

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

Application of Southern California Gas Company
(U 904 G) and San Diego Gas & Electric Company
(U 902 G) Regarding Feasibility of Incorporating
Advanced Meter Data Into the Core Balancing
Process.

Application 17-10-____
(Filed on October 2, 2017)

**APPLICATION OF SOUTHERN CALIFORNIA GAS COMPANY (U 904 G) AND
SAN DIEGO GAS & ELECTRIC COMPANY (U 902 G) REGARDING FEASIBILITY
OF INCORPORATING ADVANCED METER DATA INTO THE
CORE BALANCING PROCESS**

EDWARD L. HSU

Attorney for:

**SOUTHERN CALIFORNIA GAS COMPANY
SAN DIEGO GAS & ELECTRIC COMPANY**
555 West Fifth Street, GT14E7
Los Angeles, California 90013-1011
Telephone: (213) 244-8197
Facsimile: (213) 629-9620
E-mail: EHsu2@semprautilities.com

October 2, 2017

TABLE OF CONTENTS

	<u>Page</u>
I. INTRODUCTION.....	1
II. BACKGROUND.....	1
III. SUMMARY OF APPLICATION.....	4
IV. STATUTORY AND PROCEDURAL REQUIREMENTS	8
A. Rule 2.1 (a) – (c).....	8
1. Rule 2.1 (a) - Legal Name.....	8
2. Rule 2.1 (b) - Correspondence	9
3. Rule 2.1 (c).....	9
4. Rule 2.2 – Articles of Incorporation	10
B. Rule 3.2.....	11
1. Rule 3.2(a)(1) – Balance Sheet and Income Statement.....	11
2. Rule 3.2(a)(4) – Description of Applicant’s Property and Equipment	11
3. Rules 3.2(a)(5) and (6) – Summary of Earnings	11
4. Rule 3.2(a)(7) – Depreciation	12
5. Rule 3.2(a)(8) – Proxy Statement	12
6. Rule 3.2(a)(1) – Pass Through of Costs.....	12
7. Rule 1.9 – Service and Notice.....	13
V. RELIEF REQUESTED.....	13

ATTACHMENTS A – F

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I. INTRODUCTION

In compliance with the California Public Utilities Commission (“Commission” or “CPUC”) Rules of Practice and Procedure and Decision (“D.”) 16-12-015, Southern California Gas Company (“SoCalGas”) and San Diego Gas & Electric Company (“SDG&E”) hereby files this Application Regarding Feasibility of Incorporating Advanced Meter Data Into the Core Balancing Process (“Application”).

II. BACKGROUND

Before describing the contents of this Application, it is important to recall its genesis. SoCalGas and SDG&E filed their Application to Revise Their Curtailment Procedures, Application (A.)15-06-020, (“Curtilment Application”), on June 26, 2015. Following a prehearing conference (“PHC”) held on October 27, 2015, an Assigned Commissioner’s Scoping Memo and Ruling (“Curtilment Application Scoping Memo”) was issued on November 6, 2015. The Curtilment Application Scoping Memo identified the issues to be considered in this proceeding, set a procedural schedule, determined the category of the Curtilment Application proceeding as ratesetting, and determined there was a need for hearings.

On March 1, 2016, SoCalGas and SDG&E filed within the Curtilment Application

proceeding a Motion for Interim Order to Establish Daily Balancing Requirements (“Daily Balancing Motion”). D.16-06-021 characterized the Daily Balancing Motion as being filed “(i)n view of the severely limited availability of the Aliso Canyon storage field...to modify their daily balancing requirements with the intent of better reflecting actual operating conditions and bringing in additional flowing supplies on a regular and fairly uniform basis.”¹ Numerous parties filed comments on the Daily Balancing Motion on March 16, 2016. On April 12, 2016, a group of parties filed within the Curtailment Application proceeding a Motion Requesting Approval of System Reliability Measures.

The assigned Administrative Law Judge (“ALJ”) set another PHC for April 20, 2016, to address the Daily Balancing Motion. Parties were directed to hold clarification sessions to attempt to reach a compromise solution before establishing a procedural schedule. On April 14, 2016, an Assigned Commissioner’s Amended Scoping Memo and Ruling was issued, which added the following to the scope of the Curtailment Application proceeding:

The issues to be addressed in this proceeding are expanded to include the need for temporarily establishing five percent daily balancing on the SoCalGas and SDG&E systems to address operational constraints at the Aliso Canyon storage field.²

At the April 20, 2016 PHC, parties notified the assigned Commissioner and ALJ that a settlement in principle had been reached with most active parties regarding the SoCalGas and SDG&E daily balancing proposal and related proposals from other parties, and that there did not appear to be any parties who opposed the settlement in principle. Subsequently, SoCalGas, SDG&E, and 24 other parties filed a Joint Motion for Adoption of Daily Balancing Proposal Settlement (“First Daily Balancing Settlement”) on April 29, 2016. That tariff changes proposed in the First Daily Balancing Settlement received interim approval by an Assigned

¹ D.16-06-021 at p. 12 (Finding of Fact 2).

Commissioner's Ruling on May 27, 2016, and were ultimately approved by D.16-06-021. The tariff changes were implemented on June 1, 2016, and were effective through November 30, 2016.

Per the First Daily Balancing Settlement, D.16-06-021 adopted a subsequent phase of the Curtailment Application proceeding "to consider reliability measures that may be needed beyond November 30, 2016, in the event that by that date: (1) Aliso Canyon has not returned to at least 450 million cubic feet per day (MMcfd) of injection capacity and 1,395 MMcfd of withdrawal capacity, consistent with the service levels set forth in Section 2 of the Settlement, or (2) working inventory at Aliso Canyon is not at least 45 Billion Cubic Feet."³ D.16-06-021 further directed parties to "meet in good faith to address reliability measures that may be needed beyond November 30, 2016, through Clarification Sessions, informal meetings, and/or Rule 12 settlement discussions."⁴

On October 12, 2016, SoCalGas and SDG&E served notice of a Settlement Conference that was held at 11 a.m. on October 19, 2016. A Joint Motion for Adoption of Second Daily Balancing Proposal Settlement Agreement and Reduction of Comment Period was filed on October 20, 2016. The Joint Motion was approved and adopted by D.16-12-015 on December 1, 2016. Relevant tariff modifications were made effective December 1, 2016.

On February 16, 2017, SoCalGas, SDG&E, and the Indicated Parties filed a Joint Petition for Modification of D.16-12-015. The Joint PFM requested modification of D.16-12-015 to extend the termination date of the Second Daily Balancing Settlement from March 31, 2017 to November 30, 2017. The Commission adopted D.17-03-020 on March 23, 2017, which granted the Joint PFM.

² Assigned Commissioner's Amended Scoping Memo and Ruling at p. 2.

³ D.16-06-021, mimeo., at p. 14.

On September 8, 2017, SoCalGas, SDG&E, and the Indicated Parties once again filed a Joint Petition for Modification of D.16-12-015. This time, the Joint PFM requested modification of D.16-12-015 to extend the termination date of the Second Daily Balancing Settlement from November 30, 2017 to November 30, 2018 and also to reduce the period for comments. As of this application date, the September 8, 2017 Joint PFM is currently pending before the CPUC.

