

**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) to Recover Costs  
Recorded in the Pipeline Safety and Reliability  
Memorandum Accounts, the Safety  
Enhancement Expense Balancing Accounts,  
and the Safety Enhancement Capital Cost  
Balancing Accounts

Application 16-09-\_\_\_\_  
(Filed on September 2, 2016)

**APPLICATION OF SOUTHERN CALIFORNIA GAS COMPANY (U 904 G) AND  
SAN DIEGO GAS & ELECTRIC COMPANY (U 902 G)  
TO RECOVER COSTS RECORDED IN THE PIPELINE SAFETY AND  
RELIABILITY MEMORANDUM ACCOUNTS, THE SAFETY ENHANCEMENT  
EXPENSE BALANCING ACCOUNTS, AND THE SAFETY ENHANCEMENT  
CAPITAL COST BALANCING ACCOUNTS**

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EXPENSE BALANCING ACCOUNTS, AND THE SAFETY ENHANCEMENT  
CAPITAL COST BALANCING ACCOUNTS**

**I. INTRODUCTION**

Southern California Gas Company (SoCalGas) and San Diego Gas & Electric Company (SDG&E) respectfully submit this application requesting review of Pipeline Safety Enhancement Plan (PSEP) costs and recovery of the associated revenue requirements recorded in their Pipeline Safety and Reliability Memorandum Accounts (PSRMAs), Safety Enhancement Capital Cost Balancing Accounts (SECCBAs), and Safety Enhancement Expense Balancing Accounts (SEEBAs). Consistent with the California Public Utilities Commission (Commission) decision approving PSEP – Decision (D.) 14-06-007 – this application requests a review of the capital and operations and maintenance (O&M) expenditures discussed herein, and requests recovery of the revenue requirement associated with those costs. The expenditures submitted for review total approximately \$134 million in capital and \$61 million in O&M. The associated revenue requirement requested for recovery in this application totals \$68.4 million and \$2.6 million for SoCalGas and SDG&E respectively. Through this application, accompanying direct testimony, and workpapers, SoCalGas and SDG&E demonstrate that PSEP is being prudently implemented,

associated PSEP costs are reasonable, and the revenue requirements submitted for recovery are justified for full rate recovery.

## **II. BACKGROUND AND PROCEDURAL HISTORY**

On September 9, 2010, a 30-inch diameter natural gas transmission pipeline owned and operated by Pacific Gas and Electric Company ruptured and caught fire in the city of San Bruno, California. In response, the Commission, issued Rulemaking (R.)11-02-019, “a forward-looking effort to establish a new model of natural gas pipeline safety regulation applicable to all California pipelines.”<sup>1</sup>

In a subsequent decision, D.11-06-017, the Commission found that “natural gas transmission pipelines in service in California must be brought into compliance with modern standards for safety” and ordered all California natural gas transmission pipeline operators “to prepare and file a comprehensive Implementation Plan to replace or pressure test all natural gas transmission pipelines in California that has not been tested or for which reliable records are not available.”<sup>2</sup> The Commission required that the plans provide for testing or replacing all such pipelines “as soon as practicable.”<sup>3</sup> The Commission required that the plans “also address retrofitting pipeline to allow for in-line inspection tools and, where appropriate, automated or remote controlled shut off valves.”<sup>4</sup> The Commission also directed the utilities to develop plans that “provide for testing or replacing all [segments of natural gas pipelines which were not pressure tested or lack sufficient details related to performance of any such test] as soon as practicable”<sup>5</sup> and that address “all natural gas transmission pipeline... even low priority

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

<sup>2</sup> D.11-06-017, mimeo., at 18-19.

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

<sup>4</sup> D.11-06-017, mimeo., at 21.

<sup>5</sup> D.11-06-017, mimeo., at 19.

segments,”<sup>6</sup> while also “[o]btaining the greatest amount of safety value, i.e., reducing safety risk, for ratepayer expenditures.”<sup>7</sup> Many of the requirements of D.11-06-017 were later codified into California Public Utilities Code Sections 957 and 958.

On August 26, 2011, SoCalGas and SDG&E filed their proposed PSEP. The PSEP included, among other things, a proposed Decision Tree to guide whether specific segments should be pressure tested, replaced, or abandoned; a proposed Valve Enhancement Plan; a proposed Technology Plan; and preliminary PSEP cost forecasts.<sup>8</sup>

In D.12-04-021, the Commission transferred SoCalGas and SDG&E’s PSEP to SoCalGas and SDG&E’s Triennial Cost Allocation Proceeding, Application (A.)11-11-002, and authorized SoCalGas and SDG&E to create a “memorandum account to record for later Commission ratemaking consideration the escalated direct and incremental overhead costs of its Pipeline Safety Enhancement Plan, as described in Attachment A to their January 13, 2012, filing, and costs of document review and interim safety measures as set forth in Attachment B to the January 13, 2012, filing.”<sup>9</sup> In response, on May 18, 2012, the PSRMAs were established pursuant to SoCalGas and SDG&E Advice Letters 4359 and 2106-G.

In June of 2014, the Commission issued D.14-06-007, which approved SoCalGas and SDG&E’s proposed PSEP and “adopt[ed] the concepts embodied in the Decision Tree,”<sup>10</sup> “adopt[ed] the intended scope of work as summarized by the Decision Tree,”<sup>11</sup> and “adopt[ed] the Phase 1 analytical approach for Safety Enhancement...as embodied in the Decision

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<sup>6</sup> D.11-06-017, mimeo., at 20.

<sup>7</sup> D.11-06-017, mimeo., at 22.

<sup>8</sup> On December 2, 2011, SoCalGas and SDG&E amended their PSEP to include supplemental testimony to address issues identified in an Amended Scoping Ruling issued on November 2, 2011.

<sup>9</sup> D.12-04-021, mimeo., at 12. SoCalGas and SDG&E were authorized to continue to record and report on PSEP costs in the PSMRAs per the July 26, 2013 Administrative Law Judge’s Ruling to Continue Tracking Interim Pipeline Safety Enhancement Plan Costs in Authorized Memorandum Accounts.

<sup>10</sup> D.14-06-007, mimeo., at 2.

<sup>11</sup> D.14-06-007, mimeo., at 22.

Tree...and related descriptive testimony.”<sup>12</sup> The decision also acknowledged the broader scope of SoCalGas and SDG&E’s PSEP:

In addition to the testing or replacing pipeline, Safety Enhancement includes modifications of 541 valves, and the addition of 20 valves, to provide for automated shut-off capability in order to isolate, limit the flow of gas to no more than 30 minutes, and thereby facilitate timely access of “first responders” into the area surrounding a substantial section of ruptured pipe. Safety Enhancement also includes: 1) improvements to communications and data gathering to ascertain pipeline conditions; 2) installing backflow valves to prevent gas from flowing into sections intended to be isolated from other connected lines; 3) expand the coverage of SDG&E and SoCalGas’ private radio networks to serve as back-up to other available means of communications with the newly installed valves to improve system reliability; 4) installing remote leak detection equipment; and 5) increasing physical patrols and leak survey activities.<sup>13</sup>

Rather than pre-approve cost recovery based on SoCalGas and SDG&E’s preliminary cost forecasts, however, the Commission adopted a process for reviewing and approving PSEP implementation costs after-the-fact.<sup>14</sup> To enable the after-the-fact review of PSEP costs, D.14-06-007 required SoCalGas and SDG&E to establish the SECCBAs and SEEBAs to record PSEP expenditures.<sup>15</sup> To recover PSEP costs recorded in the PSRMAs, SEEBAs, and SECCBAs, SoCalGas and SDG&E were ordered to file an application with testimony and workpapers to demonstrate the reasonableness of the costs incurred which would justify rate recovery.<sup>16</sup> This 2016 application is authorized by D.16-08-003 and is the second PSEP after-the-fact reasonableness review filed by SoCalGas and SDG&E.<sup>17</sup> SoCalGas and SDG&E filed the first after-the-fact reasonableness review (A.14-12-016) in December of 2014 and that application is pending Commission resolution.

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<sup>12</sup> D.14-06-007, mimeo., at 59 (Ordering Paragraph 1).

<sup>13</sup> D.14-06-007, mimeo., at 8.

<sup>14</sup> D.14-06-007, mimeo., at 26 and 59 (Ordering Paragraph 2).

<sup>15</sup> D.14-06-007, mimeo., at 60 (Ordering Paragraph 4).

<sup>16</sup> D.14-06-007, mimeo., at 26 and 39.

<sup>17</sup> D.16-08-003, mimeo., at 13 (Finding of Fact 6).

### **III. STANDARD OF REVIEW AND OTHER COMMISSION GUIDANCE**

In D.14-06-007, the Commission provided initial guidance on the filing of PSEP after-the-fact reasonableness reviews. In SoCalGas and SDG&E's first PSEP after-the-fact reasonableness review, which remains pending Commission resolution, additional guidance was provided by way of ruling. Below, SoCalGas and SDG&E provide an overview of applicable standards and Commission guidance.

#### **A. Preponderance of the Evidence**

The standard of proof to be applied in after-the-fact reasonableness review proceeding is the preponderance of the evidence.<sup>18</sup> Preponderance of the evidence is defined “in terms of probability of truth, e.g., ‘such evidence as, when weighed with that opposed to it, has more convincing force and the greater probability of truth.’”<sup>19</sup> Meaning, SoCalGas and SDG&E “must present more evidence that supports the requested result than would support an alternative outcome.”<sup>20</sup>

#### **B. Reasonable Manager Standard**

To assess the reasonableness of PSEP costs, the Commission applies the reasonable manager standard.<sup>21</sup> To meet this standard, “[t]he act of the utility should comport with what a reasonable manager of sufficient education, training, experience and skills using the tools and knowledge at his disposal would do when faced with a need to make a decision and act.”<sup>22</sup> As explained by the Commission, “reasonable and prudent acts do not require perfect foresight or optimum outcomes, but may fall within a spectrum of possible acts consistent with utility needs,

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<sup>18</sup> A.14-12-016, April 1, 2015, Assigned Commissioner and Administrative Law Judges’ Scoping Memo and Ruling, at 5; *see also* D.14-06-007, mimeo., at 13.

<sup>19</sup> D.14-06-007, mimeo., at 13, D.08-12-058; citing Witkin, Calif. Evidence, 4th Edition, Vol. 1, 184.

<sup>20</sup> D.14-06-007, mimeo., at 13.

<sup>21</sup> A.14-12-016, April 1, 2015, Assigned Commissioner and Administrative Law Judges’ Scoping Memo and Ruling, at 5.

<sup>22</sup> D.90-09-088, mimeo., at 16.

ratepayer interests, and regulatory requirements.”<sup>23</sup> Under this standard, the Commission holds utilities to “a standard of reasonableness based upon the facts that are known or should have been known at the time.”<sup>24</sup> In so doing, the Commission looks to the decision-making process and information available to the manager to assess whether the course of action was within the “bounds of reasonableness, even if it turns out not to have led to the best possible outcome.”<sup>25</sup> As explained by the Commission, this is to “avoid the application of hindsight in reviewing the reasonableness of a utility decision.”<sup>26</sup>

### **C. Review of Complete Hydrotest and Replacement Project**

In D.14-06-007 the Commission determined that “San Diego Gas & Electric Company (SDG&E) and Southern California Gas Company (SoCalGas) may file annually after December 31, 2015 for reasonableness review of the completed projects recorded in the Phase 1 Safety Enhancement Capital Cost Balancing Account and annually for the expenses recorded in the Phase 1 Safety Enhancement Expense Balancing Account.”<sup>27</sup> In D.15-12-020 the Commission modified D.14-06-007, stating: “Decision 14-06-007 is modified to clarify that future after-the-fact reasonableness review applications should include hydrotest projects when completed...”<sup>28</sup> Consistent with D.14-06-007 and D.15-12-020, in this application costs are associated with completed hydrotest and replacement projects.

### **D. Other Commission Guidance**

In D.14-06-007, the Commission issued guidance as to the information to be provided in forthcoming after-the-fact reasonableness reviews, stating:

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<sup>23</sup> D.90-09-088, mimeo., at 16; D.97-08-055, mimeo., at 54.

<sup>24</sup> D.90-09-088 (cited in D.11-10-002, mimeo., at 11, Footnote 2).

<sup>25</sup> D.89-02-074, mimeo., at 169 (Conclusion of Law 3).

<sup>26</sup> D.90-09-088, mimeo., at 15.

<sup>27</sup> D.14-06-007, mimeo., at 60 (Ordering Paragraph 5).

<sup>28</sup> D.15-12-020, mimeo., at 25 (Ordering Paragraph 3).

At a minimum we would expect that SDG&E and SoCalGas could document and demonstrate an overview of the management of Safety Enhancement which might include: ongoing management approved updates to the Decision Tree and ongoing updates similar to the Reconciliation. The companies should be able to show work plans, organization charts, position descriptions, Mission Statements, etc., used to effectively and efficiently manage Safety Enhancement. There would likely be records of contractor selection controls, project cost control systems and reports, engineering design and review controls, and of course proper retention of constructions records, retention of pressure testing records, and retention of all other construction test and inspection records, and records of all other activities mandated to be performed and documented by state or federal regulations.<sup>29</sup>

SoCalGas and SDG&E’s application and accompanying testimony and workpapers include discussion of the elements listed in D.14-06-007. For ease of reference, the following table identifies where the topic is addressed in testimony.

<b>Topic</b>	<b>Testimony</b>
Decision Tree Updates	The Decision Tree is addressed in Chapter III (Phillips).
Mileage Reconciliation	The mileage reconciliation is included in Chapter III (Phillips).
Work Plans	Work processes, plans, and specific projects are discussed in Chapter II (Phillips), Chapter III (Phillips), Chapter IV (Bermel), Chapter V (Mejia), and Chapter VI (Bermel).
Organization Charts	The PSEP organization is discussed in Chapter II (Phillips) and Chapter VII (Mejia). Organization charts are available upon request.
Position Descriptions	The PSEP organization is discussed in Chapter II (Phillips) and Chapter VII (Mejia). Descriptions of specific positions are available upon request.
Mission Statement	The PSEP mission statement is addressed primarily in Chapter II (Phillips).
Contractor Selection Controls	Contractor Selections and Controls are discussed primarily in Chapter II (Phillips) and Chapter V (Mejia).
Project Cost Control Systems and Reports	Cost control systems and reports are discussed in Chapter II (Phillips), Chapter III (Phillips), Chapter V (Mejia), and Chapter VIII (Tran).
Engineering Design and Review Controls	Engineering Design and Review Controls are discussed Chapter II (Phillips), Chapter III (Phillips), Chapter IV (Bermel), Chapter V (Mejia), and Chapter VII (Mejia).
Record Retention of PSEP activities	Record retention is discussed in Chapter II (Phillips), Chapter III (Phillips), Chapter V (Mejia), and Chapter VII (Mejia).

<sup>29</sup> D.14-06-007, mimeo., at 37.

#### **IV. PSEP PHASE 1**

Through PSEP, SoCalGas and SDG&E are tasked with simultaneously executing numerous unique and discreet projects as soon as practicable, while continuing to maintain safe and reliable natural gas service to customers. This requires SoCalGas and SDG&E to separately design, plan, and construct multiple projects in a coordinated and concerted manner across SoCalGas and SDG&E's 24,000 square mile service territory. To prioritize PSEP work, SoCalGas and SDG&E split projects into Phase 1 and Phase 2. PSEP Phase 1 is divided into two sub-phases: Phase 1A and Phase 1B.<sup>30</sup> The scope of Phase 1A, as outlined in SoCalGas and SDG&E's PSEP, is to pressure test or replace transmission pipelines in Class 3 and 4 locations and Class 1 and 2 locations in high consequence areas that do not have sufficient documentation of a pressure test to at least 1.25 Maximum Allowable Operating Pressure (MAOP). Phase 1B focuses on the replacement of non-piggable pipelines that were installed prior to 1946. Also included in Phase 1 is (1) a Valve Enhancement Plan to install new automatic shutoff valves and remote control valves or augment existing valves to minimize the amount of time required to stop the flow of gas in the event of a pipeline rupture; and (2) a Technology Plan to install various technology enhancements to enhance SoCalGas and SDG&E's ability to monitor their system.

#### **V. COSTS INCLUDED IN THIS APPLICATION**

In this application, SoCalGas and SDG&E are requesting review of costs associated with numerous Commission-ordered pipeline safety enhancement efforts. The costs presented in this application include costs incurred for: pipeline replacement projects, pipeline hydrotest projects,

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<sup>30</sup> As discussed in testimony, Phase 2 is also split into sub-phases: Phase 2A and Phase 2B. Phase 2A involves pressure testing or replacing pipelines without a pressure test to 1.25 MAOP in less populated areas. Phase 2B involves pressure testing or replacing pipelines with record of pressure test, but without record of a pressure test to modern standards (49 Code of Federal Regulations Part 192, Subpart J).

pipeline abandonment projects, descope projects, valve enhancement projects, technology enhancements, PSEP facilities, and certain post-completion adjustments. The costs include O&M and capital and are comprised of both direct costs and indirect costs. In addition, for the pipeline replacement, pipeline hydrotests, abandonment, and valve projects, SoCalGas and SDG&E include costs associated with supporting the PSEP organization and PSEP project execution (referred to as PSEP General Management and Administrative [GMA] costs).<sup>31</sup>

Tables 1 and 2 summarize the costs presented for reasonableness review in this application.<sup>32</sup>

<b>Table 1</b>			
<b>Total Capital Costs (\$000's)</b>			
	<b><u>SoCalGas</u></b>	<b><u>SDG&amp;E</u></b>	<b><u>TOTAL</u></b>
Replacements/Abandonments	87,844	14,129	101,973
Valve Projects	31,720	-	31,720
Methane Pilot	358	117	475
Post Completion Adjustments	(48)	-	(48)
<b>Total Capital Costs</b>	<b>119,874</b>	<b>14,246</b>	<b>134,120</b>

<b>Table 2</b>			
<b>Total O&amp;M Costs (\$000's)</b>			
	<b><u>SoCalGas</u></b>	<b><u>SDG&amp;E</u></b>	<b><u>TOTAL</u></b>
Pressure Tests	54,483	-	54,483
Facilities Lease Expense	5,553	685	6,238
Descoped Projects	199	-	199
Post Completion Adjustments	368	-	368
<b>TOTAL</b>	<b>60,603</b>	<b>685</b>	<b>61,288</b>

As explained in the testimonies that follow, these costs were reasonably incurred to accomplish Commission-mandated safety enhancement work.

