period: | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | |
|-------------------------------|-----------|---------|----------|-----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Total | | | | | | | | | | | | | | | | | |
| 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 | Total | 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
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) | (12,081) | |
| 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 | |
|----------------------------|--------------|----------------|----------------|-----------------|-----------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Revenue Requirement | 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 |
| FF&U: | 4,625 | (66) | (301) | (395) | (48) | 172 | 329 | 607 | 650 | 606 | 573 | 543 | 514 | 479 | 381 | 298 | 282 | |
| 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
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 | 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 |
| Operational Costs | (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) |
| 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 |
| Income Taxes | (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) |
| NOI | 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 |
| 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) |
| Interest During Construction | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Preferred Dividends | (3,065) | (1) | (3) | (17) | (167) | (287) | (335) | (382) | (344) | (311) | (275) | (235) | (197) | (164) | (140) | (117) | (92) |
| Earnings for 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 |
| 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 | 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 Benefits
Revenue Requirement Summary (\$ in Thousands)

| | Period: | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|----------------------------|------------------|------|-------|---------|---------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| | Total | | | | | | | | | | | | | | | | |
| 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
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
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 - 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
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)
 State Tax Depreciation

| | | Period Number: | | | | | | | | | | | | | | | | |
|----------------------|-----------|------------------|--------|--------|--------|---------|---------|---------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| | | 35 200% | | | | | | | | | | | | | | | | |
| | | Declining Factor | | | | | | | | | | | | | | | | |
| Period | Total | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| Depreciation Factors | 0.6211 | 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) | - |
| 2006 | (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) |
| 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) | - | - | (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) | - |
| 2011 | (1,354) | - | - | (72) | (153) | (323) | (79) | (153) | (144) | (136) | (128) | (121) | (114) | (107) | (101) | (96) | (90) | (85) |
| 2012 | (2,679) | - | - | (111) | (210) | (711) | (1,354) | (2,679) | (5,332) | (8,124) | (10,816) | (13,407) | (15,898) | (18,290) | (20,582) | (22,674) | (24,566) | (26,258) |
| 2013 | (6,144) | - | - | (270) | (529) | (1,002) | (1,791) | (3,223) | (4,410) | (5,332) | (6,007) | (6,571) | (7,025) | (7,379) | (7,633) | (7,787) | (7,851) | (7,825) |
| 2014 | (8,443) | - | - | (369) | (729) | (1,354) | (2,679) | (5,332) | (8,124) | (10,816) | (13,407) | (15,898) | (18,290) | (20,582) | (22,674) | (24,566) | (26,258) | (27,750) |
| 2015 | (8,120) | - | - | (369) | (729) | (1,354) | (2,679) | (5,332) | (8,124) | (10,816) | (13,407) | (15,898) | (18,290) | (20,582) | (22,674) | (24,566) | (26,258) | (27,750) |
| 2016 | (7,511) | - | - | (369) | (729) | (1,354) | (2,679) | (5,332) | (8,124) | (10,816) | (13,407) | (15,898) | (18,290) | (20,582) | (22,674) | (24,566) | (26,258) | (27,750) |
| 2017 | (6,784) | - | - | (369) | (729) | (1,354) | (2,679) | (5,332) | (8,124) | (10,816) | (13,407) | (15,898) | (18,290) | (20,582) | (22,674) | (24,566) | (26,258) | (27,750) |
| 2018 | (5,926) | - | - | (369) | (729) | (1,354) | (2,679) | (5,332) | (8,124) | (10,816) | (13,407) | (15,898) | (18,290) | (20,582) | (22,674) | (24,566) | (26,258) | (27,750) |
| 2019 | (4,921) | - | - | (369) | (729) | (1,354) | (2,679) | (5,332) | (8,124) | (10,816) | (13,407) | (15,898) | (18,290) | (20,582) | (22,674) | (24,566) | (26,258) | (27,750) |
| 2020 | (3,754) | - | - | (369) | (729) | (1,354) | (2,679) | (5,332) | (8,124) | (10,816) | (13,407) | (15,898) | (18,290) | (20,582) | (22,674) | (24,566) | (26,258) | (27,750) |
| 2021 | (2,363) | - | - | (369) | (729) | (1,354) | (2,679) | (5,332) | (8,124) | (10,816) | (13,407) | (15,898) | (18,290) | (20,582) | (22,674) | (24,566) | (26,258) | (27,750) |
| 2022 | (402) | - | - | (369) | (729) | (1,354) | (2,679) | (5,332) | (8,124) | (10,816) | (13,407) | (15,898) | (18,290) | (20,582) | (22,674) | (24,566) | (26,258) | (27,750) |