III. SUMMARY OF APPLICATION

The Second Daily Balancing Settlement Agreement included, among other things, the following settlement terms 11 through 14,⁵ which are relevant to this Application:

11. Subject to the outcome of the proceeding referenced in paragraph 14, SoCalGas' Demand Forecasting Group will continue to provide the Utility Gas Procurement Group with an initial daily demand forecast for the Measurement Day (midnight to midnight Pacific Standard Time) based on the most current weather forecast available as of 5:00 a.m. that day. The Demand Forecasting Group will also provide an updated forecast based on the most current weather forecast available as of 7:00 a.m. that day. Utility Gas Procurement will be required to balance Gas Day (7:00 a.m. to 7:00 a.m. Pacific Clock Time) supply to the 7:00 a.m. forecast.
12. Subject to the outcome of the proceeding referenced in paragraph 14, the core load forecasts provided by the Demand Forecasting Group will be informed by and modified to incorporate historical Advanced Meter Infrastructure (AMI) data to the extent reasonable.
13. During the Settlement Term, SoCalGas and SDG&E shall provide a monthly report to the Commission's Energy Division which compares, for each Measurement Day covered by the report, the 7:00 a.m. Demand Forecasting Group core load forecast to estimated actual core usage for the Measurement Day and calculates a percent deviation of each of the demand forecasts relative to estimated actual core usage.
14. By September 30, 2017, SoCalGas and SDG&E shall file an application to address the feasibility of incorporating AMI data into the core balancing process and will provide testimony supporting their proposal, including details

⁴ *Id.*

⁵ There are a total of 15 settlement terms within the Second Daily Balancing Settlement Agreement.

of the potential costs and technical issues, if any, that are associated with such an approach.⁶

As provided in settlement term 14, the settling parties agreed that SoCalGas and SDG&E would initiate a regulatory proceeding to “address the feasibility of incorporating AMI data into the core balancing process.” SoCalGas and SDG&E agreed to “provide testimony supporting their proposal, including details of the potential costs and technical issues, if any, that are associated with such an approach.” This Application and supporting testimony is submitted in accordance with this settlement term of the Second Daily Balancing Settlement Agreement. As described in more detail below and in the supporting testimony, SoCalGas and SDG&E propose to incorporate SoCalGas’ Advanced Meter data into the core forecasting process when SoCalGas’ AMI installation is complete and sufficient historical AMI data is available for SoCalGas’ retail core customers with which to develop a statistical model.

In D.07-12-019 (the “Omnibus Decision”), the Commission determined that the core market must balance to a forecast rather than actual usage because “it is not physically possible to obtain real-time usage information from each core customer.”⁷ As explained in the supporting testimony to this Application, that is still the case today. However, consistent with settlement term 12 of the Second Daily Balancing Settlement Agreement, the SDG&E core load forecasts provided by the Demand Forecasting Group have, since December 1, 2016, been “informed by and modified to incorporate historical Advanced Meter Infrastructure (AMI) data.” The supporting testimony included with this Application describes the positive impact that change has had in forecasting SDG&E’s core usage. Accordingly, SoCalGas and SDG&E recommend that settlement term 12 of the Second Daily Balancing Settlement Agreement for incorporating

⁶ D.16-12-015, Attachment 2, pp. A-6.

⁷ D.07-12-019 at 57.

historical AMI data, similarly to the described process for SDG&E, be used as the basis for SoCalGas' core load forecast once sufficient historical AMI data is available.

SoCalGas and SDG&E's Application is supported with testimony addressing settlement term 14 of the Second Daily Balancing Settlement. SoCalGas and SDG&E will respond to other parties' recommendations regarding the incorporation of AMI data into the core balancing process, if any, through rebuttal testimony and the evidentiary process to the extent necessary for the Commission to have a suitable record for disposing of this proceeding. Accordingly, SoCalGas and SDG&E have proposed a schedule that should be suitable for establishing an evidentiary record. The following is a summary of the prepared direct testimony being served concurrently with this Application, which is incorporated herein by reference.

Mr. Sharim Chaudhury describes the daily aggregated gas demand forecasting process that creates the forecasts that SoCalGas' Gas Acquisition department must balance against and discusses how daily gas consumption data collected through SDG&E's AMI systems are being used in the forecasting process. Mr. Chaudhury proposes that SoCalGas' AMI data be used in the forecasting process when SoCalGas' AMI installation is complete and sufficient historical AMI data is available for SoCalGas' retail core customers with which to develop a statistical model. He also notes that SoCalGas and SDG&E are not requesting in this application any additional revenues to incorporate this modification to the forecasting process. Mr. Chaudhury provides data supporting the conclusion that the Demand Forecasting Group's SDG&E core forecast has improved since, as was agreed to in the Second Daily Balancing Settlement, incorporating AMI data into the forecast.

In support of SoCalGas' and SDG&E's proposal, the testimony of Mr. David Mercer presents an overview of SoCalGas' AMI technology, specifically the current timing and

availability of AMI interval hourly gas usage data for core customers. Mr. Mercer describes that current hourly read data is only transmitted four times per day, and that 100% of the gas usage data for core customers for a given day is not available for processing until after 3 p.m. the following day. His testimony further describes the minimum system enhancements and related estimated expenses that would be needed to make available “Hour Lag Data” (as that term is defined in his testimony) with the level of accuracy that could be allocated and aggregated to the respective core Balancing Agents.

Likewise, Mr. Jerry Stewart presents an overview of SDG&E’s AMI technology, specifically the current timing and availability of gas consumption data for core customers. Mr. Stewart provides that, unlike the SoCalGas Advanced Meter system, the SDG&E gas modules are not recording hourly metering data. Rather, these modules take two reads per day, which are transmitted to SDG&E once per day. Because SDG&E’s AMI gas modules do not currently obtain hourly reads, and the method in which the reads are transferred and collected would not make it possible to enable Hour Lag Data with the current AMI technology, obtaining Hour Lag Data would require a complete redeployment of SDG&E’s AMI-enabled gas modules.

Finally, Mr. Paul Borkovich’s testimony supports SoCalGas’ and SDG&E proposal in its conclusion that, because the implementation of AMI at both SoCalGas and SDG&E has not resulted in the availability of real-time usage information, the current system using daily forecasts to determine core usage for the purpose of operational flow order (“OFO”) compliance is still in alignment with the Omnibus Decision. Mr. Borkovich also provides information regarding the core balancing process at Pacific Gas & Electric Company (“PG&E”), which uses a daily forecast process as a proxy for real time usage by all core balancing agents on its gas

system, to show that SoCalGas and SDG&E are not unique in their use of a daily load forecast as a proxy for real time core usage.

Given the foregoing, SoCalGas and SDG&E request that the Commission approve the following:

1. SoCalGas' and SDG&E's proposal to incorporate SoCalGas' Advanced Meter data into the core forecasting process when SoCalGas' AMI installation is complete and sufficient historical AMI data is available for SoCalGas' retail core customers with which to develop a statistical model; and
2. Grant other such relief as the Commission deems necessary and prudent.

IV. STATUTORY AND PROCEDURAL REQUIREMENTS

A. Rule 2.1 (a) – (c)

This Application is made pursuant to Sections 451, 454, 489, 491, 701, 728, and 729 of the Public Utilities Code of the State of California, the Commission's Rules of Practice and Procedure, and relevant decisions, orders, and resolutions of the Commission. In accordance with Rule 2.1 (a) - (c) of the Commission's Rules of Practice and Procedure, SoCalGas and SDG&E provide the following information.