<sup>31</sup> PSEP GMAs are support costs that are not attributable to specific projects, but incurred to support all of PSEP execution. These are costs incurred to build out the foundational elements of the PSEP program; including the organization, departments, processes, and procedures which support project-specific safety enhancement activities.

<sup>32</sup> The costs presented in this application are those incurred through March 2016. Any accounting adjustments made between March 2016 and the date of this Application are addressed in Chapter XI (Austria).

## VI. DISALLOWANCES

In approving SoCalGas and SDG&E's PSEP and associated concepts, the Commission also determined that certain PSEP costs should be disallowed. Table 3 summarizes the disallowed costs associated with the projects presented for review and recovery in this application:

**Table 3 - Disallowed Cost Summary (\$000's)<sup>33</sup>**

<b><u>Disallowance Type</u></b>	<b><u>SoCalGas Costs</u></b>	<b><u>SDG&amp;E Costs</u></b>	<b><u>Total Costs</u></b>
Records Search <sup>34</sup>	\$187	-	\$187
Post-1955 PSEP Costs <sup>35</sup>	\$6,411	\$31	\$6,442
Executive Incentive Compensation <sup>36, 37</sup>	\$0	-	\$0
Undepreciated Book Balances <sup>38</sup>	\$231	-	\$231
<b>Total Disallowances</b>	<b>\$6,829</b>	<b>\$31</b>	<b>\$6,860</b>

Including disallowances from A.14-12-016, SoCalGas and SDG&E have acknowledged disallowances totaling approximately \$25 Million. D.14-06-007 and D.15-12-020 determined the below categories of disallowed costs.

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<sup>33</sup> The costs were removed from the utilities' applicable regulatory accounts in the balances presented in Chapter XI (Austria).

<sup>34</sup> D.14-06-007, mimeo., at 39.

<sup>35</sup> D.14-06-007, mimeo., at 56-57 (Conclusions of Law 13 and 14); *see also* D.15-12-020, mimeo., at 23 (Ordering Paragraph 1).

<sup>36</sup> D.14-06-007, mimeo., at 38.

<sup>37</sup> SoCalGas and SDG&E included \$773 of executive compensation for review and recovery in this application. To comply with D.14-06-007, SoCalGas and SDG&E have acknowledged a disallowance of the incentive compensation component of that amount or \$189. This figure, however, rounds to \$0 in Table 3.

<sup>38</sup> D.14-06-007, mimeo., at 57 (Conclusion of Law 15); *see also* D.15-12-020, mimeo., at 24 (Conclusion of Law 10).

**A. Post-1955 Hydrotest Projects without Sufficient<sup>39</sup> Record of a Pressure Test**

For the hydrotest projects presented in this application, SoCalGas and SDG&E have indicated the pipeline mileage associated with post-1955 pipe without sufficient record of a pressure test. Based on the mileage associated with post-1955 mileage without sufficient record of a pressure test, SoCalGas and SDG&E have acknowledged a disallowance to the total project costs. Specifically, SoCalGas and SDG&E calculate the percentage of pipe in the project without sufficient record of a pressure test. That percentage is then used to determine the costs subject to disallowance.

Where incidental mileage has been included only to facilitate the constructability of post-1955 hydrotest projects without sufficient record of a pressure test, SoCalGas and SDG&E have included that mileage in calculating the disallowance. Where accelerated mileage was included with a post-1955 hydrotest project without sufficient record of a pressure test, the accelerated mileage has been included for review and recovery because it would otherwise need to be addressed as part of a later phase of PSEP. Accelerated mileage includes Phase 1B mileage (pre-1946, non-piggable pipe) and Phase 2 mileage. PSEP Phase 2 includes pipelines without record of a pressure test or with record of a pressure test but not to 1.25 MAOP in less populated areas (Phase 2A); and pipelines with record of a pressure test, but without record of a pressure test to modern (Subpart J) standards (Phase 2B).<sup>40</sup>

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<sup>39</sup> For the purpose of determining a disallowance, “sufficient” means record that provides the minimum information to demonstrate consistency with then applicable industry standards on strength testing and recordkeeping or compliance with then applicable regulatory strength testing and recordkeeping requirements.

<sup>40</sup> Current pressure test standards were developed and issued as part of Part 192, 49 CFR Subpart J – recognized as the modern standard for pressure testing. D.11-06-017 requires in-service natural gas transmission pipeline in California to have been pressure tested in accordance with modern standards for safety (*see* D.11-06-017, mimeo., at 18). The Commission’s new requirements will require SoCalGas and SDG&E to locate records of pressure testing in accordance with Subpart J standards or conduct such pressure tests or replace the pipeline.

**B. Post-1955 Replacement Projects without Sufficient Record of a Pressure Test**

For the replacement projects presented in this application, SoCalGas and SDG&E have indicated the pipeline mileage associated with post-1955 mileage without sufficient record of a pressure test. Based on the mileage of post-1955 pipe without sufficient record of a pressure test, SoCalGas and SDG&E have calculated a disallowance based on SoCalGas and SDG&E's average cost of pressure testing.<sup>41</sup> Specifically, SoCalGas and SDG&E have calculated a system average cost to pressure test (as of June 2015, the time period when these projects completed construction, that amount was \$1.7 million per mile) and multiplied that number by the length of pipe subject to a disallowance. The resultant amount is acknowledged as a disallowance. In this way, a disallowance is assessed, but customers bear the revenue requirement of the net replacement costs as they "benefit from having a new safe and reliable pipeline."<sup>42</sup>

For replacement projects, SoCalGas and SDG&E do not include incidental and accelerated mileage in determining the capital disallowance. This is because the accelerated mileage would otherwise need to be addressed as part of a later phase of PSEP, and the incidental mileage has record of a pressure test – and, unlike the pressure test disallowance, SoCalGas and SDG&E are absorbing undepreciated book value for the entirety of the project. In other words, customers have the benefit of a brand new pipe, and the remaining book value of the incidental and accelerated pipe is absorbed by shareholders.

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<sup>41</sup> D.14-06-007, mimeo., at 34-35 ("Where replacement of the pipeline is planned rather than test existing pipelines, the system average cost of actual pressure testing should be an offset against the replacement costs of the pipelines for revenue requirement purposes.") D.14-06-007, mimeo., at 57 (Conclusion of Law 14); D.15-12-020, mimeo., at 23 (Ordering Paragraph 1) ("where such pipeline segment is replaced rather than pressure tested, the utility must absorb an amount equal to the average cost of pressure testing a similar segment").

<sup>42</sup> D.14-06-007, mimeo., at 36.

**C. Undepreciated Book Value for Post-1955 Replacement or Abandonment Projects without Sufficient Record of a Pressure Test**

For replacement and abandonment projects without sufficient record of a pressure test and with remaining book value, SoCalGas and SDG&E have acknowledged the reduction to ratebase in an amount equal to the undepreciated book value of the entire replacement or abandonment project.

**D. PSEP Executive Incentive Compensation**

As explained in the chapters that follow, SoCalGas and SDG&E management maintains oversight of PSEP. In order to comply with the Commission's direction to exclude executive incentive compensation costs, however, SoCalGas and SDG&E generally do not include any executive compensation costs for recovery. In so doing, SoCalGas and SDG&E alleviate the need to separately track executive incentive compensation. In the event executive compensation is included for recovery, SoCalGas and SDG&E manually remove the component of the executive compensation associated with incentive compensation.

**E. Costs Associated with Searching for Test Records of Pipeline Testing**

SoCalGas and SDG&E have tracked costs associated with their search for pressure test records. The initial record search costs were included as a disallowance in SoCalGas and SDG&E first PSEP after-the-fact reasonableness review – A.14-12-016. Additional disallowances are acknowledged in this application.

**VII. REVENUE REQUIREMENT**

SoCalGas and SDG&E have presented approximately \$134 million in capital expenditures and \$61 million in O&M for review in this application. These expenditures, minus the above disallowances and other adjustments, form the basis for the revenue requirements requested for rate recovery as part of this application.

The PSEP revenue requirements, as recorded in the SEEBAs, SECCBAs, and PSRMAs and requested for recovery in rates, totals \$68.4 million for SoCalGas and \$2.6 million for SDG&E.<sup>43</sup> These costs are fully loaded and include O&M, capital related costs,<sup>44</sup> and regulatory account interest. These revenue requirements will be allocated to functional areas and amortized over a 12-month period as discussed in Chapter XII (Chaudhury).<sup>45</sup> The ongoing capital-related revenue requirements associated with reasonably incurred capital expenditures approved in this proceeding will continue to be recorded in SoCalGas' and SDG&E's SECCBAs. Because this revenue requirement would be associated with capital assets found reasonable by the Commission, SoCalGas and SDG&E propose filing a Tier 2 Advice Letter to incorporate future year revenue requirements into rates until such costs are incorporated in base rates in connection with the utilities' next General Rate Case proceeding. Table 4 below illustrates the PSEP revenue requirements presented for recovery in this application.

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<sup>43</sup> The revenue requirements are adjusted for certain overhead exclusions and disallowed costs.

<sup>44</sup> Capital-related costs include depreciation, taxes and return associated with the cost of the PSEP assets.

<sup>45</sup> Once the Commission has authorized SoCalGas and SDG&E to collect PSEP revenue requirements in rates, SoCalGas and SDG&E will file Tier 1 Advice Letters within 30 days of the effective date of the decision authorizing recovery. The advice letters will serve to update the revenue requirements authorized by the Commission for such items as: (1) regulatory account interest; (2) the ongoing capital-related revenue requirements associated with approved PSEP capital projects that were recorded to the SECCBAs subsequent to March 2016, including the corresponding capital-related revenue requirements to be recorded in the SECCBAs by the end of the year that rates are adjusted; (3) a reduction for previously authorized interim cost recovery pursuant to Decision 16-08-003; and (4) any other adjustments (e.g. exclusions). SoCalGas and SDG&E will then incorporate the updated revenue requirements into rates on the first day of the next month following advice letter approval or in connection with other authorized rate changes implemented by SoCalGas and SDG&E.

<b>Table 4</b>			
<b>PSEP Revenue Requirements</b>			
<b>(MS's excluding FF&amp;U)</b>			
	SoCalGas	SDG&E	Total
<u>O&amp;M Costs:</u>			
Completed Projects	53,953	685	54,638
Descoped Projects	197	-	197
Post Completion Adjustments	382	-	382
Regulatory Account Interest <sup>46</sup>	122	1	123
<u>Capital Costs:</u>			
Completed Projects	13,695	1,938	15,633
Post Completion Adjustments	23	-	23
Regulatory Account Interest <sup>5</sup>	18	3	21
<b>Total Revenue Requirement</b>	<b>68,391</b>	<b>2,627</b>	<b>71,018</b>

Values may not add to total due to rounding.

## VIII. REVENUE REQUIREMENT ALLOCATION

Per D.14-06-007, pipeline safety costs are to be allocated consistent with existing cost allocation and rate design for SoCalGas and SDG&E and include allocation to the backbone function.<sup>47</sup> As such, SoCalGas and SDG&E are allocating on a functional basis, including the backbone function.<sup>48</sup> The following table illustrates that functional allocation.

<sup>46</sup> The SEEBAs, SECCBAs, and PSRMAs are interest bearing accounts which record interest at the 3-month commercial paper rate, pursuant to the utilities' Preliminary Statement approved by SoCalGas Advice No. 4359 and modified in SoCalGas Advice No. 4664, and SDG&E Advice Letter 2106-G and modified in SDG&E Advice Letter 2300-G.

<sup>47</sup> D.14-06-007 authorized the allocation of safety related costs. D.14-06-007, mimeo., at 61 (Ordering Paragraph 9) ("Safety Enhancement costs will be allocated consistent with the existing cost allocation and rate design for the companies."). In addition, backbone transmission service allocation was ordered. D.14-06-007, mimeo., at 50 ("Thus, any Safety Enhancement costs that are functionalized as backbone transmission costs are to be allocated to the Backbone Transmission Service customer class consistent with the allocation of the existing rate design.").

<sup>48</sup> The LRMC Scalar method approach was proposed by the Southern California Generation Coalition (SCGC) in the pending A.14-12-016 for the recovery of PSRMA costs allocated to High Pressure Distribution (HPD) function, while SoCalGas/SDG&E had proposed to allocate HPD cost to HPD Function only. In A.14-12-016, SoCalGas/SDG&E noted that both interpretations appear to be consistent with the CPUC-authorized cost allocation method for HPD Safety-related Enhancement costs (per D.14-06-007), and requested the Commission clarify which of the two interpretations is preferred.

<b>Table 5 Total PSEP Costs Allocated to Functions \$000's</b>			
	<b>SoCalGas</b>	<b>SDGEGas</b>	<b>Total</b>
Backbone Transmission	\$33,036	\$347	\$33,383
Local Transmission	\$17,286	\$2,583	\$19,869
High Pressure Distribution	\$15,486	\$2,280	\$17,766
<b>Total \$000's</b>	<b>\$65,808</b>	<b>\$5,210</b>	<b>\$71,018</b>

**IX. RATE IMPACT**

Once the SECCBA and SEEBA revenue requirement has been allocated to functions, it can be incorporated into customer rates; resulting in the illustrative transportation rates included as Attachment C and D to this application.<sup>49</sup>

**X. DESCRIPTION OF TESTIMONY**

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

<b>Chapter</b>	<b>Witness</b>	<b>Description and Purpose</b>
I	Cho	Reaffirms SoCalGas and SDG&E’s commitment to enhancing the safety of the SoCalGas and SDG&E natural gas system and emphasizes that SoCalGas and SDG&E have demonstrated the prudence and reasonableness of their actions and decisions and should be authorized full rate recovery.

<sup>49</sup> Pursuant to D.16-08-003, SoCalGas and SDG&E have been authorized partial (50%) interim rate recovery of PSEP costs, subject to refund, and have previously incorporated costs associated with this application into rates (see SoCalGas Advice Letter 5017-A and SDG&E Advice Letter 2506-G-A). As a result of revenue requirements being previously incorporated into rates subject to refund, the “Illustrative Transportation Rates” table illustrates the potential rate impact of the remaining PSEP costs to be addressed in this application.

II	Phillips	Discusses creation of PSEP organization to safely, prudently, and expeditiously execute the Commission’s safety enhancement mandates.
III	Phillips	Details the reasonableness of the expenditures for the pipeline projects and expenditures associated with miscellaneous PSEP costs included for review and rate recovery in this application.
IV	Bermel	Details the safety enhancement benefits of SoCalGas and SDG&E’s Valve Plan and describes the methodology for determining the valve scope of work.
V	Mejia	Details reasonableness of the capital expenditures incurred for valve project bundles.
VI	Bermel	Details efforts to enhance pipeline system safety through the installation of new technology-based assets and equipment.
VII	Mejia	Details project support efforts at PSEP program level to develop processes and procedures to enhance PSEP efficiency and quality.
VIII	Tran	Discusses the General Management and Administration concept, cost tracking, and associated mechanics to support PSEP execution.
IX	Huleis	Explains the allocation of SoCalGas and SDG&E overheads to the PSEP projects.
X	Carbon	Details the reasonableness of rate recovery for PSEP-specific insurance costs.
XI	Austria	Discusses revenue requirements associated with PSEP projects recorded in the SoCalGas and SDG&E SEEBAs, SECCBAs, and PSRMAs.
XII	Chaudhury	Details rate impacts that would result from the amortization of the balances recorded in the SoCalGas and SDG&E SEEBAs, SECCBAs, and PSRMAs.

## **XI. STATUTORY AND PROCEDURAL REQUIREMENTS**

### **A. Rule 2.1 (a) – (c)**

This Application is made pursuant to Sections 451, 454, 489, 491, 701, 728, 729, 957, and 958 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. SDG&E is engaged in the business of providing electric service in a portion of Orange County and electric and gas service in San Diego County. SDG&E's principal place of business is 8330 Century Park Court, San Diego, California, 92123.

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

All correspondence and communications to SoCalGas and SDG&E regarding this Application should be addressed to:

BRIAN HOFF

*Regulatory Case Manager for:*

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

555 West 5<sup>th</sup> Street, GT14D6  
Los Angeles, CA 90013  
Telephone: (213) 244-3543  
Facsimile: (213) 629-9620  
Email: BHoff@SempraUtilities.com

A copy should also be sent to:

JASON W. EGAN

*Attorney for:*

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

555 West 5<sup>th</sup> Street, GT14E7  
Los Angeles, CA 90013  
Telephone: (213) 244-2969  
Facsimile: (213) 629-9620  
Email: JEgan@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) because the Application will have a potential future effect on SoCalGas and SDG&E’s rates.

b. Need for Hearings

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

c. Issues to be Considered and Relevant Safety Considerations

The principal issues to be considered in this proceeding are (1) whether SoCalGas and SDG&E have demonstrated the reasonableness of the PSEP costs presented in this application; and (2) whether SoCalGas’ and SDG&E’s revenue requirements associated with the costs presented in this application and recorded in their respective PSRMAs, SECCBAs, and SEEBAs are justified for rate recovery.

PSEP is safety driven. This application is reviewing completed PSEP work, provides for rate recovery of PSEP costs, and could impact future safety enhancement work if the Commission issues guidance on future PSEP work and activities.

d. Proposed Schedule

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

<b>EVENT</b>	<b>DATE</b>
Application	September 2, 2016
Responses/Protests	October 3, 2016
SoCalGas/SDG&E Reply Responses/Protests	October 13, 2016
Prehearing Conference	December 2, 2016
Intervenor Testimony	March 3, 2017

Rebuttal Testimony	April 17, 2017
Evidentiary Hearings	June 12-16, 2017
Opening Briefs	July 28, 2017
Reply Briefs	September 1, 2017
Proposed Decision	December 2017
Commission Decision	January 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.