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 | 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 |
| 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 | 1,826 | 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
Income Taxes (\$ in Thousands)

| | Period: | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|-------------------------------|-----------|---------|----------|----------|----------|----------|----------|----------|----------|----------|----------|---------|---------|---------|---------|---------|---------|
| Total | | | | | | | | | | | | | | | | | |
| Revenue | 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 |
| Operational Costs | (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) |
| 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 |
| Income Taxes | (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) |
| NOI | 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 |
| Interest | (15,385) | - | (36) | (275) | (525) | (790) | (1,966) | (1,979) | (1,798) | (1,539) | (1,218) | (990) | (932) | (909) | (864) | (810) | (756) |
| Interest During Construction | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Preferred Dividends | (2,522) | - | (6) | (45) | (86) | (129) | (322) | (324) | (295) | (252) | (200) | (162) | (153) | (149) | (142) | (133) | (124) |
| Earnings for 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 |
| 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

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 | |
|----------------------------|--------------|--------|---------|---------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Revenue Requirement | 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 |
| FF&U: | 2,338 | (5) | (53) | 27 | 156 | 167 | 159 | 188 | 225 | 221 | 218 | 207 | 186 | 170 | 165 | 157 | 148 | |
| 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

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 | 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 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
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% | 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% | 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

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: | (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 - 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) | (5,756) | (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 - 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) | (260) | (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
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 | (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 - 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 | | | | | | | | | | | | | | | |
| FF&U: | 1,842 | 8 | (15) | 30 | 137 | 155 | 225 | 257 | 233 | 212 | 176 | 70 | 39 | 37 | 80 | 117 |
| 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 |
| Return on Common: | 3,727 | - | 27 | 139 | 182 | 219 | 634 | 639 | 495 | 324 | 158 | 50 | 32 | 46 | 212 | 329 |
| 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 |
| Federal Taxes: | 2,192 | (254) | (2,145) | (1,141) | (244) | 29 | 946 | 1,240 | 1,115 | 1,067 | 829 | 203 | 44 | 24 | 146 | 207 |
| State Taxes: | 667 | (64) | (547) | (333) | (85) | 9 | 261 | 348 | 326 | 309 | 189 | 50 | 11 | 6 | 50 | 58 |
| Property Taxes: | 694 | - | 6 | 28 | 36 | 42 | 125 | 123 | 91 | 54 | 18 | 5 | 5 | 9 | 43 | 65 |
| Total | 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 |

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
Income Taxes (\$ in Thousands)

| Period: | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | |
|-------------------------------|----------|--------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------|--------|---------|---------|---------|
| Total | | | | | | | | | | | | | | | | | |
| Revenue | 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 |
| Operational Costs | (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) | (2,485) | (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 | Total | 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 | 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 | (0) |
| State Taxes: | 345 | (56) | (437) | (276) | (163) | (56) | 236 | 357 | 306 | 265 | 150 | 21 | (1) | 0 | (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

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
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 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 | (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
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 | 3,655 | 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% | 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% | 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

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 - 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
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) |

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 |
|---|---|---|---|---|---|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|

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 | - |
|--------------------------------------|---|---|---|---|---|---|-----|-----|-----|---|-----|-----|-----|-----|---|

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 |
|---------------------|---|---|---|---|---|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|

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 |
|--------------------------------|---|---|---|---|---|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|

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 |
|---------------------------|---|---|---|---|---|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|

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 |
|-----------------|---|---|---|---|---|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|

* 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 |