1. Rule 2.1 (a) - Legal Name

SoCalGas is a public utility corporation organized and existing under the laws of the State of California. SoCalGas' principal place of business and mailing address is 555 West Fifth Street, Los Angeles, California, 90013.

SDG&E is a public utility corporation organized and existing under the laws of the State of California, with its principal place of business at 8830 Century Park Court, San Diego,

California 92123.

2. Rule 2.1 (b) - Correspondence

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

Application should be addressed to:

JOSEPH MOCK

Regulatory Case Manager for:

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

555 West Fifth Street, GT-14D6

Los Angeles, California 90013

Telephone: (213) 244-3718

Facsimile: (213) 244-4957

E-mail: JMock@semprautilities.com

A copy should also be sent to:

EDWARD L. HSU

Attorney for:

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

555 West Fifth Street, GT14E7

Los Angeles, California 90013

Telephone: (213) 244-8197

Facsimile: (213) 629-9620

E-mail: EHSu2@semprautilities.com

3. Rule 2.1 (c)

a. Proposed Category of Proceeding

SoCalGas and SDG&E propose that this proceeding be categorized as “ratesetting” under Rule 1.3(e).

b. Need for Hearings

SoCalGas and SDG&E anticipate that evidentiary hearings may be necessary, and have proposed dates in its procedural schedule below.

c. Issues to be Considered and Relevant Safety Considerations

Pursuant to D.16-12-015 and the Second Daily Balancing Settlement Agreement, the issue to be considered in this proceeding is the “feasibility of incorporating AMI data into the core balancing process.”⁸

This Application does not identify any safety consideration associated with its requested relief.

d. Proposed Schedule

SoCalGas and SDG&E propose the following schedule for this Application:

EVENT	DATE
Application	October 2, 2017
Responses/Protests (est.)	November 1, 2017
SoCalGas/SDG&E Reply to Responses/Protests (est.)	November 11, 2017
Prehearing Conference	December 12, 2017
Intervenor Testimony	January 26, 2018
Rebuttal Testimony	March 2, 2018
Evidentiary Hearings (if needed)	March 19-23, 2018
Opening Briefs	April 20, 2018
Reply Briefs	May 18, 2018
Proposed Decision	August 2018
Commission Decision	September 2018

4. Rule 2.2 – Articles of Incorporation

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

⁸ D.16-12-015 at p. 24, Ordering Paragraph 12.

SDG&E is incorporated under the laws of the State of California. A certified copy of the restated Articles of Incorporation, as last amended, currently in effect and certified by the California Secretary of State, was filed with the Commission on October 1, 1998 in connection with SDGE&E' Application No. 98-10-012, and is incorporated herein by reference.

B. Rule 3.2

No rate increases will result from SoCalGas' requested relief in this Application. In accordance with Rule 3.2 (a) - (d) of the Commission's Rules of Practice and Procedure, SoCalGas and SDG&E provide the following information.

1. Rule 3.2(a)(1) – Balance Sheet and Income Statement

The most recent updated Balance Sheet and Income Statements for SoCalGas and SDG&E are attached to this application as Attachments A and B, respectively.

2. Rule 3.2(a)(4) – Description of Applicant's Property and Equipment

A general description of SoCalGas' property and equipment was previously filed with the Commission on May 3, 2004 in connection with SoCalGas' Application 04-05-008, and is incorporated herein by reference. A statement of Original Cost and Depreciation Reserve as of March 31, 2017 is attached as Attachment C.

A general description of SDG&E's property and equipment was previously filed with the Commission on May 3, 2004 in connection with SDG&E's Application 04-05-008, and is incorporated herein by reference. A statement of Original Cost and Depreciation Reserve as of March 31, 2017 is attached as Attachment D.

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

The summary of earnings for SoCalGas and SD&GE are included herein as Attachments E and F, respectively.

4. Rule 3.2(a)(7) – Depreciation

For financial statement purposes, depreciation of utility plant has been computed on a straight-line remaining life basis at rates based on the estimated useful lives of plant properties. For federal income tax accrual purposes, SoCalGas and SD&GE generally compute depreciation using the straight-line method for tax property additions prior to 1954, and liberalized depreciation, which includes Class Life and Asset Depreciation Range Systems, on tax property additions after 1954 and prior to 1981. For financial reporting and rate-fixing purposes, “flow through accounting” has been adopted for such properties. For tax property additions in years 1981 through 1986, SoCalGas and SDG&E have computed its tax depreciation using the Accelerated Cost Recovery System. For years after 1986, SoCalGas and SD&GE have computed its tax depreciation using the Modified Accelerated Cost Recovery Systems and, since 1982, has normalized the effects of the depreciation differences in accordance with the Economic Recovery Tax Act of 1981 and the Tax Reform Act of 1986.

5. Rule 3.2(a)(8) – Proxy Statement

A copy of SoCalGas’ most recent proxy statement, dated April 26, 2017, was mailed to the Commission on April 26, 2017, and is incorporated herein by reference.

A copy of the most recent proxy statement sent to all shareholders of SDG&E’s parent company, Sempra Energy, dated March 24, 2017, was mailed to the Commission on April 10, 2017, and is incorporated herein by reference.

6. Rule 3.2(a)(1) – Pass Through of Costs

The relief requested by SoCalGas and SDG&E in this Application would not pass through to customers any increased costs.

ATTACHMENT A

Southern California Gas Company
Balance Sheet and Income Statement

**SOUTHERN CALIFORNIA GAS COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
MARCH 31, 2017**

	1. UTILITY PLANT	<u>2017</u>
101	UTILITY PLANT IN SERVICE	\$14,542,928,086
102	UTILITY PLANT PURCHASED OR SOLD	-
105	PLANT HELD FOR FUTURE USE	-
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	976,276,652
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(5,265,142,395)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(49,118,158)
117	GAS STORED-UNDERGROUND	<u>61,422,045</u>
	TOTAL NET UTILITY PLANT	<u>10,266,366,230</u>
 2. OTHER PROPERTY AND INVESTMENTS		
121	NONUTILITY PROPERTY	34,358,471
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY	(13,097,368)
123	INVESTMENTS IN SUBSIDIARY COMPANIES	-
	NONCURRENT PORTION OF ALLOWANCES	119,488,880
124	OTHER INVESTMENTS	12,538
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	3,000,000
175	LONG TERM PORTION OF DERIVATIVE ASSETS	<u>-</u>
	TOTAL OTHER PROPERTY AND INVESTMENTS	<u>143,762,521</u>

Data from SPL as of June 21, 2017.