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

**B. Rule 3.2 (a) – (d)**

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

**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 Attachment A and Attachment B, respectively.

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

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

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

A general description of SoCalGas’ property and equipment was previously filed with the Commission on May 3, 2004 in connection with SoCalGas’ Application 04-05-008, and is incorporated herein by reference. A statement of Original Cost and Depreciation Reserve for the six-month period ending March 31, 2016 is attached as Attachment E.

A general description of SDG&E’s property and equipment was filed with the Commission on October 5, 2001, in connection with Application 01-10-005, and is incorporated herein by reference. A statement of Original Cost and Depreciation Reserve for the six-month period ending March 31, 2016 is attached as Attachment F.

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

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

**5. Rule 3.2(a)(7) – Depreciation**

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

since 1982, have normalized the effects of the depreciation differences in accordance with the Economic Recovery Tax Act of 1981 and the Tax Reform Act of 1986.

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

A copy of SoCalGas' most recent proxy statement, dated April 22, 2016, was mailed to the Commission on April 29, 2016, and is incorporated herein by reference.

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

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

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

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

SoCalGas and SDG&E will, within twenty days after the filing this Application, mail a notice to the State of California and to the cities and counties in its service territory and all parties to A.14-12-016 (SoCalGas and SDG&E's Pipeline Safety & Reliability Memorandum Account proceeding) and A.11-11-002 (SoCalGas and SDG&E's 2013 TCAP proceeding).

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

SoCalGas and SDG&E will, within twenty days after the filing of this Application, publish in newspapers of general circulation in each county in their service territory notice of this Application.

## **10. Rule 3.2 (d) – Bill Insert Notice**

SoCalGas and SDG&E will, within 45 days after the filing of this Application, provide notice of this Application to their customers along with the regular bills sent to those customers that will generally describe the proposed rate changes addressed in this Application.

## **XII. CONCLUSION**

Through PSEP, SoCalGas and SDG&E continue to invest in the safety of their natural gas transmission system. These investments in safety will enhance the safety of California's natural gas infrastructure in the near term and for decades to come. To allow for cost recovery of these investments and for the reasons described above and in the testimony supporting this application, SoCalGas and SDG&E respectfully request that the Commission:

- Find SoCalGas and SDG&E have met their burden of demonstrating that they acted as reasonable managers and prudently implemented and executed PSEP;
- Find prudent the measured roll-out and costs of the PSEP Technology Plan;
- Find the PSEP project and program support efforts were prudently undertaken to develop processes and procedures to implement PSEP and enhance PSEP efficiency and quality;
- Find the PSEP GMAs a reasonable and prudent means to allocate PSEP project and program support costs to PSEP projects;
- Find the PSEP insurance was reasonably and prudently incurred and provides value to customers and other stakeholders;
- Find that SoCalGas and SDG&E have appropriately applied overhead costs to the PSEP projects presented in this application;
- Find SoCalGas and SDG&E have demonstrated the reasonableness of the costs incurred to execute the PSEP safety-enhancement work presented in this application;



By:           /s/ Jason W. Egan            
          JASON W. EGAN

JASON W. EGAN

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**Dated:** September 2, 2016



**Attachment A**  
**SOUTHERN CALIFORNIA GAS COMPANY**  
**BALANCE SHEET AND INCOME STATEMENT**

**SOUTHERN CALIFORNIA GAS COMPANY  
BALANCE SHEET  
ASSETS AND OTHER DEBITS  
MARCH 31, 2016**

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<b>1. UTILITY PLANT</b>		<u>2016</u>
101	UTILITY PLANT IN SERVICE	\$13,409,441,937
102	UTILITY PLANT PURCHASED OR SOLD	-
105	PLANT HELD FOR FUTURE USE	-
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	885,016,300
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(5,033,541,166)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(47,009,630)
117	GAS STORED-UNDERGROUND	<u>61,422,045</u>
	TOTAL NET UTILITY PLANT	<u>9,275,329,486</u>

<b>2. OTHER PROPERTY AND INVESTMENTS</b>		
121	NONUTILITY PROPERTY	31,963,291
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY	(12,683,345)
123	INVESTMENTS IN SUBSIDIARY COMPANIES NONCURRENT PORTION OF ALLOWANCES	84,123,931
124	OTHER INVESTMENTS	122
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	<u>3,000,000</u>
	TOTAL OTHER PROPERTY AND INVESTMENTS	<u>106,403,999</u>

Data from SPL as of June 30, 2016.

**SOUTHERN CALIFORNIA GAS COMPANY  
BALANCE SHEET  
ASSETS AND OTHER DEBITS  
MARCH 31, 2016**

<b>3. CURRENT AND ACCRUED ASSETS</b>		<b>2016</b>
131	CASH	13,703,874
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	93,121
136	TEMPORARY CASH INVESTMENTS	-
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	495,370,378
143	OTHER ACCOUNTS RECEIVABLE	368,035,419
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(6,910,697)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	1,024
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	(9,549,821)
151	FUEL STOCK	-
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	34,192,774
155	MERCHANDISE	10,057
156	OTHER MATERIALS AND SUPPLIES	-
158	GHG ALLOWANCE	101,045,707
	(LESS) NONCURRENT PORTION OF ALLOWANCES	(84,123,931)
163	STORES EXPENSE UNDISTRIBUTED	433,148
164	GAS STORED	(762,896)
165	PREPAYMENTS	19,301,370
171	INTEREST AND DIVIDENDS RECEIVABLE	3,646,223
173	ACCRUED UTILITY REVENUES	-
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	39,237,998
175	DERIVATIVE INSTRUMENT ASSETS	4,246,091
176	LONG TERM PORTION OF DERIVATIVE ASSETS - HEDGES	-
	<b>TOTAL CURRENT AND ACCRUED ASSETS</b>	<b>977,969,839</b>
<b>4. DEFERRED DEBITS</b>		
181	UNAMORTIZED DEBT EXPENSE	16,806,355
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	2,023,702,139
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	1,291,314
184	CLEARING ACCOUNTS	(790,711)
185	TEMPORARY FACILITIES	-
186	MISCELLANEOUS DEFERRED DEBITS	485,101,860
188	RESEARCH AND DEVELOPMENT	405,890
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	9,141,905
190	ACCUMULATED DEFERRED INCOME TAXES	510,981,578
191	UNRECOVERED PURCHASED GAS COSTS	-
	<b>TOTAL DEFERRED DEBITS</b>	<b>3,046,640,330</b>
	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 13,406,343,654</b>

Data from SPL as of June 30, 2016.

**SOUTHERN CALIFORNIA GAS COMPANY  
BALANCE SHEET  
LIABILITIES AND OTHER CREDITS  
MARCH 31, 2016**

<b>5. PROPRIETARY CAPITAL</b>		<b>2016</b>
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	(2,475,184,016)
219	ACCUMULATED OTHER COMPREHENSIVE INCOME	18,331,348
<b>TOTAL PROPRIETARY CAPITAL</b>		<b>(3,344,465,791)</b>
<b>6. LONG-TERM DEBT</b>		
221	BONDS	(2,500,000,000)
224	OTHER LONG-TERM DEBT	(12,475,533)
225	UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226	UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	6,934,569
<b>TOTAL LONG-TERM DEBT</b>		<b>(2,505,540,964)</b>
<b>7. OTHER NONCURRENT LIABILITIES</b>		
227	OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	(86,830)
228.2	ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	(170,044,683)
228.3	ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	(783,748,856)
228.4	ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	-
230	ASSET RETIREMENT OBLIGATIONS	(1,395,464,335)
<b>TOTAL OTHER NONCURRENT LIABILITIES</b>		<b>(2,349,344,704)</b>

Data from SPL as of June 30, 2016.

**SOUTHERN CALIFORNIA GAS COMPANY  
BALANCE SHEET  
LIABILITIES AND OTHER CREDITS  
MARCH 31, 2016**

<b>8. CURRENT AND ACCRUED LIABILITIES</b>		<b>2016</b>
231	NOTES PAYABLE	(5,000,000)
232	ACCOUNTS PAYABLE	(721,326,220)
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(16,359,327)
235	CUSTOMER DEPOSITS	(69,961,876)
236	TAXES ACCRUED	(32,431,785)
237	INTEREST ACCRUED	(23,312,840)
238	DIVIDENDS DECLARED	(323,265)
241	TAX COLLECTIONS PAYABLE	(29,080,108)
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	(158,786,176)
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	(1,527,981)
244	DERIVATIVE INSTRUMENT LIABILITIES	(1,303,267)
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
	<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>	<b>(1,059,412,845)</b>
<b>9. DEFERRED CREDITS</b>		
252	CUSTOMER ADVANCES FOR CONSTRUCTION	(79,625,646)
	OTHER DEFERRED CREDITS	(192,227,478)
254	OTHER REGULATORY LIABILITIES	(1,712,748,000)
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	(12,769,035)
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	(1,523,766,073)
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	(626,443,118)
	<b>TOTAL DEFERRED CREDITS</b>	<b>(4,147,579,350)</b>
	<b>TOTAL LIABILITIES AND OTHER CREDITS</b>	<b>\$ (13,406,343,654)</b>

Data from SPL as of June 30, 2016.

**SOUTHERN CALIFORNIA GAS COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**3 MONTHS ENDED MARCH 31, 2016**

**1. UTILITY OPERATING INCOME**

400	OPERATING REVENUES		1,029,196,768
401	OPERATING EXPENSES	458,069,568	
402	MAINTENANCE EXPENSES	129,783,427	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	121,732,720	
408.1	TAXES OTHER THAN INCOME TAXES	23,269,871	
409.1	INCOME TAXES	25,263,952	
410.1	PROVISION FOR DEFERRED INCOME TAXES	132,094,190	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(73,792,779)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(917,510)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-	
411.7	LOSS FROM DISPOSITION OF UTILITY PLANT	-	
	TOTAL OPERATING REVENUE DEDUCTIONS		815,503,439
	NET OPERATING INCOME		213,693,329

**2. OTHER INCOME AND DEDUCTIONS**

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-	
417	REVENUES FROM NONUTILITY OPERATIONS	-	
417.1	EXPENSES OF NONUTILITY OPERATIONS	(86,412)	
418	NONOPERATING RENTAL INCOME	134,554	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	265,310	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	9,855,688	
421	MISCELLANEOUS NONOPERATING INCOME	(188,908)	
421.2	LOSS ON DISPOSITION OF PROPERTY	(1,030,034)	
	TOTAL OTHER INCOME	8,950,198	
425	MISCELLANEOUS AMORTIZATION	-	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	(874,980)	
		(874,980)	
408.2	TAXES OTHER THAN INCOME TAXES	(10,909)	
409.2	INCOME TAXES	(1,866,607)	
410.2	PROVISION FOR DEFERRED INCOME TAXES	(3,614,606)	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	1,535,551	
420	INVESTMENT TAX CREDITS	-	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	(3,956,571)	
	TOTAL OTHER INCOME AND DEDUCTIONS		4,118,647
	INCOME BEFORE INTEREST CHARGES		217,811,976
	NET INTEREST CHARGES*		22,419,834
	NET INCOME		\$195,392,142
			\$0

\*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION. (\$3,284,075)

Data from SPL as of June 30, 2016.

**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**3 MONTHS ENDED MARCH 31, 2016**

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**3. RETAINED EARNINGS**

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$2,280,115,139
NET INCOME (FROM PRECEDING PAGE)	195,392,142
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	(323,265)
OTHER RETAINED EARNINGS ADJUSTMENT	<u>-</u>
RETAINED EARNINGS AT END OF PERIOD	<u><u>\$2,475,184,016</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, 2016**

	<b>1. UTILITY PLANT</b>	<u>2016</u>
101	UTILITY PLANT IN SERVICE	\$14,683,493,999
102	UTILITY PLANT PURCHASED OR SOLD	-
104	UTILITY PLANT LEASED TO OTHERS	85,194,000
105	PLANT HELD FOR FUTURE USE	11,307,728
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	902,203,064
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(4,653,664,568)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(563,526,796)
114	ELEC PLANT ACQUISITION ADJ	3,750,722
115	ACCUM PROVISION FOR AMORT OF ELECTRIC PLANT ACQUIS ADJ	(1,062,704)
118	OTHER UTILITY PLANT	1,031,465,675
119	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT	(246,902,585)
120	NUCLEAR FUEL - NET	-
	<b>TOTAL NET UTILITY PLANT</b>	<u>11,252,258,535</u>
	<b>2. OTHER PROPERTY AND INVESTMENTS</b>	
121	NONUTILITY PROPERTY	5,946,616
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION	(364,300)
158	NON-CURRENT PORTION OF ALLOWANCES	167,055,023
123	INVESTMENTS IN SUBSIDIARY COMPANIES	-
124	OTHER INVESTMENTS	-
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	1,082,384,606
175	LONG-TERM PORTION OF DERIVATIVE ASSETS	53,638,788
	<b>TOTAL OTHER PROPERTY AND INVESTMENTS</b>	<u>1,308,660,733</u>

Data from SPL as of March 31, 2016

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**ASSETS AND OTHER DEBITS**  
**MARCH 31, 2016**

<b>3. CURRENT AND ACCRUED ASSETS</b>		<b>2016</b>
131	CASH	11,911,782
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	500
136	TEMPORARY CASH INVESTMENTS	14,800,000
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	246,458,360
143	OTHER ACCOUNTS RECEIVABLE	18,405,734
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(4,463,538)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	129
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	713,889
151	FUEL STOCK	2,528,935
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	104,944,995
156	OTHER MATERIALS AND SUPPLIES	-
158	ALLOWANCES	184,677,817
158	LESS: NON-CURRENT PORTION OF ALLOWANCES	(167,055,023)
163	STORES EXPENSE UNDISTRIBUTED	-
164	GAS STORED	371,420
165	PREPAYMENTS	48,862,398
171	INTEREST AND DIVIDENDS RECEIVABLE	714,938
173	ACCRUED UTILITY REVENUES	58,392,000
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	2,294,000
175	DERIVATIVE INSTRUMENT ASSETS	103,257,871
175	LESS: LONG -TERM PORTION OF DERIVATIVE INSTRUMENT ASSETS	(53,638,788)
	<b>TOTAL CURRENT AND ACCRUED ASSETS</b>	<b>573,177,419</b>
<b>4. DEFERRED DEBITS</b>		
181	UNAMORTIZED DEBT EXPENSE	30,851,017
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	3,127,798,467
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	4,659,894
184	CLEARING ACCOUNTS	1,253,225
185	TEMPORARY FACILITIES	-
186	MISCELLANEOUS DEFERRED DEBITS	38,094,044
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	11,613,869
190	ACCUMULATED DEFERRED INCOME TAXES	279,123,296
	<b>TOTAL DEFERRED DEBITS</b>	<b>3,493,393,812</b>
	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>16,627,490,499</b>

Data from SPL as of March 31, 2016

**SAN DIEGO GAS & ELECTRIC COMPANY  
BALANCE SHEET  
LIABILITIES AND OTHER CREDITS  
MARCH 31, 2016**

**5. PROPRIETARY CAPITAL**

	2016
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	(479,665,369)
214 CAPITAL STOCK EXPENSE	24,605,640
216 UNAPPROPRIATED RETAINED EARNINGS	(4,021,284,648)
219 ACCUMULATED OTHER COMPREHENSIVE INCOME	7,733,656
TOTAL PROPRIETARY CAPITAL	(5,351,352,094)

**6. LONG-TERM DEBT**

221 BONDS	(3,971,791,000)
223 ADVANCES FROM ASSOCIATED COMPANIES	-
224 OTHER LONG-TERM DEBT	(53,652,271)
225 UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226 UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	9,566,595
TOTAL LONG-TERM DEBT	(4,015,876,676)

**7. OTHER NONCURRENT LIABILITIES**

227 OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	(620,878,301)
228.2 ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	(28,654,196)
228.3 ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	(221,479,501)
228.4 ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	-
244 LONG TERM PORTION OF DERIVATIVE LIABILITIES	(82,116,340)
230 ASSET RETIREMENT OBLIGATIONS	(806,027,727)
TOTAL OTHER NONCURRENT LIABILITIES	(1,759,156,065)

Data from SPL as of March 31, 2016

**SAN DIEGO GAS & ELECTRIC COMPANY  
BALANCE SHEET  
LIABILITIES AND OTHER CREDITS  
MARCH 31, 2016**

<b>8. CURRENT AND ACCRUED LIABILITIES</b>		<b>2016</b>
231	NOTES PAYABLE	(112,191,582)
232	ACCOUNTS PAYABLE	(340,381,974)
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(49,425,075)
235	CUSTOMER DEPOSITS	(71,095,860)
236	TAXES ACCRUED	(89,986,580)
237	INTEREST ACCRUED	(43,746,193)
238	DIVIDENDS DECLARED	-
241	TAX COLLECTIONS PAYABLE	(9,861,449)
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	(143,181,811)
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	(40,868,716)
244	DERIVATIVE INSTRUMENT LIABILITIES	(121,029,339)
244	LESS: LONG-TERM PORTION OF DERIVATIVE LIABILITIES	82,116,340
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>		<b>(939,652,239)</b>
<b>9. DEFERRED CREDITS</b>		
252	CUSTOMER ADVANCES FOR CONSTRUCTION	(49,470,511)
253	OTHER DEFERRED CREDITS	(344,890,861)
254	OTHER REGULATORY LIABILITIES	(1,397,635,231)
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	(19,507,437)
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	(2,074,560,686)
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	(675,388,699)
<b>TOTAL DEFERRED CREDITS</b>		<b>(4,561,453,425)</b>
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>		<b>(\$16,627,490,499)</b>

Data from SPL as of March 31, 2016

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**THREE MONTHS ENDED March 31, 2016**

**1. UTILITY OPERATING INCOME**

400	OPERATING REVENUES		\$1,056,048,826
401	OPERATING EXPENSES	\$604,710,107	
402	MAINTENANCE EXPENSES	36,147,843	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	151,685,889	
408.1	TAXES OTHER THAN INCOME TAXES	33,450,105	
409.1	INCOME TAXES	52,346,900	
410.1	PROVISION FOR DEFERRED INCOME TAXES	52,797,143	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(34,931,414)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	778,506	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-	
	TOTAL OPERATING REVENUE DEDUCTIONS		<u>896,985,079</u>
	NET OPERATING INCOME		159,063,747