**SOUTHERN CALIFORNIA GAS COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
MARCH 31, 2017**

3. CURRENT AND ACCRUED ASSETS		2017
131	CASH	20,739,461
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	90,418
136	TEMPORARY CASH INVESTMENTS	-
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	551,605,993
143	OTHER ACCOUNTS RECEIVABLE	26,193,233
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(5,151,812)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	34,740,592
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	10,016,088
151	FUEL STOCK	-
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	60,110,797
155	MERCHANDISE	-
156	OTHER MATERIALS AND SUPPLIES	-
158	GHG ALLOWANCE	143,210,897
	(LESS) NONCURRENT PORTION OF ALLOWANCES	(119,488,880)
163	STORES EXPENSE UNDISTRIBUTED	1,014,537
164	GAS STORED	-
165	PREPAYMENTS	17,428,067
171	INTEREST AND DIVIDENDS RECEIVABLE	2,416,832
173	ACCRUED UTILITY REVENUES	-
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	30,886,128
175	DERIVATIVE INSTRUMENT ASSETS	2,954,079
176	LONG TERM PORTION OF DERIVATIVE ASSETS	-
	TOTAL CURRENT AND ACCRUED ASSETS	776,766,430
4. DEFERRED DEBITS		
181	UNAMORTIZED DEBT EXPENSE	19,189,024
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	2,637,869,114
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	2,876,087
184	CLEARING ACCOUNTS	(2,251,641)
185	TEMPORARY FACILITIES	-
186	MISCELLANEOUS DEFERRED DEBITS	880,067,148
188	RESEARCH AND DEVELOPMENT	1,210,283
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	7,480,338
190	ACCUMULATED DEFERRED INCOME TAXES	627,273,324
191	UNRECOVERED PURCHASED GAS COSTS	-
	TOTAL DEFERRED DEBITS	4,173,713,675
	TOTAL ASSETS AND OTHER DEBITS	\$ 15,360,608,856

Data from SPL as of June 21, 2017.

**SOUTHERN CALIFORNIA GAS COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
MARCH 31, 2017**

5. PROPRIETARY CAPITAL

	2017
201 COMMON STOCK ISSUED	(834,888,907)
204 PREFERRED STOCK ISSUED	(21,551,075)
207 PREMIUM ON CAPITAL STOCK	-
208 OTHER PAID-IN CAPITAL	-
210 GAIN ON RETIRED CAPITAL STOCK	(9,722)
211 MISCELLANEOUS PAID-IN CAPITAL	(31,306,680)
214 CAPITAL STOCK EXPENSE	143,261
216 UNAPPROPRIATED RETAINED EARNINGS	(2,847,849,600)
219 ACCUMULATED OTHER COMPREHENSIVE INCOME	21,450,050
	(3,714,012,673)
TOTAL PROPRIETARY CAPITAL	

6. LONG-TERM DEBT

221 BONDS	(3,000,000,000)
224 OTHER LONG-TERM DEBT	(9,338,770)
225 UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226 UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	7,337,431
	(3,002,001,340)
TOTAL LONG-TERM DEBT	

7. OTHER NONCURRENT LIABILITIES

227 OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	0
228.2 ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	(149,072,860)
228.3 ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	(805,560,210)
228.4 ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	-
245 NONCURRENT DERIVATIVE INSTRUMENT LIABILITIES	-
230 ASSET RETIREMENT OBLIGATIONS	(1,670,837,615)
	(2,625,470,685)
TOTAL OTHER NONCURRENT LIABILITIES	

Data from SPL as of June 21, 2017.

**SOUTHERN CALIFORNIA GAS COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
MARCH 31, 2017**

8. CURRENT AND ACCRUED LIABILITES		2017
231	NOTES PAYABLE	-
232	ACCOUNTS PAYABLE	(418,094,635)
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(29,204,749)
235	CUSTOMER DEPOSITS	(77,467,021)
236	TAXES ACCRUED	(21,949,055)
237	INTEREST ACCRUED	(28,285,747)
238	DIVIDENDS DECLARED	(323,265)
241	TAX COLLECTIONS PAYABLE	(24,601,952)
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	(233,021,486)
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	(195,285)
244	DERIVATIVE INSTRUMENT LIABILITIES	(534,519)
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
TOTAL CURRENT AND ACCRUED LIABILITIES		(833,677,714)
9. DEFERRED CREDITS		
252	CUSTOMER ADVANCES FOR CONSTRUCTION	(74,261,898)
	OTHER DEFERRED CREDITS	(216,488,313)
254	OTHER REGULATORY LIABILITIES	(2,423,410,278)
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	(10,850,101)
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	(1,732,012,166)
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	(728,423,688)
TOTAL DEFERRED CREDITS		(5,185,446,444)
TOTAL LIABILITIES AND OTHER CREDITS		\$ (15,360,608,856)

Data from SPL as of June 21, 2017.

SOUTHERN CALIFORNIA GAS COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
THREE MONTHS ENDED MARCH 31, 2017

1. UTILITY OPERATING INCOME

400	OPERATING REVENUES		1,241,661,162
401	OPERATING EXPENSES	715,616,308	
402	MAINTENANCE EXPENSES	58,515,493	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	125,616,476	
408.1	TAXES OTHER THAN INCOME TAXES	24,445,386	
409.1	INCOME TAXES	17,994,903	
410.1	PROVISION FOR DEFERRED INCOME TAXES	94,580,821	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(15,024,471)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(891,427)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-	
411.7	LOSS FROM DISPOSITION OF UTILITY PLANT	-	
	TOTAL OPERATING REVENUE DEDUCTIONS		1,020,853,488
	NET OPERATING INCOME		220,807,674

2. OTHER INCOME AND DEDUCTIONS

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-	
417	REVENUES FROM NONUTILITY OPERATIONS	-	
417.1	EXPENSES OF NONUTILITY OPERATIONS	(86,273)	
418	NONOPERATING RENTAL INCOME	112,945	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	178,416	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	10,880,103	
421	MISCELLANEOUS NONOPERATING INCOME	(892,825)	
	TOTAL OTHER INCOME	10,192,366	
421.2	LOSS ON DISPOSITION OF PROPERTY	-	
425	MISCELLANEOUS AMORTIZATION	-	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	(233,719)	
		(233,719)	
408.2	TAXES OTHER THAN INCOME TAXES	(41,745)	
409.2	INCOME TAXES	(248,020)	
410.2	PROVISION FOR DEFERRED INCOME TAXES	(24,951,117)	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	23,565,418	
420	INVESTMENT TAX CREDITS	-	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	(1,675,464)	
	TOTAL OTHER INCOME AND DEDUCTIONS		8,283,183
	INCOME BEFORE INTEREST CHARGES		229,090,857
	NET INTEREST CHARGES*		25,489,958
	NET INCOME		\$203,600,899

*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION. (\$13,582,516)

Data from SPL as of June 21, 2017.

**STATEMENT OF INCOME AND RETAINED EARNINGS
THREE MONTHS ENDED MARCH 31, 2017**

3. RETAINED EARNINGS

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$2,644,571,968
NET INCOME (FROM PRECEDING PAGE)	203,600,899
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	(323,266)
OTHER RETAINED EARNINGS ADJUSTMENT	<u>-</u>
RETAINED EARNINGS AT END OF PERIOD	<u><u>\$2,847,849,600</u></u>

ATTACHMENT B

San Diego Gas & Electric Company
Balance Sheet and Income Statement

SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
March 31, 2017

	1. UTILITY PLANT	<u>2017</u>
101	UTILITY PLANT IN SERVICE	\$15,753,655,851
102	UTILITY PLANT PURCHASED OR SOLD	-
104	UTILITY PLANT LEASED TO OTHERS	85,194,000
105	PLANT HELD FOR FUTURE USE	5,302,630
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	1,154,863,805
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(4,982,217,983)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(676,875,320)
114	ELEC PLANT ACQUISITION ADJ	3,750,722
115	ACCUM PROVISION FOR AMORT OF ELECTRIC PLANT ACQUIS ADJ	(1,312,752)
118	OTHER UTILITY PLANT	1,194,065,652
119	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT	(282,362,921)
120	NUCLEAR FUEL - NET	-
	TOTAL NET UTILITY PLANT	<u>12,254,063,685</u>
	2. OTHER PROPERTY AND INVESTMENTS	
121	NONUTILITY PROPERTY	5,846,616
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION	(364,300)
158	NON-CURRENT PORTION OF ALLOWANCES	184,002,365
123	INVESTMENTS IN SUBSIDIARY COMPANIES	-
124	OTHER INVESTMENTS	-
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	1,061,658,206
175	LONG-TERM PORTION OF DERIVATIVE ASSETS	74,059,653
	TOTAL OTHER PROPERTY AND INVESTMENTS	<u>1,325,202,540</u>