**2. OTHER INCOME AND DEDUCTIONS**

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-	
417	REVENUES OF NONUTILITY OPERATIONS	10,231	
417.1	EXPENSES OF NONUTILITY OPERATIONS	-	
418	NONOPERATING RENTAL INCOME	9,169	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	2,409,707	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	11,002,316	
421	MISCELLANEOUS NONOPERATING INCOME	113,192	
421.1	GAIN ON DISPOSITION OF PROPERTY	-	
	TOTAL OTHER INCOME	<u>13,544,615</u>	
421.2	LOSS ON DISPOSITION OF PROPERTY	-	
425	MISCELLANEOUS AMORTIZATION	62,512	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	(314,880)	
	TOTAL OTHER INCOME DEDUCTIONS	<u>(252,368)</u>	
408.2	TAXES OTHER THAN INCOME TAXES	158,814	
409.2	INCOME TAXES	(208,331)	
410.2	PROVISION FOR DEFERRED INCOME TAXES	1,837,327	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(519,862)	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	<u>1,267,948</u>	
	TOTAL OTHER INCOME AND DEDUCTIONS		<u>12,529,035</u>
	INCOME BEFORE INTEREST CHARGES		171,592,782
	EXTRAORDINARY ITEMS AFTER TAXES		0
	NET INTEREST CHARGES*		<u>43,170,912</u>
	NET INCOME		<u>\$128,421,870</u>

\*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (\$3,572,874)

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**THREE MONTHS ENDED March 31, 2016**

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**3. RETAINED EARNINGS**

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$3,892,862,778
NET INCOME (FROM PRECEDING PAGE)	128,421,870
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	0
OTHER RETAINED EARNINGS ADJUSTMENTS	0
RETAINED EARNINGS AT END OF PERIOD	<u>\$4,021,284,648</u>

**Attachment C**  
**SOUTHERN CALIFORNIA GAS COMPANY**  
**ILLUSTRATIVE TRANSPORTATION RATE CHANGES**

**TABLE 1**  
**Natural Gas Transportation Rates**  
**Southern California Gas Company**

**2017 Rates**  
09/02/16

PSEP Reasonable Review Filing

	Present Rates			Proposed Rates			Changes		
	Sep-1-16	Proposed	Sep-1-16	2017	Proposed	2017	Revenue	Rate	% Rate
	Volumes Mth D	Rate \$/therm E	Revenues \$000's F	Volumes Mth D	Rate \$/therm E	Revenues \$000's F	Change \$000's G	Change \$/therm H	change % I
1 <b>CORE</b>									
2 Residential	2,337,534	\$0.82577	\$1,930,262	2,337,534	\$0.83006	\$1,940,288	\$10,026	\$0.00429	0.5%
3 Commercial & Industrial	984,102	\$0.43695	\$430,002	984,102	\$0.43931	\$432,325	\$2,323	\$0.00236	0.5%
4									
5 NGV - Pre SempraWide	117,220	\$0.22351	\$26,200	117,220	\$0.22460	\$26,328	\$128	\$0.00109	0.5%
6 SempraWide Adjustment	117,220	\$0.00847	\$993	117,220	\$0.00848	\$994	\$1	\$0.00001	0.1%
7 NGV - Post SempraWide	117,220	\$0.23198	\$27,193	117,220	\$0.23308	\$27,322	\$129	\$0.00110	0.5%
8									
9 Gas A/C	825	\$0.23098	\$190	825	\$0.23193	\$191	\$1	\$0.00095	0.4%
10 Gas Engine	16,774	\$0.15232	\$2,555	16,774	\$0.15232	\$2,555	\$0	\$0.00000	0.0%
11 <b>Total Core</b>	<b>3,456,455</b>	<b>\$0.69152</b>	<b>\$2,390,202</b>	<b>3,456,455</b>	<b>\$0.69513</b>	<b>\$2,402,681</b>	<b>\$12,479</b>	<b>\$0.00361</b>	<b>0.5%</b>
12									
13 <b>NONCORE COMMERCIAL &amp; INDUSTRIAL</b>									
14 Distribution Level Service	893,164	\$0.07253	\$64,783	893,164	\$0.07353	\$65,670	\$888	\$0.00099	1.4%
15 Transmission Level Service (2)	654,466	\$0.01839	\$12,036	654,466	\$0.01917	\$12,548	\$512	\$0.00078	4.3%
16 <b>Total Noncore C&amp;I</b>	<b>1,547,620</b>	<b>\$0.04964</b>	<b>\$76,819</b>	<b>1,547,620</b>	<b>\$0.05054</b>	<b>\$78,218</b>	<b>\$1,399</b>	<b>\$0.00090</b>	<b>1.8%</b>
17									
18 <b>NONCORE ELECTRIC GENERATION</b>									
19 Distribution Level Service									
20 Pre Sempra Wide	333,969	\$0.06483	\$21,651	333,969	\$0.06584	\$21,987	\$337	\$0.00101	1.6%
21 Sempra Wide Adjustment	333,969	(\$0.00804)	(\$2,687)	333,969	(\$0.00807)	(\$2,695)	(\$9)	(\$0.00003)	0.3%
22 Distribution Post Sempra Wide	333,969	\$0.05678	\$18,964	333,969	\$0.05777	\$19,292	\$328	\$0.00098	1.7%
23 Transmission Level Service (2)	2,641,080	\$0.01510	\$39,868	2,641,080	\$0.01588	\$41,932	\$2,065	\$0.00078	5.2%
24 <b>Total Electric Generation</b>	<b>2,975,049</b>	<b>\$0.01978</b>	<b>\$58,832</b>	<b>2,975,049</b>	<b>\$0.02058</b>	<b>\$61,224</b>	<b>\$2,393</b>	<b>\$0.00080</b>	<b>4.1%</b>
25									
26 <b>TOTAL RETAIL NONCORE</b>	<b>4,522,669</b>	<b>\$0.02999</b>	<b>\$135,650</b>	<b>4,522,669</b>	<b>\$0.03083</b>	<b>\$139,442</b>	<b>\$3,792</b>	<b>\$0.00084</b>	<b>2.8%</b>
27									
28 <b>WHOLESALE</b>									
29 Wholesale Long Beach (2)	92,897	\$0.01489	\$1,384	92,897	\$0.01568	\$1,456	\$73	\$0.00078	5.2%
30 Wholesale SWG (2)	67,209	\$0.01489	\$1,001	67,209	\$0.01568	\$1,054	\$53	\$0.00078	5.2%
31 Wholesale Vernon (2)	87,906	\$0.01489	\$1,309	87,906	\$0.01568	\$1,378	\$69	\$0.00078	5.2%
32 International (2)	69,979	\$0.01489	\$1,042	69,979	\$0.01568	\$1,097	\$55	\$0.00078	5.2%
33 <b>Total Wholesale &amp; International</b>	<b>317,990</b>	<b>\$0.01489</b>	<b>\$4,736</b>	<b>317,990</b>	<b>\$0.01568</b>	<b>\$4,985</b>	<b>\$249</b>	<b>\$0.00078</b>	<b>5.2%</b>
34 SDGE Wholesale	1,247,558	\$0.01239	\$15,455	1,247,558	\$0.01239	\$15,459	\$4	\$0.00000	0.0%
35 <b>Total Wholesale Incl SDGE</b>	<b>1,565,548</b>	<b>\$0.01290</b>	<b>\$20,191</b>	<b>1,565,548</b>	<b>\$0.01306</b>	<b>\$20,444</b>	<b>\$253</b>	<b>\$0.00016</b>	<b>1.3%</b>
36									
37 <b>TOTAL NONCORE</b>	<b>6,088,217</b>	<b>\$0.02560</b>	<b>\$155,842</b>	<b>6,088,217</b>	<b>\$0.02626</b>	<b>\$159,886</b>	<b>\$4,044</b>	<b>\$0.00066</b>	<b>2.6%</b>
38									
39 Unbundled Storage (4)			\$21,457			\$21,457	\$0		
40 System Total (w/o BTS)	9,544,672	\$0.26900	\$2,567,501	9,544,672	\$0.27073	\$2,584,025	\$16,523	\$0.00173	0.6%
41 Backbone Trans. Service BTS (3)	2,852	\$0.18629	\$193,907	2,852	\$0.20260	\$210,889	\$16,981	\$0.01631	8.8%
42 <b>SYSTEM TOTALw/BTS</b>	<b>9,544,672</b>	<b>\$0.28931</b>	<b>\$2,761,408</b>	<b>9,544,672</b>	<b>\$0.29282</b>	<b>\$2,794,913</b>	<b>\$33,505</b>	<b>\$0.00351</b>	<b>1.2%</b>
43									
44 EOR Revenues	203,920	\$0.03733	\$7,613	203,920	\$0.03822	\$7,794	\$181	\$0.00089	2.4%
45 <b>Total Throughput w/EOR Mth/yr</b>	<b>9,748,592</b>			<b>9,748,592</b>					

- 1) These rates are for Natural Gas Transportation Service from "Citygate to Meter". The BTS rate is for service from Receipt Point to Citygate.
- 2) These Transmission Level Service "TLS" amounts represent the average transmission rate, see Table 7 or detail list of TLS rates.
- 3) BTS charge (\$/dth/day) is proposed as a separate rate. Core will pay through procurement rate, noncore as a separate charge.
- 4) Unbundles Storage costs are not part of the Core Storage or Load Balancing functions (those are included in transport rates).

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

09/02/16

PSEP Reasonable Review Filing

	Present Rates			Proposed Rates			Changes		
	Sep-1-16		Sep-1-16	2017		2017	Revenue	Rate	% Rate
	Volumes	Rate	Revenue	Volumes	Rate	Revenue	Change	Change	change
	Mth	\$/th	\$000's	Mth	\$/th	\$000's	\$000's	\$/th	%
	D	E	F	D	E	F	G	H	I
1 <b>RESIDENTIAL SERVICE</b>									
2 Customer Charge									
3 Single Family	3,663,383	\$5.00	\$219,803	3,663,383	\$5.00	\$219,803	\$0	\$0.00000	0.0%
4 Multi-Family	1,674,287	\$5.00	\$100,457	1,674,287	\$5.00	\$100,457	\$0	\$0.00000	0.0%
5 Small Master Meter	122,347	\$5.00	\$7,341	122,347	\$5.00	\$7,341	\$0	\$0.00000	0.0%
6 Submeter Credit-\$/unit/day	147,568	(\$0.23573)	(\$12,697)	147,568	(\$0.23573)	(\$12,697)	\$0	\$0.00000	0.0%
7 <b>Volumetric Transportation Rate Excludes CSITMA and CAT:</b>									
8 Baseline Rate	1,583,823	\$0.60795	\$962,893	1,583,823	\$0.61226	\$969,717	\$6,824	\$0.00431	0.7%
9 Non-Baseline Rate	743,221	\$0.86795	\$645,082	743,221	\$0.87226	\$648,284	\$3,202	\$0.00431	0.5%
10	2,327,044	\$0.82632	\$1,922,880	2,327,044	\$0.83063	\$1,932,906	\$10,026	\$0.00431	0.5%
11 NBL/BL Ratio:									
12 Composite Rate \$/th		\$1.12404			\$1.12835			\$0.00431	0.4%
13 Gas Rate \$/th		\$0.31726			\$0.31726			\$0.00000	0.0%
14 NBL/Composite rate ratio (4) =		1.05			1.05				
15 NBL- BL rate difference \$/th		0.26000			0.26000			\$0.00000	0.0%
16									
17 Large Master Meter Rate (Excludes Rate Adders for CAT):									
18 Customer Charge	55	\$373.78	\$248	55	\$373.78	\$248	\$0	\$0.00	0.0%
19 Baseline Rate	7,802	\$0.20308	\$1,584	7,802	\$0.20323	\$1,586	\$1	\$0.00014	0.1%
20 Non-Baseline Rate	2,688	\$0.28994	\$779	2,688	\$0.28953	\$778	(\$1)	(\$0.00041)	-0.1%
21	10,490	\$0.24902	\$2,612	10,490	\$0.24902	\$2,612	\$0	\$0.00000	0.0%
22									
23 <b>Residential Rates Includes CSITMA, Excludes CAT:</b>									
24 CSITMA Adder to Volumetric Rate	1,671,915	\$0.00288	\$4,816	1,671,915	\$0.00288	\$4,816	\$0	\$0.00000	0.0%
25 Residential:									
26 Customer Charge		\$5.00			\$5.00			\$0.00000	0.0%
27 Baseline \$/therm		\$0.61084			\$0.61514			\$0.00431	0.7%
28 Non-Baseline \$/therm		\$0.87084			\$0.87514			\$0.00431	0.5%
29 Average NonCARE Rate \$/therm		\$0.82920			\$0.83351			\$0.00431	0.5%
30 Large Master Meter:									
31 Customer Charge		\$373.78			\$373.78			\$0.00	0.0%
32 BaseLine Rate		\$0.20596			\$0.20611			\$0.00014	0.1%
33 NonBaseLine Rate		\$0.29282			\$0.29241			(\$0.00041)	-0.1%
34 Average NonCARE Rate \$/therm		\$0.25190			\$0.25190			\$0.00000	0.0%
35 <b>Residential Rates Includes CSITMA &amp; CAT:</b>									
36 CAT Adder to Volumetric Rate	8,732	(\$0.00522)	(\$46)	8,732	(\$0.00522)	(\$46)	\$0	\$0.00000	0%
37 Residential:									
38 Customer Charge		\$5.00			\$5.00			\$0.00000	0.0%
39 BaseLine Rate		\$0.60562			\$0.60992			\$0.00431	0.7%
40 NonBaseLine Rate		\$0.86562			\$0.86992			\$0.00431	0.5%
41 Large Master Meter:									
42 Customer Charge		\$373.78			\$373.78			\$0.00000	0.0%
43 BaseLine Rate		\$0.20074			\$0.20089			\$0.00014	0.1%
44 NonBaseLine Rate		\$0.28760			\$0.28719			(\$0.00041)	-0.1%
45 <b>Other Adjustments :</b>									
46 TCA for CSITMA exempt customers		(\$0.00288)			(\$0.00288)			\$0.00000	0.0%
47 California Climate Credit - April Bill		\$0.00			\$0.00				
48 <b>TOTAL RESIDENTIAL</b>	<b>2,337,534</b>	<b>\$0.82577</b>	<b>\$1,930,262</b>	<b>2,337,534</b>	<b>\$0.83006</b>	<b>\$1,940,288</b>	<b>\$10,026</b>	<b>\$0.00429</b>	<b>0.5%</b>

See footnotes Table 1

	Proposed Rates			Proposed Rates			Changes			
	Sep-1-16		Sep-1-16	2017		2017	Revenue	Rate	% Rate	
	Volumes	Rate	Revenue	Volumes	Rate	Revenue	Change	Change	change	
	Mth	\$/th	\$000's	Mth	\$/th	\$000's	\$000's	\$/th	%	
	D	E	F	D	E	F	G	H	I	
1										
2	<b>CORE COMMERCIAL &amp; INDUSTRIAL</b>									
3	Customer Charge 1	147,208	\$15.00	\$26,497	147,208	\$15.00	\$26,497	\$0	\$0.00	0.0%
4	Customer Charge 2	60,603	\$15.00	\$10,909	60,603	\$15.00	\$10,909	\$0	\$0.00	0.0%
5	<b>Volumetric Transportation Rate Excludes CSITMA &amp; CAT:</b>									
6	Tier 1 = 250th/mo	223,928	\$0.64684	\$144,847	223,928	\$0.64920	\$145,375	\$529	\$0.00236	0.4%
7	Tier 2 = next 4167 th/mo	495,650	\$0.38408	\$190,370	495,650	\$0.38644	\$191,540	\$1,170	\$0.00236	0.6%
8	Tier 3 = over 4167 th/mo	264,524	\$0.20790	\$54,995	264,524	\$0.21026	\$55,619	\$624	\$0.00236	1.1%
9		984,102	\$0.43453	\$427,618	984,102	\$0.43689	\$429,941	\$2,323	\$0.00236	0.5%
10										
11	<b>Volumetric Transportation Rate Includes CSITMA, Excludes CAT:</b>									
12	CSITMA Adder to Volumetric Rate	980,381	\$0.00288	\$2,824	980,381	\$0.00288	\$2,824	\$0	\$0.00000	0.0%
13	GHG Adder to Volumetric Rate	981,905	\$0.00000	\$0	981,905	\$0.00000	\$0			
14	Tier 1 = 250th/mo		\$0.64972			\$0.65208		\$0.00236	0.4%	
15	Tier 2 = next 4167 th/mo		\$0.38696			\$0.38932		\$0.00236	0.6%	
16	Tier 3 = over 4167 th/mo		\$0.21078			\$0.21314		\$0.00236	1.1%	
17			\$0.43741			\$0.43977		\$0.00236		
18	<b>Volumetric Transportation Rate Includes CSITMA &amp; CAT:</b>									
19	CAT Adder to Volumetric Rate	84,283	(\$0.00522)	(\$440)	84,283	(\$0.00522)	(\$440)	\$0	\$0.00000	0%
20	Tier 1 = 250th/mo		\$0.64450			\$0.64686		\$0.00236	0.4%	
21	Tier 2 = next 4167 th/mo		\$0.38174			\$0.38410		\$0.00236	0.6%	
22	Tier 3 = over 4167 th/mo		\$0.20556			\$0.20792		\$0.00236	1.1%	
23			\$0.43219			\$0.43455		\$0.00236	0.5%	
24	<b>Other Adjustments :</b>									
25	TCA for CSITMA exempt customers		(\$0.00288)			(\$0.00288)		\$0.00000	0.0%	
26	GHG Fee Credit \$/th		\$0.00000			\$0.00000				
27	<b>TOTAL CORE C&amp;I</b>	<b>984,102</b>	<b>\$0.43695</b>	<b>\$430,002</b>	<b>984,102</b>	<b>\$0.43931</b>	<b>\$432,325</b>	<b>\$2,323</b>	<b>\$0.00236</b>	<b>0.5%</b>
28										
29	<b>NATURAL GAS VEHICLES (a sempra-wide rate)</b>									
30	Customer Charge, P-1	229	\$13.00	\$36	229	\$13.00	\$36	\$0	\$0.00000	0.0%
31	Customer Charge, P-2A	83	\$65.00	\$64	83	\$65.00	\$64	\$0	\$0.00000	0.0%
32	Uncompressed Rate Excludes CSITMA, GHG & CAT	117,220	\$0.21672	\$25,404	117,220	\$0.21782	\$25,533	\$129	\$0.00110	0.5%
33	Total Uncompressed NGV	117,220	\$0.21757	\$25,504	117,220	\$0.21867	\$25,633	\$129	\$0.00110	0.5%
34	Compressed Rate Adder	1,287	\$1.05004	\$1,351	1,287	\$1.05004	\$1,351	\$0	\$0.00000	0.0%
35										
36	<b>Uncompressed Rate Includes CSITMA, Excludes CAT</b>									
37	CSITMA Adder to Volumetric Rate	117,175	\$0.00288	\$337	117,175	\$0.00288	\$337	\$0	\$0.00000	0.0%
38	Uncompressed Rate \$/therm		\$0.21960			\$0.22070		\$0.00110	0.5%	
39	<b>Other Adjustments :</b>									
40	TCA for CSITMA exempt customers		(\$0.00288)			(\$0.00288)		\$0.00000	0.0%	
41	Low Carbon Fuel Standard (LCFS) Credit		\$0.00000			\$0.00000		\$0.00000		
42	<b>TOTAL NGV SERVICE</b>	<b>117,220</b>	<b>\$0.23198</b>	<b>\$27,193</b>	<b>117,220</b>	<b>\$0.23308</b>	<b>\$27,322</b>	<b>\$129</b>	<b>\$0.00110</b>	<b>0.5%</b>
43										
44	<b>RESIDENTIAL NATURAL GAS VEHICLES (optional rate)</b>									
45	Customer Charge	5,460	\$10.00	\$655	5,460	\$10.00	\$655	\$0	\$0.00000	0.0%
46	Uncompressed Rate Excludes CSITMA & CAT	5,346	\$0.23177	\$1,239	5,346	\$0.23308	\$1,246	\$7	\$0.00130	0.6%
47		5,346	\$0.35433	\$1,894	5,346	\$0.35563	\$1,901	\$7	\$0.00130	0.4%
48	<b>Uncompressed Rate Includes CSITMA, Excludes CAT</b>									
49	CSITMA Adder to Volumetric Rate		\$0.00288			\$0.00288		\$0.00000	0.0%	
50	Uncompressed Rate \$/therm		\$0.23465			\$0.23596		\$0.00130	0.6%	
51										
52	<b>Uncompressed Rate Includes CSITMA &amp; CAT</b>									
53	CAT Adder to Volumetric Rate	0	(\$0.00522)	\$0	0	(\$0.00522)	\$0	\$0	\$0.00000	0.0%
54	Uncompressed Rate		\$0.22943			\$0.23074		\$0	\$0.00130	0.6%
55	<b>Other Adjustments :</b>									
56	TCA for CSITMA exempt customers		(\$0.00288)			(\$0.00288)		\$0.00000	0.0%	
57										
58	<b>TOTAL RESIDENTIAL NATURAL GAS VEHICLES</b>	<b>5,346</b>	<b>\$0.35433</b>	<b>\$1,894</b>	<b>5,346</b>	<b>\$0.35563</b>	<b>\$1,901</b>	<b>\$7</b>	<b>\$0.00130</b>	<b>0.4%</b>



	Proposed Rates			Proposed Rates			Changes			
	Sep-1-16		Sep-1-16	2017		2017	Revenue	Rate	% Rate	
	Volumes	Rate	Revenue	Volumes	Rate	Revenue	Change	Change	change	
	Mth	\$/th	\$000's	Mth	\$/th	\$000's	\$000's	\$/th	%	
	D	E	F	D	E	F	G	H	I	
1	<b>NonCore Commercial &amp; Industrial Distribution Level</b>									
2	Customer Charge	602	\$350.00	\$2,530	602	\$350.00	\$2,530	\$0	\$0.00000	0.0%
3										
4	<b><u>Volumetric Rates Includes CARB fee, Excludes GHG, and CSITMA</u></b>									
5	Tier 1 = 250kth/yr	133,045	\$0.15611	\$20,769	133,045	\$0.15710	\$20,901	\$132	\$0.00099	0.6%
6	Tier 2 = 250k to 1000k	217,578	\$0.09504	\$20,678	217,578	\$0.09603	\$20,894	\$216	\$0.00099	1.0%
7	Tier 3 = 1 to 2 million th/yr	109,379	\$0.05597	\$6,122	109,379	\$0.05697	\$6,231	\$109	\$0.00099	1.8%
8	Tier 4 = over 2 million th/yr	433,162	\$0.02806	\$12,153	433,162	\$0.02905	\$12,583	\$430	\$0.00099	3.5%
9	Volumetric totals (excl itcs)	893,164	\$0.06687	\$59,722	893,164	\$0.06786	\$60,609	\$888	\$0.00099	1.5%
10										
11	<b><u>Volumetric Rates Includes CARB, GHG, CSITMA</u></b>									
12	CSITMA Adder to Volumetric Rate		\$0.00288	\$2,531		\$0.00288	\$2,531	\$0	\$0.00000	0.0%
13	GHG Adder to Volumetric Rate		\$0.00000	\$0		\$0.00000	\$0	\$0	\$0.00000	
14	Tier 1 = 250kth/yr		\$0.15899			\$0.15998			\$0.00099	0.6%
15	Tier 2 = 250k to 1000k		\$0.09792			\$0.09891			\$0.00099	1.0%
16	Tier 3 = 1 to 2 million th/yr		\$0.05885			\$0.05985			\$0.00099	1.7%
17	Tier 4 = over 2 million th/yr		\$0.03094			\$0.03193			\$0.00099	3.2%
18	<b><u>Other Adjustments :</u></b>									
19	TCA for CSITMA exempt customers		(\$0.00288)			(\$0.00288)			\$0.00000	0.0%
20	CARB Fee Credit \$/th		(\$0.00066)			(\$0.00066)			\$0.00000	0.0%
21	GHG Fee Credit \$/th		\$0.00000			\$0.00000			\$0.00000	
22	<b>NCCI - DISTRIBUTION LEVEL</b>	<b>893,164</b>	<b>\$0.07253</b>	<b>\$64,783</b>	<b>893,164</b>	<b>\$0.07353</b>	<b>\$65,670</b>	<b>\$888</b>	<b>\$0.00099</b>	<b>1.4%</b>
23										
24	<b>NCCI-TRANSMISSION LEVEL Incl CARB &amp; GHG Fee</b>	<b>10,674</b>	<b>\$0.01556</b>	<b>\$166</b>	<b>10,674</b>	<b>\$0.01634</b>	<b>\$174</b>	<b>\$8</b>	<b>\$0.00078</b>	<b>5.0%</b>
25	<b>NCCI-TRANSMISSION LEVEL Incl CARB &amp; GHG Fee</b>	<b>643,782</b>	<b>\$0.01844</b>	<b>\$11,870</b>	<b>643,782</b>	<b>\$0.01922</b>	<b>\$12,373</b>	<b>\$503</b>	<b>\$0.00078</b>	<b>4.2%</b>
26	<b>NCCI-TRANSMISSION LEVEL (2)</b>	<b>654,456</b>	<b>\$0.01839</b>	<b>\$12,036</b>	<b>654,456</b>	<b>\$0.01917</b>	<b>\$12,548</b>	<b>\$512</b>	<b>\$0.00078</b>	<b>4.3%</b>
27										
28	<b>TOTAL NONCORE C&amp;I</b>	<b>1,547,620</b>	<b>\$0.04964</b>	<b>\$76,819</b>	<b>1,547,620</b>	<b>\$0.05054</b>	<b>\$78,218</b>	<b>\$1,399</b>	<b>\$0.00090</b>	<b>1.8%</b>

	Proposed Rates			Proposed Rates			Changes			
	Sep-1-16		Sep-1-16	2017		2017	Revenue	Rate	% Rate	
	Volumes	Rate	Revenue	Volumes	Rate	Revenue	Change	Change	change	
	Mth	\$/th	\$000's	Mth	\$/th	\$000's	\$000's	\$/th	%	
	D	E	F	D	E	F	G	H	I	
1	<b>ELECTRIC GENERATION</b>									
2										
3										
4										
5	<b>Small EG Distribution Level Service (a Sempra-Wide rate) Excludes CARB &amp; GHG fee &amp; CSITMA:</b>									
6	Customer Charge	147	\$50.00	\$88	147	\$50.00	\$88	\$0	\$0.00000	0.0%
7	Volumetric Rate	42,850	\$0.14388	\$6,165	42,850	\$0.14517	\$6,221	\$55	\$0.00129	0.9%
8	Small EG Distribution Level Service	42,850	\$0.14594	\$6,254	42,850	\$0.14723	\$6,309	\$55	\$0.00129	0.9%
9										
10	<b>Large EG Distribution Level Service (a Sempra-Wide rate) Excludes CARB &amp; GHG Fee &amp; CSITMA</b>									
11	Customer Charge	34	\$0.00	\$0	34	\$0.00	\$0	\$0	\$0.00000	
12	Volumetric Rate	291,119	\$0.04313	\$12,555	291,119	\$0.04406	\$12,827	\$272	\$0.00094	2.2%
13	Large EG Distribution Level Service	291,119	\$0.04313	\$12,555	291,119	\$0.04406	\$12,827	\$272	\$0.00094	2.2%
14										
15	EG Distribution excl CARB fee & CSITMA	333,969	\$0.05632	\$18,808	333,969	\$0.05730	\$19,136	\$328	\$0.00098	1.7%
16										
17	<b>Volumetric Rates Includes CARB &amp; GHG fee, Excludes CSITMA</b>									
18	EFMA Cost Adder	235,121	\$0.00066	\$156	235,121	\$0.00066	\$156	\$0	\$0.00000	0.0%
19	GHG Cost Adder	81,046	\$0.00000	\$0	81,046	\$0.00000	\$0	\$0	\$0.00000	
20	EG-Distribution Tier 1 w/CARB fee		\$0.14454			\$0.14584		\$0.00129	0.9%	
21	EG-Distribution Tier 2 w/CARB Fee		\$0.04379			\$0.04472		\$0.00094	2.1%	
22	Total - EG Distribution Level	333,969	\$0.05678	\$18,964	333,969	\$0.05777	\$19,292	\$328	\$0.00098	1.7%
23	CARB Fee Credit \$/th		(\$0.00066)			(\$0.00066)		\$0.00000	0.0%	
24	GHG Fee Credit \$/th		\$0.00000			\$0.00000		\$0.00000		
25										
26	EG Transmission Level Service Excl CARB & GHG fee	1,839,870	\$0.01489	\$27,403	1,839,870	\$0.01568	\$28,841	\$1,438	\$0.00078	5.2%
27	EG Transmission Level Service Incl CARB & GHG Fee	801,210	\$0.01556	\$12,465	801,210	\$0.01634	\$13,091	\$626	\$0.00078	5.0%
28	EG Transmission Level (2)	2,641,080	\$0.01510	\$39,868	2,641,080	\$0.01588	\$41,932	\$2,065	\$0.00078	5.2%
29										
30	<b>TOTAL ELECTRIC GENERATION</b>	<b>2,975,049</b>	<b>\$0.01978</b>	<b>\$58,832</b>	<b>2,975,049</b>	<b>\$0.02058</b>	<b>\$61,224</b>	<b>\$2,393</b>	<b>\$0.00080</b>	<b>4.1%</b>
31										
32	<b>EOR Rates &amp; revenue Excludes CARB Fee &amp; CSITMA:</b>									
33	Distribution Level EOR:									
34	Customer Charge	23	\$500.00	\$138	23	\$500.00	\$138	\$0	\$0.00000	0.0%
35	Volumetric Rate Excl CARB & GHG Fee & CSITMA	109,229	\$0.05552	\$6,064	109,229	\$0.05650	\$6,172	\$107	\$0.00098	1.8%
36										
37	<b>Volumetric Rates Includes CARB &amp; GHG Fee, Excludes CSITMA</b>									
38	CARB Fee		\$0.00066			\$0.00066				
39	GHG Fee		\$0.00000			\$0.00000				
40	Volumetric Rate Incl CARB fee & Excl CSITMA		\$0.05618			\$0.05717		\$0.00098	1.7%	
41	Distribution Level EOR	109,229	\$0.05678	\$6,202	109,229	\$0.05777	\$6,310	\$107	\$0.00098	1.7%
42	CARB Fee Credit \$/th		(\$0.00066)			(\$0.00066)		\$0.00000	0.0%	
43	GHG Fee Credit \$/th		\$0.00000			\$0.00000		\$0.00000	#DIV/0!	
44	Transmission Level EOR Excludes CARB & GHG fee	94,691	\$0.01489	\$1,410	94,691	\$0.01568	\$1,484	\$74	\$0.00078	5.2%
45	<b>Total EOR</b>	<b>203,920</b>	<b>\$0.03733</b>	<b>\$7,613</b>	<b>203,920</b>	<b>\$0.03822</b>	<b>\$7,794</b>	<b>\$181</b>	<b>\$0.00089</b>	<b>2.4%</b>

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

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

2) CARB & GHG Fees - EG-D and NCCI-D rates include CARB & GHG Fees.

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

See footnotes Table 1

	Proposed Rates			Proposed Rates			Changes			
	Sep-1-16		Sep-1-16	2017		2017	Revenue	Rate	% Rate	
	Volumes	Rate	Revenue	Volumes	Rate	Revenue	Change	Change	change	
	Mth, Mdth	\$/th	\$000's	Mth, Mdth	\$/th	\$000's	\$000's	\$/th	%	
	D	E	F	D	E	F	G	H	I	
1	<b>Rate Excluding CSITMA &amp; CARB Fee:</b>									
2	Reservation Service Option (RS):									
3	Daily Reservation rate \$/th/day		\$0.00619		\$0.00619		\$0.00000		0.0%	
4	Usage Charge for RS \$/th		\$0.00656		\$0.00734		\$0.00078		11.9%	
5	Class Average Volumetric Rate (CA)									
6	Volumetric Rate \$/th		\$0.00833		\$0.00833		\$0.00000		0.0%	
7	Usage Charge for CA \$/th		\$0.00656		\$0.00734		\$0.00078		11.9%	
8	Class Average Volumetric Rate (CA) \$/th		\$0.01489		\$0.01567		\$0.00078		5.2%	
9										
10	115% CA (for NonBypass Volumetric NV) \$/th		\$0.01712		\$0.01802		\$0.00090		5.2%	
11	135% CA (for Bypass Volumetric BV) \$/th		\$0.02010		\$0.02116		\$0.00105		5.2%	
12	<b>Total Transmission Level Service (NCCI, EOR, EG)</b>	<b>3,295,536</b>	<b>\$0.01489</b>	<b>\$49,084</b>	<b>3,295,536</b>	<b>\$0.01568</b>	<b>\$51,660</b>	<b>\$2,576</b>	<b>\$0.00078</b>	<b>5.2%</b>
13										
14	<b>C&amp;I Rate Including CSITMA &amp; CARB &amp; GHG Fee:</b>									
15	CSITMA Adder to Usage Charge	643,782	\$0.00288	\$1,854	643,782	\$0.00288	\$1,854	\$0	\$0.00000	
16	CARB Fee Adder	1,455,666	\$0.00066	\$966	1,455,666	\$0.00066	\$966	\$0.00000	\$0.00000	
17	GHG Fee Adder	33,438	\$0.00000	\$0	33,438	\$0.00000	\$0	\$0.00000	\$0.00000	
18	Reservation Service Option (RS):									
19	Daily Reservation rate \$/th/day		\$0.00619		\$0.00619		\$0	\$0.00000	0.0%	
20	Usage Charge for RS \$/th		\$0.01010		\$0.01089		\$0	\$0.00078	7.7%	
21	Class Average Volumetric Rate (CA)									
22	Volumetric Rate \$/th		\$0.00833		\$0.00833		\$0	\$0.00000	0.0%	
23	Usage Charge for CA \$/th		\$0.01010		\$0.01089		\$0	\$0.00078	7.7%	
24	Class Average Volumetric Rate (CA) \$/th		\$0.01843		\$0.01922		\$0	\$0.00078	4.2%	
25										
26	115% CA (for NonBypass Volumetric NV) \$/th		\$0.02067		\$0.02157		\$0	\$0.00090	4.3%	
27	135% CA (for Bypass Volumetric BV) \$/th		\$0.02365		\$0.02470		\$0	\$0.00105	4.5%	
28	<b>Other Adjustments :</b>									
29	Transportation Charge Adj. (TCA) for CSITMA exempt customers		(\$0.00288)		(\$0.00288)		\$0.00000		\$0.00000	
30	California Air Resources Board (CARB) Fee Credit \$/th		(\$0.00066)		(\$0.00066)		\$0.00000		\$0.00000	
31	GHG Fee Credit		\$0.00000		\$0.00000		\$0.00000		\$0.00000	
32	<b>Total Transmission Level Service Includes CSITMA</b>	<b>3,295,536</b>	<b>\$0.01575</b>	<b>\$51,904</b>	<b>3,295,536</b>	<b>\$0.01653</b>	<b>\$54,480</b>	<b>\$2,576</b>	<b>\$0.00078</b>	<b>5.0%</b>
33										
34	<b>EG &amp; EOR Rate Including EFMA &amp; GHG , excluding CSITMA:</b>									
35	CARB Fee Adder		\$0.00066		\$0.00066		\$0.00000		\$0.00000	
36	GHG Fee Adder		\$0.00000		\$0.00000		\$0.00000		\$0.00000	
37	Reservation Service Option (RS):									
38	Daily Reservation rate \$/th/day		\$0.00619		\$0.00619		\$0	\$0.00000	0.0%	
39	Usage Charge for RS \$/th		\$0.00722		\$0.00801		\$0	\$0.00078	10.8%	
40	Class Average Volumetric Rate (CA)									
41	Volumetric Rate \$/th		\$0.00833		\$0.00833		\$0	\$0.00000	0.0%	
42	Usage Charge for CA \$/th		\$0.00722		\$0.00801		\$0	\$0.00078	10.8%	
43	Class Average Volumetric Rate (CA) \$/th		\$0.01555		\$0.01634		\$0	\$0.00078	5.0%	
44										
45	115% CA (for NonBypass Volumetric NV) \$/th		\$0.01779		\$0.01869		\$0	\$0.00090	5.1%	
46	135% CA (for Bypass Volumetric BV) \$/th		\$0.02077		\$0.02182		\$0	\$0.00105	5.1%	
47										
48	<b>Other Adjustments :</b>									
49	California Air Resources Board (CARB) Fee Credit \$/th		(\$0.00066)		(\$0.00066)		\$0.00000		0.0%	
50	Greenhouse Gas (GHG) Fee Credit \$/th		\$0.00000		\$0.00000		\$0.00000		\$0.00000	
51										
52	<b>Rate Excluding CSITMA, CARB, GHG Fee, &amp; Uncollectibles (applicable to Wholesale &amp; International):</b>									
53	Reservation Service Option (RS):									
54	Daily Reservation rate \$/th/day		\$0.00617		\$0.00617		\$0.00000		0.0%	
55	Usage Charge for RS \$/th		\$0.00654		\$0.00732		\$0.00078		11.9%	
56	Class Average Volumetric Rate (CA)									
57	Volumetric Rate \$/th		\$0.00831		\$0.00831		\$0.00000		0.0%	
58	Usage Charge for CA \$/th		\$0.00654		\$0.00732		\$0.00078		11.9%	
59	Class Average Volumetric Rate (CA) \$/th		\$0.01485		\$0.01563		\$0.00078		5.2%	
60										
61	115% CA (for NonBypass Volumetric NV) \$/th		\$0.01707		\$0.01797		\$0.00090		5.2%	
62	135% CA (for Bypass Volumetric BV) \$/th		\$0.02004		\$0.02109		\$0.00105		5.2%	
63	<b>Total Transmission Level Service (WS &amp; Int'l)</b>	<b>317,990</b>	<b>\$0.01489</b>	<b>\$4,736</b>	<b>317,990</b>	<b>\$0.01568</b>	<b>\$4,985</b>	<b>\$249</b>	<b>\$0.00078</b>	<b>5.2%</b>
64										
65	<b>Average Transmission Level Service</b>	<b>3,613,526</b>	<b>\$0.01567</b>	<b>\$56,640</b>	<b>3,613,526</b>	<b>\$0.01646</b>	<b>\$59,465</b>	<b>\$2,825</b>	<b>\$0.00078</b>	<b>5.0%</b>