Data from SPL as of June 13, 2017

SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
March 31, 2017

3. CURRENT AND ACCRUED ASSETS		2017
131	CASH	2,216,321
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	500
136	TEMPORARY CASH INVESTMENTS	-
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	300,999,029
143	OTHER ACCOUNTS RECEIVABLE	23,075,717
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(3,739,169)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	-
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	480,861
151	FUEL STOCK	56,056
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	116,132,002
156	OTHER MATERIALS AND SUPPLIES	-
158	ALLOWANCES	200,264,322
158	LESS: NON-CURRENT PORTION OF ALLOWANCES	(184,002,365)
163	STORES EXPENSE UNDISTRIBUTED	-
164	GAS STORED	311,133
165	PREPAYMENTS	137,882,791
171	INTEREST AND DIVIDENDS RECEIVABLE	714,407
173	ACCRUED UTILITY REVENUES	61,959,000
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	2,294,000
175	DERIVATIVE INSTRUMENT ASSETS	112,693,348
175	LESS: LONG -TERM PORTION OF DERIVATIVE INSTRUMENT ASSETS	(74,059,653)
	TOTAL CURRENT AND ACCRUED ASSETS	697,278,300
4. DEFERRED DEBITS		
181	UNAMORTIZED DEBT EXPENSE	31,648,875
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	2,830,119,208
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	122,205
184	CLEARING ACCOUNTS	2,553,398
185	TEMPORARY FACILITIES	-
186	MISCELLANEOUS DEFERRED DEBITS	23,000,499
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	11,333,633
190	ACCUMULATED DEFERRED INCOME TAXES	314,652,629
	TOTAL DEFERRED DEBITS	3,213,430,447
	TOTAL ASSETS AND OTHER DEBITS	17,489,974,972

Data from SPL as of June 13, 2017

SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
March 31, 2017

5. PROPRIETARY CAPITAL

		2017
201	COMMON STOCK ISSUED	(\$291,458,395)
204	PREFERRED STOCK ISSUED	-
207	PREMIUM ON CAPITAL STOCK	(591,282,978)
210	GAIN ON RETIRED CAPITAL STOCK	-
211	MISCELLANEOUS PAID-IN CAPITAL	(479,665,368)
214	CAPITAL STOCK EXPENSE	24,605,640
216	UNAPPROPRIATED RETAINED EARNINGS	(4,290,144,490)
219	ACCUMULATED OTHER COMPREHENSIVE INCOME	7,357,514
	TOTAL PROPRIETARY CAPITAL	(5,620,588,077)

6. LONG-TERM DEBT

221	BONDS	(4,191,077,000)
223	ADVANCES FROM ASSOCIATED COMPANIES	-
224	OTHER LONG-TERM DEBT	-
225	UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226	UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	10,476,491
	TOTAL LONG-TERM DEBT	(4,180,600,509)

7. OTHER NONCURRENT LIABILITIES

227	OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	(577,392,379)
228.2	ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	(24,140,940)
228.3	ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	(241,404,203)
228.4	ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	-
244	LONG TERM PORTION OF DERIVATIVE LIABILITIES	(187,763,824)
230	ASSET RETIREMENT OBLIGATIONS	(839,556,661)
	TOTAL OTHER NONCURRENT LIABILITIES	(1,870,258,007)

Data from SPL as of June 13, 2017

SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
March 31, 2017

8. CURRENT AND ACCRUED LIABILITES

		2017
231	NOTES PAYABLE	(343,039,115)
232	ACCOUNTS PAYABLE	(380,226,198)
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(45,483,320)
235	CUSTOMER DEPOSITS	(76,156,698)
236	TAXES ACCRUED	(30,251,907)
237	INTEREST ACCRUED	(52,046,890)
238	DIVIDENDS DECLARED	-
241	TAX COLLECTIONS PAYABLE	(4,928,579)
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	(125,209,873)
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	(44,078,126)
244	DERIVATIVE INSTRUMENT LIABILITIES	(239,671,505)
244	LESS: LONG-TERM PORTION OF DERIVATIVE LIABILITIES	187,763,824
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
	TOTAL CURRENT AND ACCRUED LIABILITIES	(1,153,328,387)

9. DEFERRED CREDITS

252	CUSTOMER ADVANCES FOR CONSTRUCTION	(58,118,230)
253	OTHER DEFERRED CREDITS	(377,883,808)
254	OTHER REGULATORY LIABILITIES	(1,052,623,332)
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	(15,242,742)
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	(2,291,244,848)
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	(870,087,032)
	TOTAL DEFERRED CREDITS	(4,665,199,992)

TOTAL LIABILITIES AND OTHER CREDITS (\$17,489,974,972)

(\$4,665,199,992)

Data from SPL as of June 13, 2017

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
Twelve Months Ended March 31, 2017

1. UTILITY OPERATING INCOME

400	OPERATING REVENUES		\$1,134,864,908
401	OPERATING EXPENSES	\$640,479,968	
402	MAINTENANCE EXPENSES	36,550,761	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	155,395,796	
408.1	TAXES OTHER THAN INCOME TAXES	32,322,974	
409.1	INCOME TAXES	55,302,418	
410.1	PROVISION FOR DEFERRED INCOME TAXES	33,478,402	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	118,112	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(792,530)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-	
	TOTAL OPERATING REVENUE DEDUCTIONS		952,855,901
	NET OPERATING INCOME		182,009,007

2. OTHER INCOME AND DEDUCTIONS

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-	
417	REVENUES OF NONUTILITY OPERATIONS	0	
417.1	EXPENSES OF NONUTILITY OPERATIONS	14,588	
418	NONOPERATING RENTAL INCOME	8,224	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	2,304,526	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	14,987,471	
421	MISCELLANEOUS NONOPERATING INCOME	128,189	
421.1	GAIN ON DISPOSITION OF PROPERTY	-	
	TOTAL OTHER INCOME	17,442,998	
421.2	LOSS ON DISPOSITION OF PROPERTY	-	
425	MISCELLANEOUS AMORTIZATION	62,512	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	(1,225,777)	
	TOTAL OTHER INCOME DEDUCTIONS	(1,163,265)	
408.2	TAXES OTHER THAN INCOME TAXES	162,170	
409.2	INCOME TAXES	227,164	
410.2	PROVISION FOR DEFERRED INCOME TAXES	12,105,184	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(10,818,657)	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	1,675,861	
	TOTAL OTHER INCOME AND DEDUCTIONS		16,930,402
	INCOME BEFORE INTEREST CHARGES		198,939,409
	EXTRAORDINARY ITEMS AFTER TAXES		233,112
	NET INTEREST CHARGES*		44,165,648
	NET INCOME		\$155,006,873

*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (\$5,027,515)

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
Twelve Months Ended March 31, 2017