	Proposed Rates			Proposed Rates			Changes			
	Sep-1-16		Sep-1-16	2017		2017	Revenue	Rate	% Rate	
	Volumes	Rate	Revenue	Volumes	Rate	Revenue	Change	Change	change	
	Mth, Mdth	\$/th	\$000's	Mth, Mdth	\$/th	\$000's	\$000's	\$/th	%	
	D	E	F	D	E	F	G	H	I	
1	<b>Backbone Transmission Service BTS</b>									
2	BTS SFV Reservation Charge \$/dth/day	2,852	\$0.18629	\$193,907	2,852	\$0.20260	\$210,889	\$16,981	\$0.01631	8.8%
3	BTS MFV Reservation Charge \$/dth/day		\$0.14903			\$0.16208				
4	BTS MFV Volumetric Charge \$/dth		\$0.03726			\$0.04052				
5	BTS Interruptible Volumetric Charge \$/dth		\$0.18629			\$0.20260		\$0.01631	8.8%	
6										
7										
8	<b>Storage Rates: (incl. HRSMA)</b>									
9	Core \$000		\$54,939			\$54,939	\$0			
10	Load Balancing \$000		\$19,794			\$19,794	\$0			
11	Unbundled Storage \$000		\$21,457			\$21,457	\$0			
12			\$96,191			\$96,191	\$0			

See footnotes Table 1

- 1) CSITMA - NCCI and EG TLS Tariff rates include CSITMA. Customers exempt (Constitutional Exempt and EG) receive Transportation Charge Adjustment TCA.
- 2) EFMA - TLS NCCI, EOR and EG Tariff rates include CSITMA. TLS NCCI, EOR and EG customers exempt as they pay CARB fees directly receive credit.
- 3) Wholesale Customers exclude CSITMA and EFMA since these customers are exempt.

**Verify TLS Revenue:**

NCCI-T	654,456	\$0.01839	\$12,036	654,456	\$0.01917	\$12,548	\$512	\$0.00078	4.3%
EG-T	2,641,080	\$0.01510	\$39,868	2,641,080	\$0.01588	\$41,932	\$2,065	\$0.00078	5.2%
LB	92,897	\$0.01489	\$1,384	92,897	\$0.01568	\$1,456	\$73	\$0.00078	5.2%
SWG	67,209	\$0.01489	\$1,001	67,209	\$0.01568	\$1,054	\$53	\$0.00078	5.2%
V	87,906	\$0.01489	\$1,309	87,906	\$0.01568	\$1,378	\$69	\$0.00078	5.2%
I	69,979	\$0.01489	\$1,042	69,979	\$0.01568	\$1,097	\$55	\$0.00078	5.2%
	3,613,526	\$0.01567	\$56,640	3,613,526	\$0.01646	\$59,465	\$2,825	\$0.00078	5.0%
difference	0	\$0.00000	\$0	0	\$0.00000	\$0	\$0	\$0.00000	

**Attachment D**  
**SAN DIEGO GAS & ELECTRIC COMPANY**  
**ILLUSTRATIVE TRANSPORTATION RATE CHANGES**

**TABLE 1**  
**Natural Gas Transportation Rate Revenues**  
**San Diego Gas & Electric**  
**2017 Rates**  
09/02/16  
PSEP Reasonable Review Filing

	At Present Rates			At Proposed Rates			Changes		
	Sep-1-16	Average	Sep-1-16	2017	Proposed	2017	Revenues	Rates	Rate
	Volumes	Rate	Revenues	Volumes	Rate	Revenues			
mtherms	\$/therm	\$000's	mtherms	\$/therm	\$000's	\$000's	\$/therm	%	
	D	E	F	D	E	F	G	H	I
<b>CORE</b>									
Residential	321,869	\$0.96242	\$309,774	321,869	\$0.96709	\$311,277	\$1,504	\$0.00467	0.5%
Commercial & Industrial	177,578	\$0.43108	\$76,550	177,578	\$0.43301	\$76,892	\$342	\$0.00193	0.4%
NGV - Pre SempraWide	11,417	\$0.33107	\$3,780	11,417	\$0.33226	\$3,793	\$14	\$0.00119	0.4%
SempraWide Adjustment	11,417	(\$0.08745)	(\$998)	11,417	(\$0.08752)	(\$999)	(\$1)	(\$0.00008)	0.1%
NGV Post SempraWide	11,417	\$0.24363	\$2,781	11,417	\$0.24474	\$2,794	\$13	\$0.00111	0.5%
<b>Total CORE</b>	<b>510,864</b>	<b>\$0.76166</b>	<b>\$389,105</b>	<b>510,864</b>	<b>\$0.76530</b>	<b>\$390,964</b>	<b>\$1,859</b>	<b>\$0.00364</b>	<b>0.5%</b>
<b>NONCORE COMMERCIAL &amp; INDUSTRIAL</b>									
Distribution Level Service	25,161	\$0.09738	\$2,450	25,161	\$0.09854	\$2,479	\$29	\$0.00116	1.2%
Transmission Level Service (2)	13,582	\$0.02149	\$292	13,582	\$0.02228	\$303	\$11	\$0.00078	3.6%
<b>Total Noncore C&amp;I</b>	<b>38,743</b>	<b>\$0.07078</b>	<b>\$2,742</b>	<b>38,743</b>	<b>\$0.07180</b>	<b>\$2,782</b>	<b>\$40</b>	<b>\$0.00103</b>	<b>1.5%</b>
<b>NONCORE ELECTRIC GENERATION</b>									
Distribution Level Service									
Pre Sempra Wide	103,761	\$0.03522	\$3,654	103,761	\$0.03613	\$3,749	\$95	\$0.00091	2.6%
Sempra Wide Adjustment	103,761	\$0.02603	\$2,701	103,761	\$0.02612	\$2,710	\$9	\$0.00008	0.3%
Distribution Level post SW	103,761	\$0.06125	\$6,356	103,761	\$0.06225	\$6,459	\$104	\$0.00100	1.6%
Transmission Level Service (2)	577,118	\$0.01523	\$8,789	577,118	\$0.01601	\$9,240	\$451	\$0.00078	5.1%
<b>Total Electric Generation</b>	<b>680,879</b>	<b>\$0.02224</b>	<b>\$15,145</b>	<b>680,879</b>	<b>\$0.02306</b>	<b>\$15,700</b>	<b>\$555</b>	<b>\$0.00081</b>	<b>3.7%</b>
<b>TOTAL NONCORE</b>	<b>719,622</b>	<b>\$0.02486</b>	<b>\$17,887</b>	<b>719,622</b>	<b>\$0.02568</b>	<b>\$18,481</b>	<b>\$595</b>	<b>\$0.00083</b>	<b>3.3%</b>
<b>SYSTEM TOTAL</b>	<b>1,230,486</b>	<b>\$0.33076</b>	<b>\$406,992</b>	<b>1,230,486</b>	<b>\$0.33275</b>	<b>\$409,445</b>	<b>\$2,453</b>	<b>\$0.00199</b>	<b>0.6%</b>

- 1) These rates are for Natural Gas Transportation Service from "Citygate to Meter". The BTS rate is for service from Receipt Point to Citygate. BTS is a SoCalGas tariff and service is purchased from SoCalGas.
- 2) Average transmission level service rate is shown here, see Rate Table 6 for detail list of TLS rates.
- 3) All rates include Franchise Fees & Uncollectible charges

**TABLE 2**  
**Core Gas Transportation Rates**  
**San Diego Gas & Electric**  
**2017 Rates**  
09/02/16

PSEP Reasonable Review Filing

	At Present Rates			At Proposed Rates			Changes		
	Sep-1-16	Average	Sep-1-16	2017	Average	2017	Revenues	Rates	Rate
	Volumes mtherms	Rate \$/therm	Revenues \$000's	Volumes mtherms	Rate \$/therm	Revenues \$000's	Revenues \$000's	\$/therm	change %
	A	B	C	D	E	F	G	H	I
<b>RESIDENTIAL RATES Schedule GR,GM</b>									
<b>Rates Excluding CSITMA &amp; CAT</b>									
Customer Charge \$/month	848,086	\$0.00	\$0	848,086	\$0.00	\$0	\$0	\$0.00	
Baseline \$/therm	217,220	\$0.91135	\$197,963	217,220	\$0.91579	\$198,928	\$965	\$0.00444	0.5%
Non-Baseline \$/therm	104,649	\$1.08800	\$113,858	104,649	\$1.09308	\$114,390	\$532	\$0.00508	0.5%
Average Rate \$/therm	321,869	\$0.96878	\$311,821	321,869	\$0.97343	\$313,318	\$1,497	\$0.00465	0.5%
NBL/BL Ratio									
Composite Rate \$/th									
NBL/Composite rate ratio		1.14			1.14				
NBL- BL rate difference \$/th									
<b>Rates Including CSITMA, Excluding CAT</b>									
CSITMA Adder to Volumetric Rate	256,575	\$0.00477	\$1,225	256,575	\$0.00477	\$1,225	\$0	\$0.00000	0.0%
Baseline \$/therm		\$0.91612			\$0.92056			\$0.00444	0.5%
Non-Baseline \$/therm		\$1.09277			\$1.09786			\$0.00508	0.5%
Average NonCARE Rate \$/therm		\$0.97356			\$0.97821			\$0.00465	0.5%
<b>Sub Meter Credit Schedule GS,GT</b>									
GS Unit Discount \$/day	6,004	(\$0.29392)	(\$644)	6,004	(\$0.29392)	(\$644)	\$0	\$0.00000	0.0%
GT Unit Discount \$/day	27,745	(\$0.36460)	(\$3,692)	27,745	(\$0.36460)	(\$3,692)	\$0	\$0.00000	0.0%
<b>Schedule GL-1</b>									
LNG Facility Charge, domestic use \$/m	289	\$14.79	\$51	289	\$14.79	\$51		\$0.00000	0.0%
LNG Facility Charge, non-domestic \$/mth/mbtu		\$0.05480			\$0.05480			\$0.00000	0.0%
LNG Volumetric Surcharge \$/th	100	\$0.16571	\$16	100	\$0.16571	\$16		\$0.00000	0.0%
			\$68			\$68			
<b>Volumetric Rates Including CSITMA &amp; CAT</b>									
CAT Adder to Volumetric Rate	247	\$0.00000	\$0	247	\$0.00000	\$0	\$0	\$0.00000	
Baseline \$/therm		\$0.91612			\$0.92056			\$0.00444	0.5%
Non-Baseline \$/therm		\$1.09277			\$1.09786			\$0.00508	0.5%
Average Rate \$/therm		\$0.97356			\$0.97821			\$0.00465	0.5%
<b>Other Adjustments :</b>									
Employee Discount			(\$412)			(\$412)	\$0		
SDFFD			\$1,409			\$1,416	\$7		
Credit for CSITMA Exempt Cutomers:		(\$0.00477)			(\$0.00477)			\$0.00000	0.0%
California Climate Credit - April Bill		\$0.00			\$0.00				
<b>Total Residential</b>	<b>321,869</b>	<b>\$0.96242</b>	<b>\$309,774</b>	<b>321,869</b>	<b>\$0.96709</b>	<b>\$311,277</b>	<b>\$1,504</b>	<b>\$0.00467</b>	<b>0.5%</b>

See footnotes Table 1

**TABLE 3**  
**Natural Gas Transportation Rate Revenues**  
**San Diego Gas & Electric**  
**2017 Rates**

PSEP Reasonable Review Filing

	At Present Rates			At Proposed Rates			Changes		
	Sep-1-16 Volumes mtherms	Average Rate \$/therm	Sep-1-16 Revenues \$000's	2017 Volumes mtherms	Average Rate \$/therm	2017 Revenues \$000's	Revenues \$000's	Rates \$/therm	Rate change %
	D	E	F	D	E	F	G	H	I
1 <b>Other Core Rates \$/therm</b>									
2 Schedule GPC - Procurement Price		\$0.31726			\$0.31726		\$0.00000		0.0%
3									
4 <b>CORE COMMERCIAL &amp; INDUSTRIAL RATES Schedule GN-3</b>									
5 Customer Charge \$/month	29,865	\$10.00	\$3,584	29,865	\$10.00	\$3,584	\$0	\$0.00000	0.0%
6									
7 <b>Rates Excluding CSITMA &amp; CAT</b>									
8 Tier 1 = 0 to 1,000 therms/month	79,475	\$0.49071	\$38,999	79,475	\$0.49263	\$39,152	\$152	\$0.00192	0.4%
9 Tier 2 = 1,001 to 21,000 therms/month	82,322	\$0.34047	\$28,028	82,322	\$0.34239	\$28,186	\$158	\$0.00192	0.6%
10 Tier 3 = over 21,000 therms/month	15,781	\$0.29803	\$4,703	15,781	\$0.29995	\$4,733	\$30	\$0.00192	0.6%
11									
12 <b>Rates Including CSITMA, Excluding CAT</b>									
13 CSITMA Adder to Volumetric Rate	169,353	\$0.00477	\$808	169,353	\$0.00477	\$808	\$0	\$0.00000	0.0%
14 Tier 1 = 0 to 1,000 therms/month		\$0.49549			\$0.49740			\$0.00192	0.4%
15 Tier 2 = 1,001 to 21,000 therms/month		\$0.34524			\$0.34716			\$0.00192	0.6%
16 Tier 3 = over 21,000 therms/month		\$0.30280			\$0.30472			\$0.00192	0.6%
17									
18 <b>Rates Including CSITMA &amp; CAT</b>									
19 CAT Adder to Volumetric Rate	23,606	\$0.00000	\$0	23,606	\$0.00000	\$0	\$0	\$0.00000	
20 Tier 1 = 0 to 1,000 therms/month		\$0.49549			\$0.49740			\$0.00192	0.4%
21 Tier 2 = 1,001 to 21,000 therms/month		\$0.34524			\$0.34716			\$0.00192	0.6%
22 Tier 3 = over 21,000 therms/month		\$0.30280			\$0.30472			\$0.00192	0.6%
23									
24 <b>Other Adjustments :</b>									
25 Adjustment for SDFFD			\$427			\$429	\$2		
26 Credit for CSITMA Exempt Cutomers:		(\$0.00477)			(\$0.00477)		\$0.00000		0.0%
27									
28 <b>Total Core C&amp;I</b>	<b>177,578</b>	<b>\$0.43108</b>	<b>\$76,550</b>	<b>177,578</b>	<b>\$0.43301</b>	<b>\$76,892</b>	<b>\$342</b>	<b>\$0.00193</b>	<b>0.4%</b>

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

CARE participants receive 20% CARE discount (Tariff rate less Credit for CSITMA Exempt Customers)\*20%

See footnotes Table 1

**TABLE 4**  
**Other Core Gas Transportation Rates**  
**San Diego Gas & Electric**

09/02/16

**2017 Rates**

PSEP Reasonable Review Filing

	At Present Rates			At Proposed Rates			Changes		
	Sep-1-16	Average	Sep-1-16	2017	Average	2017	Revenues	Rates	Rate
	Volumes	Rate	Revenues	Volumes	Rate	Revenues	\$000's	\$/therm	change
	mtherms	\$/therm	\$000's	mtherms	\$/therm	\$000's			%
	D	E	F	D	E	F	G	H	I
<b>1 NATURAL GAS VEHICLE RATES G-NG</b>	Sempra-Wide NGV Rates			Sempra-Wide NGV Rates					
2 Customer Charge									
3 P1 \$/month	24	\$13.00	\$4	24	\$13.00	\$4	\$0	\$0.00	0.0%
4 P2A \$/month	10	\$65.00	\$8	10	\$65.00	\$8	\$0	\$0.00	0.0%
5									
6 <b>Uncompressed Rate Excl CSITMA &amp; C</b>	11,417	\$0.21791	\$2,488	11,417	\$0.21901	\$2,500	\$13	\$0.00111	0.5%
7 Compressor Adder \$/therm Excludes CSITMA	209	\$1.05580	\$220	209	\$1.05580	\$220	\$0	\$0.00000	0.0%
8 Combined transport & compressor adder \$/th		\$1.27370			\$1.27481			\$0.00111	0.1%
9									
10 <b>Volumetric Rates Includes CSITMA, Excludes CAT</b>									
11 CSITMA Adder to Volumetric Rate	11,399	\$0.00477	\$54	11,399	\$0.00477	\$54	\$0	\$0.00000	0.0%
12 Uncompressed Rate \$/therm		\$0.22268			\$0.22379			\$0.00111	0.5%
13 Combined transport & compressor adder \$/th		\$1.27848			\$1.27958			\$0.00111	0.1%
14									
15 <b>Volumetric Rates Includes CSITMA &amp; CAT</b>									
16 CAT Adder to Volumetric Rate		\$0.00000			\$0.00000				
17 Uncompressed Rate \$/therm		\$0.22268			\$0.22379		\$0	\$0.00111	0.5%
18 Combined transport & compressor adder \$/th		\$1.27848			\$1.27959			\$0.00111	0.1%
19 <b>Other Adjustments :</b>									
20 Adjustment for SDDFD 0.491%			\$8			\$8	\$0		
21 Credit for CSITMA Exempt Customers \$/th		(\$0.00477)			(\$0.00477)			\$0.00000	0.0%
22 Low Carbon Fuel Standard (LCFS) Credit		\$0.00000			\$0.00000				
23 <b>Total NGV</b>	<b>11,417</b>	<b>\$0.24363</b>	<b>\$2,781</b>	<b>11,417</b>	<b>\$0.24474</b>	<b>\$2,794</b>	<b>\$13</b>	<b>\$0.00111</b>	<b>0.5%</b>
24									
25 <b>RESIDENTIAL NATURAL GAS VEHICLES (optional rate)</b>									
26 Customer Charge	848	\$5.00	\$51	848	\$5.00	\$51	\$0	\$0.00	0.0%
27 <b>Uncompressed Rate w/o CSITMA &amp; C</b>	929	\$0.29649	\$276	929	\$0.29770	\$277	\$1	\$0.00120	0.4%
28	929	\$0.35126	\$326	929	\$0.35246	\$328	\$1	\$0.00120	0.3%
29									
30 <b>Volumetric Rates Including CSITMA , Excluding CAT</b>									
31 CSITMA Adder to Volumetric Rate		\$0.00477			\$0.00477			\$0.00000	0.0%
32 Uncompressed Rate \$/therm		\$0.30127			\$0.30247			\$0.00120	0.4%
33									
34 <b>Volumetric Rates Includes CSITMA &amp; CAT</b>									
35 CAT Adder to Volumetric Rate	0	\$0.00000	\$0	0	\$0.00000	\$0	\$0	\$0.00000	
36 Uncompressed Rate \$/therm		\$0.30127			\$0.30247		\$0	\$0.00120	0.4%
37									
38 <b>Other Adjustments :</b>									
39 Adjustment for SDDFD			\$0			\$0	\$0		
40 Credit for CSITMA Exempt Customers \$/th		(\$0.00477)			(\$0.00477)			\$0.00000	0.0%
41									
42 <b>Total Res NGV</b>	<b>929</b>	<b>\$0.35126</b>	<b>\$326</b>	<b>929</b>	<b>\$0.35246</b>	<b>\$328</b>	<b>\$1</b>	<b>\$0.00120</b>	<b>0.3%</b>

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

**TABLE 5**  
**NonCore Gas Transportation Rates**  
**San Diego Gas & Electric**  
09/02/16  
**2017 Rates**  
PSEP Reasonable Review Filing

	At Present Rates			At Proposed Rates			Changes		
	Sep-1-16 Volumes mtherms D	Average Rate \$/therm E	Sep-1-16 Revenues \$000's F	2017 Volumes mtherms D	Average Rate \$/therm E	2017 Revenues \$000's F	Revenues \$000's G	Rates \$/therm H	Rate change % I
	<b>NonCore Commercial &amp; Industrial Distribution Level</b>								
Customer Charges \$/month	54	\$350.00	\$228	54	\$350.00	\$228	\$0	\$0.00	0.0%
<b>Volumetric Charges Incl CARB &amp;, Ex</b>	25,161	\$0.08418	\$2,118	25,161	\$0.08534	\$2,147	\$29	\$0.00116	1.4%
CSITMA Adder to Volumetric Rate	21,818	\$0.00477	\$104	21,818	\$0.00477	\$104	\$0	\$0.00000	0.0%
GHG Adder to Volumetric Rate		\$0.00000	\$0		\$0.00000	\$0	\$0	\$0.00000	
<b>Volumetric Charges Incl CARB, GHG, and CSITMA</b>									
Volumetric Rates \$/therm		\$0.08895			\$0.09011			\$0.00116	1.3%
<b>Other Adjustments :</b>									
SDDFD 0.727%									
Credit for CSITMA Exempt Customers \$/th		(\$0.00477)			(\$0.00477)		\$0.00000	0.0%	
Credit for CARB Fee Exempt Customers \$/th		(\$0.00183)			(\$0.00183)		\$0.00000	0.0%	
Credit for GHG Fee Exempt Customers \$/th		\$0.00000			\$0.00000		\$0.00000		
<b>NCCI-Distribution Total</b>	<b>25,161</b>	<b>\$0.09738</b>	<b>\$2,450</b>	<b>25,161</b>	<b>\$0.09854</b>	<b>\$2,479</b>	<b>\$29</b>	<b>\$0.00116</b>	<b>1.2%</b>
<b>NCCI-Transmission Total (1)</b>	<b>13,582</b>	<b>\$0.02149</b>	<b>\$292</b>	<b>13,582</b>	<b>\$0.02228</b>	<b>\$303</b>	<b>\$11</b>	<b>\$0.00078</b>	<b>3.6%</b>
<b>NCCI-Transmission Class Average</b>	<b>13,582</b>	<b>\$0.02149</b>	<b>\$292</b>	<b>13,582</b>	<b>\$0.02228</b>	<b>\$303</b>			
<b>Total NonCore C&amp;I</b>	<b>38,743</b>	<b>\$0.07078</b>	<b>\$2,742</b>	<b>38,743</b>	<b>\$0.07180</b>	<b>\$2,782</b>	<b>\$40</b>	<b>\$0.00103</b>	<b>1.5%</b>
<b>ELECTRIC GENERATION</b>									
<b>Small EG Distribution Level Service (a Sempra-Wide rate) Excludes CARB, GHG, and CSITMA</b>									
Customer Charge, \$/month	40	\$50.00	\$24	40	\$50.00	\$24	\$0	\$0.00	0.0%
Volumetric Rate \$/therm	16,347	\$0.14467	\$2,365	16,347	\$0.14597	\$2,386	\$21	\$0.00	0.9%
<b>Large EG Distribution Level Service (a Sempra-Wide rate) Excludes CARB, GHG, and CSITMA</b>									
Customer Charge, \$/month		\$0.00			\$0.00			\$0.00	
Volumetric Rate (Incl ITCS) \$/th	87,414	\$0.04336	\$3,790	87,414	\$0.04430	\$3,873	\$82	\$0.00	2.2%
EG Distribution excl CARB & GHG Fee,	103,761	\$0.05955	\$6,179	103,761	\$0.06055	\$6,283	\$104	\$0.00	1.7%
<b>Volumetric Rates Including CARB Fee, Excluding CSITMA:</b>									
CARB Fee Cost Adder - Small	14,770	\$0.00183	\$27	14,770	\$0.00183	\$27	\$0	\$0.00000	
CARB Fee Cost Adder - Large	81,853	\$0.00183	\$149	81,853	\$0.00183	\$149			
GHG Fee Cost Adder - Small	14,207	\$0.00000	\$0	14,207	\$0.00000	\$0	\$0	\$0.00000	
GHG Fee Cost Adder - Large	14,220	\$0.00000	\$0	14,220	\$0.00000	\$0			
EG-Distribution Tier 1 Incl CARB & GHG Fee, Excl C		\$0.14649			\$0.14780			\$0.00130	0.9%
EG-Distribution Tier 2 Incl CARB & GHG Fee, Excl C		\$0.04519			\$0.04613			\$0.00094	2.1%
Total - EG Distribution Level	103,761	\$0.06125	\$6,356	103,761	\$0.06225	\$6,459	\$104	\$0.00100	1.6%
Credit for CARB Fee Exempt Customers \$/th		(\$0.00183)			(\$0.00183)				
Credit for GHG Fee Exempt Customers \$/th		\$0.00000			\$0.00000				
EG Transmission Level Service Excl CA	471,084	\$0.01489	\$7,016	471,084	\$0.01568	\$7,385			
EG Transmission Level Service Incl CA	106,034	\$0.01672	\$1,773	106,034	\$0.01750	\$1,856	\$83	\$0.00	4.7%
EG Transmission Level Service - Avera	577,118	\$0.01523	\$8,789	577,118	\$0.01601	\$9,240			
<b>TOTAL ELECTRIC GENERATION</b>	<b>680,879</b>	<b>\$0.02224</b>	<b>\$15,145</b>	<b>680,879</b>	<b>\$0.02306</b>	<b>\$15,700</b>	<b>\$555</b>	<b>\$0.00081</b>	<b>3.7%</b>

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

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

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

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

See footnotes Table 1

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

09/02/16

**2017 Rates**

PSEP Reasonable Review Filing

	At Present Rates			At Proposed Rates			Changes		
	Sep-1-16 Volumes mtherms	Average Rate \$/therm	Sep-1-16 Revenues \$000's	2017 Volumes mtherms	Average Rate \$/therm	2017 Revenues \$000's	Revenues \$000's	Rates \$/therm	Rate change %
	A	B	C	D	E	F	G	H	I
<b>Transmission Level Service Rate Excluding CSITMA, CARB, and GHG Fees</b>									
Reservation Service Option (RS):									
Daily Reservation rate \$/th/day		\$0.00622			\$0.00622		\$0	\$0.00000	0.0%
Usage Charge for RS \$/th		\$0.00660			\$0.00738		\$0	\$0.00079	11.9%
Class Average Volumetric Rate (CA)									
Volumetric Rate \$/th		\$0.00838			\$0.00838		\$0	\$0.00000	0.0%
Usage Charge for CA \$/th		\$0.00660			\$0.00738		\$0	\$0.00079	11.9%
Class Average Volumetric Rate CA \$/th		\$0.01497			\$0.01576		\$0	\$0.00079	5.2%
115% CA (for NonBypass Volumetric NV) \$/th		\$0.01722			\$0.01812		\$0	\$0.00090	5.2%
135% CA (for Bypass Volumetric BV) \$/th		\$0.02021			\$0.02127		\$0	\$0.00106	5.2%
Average Transmission Level Service	590,700	\$0.01489	\$8,798	590,700	\$0.01568	\$9,260	\$462	\$0.00078	5.2%
<b>C&amp;I Rate Including CSITMA, CARB, and GHG Fees</b>									
CSITMA Adder to Usage Rate \$/th	13,582	\$0.00477	\$65	13,582	\$0.00477	\$65	\$0	\$0.00000	0.0%
EFMA Cost Adder	119,616	\$0.00183	\$218	119,616	\$0.00183	\$218	\$0	\$0.00000	
GHG Cost Adder	34,850	\$0.00000	\$0	34,850	\$0.00000	\$0	\$0	\$0.00000	
Reservation Service Option (RS):									
Daily Reservation rate \$/th/day		\$0.00622			\$0.00622		\$0	\$0.00000	0.0%
Usage Charge for RS \$/th		\$0.01320			\$0.01398		\$0	\$0.00079	6.0%
Class Average Volumetric Rate (CA)									
Volumetric Rate \$/th		\$0.00838			\$0.00838		\$0	\$0.00000	0.0%
Usage Charge for CA \$/th		\$0.01320			\$0.01398		\$0	\$0.00079	6.0%
Class Average Volumetric Rate CA \$/th		\$0.02157			\$0.02236		\$0	\$0.00079	3.6%
115% CA (for NonBypass Volumetric NV) \$/th		\$0.02382			\$0.02472		\$0	\$0.00090	3.8%
135% CA (for Bypass Volumetric BV) \$/th		\$0.02681			\$0.02787		\$0	\$0.00106	4.0%
<b>Other Adjustments:</b>									
Credit for CSITMA Exempt Customers \$/th		(\$0.00477)			(\$0.00477)		\$0.00000	\$0.00000	0.0%
CARB Fee Credit for Exempt Customers \$/th		(\$0.00183)			(\$0.00183)		\$0.00000	\$0.00000	0.0%
GHG Fee Credit for Exempt Customers \$/th		\$0.00000			\$0.00000		\$0.00000	\$0.00000	
<b>EG Rate Including CARB &amp; GHG Fees, excluding CSITMA:</b>									
CARB Fee Cost Adder		\$0.00183			\$0.00183		\$0.00000	\$0.00000	
GHG Fee Cost Adder		\$0.00000			\$0.00000		\$0.00000	\$0.00000	
Reservation Service Option (RS):									
Daily Reservation rate \$/th/day		\$0.00622			\$0.00622		\$0	\$0.00000	0.0%
Usage Charge for RS \$/th		\$0.00842			\$0.00921		\$0	\$0.00079	9.3%
Class Average Volumetric Rate (CA)									
Volumetric Rate \$/th		\$0.00838			\$0.00838		\$0	\$0.00000	0.0%
Usage Charge for CA \$/th		\$0.00842			\$0.00921		\$0	\$0.00079	9.3%
Class Average Volumetric Rate CA \$/th		\$0.01680			\$0.01758		\$0	\$0.00079	4.7%
115% CA (for NonBypass Volumetric NV) \$/th		\$0.01904			\$0.01995		\$0	\$0.00090	4.7%
135% CA (for Bypass Volumetric BV) \$/th		\$0.02204			\$0.02310		\$0	\$0.00106	4.8%
<b>Other Adjustments:</b>									
CARB Fee Credit for Exempt Customers \$/th		(\$0.00183)			(\$0.00183)		\$0.00000	\$0.00000	0.0%
GHG Fee Credit for Exempt Customers \$/th		\$0.00000			\$0.00000		\$0.00000	\$0.00000	
<b>Average Transmission Level Service</b>	<b>590,700</b>	<b>\$0.01537</b>	<b>\$9,081</b>	<b>590,700</b>	<b>\$0.01616</b>	<b>\$9,543</b>	<b>\$462</b>	<b>\$0.00078</b>	<b>5.1%</b>

See footnotes Table 1

**Verify TLS Revenue:**

NCCI-T	13,582	\$0.02149	\$292	13,582	\$0.02228	\$303	11	\$0.00078	\$0
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EG-T	577,118	\$0.01523	\$8,789	577,118	\$0.01601	\$9,240	451	\$0.00078	\$0
	590,700	\$0.01537	\$9,081	590,700	\$0.01616	\$9,543	462	\$0.00078	\$0
difference	0	\$0.00000	\$0	0	\$0.00000	\$0	0	\$0.00000	

**Attachment E**  
**SOUTHERN CALIFORNIA GAS COMPANY**  
**STATEMENT OF ORIGINAL COST AND DEPRECIATION RESERVE**

**SOUTHERN CALIFORNIA GAS COMPANY**  
Plant Investment and Accumulated Depreciation  
As of March 31, 2016

ACCOUNT NUMBER	DESCRIPTION	ORIGINAL COSTS	ACCUMULATED RESERVE	NET BOOK VALUE
<b>INTANGIBLE ASSETS</b>				
301	Organization	\$ 76,457	\$ -	\$ 76,457
302	Franchise and Consents	\$ 574,560	\$ -	\$ 574,560
	Total Intangible Assets	<u>\$ 651,017</u>	<u>0</u>	<u>\$ 651,017</u>
<b>PRODUCTION:</b>				
325	Other Land Rights	\$ 15,321	\$ -	\$ 15,321
330	Prd Gas Wells Const	\$ 5,557,139	\$ (1,415)	\$ 5,555,724
331	Prd Gas Wells Eqp	\$ 454,718	\$ (55)	\$ 454,663
332	Field Lines	\$ 1,731,111	\$ -	\$ 1,731,111
334	FldMeas&RegStnEquip	\$ 536,249	\$ -	\$ 536,249
336	Prf Eqpt	\$ 485,415	\$ -	\$ 485,415
	Total Production	<u>\$ 8,779,952</u>	<u>(1,470)</u>	<u>\$ 8,778,482</u>
<b>UNDERGROUND STORAGE:</b>				
350	Land	\$ 4,539,484	\$ -	\$ 4,539,484
350SR	Storage Rights	\$ 17,935,798	\$ (17,504,200)	\$ 431,598
350RW	Rights-of-Way	\$ 25,354	\$ (16,213)	\$ 9,141
351	Structures and Improvements	\$ 56,251,942	\$ (20,256,440)	\$ 35,995,502
352	Wells	\$ 347,603,369	\$ (192,385,756)	\$ 155,217,613
353	Lines	\$ 118,196,874	\$ (95,678,706)	\$ 22,518,168
354	Compressor Station and Equipment	\$ 155,522,795	\$ (64,132,646)	\$ 91,390,149
355	Measuring And Regulator Equipment	\$ 8,113,759	\$ (2,308,404)	\$ 5,805,355
356	Purification Equipment	\$ 147,630,488	\$ (70,951,969)	\$ 76,678,519
357	Other Equipment	\$ 53,527,315	\$ (10,684,549)	\$ 42,842,765
	Total Underground Storage	<u>\$ 909,347,178</u>	<u>(473,918,883)</u>	<u>\$ 435,428,295</u>
<b>TRANSMISSION PLANT- OTHER:</b>				
365	Land	\$ 2,256,472	\$ -	\$ 2,256,472
365LRTS	Land Rights	\$ 22,173,780	\$ (16,066,400)	\$ 6,107,380
366	Structures and Improvements	\$ 37,753,242	\$ (21,143,976)	\$ 16,609,266
367	Mains	\$ 1,597,941,024	\$ (623,208,379)	\$ 974,732,645
368	Compressor Station and Equipment	\$ 231,837,629	\$ (110,150,161)	\$ 121,687,469
369	Measuring And Regulator Equipment	\$ 97,233,765	\$ (25,788,698)	\$ 71,445,068
371	Other Equipment	\$ 6,033,195	\$ (3,071,234)	\$ 2,961,960
	Total Transmission Plant	<u>\$ 1,995,229,107</u>	<u>(799,428,848)</u>	<u>\$ 1,195,800,259</u>
<b>DISTRIBUTION PLANT:</b>				
374	Land	\$ 28,985,386	\$ -	\$ 28,985,386
374LRTS	Land Rights	\$ 2,805,145	\$ (12,264)	\$ 2,792,881
375	Structures and Improvements	\$ 263,021,015	\$ (78,802,410)	\$ 184,218,605
376	Mains	\$ 3,950,409,799	\$ (2,163,619,611)	\$ 1,786,790,188
378	Measuring And Regulator Equipment	\$ 102,828,810	\$ (69,538,251)	\$ 33,290,560
380	Services	\$ 2,388,520,290	\$ (1,959,669,580)	\$ 428,850,710
381	Meters	\$ 882,213,133	\$ (157,370,173)	\$ 724,842,959
382	Meter Installation	\$ 499,814,252	\$ (150,096,322)	\$ 349,717,930
383	House Regulators	\$ 154,632,525	\$ (61,873,061)	\$ 92,759,464
387	Other Equipment	\$ 38,466,037	\$ (23,237,916)	\$ 15,228,121
	Total Distribution Plant	<u>\$ 8,311,696,391</u>	<u>(4,664,219,588)</u>	<u>\$ 3,647,476,803</u>
<b>GENERAL PLANT:</b>				
389	Land	\$ 1,342,839	\$ -	\$ 1,342,839
389LRTS	Land Rights	\$ 74,300	\$ -	\$ 74,300
390	Structures and Improvements	\$ 200,049,590	\$ (188,460,532)	\$ 11,589,058