3. RETAINED EARNINGS

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$4,310,137,617
NET INCOME (FROM PRECEDING PAGE)	155,006,873
DIVIDEND TO PARENT COMPANY	(175,000,000)
DIVIDENDS DECLARED - PREFERRED STOCK	0
OTHER RETAINED EARNINGS ADJUSTMENTS	0
RETAINED EARNINGS AT END OF PERIOD	<u>\$4,290,144,490</u>

ATTACHMENT C

Southern California Gas Company

Statement of Original Cost and Depreciation Reserve

SOUTHERN CALIFORNIA GAS COMPANY

Plant Investment and Accumulated Depreciation

As of March 31, 2017

ACCOUNT NUMBER	DESCRIPTION	ORIGINAL COSTS	ACCUMULATED RESERVE	NET BOOK VALUE
INTANGIBLE ASSETS				
301	Organization	\$ 76,457	\$ -	\$ 76,457
302	Franchise and Consents	\$ 574,560	\$ -	\$ 574,560
	Total Intangible Assets	<u>\$ 651,017</u>	<u>0</u>	<u>\$ 651,017</u>
PRODUCTION:				
325	Other Land Rights	\$ 15,321	\$ -	\$ 15,321
330	Prd Gas Wells Const	\$ 5,557,139	\$ (1,415)	\$ 5,555,724
331	Prd Gas Wells Eqp	\$ 454,718	\$ (55)	\$ 454,663
332	Field Lines	\$ 1,731,111	\$ -	\$ 1,731,111
334	FldMeas&RegStnEquip	\$ 536,249	\$ -	\$ 536,249
336	Prf Eqpt	\$ 485,415	\$ -	\$ 485,415
	Total Production	<u>\$ 8,779,952</u>	<u>(1,470)</u>	<u>\$ 8,778,482</u>
UNDERGROUND STORAGE:				
350	Land	\$ 4,539,484	\$ -	\$ 4,539,484
350SR	Storage Rights	\$ 17,935,798	\$ (17,507,985)	\$ 427,812
350RW	Rights-of-Way	\$ 25,354	\$ (16,661)	\$ 8,693
351	Structures and Improvements	\$ 88,869,464	\$ (21,332,753)	\$ 67,536,711
352	Wells	\$ 401,710,353	\$ (159,961,822)	\$ 241,748,531
353	Lines	\$ 115,817,072	\$ (95,971,621)	\$ 19,845,451
354	Compressor Station and Equipment	\$ 164,670,347	\$ (63,925,221)	\$ 100,745,127
355	Measuring And Regulator Equipment	\$ 7,956,220	\$ (2,606,370)	\$ 5,349,850
356	Purification Equipment	\$ 151,502,837	\$ (73,982,090)	\$ 77,520,747
357	Other Equipment	\$ 48,570,133	\$ (13,278,066)	\$ 35,292,067
	Total Underground Storage	<u>\$ 1,001,597,061</u>	<u>(448,582,589)</u>	<u>\$ 553,014,472</u>
TRANSMISSION PLANT- OTHER:				
365	Land	\$ 2,204,096	\$ -	\$ 2,204,096
365LRTS	Land Rights	\$ 22,134,243	\$ (14,838,236)	\$ 7,296,008
366	Structures and Improvements	\$ 48,549,092	\$ (21,040,860)	\$ 27,508,231
367	Mains	\$ 1,772,048,371	\$ (655,596,968)	\$ 1,116,451,403
368	Compressor Station and Equipment	\$ 230,041,957	\$ (104,753,752)	\$ 125,288,205
369	Measuring And Regulator Equipment	\$ 117,070,222	\$ (26,886,311)	\$ 90,183,911
370	Communication Equipment	\$ 11,761,433	\$ (796,070)	\$ 10,965,363
371	Other Equipment	\$ 5,888,257	\$ (3,288,958)	\$ 2,599,299
	Total Transmission Plant	<u>\$ 2,209,697,671</u>	<u>(827,201,156)</u>	<u>\$ 1,382,496,516</u>
DISTRIBUTION PLANT:				
374	Land	\$ 28,985,386	\$ -	\$ 28,985,386
374LRTS	Land Rights	\$ 2,805,145	\$ (2,017,845)	\$ 787,300
375	Structures and Improvements	\$ 272,081,360	\$ (82,736,367)	\$ 189,344,993
376	Mains	\$ 4,370,963,080	\$ (2,256,677,307)	\$ 2,114,285,773
378	Measuring And Regulator Equipment	\$ 107,636,541	\$ (71,613,596)	\$ 36,022,946
380	Services	\$ 2,539,507,936	\$ (2,008,532,216)	\$ 530,975,719
381	Meters	\$ 910,433,405	\$ (178,515,319)	\$ 731,918,085
382	Meter Installation	\$ 547,792,485	\$ (158,623,463)	\$ 389,169,021
383	House Regulators	\$ 163,252,484	\$ (65,620,790)	\$ 97,631,694
387	Other Equipment	\$ 44,205,216	\$ (23,385,485)	\$ 20,819,730
	Total Distribution Plant	<u>\$ 8,987,663,038</u>	<u>(4,847,722,390)</u>	<u>\$ 4,139,940,648</u>

SOUTHERN CALIFORNIA GAS COMPANY

Plant Investment and Accumulated Depreciation

As of March 31, 2017

ACCOUNT NUMBER	DESCRIPTION	ORIGINAL COSTS	ACCUMULATED RESERVE	NET BOOK VALUE
GENERAL PLANT:				
389	Land	\$ 1,342,839	\$ (35,120)	1,307,719
389LRTS	Land Rights	\$ 74,300	-	74,300
390	Structures and Improvements	\$ 202,716,770	\$ (187,730,230)	14,986,540
391	Office Furniture and Equipment	\$ 1,116,265,242	\$ (640,646,721)	475,618,521
392	Transportation Equipment	\$ 435,704	\$ (299,051)	136,652
393	Stores Equipment	\$ 99,134	\$ (68,411)	30,723
394	Shop and Garage Equipment	\$ 68,821,138	\$ (25,529,547)	43,291,591
395	Laboratory Equipment	\$ 4,925,646	\$ (2,548,230)	2,377,416
396	Construction Equipment	\$ 11,957	\$ 2,735	14,693
397	Communication Equipments	\$ 160,148,728	\$ (40,423,314)	119,725,414
398	Miscellaneous Equipment	\$ 3,184,876	\$ (1,066,712)	2,118,163
	Total General Plant	<u>\$ 1,558,026,335</u>	<u>(898,344,603)</u>	<u>\$ 659,681,732</u>
	Subtotal	<u>\$ 13,766,415,075</u>	<u>(7,021,852,208)</u>	<u>\$ 6,744,562,867</u>
121	Non-Utility Plant	\$ 32,446,368	\$ (11,944,745)	20,501,623
117GSUNC	Gas Stored Underground - NonCurrent	\$ 61,422,045	-	61,422,045
GCL	GCT - Capital Lease	\$ -	\$ -	0
	Total Other - Non-Utility Plant	<u>93,868,413</u>	<u>(11,944,745)</u>	<u>81,923,668</u>
	Total-Reconciliation to Asset History Totals	<u>13,860,283,487</u>	<u>(7,033,796,952)</u>	<u>6,826,486,535</u>
	March Asset 1020 Report	<u>13,860,283,487</u>	<u>(7,033,796,952)</u>	
	Difference	0	0	

ATTACHMENT D

San Diego Gas & Electric Company

Statement of Original Cost and Depreciation Reserve

SAN DIEGO GAS & ELECTRIC COMPANY

**COST OF PROPERTY AND
DEPRECIATION RESERVE APPLICABLE THERETO
AS OF MARCH 31, 2017**

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
ELECTRIC DEPARTMENT			
302	Franchises and Consents	222,841.36	202,900.30
303	Misc. Intangible Plant	156,595,347.27	89,078,392.14
	TOTAL INTANGIBLE PLANT	156,818,188.63	89,281,292.44
310.1	Land	14,526,518.29	46,518.29
310.2	Land Rights	0.00	0.00
311	Structures and Improvements	96,324,570.39	43,915,706.06
312	Boiler Plant Equipment	168,156,833.85	74,434,270.85
314	Turbogenerator Units	138,276,524.45	50,835,474.04
315	Accessory Electric Equipment	85,716,403.89	36,766,285.68
316	Miscellaneous Power Plant Equipment	48,027,894.42	11,521,808.55
	Steam Production Decommissioning	0.00	0.00
	TOTAL STEAM PRODUCTION	551,028,745.29	217,520,063.47
320.1	Land	0.00	0.00
320.2	Land Rights	0.00	0.00
321	Structures and Improvements	27,285,711.08	2,658,162.87
322	Boiler Plant Equipment	243,225,717.06	21,662,290.99
323	Turbogenerator Units	26,982,364.66	2,370,893.39
324	Accessory Electric Equipment	10,878,214.63	1,458,232.53
325	Miscellaneous Power Plant Equipment	166,754,468.81	48,807,803.51
101	SONGS PLANT CLOSURE GROSS PLANT-	(475,126,476.33)	(76,957,383.29)
	TOTAL NUCLEAR PRODUCTION	(0.09)	0.00
340.1	Land	143,475.87	0.00
340.2	Land Rights	56,032.61	9,675.91
341	Structures and Improvements	22,720,260.80	7,439,513.59
342	Fuel Holders, Producers & Accessories	21,324,500.79	6,794,094.98
343	Prime Movers	87,698,835.79	35,237,262.30
344	Generators	344,298,718.20	137,056,695.98
345	Accessory Electric Equipment	32,510,919.85	12,943,204.98
346	Miscellaneous Power Plant Equipment	26,173,720.53	13,490,763.44
	TOTAL OTHER PRODUCTION	534,926,464.44	212,971,211.18
	TOTAL ELECTRIC PRODUCTION	1,085,955,209.64	430,491,274.65

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.1	Land	72,542,542.02	0.00
350.2	Land Rights	159,640,269.46	20,899,038.32
352	Structures and Improvements	477,709,089.05	66,127,932.76
353	Station Equipment	1,409,383,002.42	280,129,920.72
354	Towers and Fixtures	894,912,028.32	162,480,757.48
355	Poles and Fixtures	468,775,036.14	97,253,912.17
356	Overhead Conductors and Devices	578,303,074.80	224,702,525.57
357	Underground Conduit	356,340,941.52	55,186,202.73
358	Underground Conductors and Devices	374,887,770.71	54,481,027.31
359	Roads and Trails	310,746,702.28	29,510,369.71
101	SONGS PLANT CLOSURE GROSS PLANT-	0.00	0.00
	TOTAL TRANSMISSION	5,103,240,456.72	990,771,686.77
360.1	Land	16,176,227.80	0.00
360.2	Land Rights	85,497,795.07	41,178,926.89
361	Structures and Improvements	4,650,797.97	1,835,651.86
362	Station Equipment	499,432,818.72	171,516,846.22
363	Storage Battery Equipment	111,903,472.94	8,127,869.11
364	Poles, Towers and Fixtures	680,645,962.43	268,713,478.08
365	Overhead Conductors and Devices	625,044,650.86	205,114,775.34
366	Underground Conduit	1,190,212,643.67	469,704,646.68
367	Underground Conductors and Devices	1,492,434,518.96	892,732,092.07
368.1	Line Transformers	605,213,021.27	144,593,904.71
368.2	Protective Devices and Capacitors	35,209,594.17	4,243,821.59
369.1	Services Overhead	150,922,865.83	119,857,725.34
369.2	Services Underground	344,714,407.90	243,393,642.98
370.1	Meters	193,772,920.54	80,646,852.58
370.2	Meter Installations	55,909,876.18	21,177,431.15
371	Installations on Customers' Premises	8,814,012.32	10,306,248.65
373.1	St. Lighting & Signal Sys.-Transformers	0.00	0.00
373.2	Street Lighting & Signal Systems	29,720,845.42	18,729,839.27
	TOTAL DISTRIBUTION PLANT	6,130,276,432.05	2,701,873,752.52
389.1	Land	7,312,142.54	0.00
389.2	Land Rights	0.00	0.00
390	Structures and Improvements	34,382,065.88	24,381,090.13
392.1	Transportation Equipment - Autos	0.00	49,884.21
392.2	Transportation Equipment - Trailers	58,145.67	14,187.70
393	Stores Equipment	8,545.97	8,350.96
394.1	Portable Tools	26,058,516.76	8,877,679.23
394.2	Shop Equipment	341,135.67	256,469.50
395	Laboratory Equipment	5,152,106.01	529,436.89
396	Power Operated Equipment	60,528.93	117,501.67
397	Communication Equipment	274,630,636.49	106,782,736.25
398	Miscellaneous Equipment	6,383,977.84	1,099,037.97
	TOTAL GENERAL PLANT	354,387,801.76	142,116,374.51
101	TOTAL ELECTRIC PLANT	12,830,678,088.80	4,354,534,380.89

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
GAS PLANT			
302	Franchises and Consents	86,104.20	86,104.20
303	Miscellaneous Intangible Plant	0.00	0.00
	TOTAL INTANGIBLE PLANT	86,104.20	86,104.20
360.1	Land	0.00	0.00
361	Structures and Improvements	0.00	0.00
362.1	Gas Holders	0.00	0.00
362.2	Liquefied Natural Gas Holders	0.00	0.00
363	Purification Equipment	0.00	0.00
363.1	Liquefaction Equipment	0.00	0.00
363.2	Vaporizing Equipment	0.00	0.00
363.3	Compressor Equipment	0.00	0.00
363.4	Measuring and Regulating Equipment	0.00	0.00
363.5	Other Equipment	0.00	0.00
363.6	LNG Distribution Storage Equipment	2,242,164.87	1,103,976.34
	TOTAL STORAGE PLANT	2,242,164.87	1,103,976.34
365.1	Land	4,649,143.75	0.00
365.2	Land Rights	2,232,291.80	1,398,115.67
366	Structures and Improvements	19,167,110.58	10,111,137.07
367	Mains	233,639,824.11	76,996,598.76
368	Compressor Station Equipment	90,382,096.25	68,995,987.45
369	Measuring and Regulating Equipment	23,148,746.55	16,805,442.07
371	Other Equipment	117,058.52	4,009.83
	TOTAL TRANSMISSION PLANT	373,336,271.56	174,311,290.85
374.1	Land	1,083,616.95	0.00
374.2	Land Rights	8,327,072.51	6,942,331.55
375	Structures and Improvements	43,446.91	61,253.10
376	Mains	968,143,065.91	372,869,440.51
378	Measuring & Regulating Station Equipment	18,055,887.32	8,141,647.83
380	Distribution Services	271,918,952.44	296,777,995.91
381	Meters and Regulators	158,105,740.12	56,314,231.62
382	Meter and Regulator Installations	96,194,291.61	40,243,987.41
385	Ind. Measuring & Regulating Station Equipment	1,516,810.70	1,207,955.12
386	Other Property On Customers' Premises	0.00	0.00
387	Other Equipment	9,736,109.83	4,964,509.38
	TOTAL DISTRIBUTION PLANT	1,533,124,994.30	787,523,352.43

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
392.1	Transportation Equipment - Autos	0.00	25,503.00
392.2	Transportation Equipment - Trailers	74,500.55	74,500.68
394.1	Portable Tools	10,147,604.45	4,163,836.14
394.2	Shop Equipment	76,864.06	52,463.80
395	Laboratory Equipment	283,093.66	275,410.97
396	Power Operated Equipment	16,162.40	8,791.62
397	Communication Equipment	2,705,551.88	1,131,879.60
398	Miscellaneous Equipment	473,379.95	78,645.26
	TOTAL GENERAL PLANT	13,777,156.95	5,811,031.07
101	TOTAL GAS PLANT	1,922,566,691.88	968,835,754.89
COMMON PLANT			
303	Miscellaneous Intangible Plant	402,374,349.98	264,703,683.02
350.1	Land	0.00	0.00
360.1	Land	0.00	0.00
389.1	Land	7,168,914.56	0.00
389.2	Land Rights	857,384.59	27,776.34
390	Structures and Improvements	374,146,473.20	150,930,345.98
391.1	Office Furniture and Equipment - Other	35,130,729.33	15,423,041.82
391.2	Office Furniture and Equipment - Computer E	52,602,131.65	32,661,862.41
392.1	Transportation Equipment - Autos	440,360.51	(271,986.65)
392.2	Transportation Equipment - Trailers	12,195.98	5,244.54
393	Stores Equipment	58,941.18	45,900.54
394.1	Portable Tools	1,325,859.06	380,809.90
394.2	Shop Equipment	191,385.80	122,584.20
394.3	Garage Equipment	1,626,443.82	256,261.38
395	Laboratory Equipment	2,095,455.34	1,008,801.18
396	Power Operated Equipment	0.00	(192,979.10)
397	Communication Equipment	188,431,411.62	79,081,345.57
398	Miscellaneous Equipment	2,447,982.25	504,990.95
118.1	TOTAL COMMON PLANT	1,068,910,018.87	544,687,682.08
	TOTAL ELECTRIC PLANT	12,830,678,088.80	4,354,534,380.89
	TOTAL GAS PLANT	1,922,566,691.88	968,835,754.89
	TOTAL COMMON PLANT	1,068,910,018.87	544,687,682.08
101 & 118.1	TOTAL	15,822,154,799.55	5,868,057,817.86
101	PLANT IN SERV-SONGS FULLY RECOVER	0.00	0.00
101	PLANT IN SERV-ELECTRIC NON-RECON		
	Electric	0.00	0.00
	Gas	14,857,396.33	0.00
		14,857,396.33	0.00

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
101	PLANT IN SERV-ASSETS HELD FOR SALE		
	Electric	0.00	0.00
	Common	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
101	PLANT IN SERV-LEGACY METER RECLASS		
	Electric	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
101	PLANT IN SERV-PP TO SAP OUT OF BAL		
	Electric	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
118	PLANT IN SERV-COMMON NON-RECON		
	Common - Transferred Asset Adjustment	(1,627,745.96)	(1,627,745.96)
		<u>(1,627,745.96)</u>	<u>(1,627,745.96)</u>
101	Accrual for Retirements		
	Electric	(4,567,920.92)	(4,567,920.92)
	Gas	(215,348.33)	(215,348.33)
		<u>(4,783,269.25)</u>	<u>(4,783,269.25)</u>
	TOTAL PLANT IN SERV-ACCRUAL FOR RE	<u>(4,783,269.25)</u>	<u>(4,783,269.25)</u>
102	Electric	0.00	0.00
	Gas	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
	TOTAL PLANT PURCHASED OR SOLD	<u>0.00</u>	<u>0.00</u>
104	Electric	85,194,000.02	14,970,283.92
	Gas	0.00	0.00
		<u>85,194,000.02</u>	<u>14,970,283.92</u>
	TOTAL PLANT LEASED TO OTHERS	<u>85,194,000.02</u>	<u>14,970,283.92</u>
105	Plant Held for Future Use		
	Electric	5,302,629.50	0.00
	Gas	0.00	0.00
		<u>5,302,629.50</u>	<u>0.00</u>
	TOTAL PLANT HELD FOR FUTURE USE	<u>5,302,629.50</u>	<u>0.00</u>
107	Construction Work in Progress		
	Electric	1,026,184,613.67	
	Gas	127,258,443.12	
	Common	122,268,879.28	
		<u>1,275,711,936.07</u>	<u>0.00</u>
	TOTAL CONSTRUCTION WORK IN PROGRESS	<u>1,275,711,936.07</u>	<u>0.00</u>
108	Accum. Depr SONGS Mitigation/Spent Fuel Disallowance		
	Electric	0.00	0.00
		<u>0.00</u>	<u>0.00</u>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
108.5	Accumulated Nuclear Decommissioning Electric	0.00	1,060,749,496.74
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	0.00	1,060,749,496.74
101.1	ELECTRIC CAPITAL LEASES	852,823,281.00	231,803,596.00
118.1	COMMON CAPITAL LEASE	20,949,080.86	20,498,261.14
		873,772,361.86	252,301,857.14
120	NUCLEAR FUEL FABRICATION	62,963,775.37	40,861,208.00
120	SONGS PLANT CLOSURE-NUCLEAR FUEL	(62,963,775.37)	(40,861,208.00)
143	FAS 143 ASSETS - Legal Obligation	17,240,858.67	(1,056,951,489.75)
	SONGS Plant Closure - FAS 143 contra	0.00	0.00
	FIN 47 ASSETS - Non-Legal Obligation	84,742,931.67	35,495,840.62
143	FAS 143 ASSETS - Legal Obligation	0.00	(1,497,567,250.35)
	TOTAL FAS 143	101,983,790.34	(2,519,022,899.48)
	UTILITY PLANT TOTAL	18,172,565,898.46	4,670,645,540.97

ATTACHMENT E
Southern California Gas Company
Summary of Earnings

**SOUTHERN CALIFORNIA GAS COMPANY
SUMMARY OF EARNINGS
THREE MONTHS ENDED MARCH 31, 2017
(DOLLARS IN MILLIONS)**

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
1	Operating Revenue	\$1,242
2	Operating Expenses	<u>1,021</u>
3	Net Operating Income	<u><u>\$221</u></u>
4	Weighted Average Rate Base	\$5,259
5	Rate of Return*	8.02%

*Authorized Cost of Capital

ATTACHMENT F
San Diego Gas & Electric Company
Summary of Earnings

SAN DIEGO GAS & ELECTRIC COMPANY
SUMMARY OF EARNINGS
Twelve Months Ended March 31, 2017
(DOLLARS IN MILLIONS)

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
1	Operating Revenue	\$1,135
2	Operating Expenses	<u>953</u>
3	Net Operating Income	<u><u>\$182</u></u>
4	Weighted Average Rate Base	\$8,080
5	Rate of Return*	7.79%

*Authorized Cost of Capital