**SOUTHERN CALIFORNIA GAS COMPANY**

Plant Investment and Accumulated Depreciation

As of March 31, 2016

ACCOUNT NUMBER	DESCRIPTION	ORIGINAL COSTS	ACCUMULATED RESERVE	NET BOOK VALUE
391	Office Furniture and Equipment	\$ 1,016,880,343	\$ (531,988,821)	484,891,521
392	Transportation Equipment	\$ 258,570	\$ (245,642)	12,929
393	Stores Equipment	\$ 99,134	\$ (66,203)	32,931
394	Shop and Garage Equipment	\$ 59,641,685	\$ (24,258,124)	35,383,561
395	Laboratory Equipment	\$ 5,413,676	\$ (3,149,930)	2,263,746
396	Construction Equipment	\$ 11,957	\$ 5,430	17,387
397	Communication Equipments	\$ 174,905,492	\$ (56,022,726)	118,882,765
398	Miscellaneous Equipment	\$ 3,139,694	\$ (694,124)	2,445,570
	Total General Plant	\$ 1,461,817,279	\$ (804,880,673)	\$ 656,936,606
	Subtotal	\$ 12,687,520,925	\$ (6,742,449,463)	\$ 5,945,071,462
<b>Non-Utility Plant:</b>				
121	Non-Utility Plant	30,300,646	(11,492,468)	18,808,178
<b>Gas Stored Underground:</b>				
117GSUN	Gas Stored Underground	61,422,045	0.00	61,422,045
	Subtotal	\$ 91,722,691	\$ (11,492,468)	\$ 80,230,223
	<b>Grand Total</b>	\$ 12,779,243,616	\$ (6,753,941,931)	\$ 6,025,301,685

**Attachment F**  
**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, 2016**

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
<b>ELECTRIC DEPARTMENT</b>			
302	Franchises and Consents	222,841.36	202,900.30
303	Misc. Intangible Plant	145,901,807.61	66,837,576.31
	<b>TOTAL INTANGIBLE PLANT</b>	<b>146,124,648.97</b>	<b>67,040,476.61</b>
310.1	Land	14,526,518.29	46,518.29
310.2	Land Rights	0.00	0.00
311	Structures and Improvements	95,276,998.62	40,135,012.31
312	Boiler Plant Equipment	166,576,622.04	68,278,353.40
314	Turbogenerator Units	131,184,022.25	46,015,051.25
315	Accessory Electric Equipment	85,639,625.51	33,175,858.09
316	Miscellaneous Power Plant Equipment	43,729,691.33	9,612,910.28
	Steam Production Decommissioning	0.00	0.00
	<b>TOTAL STEAM PRODUCTION</b>	<b>536,933,478.04</b>	<b>197,263,703.62</b>
320.1	Land	0.00	0.00
320.2	Land Rights	0.00	0.00
321	Structures and Improvements	8,868,527.59	2,658,162.87
322	Boiler Plant Equipment	223,650,959.30	21,662,290.99
323	Turbogenerator Units	26,982,318.72	2,370,893.39
324	Accessory Electric Equipment	10,879,379.45	1,458,232.53
325	Miscellaneous Power Plant Equipment	147,106,992.40	48,807,803.51
101	SONGS PLANT CLOSURE GROSS PLANT-	(417,488,177.46)	(76,957,383.29)
	<b>TOTAL NUCLEAR PRODUCTION</b>	<b>0.00</b>	<b>0.00</b>
340.1	Land	143,475.87	0.00
340.2	Land Rights	56,032.61	7,528.15
341	Structures and Improvements	22,703,423.92	6,483,404.82
342	Fuel Holders, Producers & Accessories	20,348,101.38	6,855,207.38
343	Prime Movers	87,218,053.23	31,288,365.05
344	Generators	341,118,596.19	123,916,661.57
345	Accessory Electric Equipment	32,506,374.56	11,547,095.01
346	Miscellaneous Power Plant Equipment	26,173,720.53	12,360,778.26
	<b>TOTAL OTHER PRODUCTION</b>	<b>530,267,778.29</b>	<b>192,459,040.24</b>
	<b>TOTAL ELECTRIC PRODUCTION</b>	<b>1,067,201,256.33</b>	<b>389,722,743.86</b>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.1	Land	68,236,691.07	0.00
350.2	Land Rights	155,903,600.98	19,008,117.61
352	Structures and Improvements	422,268,525.71	58,310,114.73
353	Station Equipment	1,288,766,208.96	247,189,580.47
354	Towers and Fixtures	895,468,715.59	147,934,736.53
355	Poles and Fixtures	434,731,381.54	83,900,958.95
356	Overhead Conductors and Devices	548,654,228.87	213,477,692.06
357	Underground Conduit	338,999,817.42	47,416,609.99
358	Underground Conductors and Devices	359,423,830.86	47,423,489.73
359	Roads and Trails	310,881,529.51	24,515,228.19
101	SONGS PLANT CLOSURE GROSS PLANT-	0.00	0.00
	TOTAL TRANSMISSION	4,823,334,530.51	889,176,528.26
360.1	Land	16,176,227.80	0.00
360.2	Land Rights	83,879,730.37	39,277,739.99
361	Structures and Improvements	4,052,121.69	1,741,733.74
362	Station Equipment	487,241,185.89	149,786,501.79
363	Storage Battery Equipment	37,677,978.94	3,773,499.79
364	Poles, Towers and Fixtures	648,141,433.52	259,221,193.75
365	Overhead Conductors and Devices	576,599,251.10	197,251,325.97
366	Underground Conduit	1,114,550,059.58	445,301,025.11
367	Underground Conductors and Devices	1,432,920,973.82	862,302,480.05
368.1	Line Transformers	578,114,681.73	123,347,655.72
368.2	Protective Devices and Capacitors	27,024,177.57	(1,151,658.64)
369.1	Services Overhead	137,753,973.62	120,627,947.31
369.2	Services Underground	336,025,460.82	236,341,348.18
370.1	Meters	192,325,942.90	68,488,791.11
370.2	Meter Installations	55,740,594.07	17,701,732.04
371	Installations on Customers' Premises	8,077,572.65	10,646,537.15
373.1	St. Lighting & Signal Sys.-Transformers	0.00	0.00
373.2	Street Lighting & Signal Systems	28,422,230.46	19,113,306.01
	TOTAL DISTRIBUTION PLANT	5,764,723,596.53	2,553,771,159.07
389.1	Land	7,312,142.54	0.00
389.2	Land Rights	0.00	0.00
390	Structures and Improvements	33,202,053.82	23,813,181.77
392.1	Transportation Equipment - Autos	0.00	49,884.21
392.2	Transportation Equipment - Trailers	58,145.67	11,611.78
393	Stores Equipment	8,545.97	8,221.03
394.1	Portable Tools	24,049,568.48	7,955,326.21
394.2	Shop Equipment	341,135.67	247,417.36
395	Laboratory Equipment	5,153,976.36	296,854.83
396	Power Operated Equipment	60,528.93	117,501.67
397	Communication Equipment	251,795,488.40	93,495,947.92
398	Miscellaneous Equipment	5,390,996.68	750,842.15
	TOTAL GENERAL PLANT	327,372,582.52	126,746,788.93
101	TOTAL ELECTRIC PLANT	12,128,756,614.86	4,026,457,696.73

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
<b>GAS PLANT</b>			
302	Franchises and Consents	86,104.20	86,104.20
303	Miscellaneous Intangible Plant	0.00	0.00
	<b>TOTAL INTANGIBLE PLANT</b>	<b>86,104.20</b>	<b>86,104.20</b>
360.1	Land	0.00	0.00
361	Structures and Improvements	43,992.02	43,992.02
362.1	Gas Holders	0.00	0.00
362.2	Liquefied Natural Gas Holders	0.00	0.00
363	Purification Equipment	0.00	0.00
363.1	Liquefaction Equipment	0.00	0.00
363.2	Vaporizing Equipment	0.00	0.00
363.3	Compressor Equipment	0.00	0.00
363.4	Measuring and Regulating Equipment	0.00	0.00
363.5	Other Equipment	0.00	0.00
363.6	LNG Distribution Storage Equipment	2,052,614.24	1,007,373.45
	<b>TOTAL STORAGE PLANT</b>	<b>2,096,606.26</b>	<b>1,051,365.47</b>
365.1	Land	4,649,143.75	0.00
365.2	Land Rights	2,232,291.80	1,357,795.43
366	Structures and Improvements	12,684,821.80	9,897,072.12
367	Mains	218,940,028.06	70,226,376.92
368	Compressor Station Equipment	84,021,747.30	67,796,061.01
369	Measuring and Regulating Equipment	20,866,236.10	16,562,070.35
371	Other Equipment	117,058.52	384.84
	<b>TOTAL TRANSMISSION PLANT</b>	<b>343,511,327.33</b>	<b>165,839,760.67</b>
374.1	Land	102,187.24	0.00
374.2	Land Rights	8,310,094.44	6,759,022.93
375	Structures and Improvements	43,446.91	61,253.10
376	Mains	711,938,207.12	358,291,037.69
378	Measuring & Regulating Station Equipment	18,050,528.76	7,729,930.91
380	Distribution Services	256,829,553.29	295,486,051.91
381	Meters and Regulators	154,779,004.07	50,201,330.16
382	Meter and Regulator Installations	93,945,955.84	36,696,658.69
385	Ind. Measuring & Regulating Station Equipm	1,516,810.70	1,179,491.09
386	Other Property On Customers' Premises	0.00	0.00
387	Other Equipment	5,223,271.51	4,951,052.77
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,250,739,059.88</b>	<b>761,355,829.25</b>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
392.1	Transportation Equipment - Autos	0.00	25,503.00
392.2	Transportation Equipment - Trailers	74,500.55	74,500.68
394.1	Portable Tools	8,381,539.27	3,787,140.01
394.2	Shop Equipment	76,864.06	50,805.70
395	Laboratory Equipment	283,093.66	275,094.95
396	Power Operated Equipment	16,162.40	5,632.92
397	Communication Equipment	2,653,461.10	944,081.58
398	Miscellaneous Equipment	473,380.31	50,527.87
	TOTAL GENERAL PLANT	11,959,001.35	5,213,286.71
101	TOTAL GAS PLANT	1,608,392,099.02	933,546,346.30
<b>COMMON PLANT</b>			
303	Miscellaneous Intangible Plant	353,436,261.42	218,406,522.42
350.1	Land	0.00	0.00
360.1	Land	0.00	0.00
389.1	Land	7,168,914.56	0.00
389.2	Land Rights	1,080,961.15	27,776.34
390	Structures and Improvements	342,932,767.20	141,074,796.67
391.1	Office Furniture and Equipment - Other	28,312,292.58	13,708,481.17
391.2	Office Furniture and Equipment - Computer E	44,796,514.81	25,207,559.45
392.1	Transportation Equipment - Autos	101,975.09	(338,930.17)
392.2	Transportation Equipment - Trailers	12,195.98	5,107.32
393	Stores Equipment	58,941.18	45,644.64
394.1	Portable Tools	1,232,026.51	327,779.51
394.2	Shop Equipment	191,385.80	120,629.78
394.3	Garage Equipment	1,355,820.46	129,767.86
395	Laboratory Equipment	1,971,454.79	913,191.60
396	Power Operated Equipment	0.00	(192,979.10)
397	Communication Equipment	188,450,190.66	64,885,351.92
398	Miscellaneous Equipment	1,202,415.17	429,094.86
118.1	TOTAL COMMON PLANT	972,304,117.36	464,749,794.27
	TOTAL ELECTRIC PLANT	12,128,756,614.86	4,026,457,696.73
	TOTAL GAS PLANT	1,608,392,099.02	933,546,346.30
	TOTAL COMMON PLANT	972,304,117.36	464,749,794.27
101 & 118.1	TOTAL	14,709,452,831.24	5,424,753,837.30
101	PLANT IN SERV-SONGS FULLY RECOVER	0.00	0.00
101	PLANT IN SERV-ELECTRIC NON-RECON		
	Electric	(2,540,241.64)	0.00
	Gas	0.00	0.00
		(2,540,241.64)	0.00

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
101	PLANT IN SERV-ASSETS HELD FOR SALE		
	Electric	0.00	0.00
	Common	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
101	PLANT IN SERV-LEGACY METER RECLASS		
	Electric	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
101	PLANT IN SERV-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	(5,217,980.19)	(5,217,980.19)
	Gas	(149,967.28)	(149,967.28)
		<u>(5,367,947.47)</u>	<u>(5,367,947.47)</u>
	TOTAL PLANT IN SERV-ACCRUAL FOR RE		
		<u>(5,367,947.47)</u>	<u>(5,367,947.47)</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	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
104	Electric	85,194,000.02	12,150,829.74
	Gas	0.00	0.00
		<u>85,194,000.02</u>	<u>12,150,829.74</u>
	TOTAL PLANT LEASED TO OTHERS		
		<u>85,194,000.02</u>	<u>12,150,829.74</u>
105	Plant Held for Future Use		
	Electric	11,307,727.50	0.00
	Gas	0.00	0.00
		<u>11,307,727.50</u>	<u>0.00</u>
	TOTAL PLANT HELD FOR FUTURE USE		
		<u>11,307,727.50</u>	<u>0.00</u>
107	Construction Work in Progress		
	Electric	715,022,954.06	
	Gas	187,180,109.42	
	Common	55,708,151.56	
		<u>957,911,215.04</u>	<u>0.00</u>
	TOTAL CONSTRUCTION WORK IN PROGRESS		
		<u>957,911,215.04</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	1,083,514,894.18
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	0.00	1,083,514,894.18
101.1	ELECTRIC CAPITAL LEASES	852,823,281.00	191,694,013.00
118.1	COMMON CAPITAL LEASE	20,432,929.23	19,815,180.54
		873,256,210.23	211,509,193.54
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	1,379,851.00	(1,079,800,736.14)
	SONGS Plant Closure - FAS 143 contra	0.00	0.00
	FIN 47 ASSETS - Non-Legal Obligation	63,597,846.29	30,480,210.14
143	FAS 143 ASSETS - Legal Obligation	0.00	(1,404,786,185.35)
	TOTAL FAS 143	64,977,697.29	(2,454,106,711.35)
	UTILITY PLANT TOTAL	16,692,563,746.25	4,270,826,349.98

**Attachment G**  
**SOUTHERN CALIFORNIA GAS COMPANY**  
**SUMMARY OF EARNINGS**

**SOUTHERN CALIFORNIA GAS COMPANY  
SUMMARY OF EARNINGS  
3 MONTHS ENDED MARCH 31, 2016  
(DOLLARS IN MILLIONS)**

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
1	Operating Revenue	\$1,029
2	Operating Expenses	<u>816</u>
3	Net Operating Income	<u><u>\$214</u></u>
4	Weighted Average Rate Base	\$4,570
5	Rate of Return*	8.02%

\*Authorized Cost of Capital

**Attachment H**  
**SAN DIEGO GAS & ELECTRIC COMPANY**  
**SUMMARY OF EARNINGS**

**SAN DIEGO GAS & ELECTRIC COMPANY  
SUMMARY OF EARNINGS  
THREE MONTHS ENDED March 31, 2016  
(DOLLARS IN MILLIONS)**

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
1	Operating Revenue	\$1,056
2	Operating Expenses	<u>897</u>
3	Net Operating Income	<u><u>\$159</u></u>
4	Weighted Average Rate Base	\$7,592
5	Rate of Return*	7.79%

\*Authorized Cost of Capital

**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) to Recover Costs  
Recorded in the Pipeline Safety and Reliability  
Memorandum Accounts, the Safety  
Enhancement Expense Balancing Accounts,  
and the Safety Enhancement Capital Cost  
Balancing Accounts

Application 16-09-XXX  
(Filed on September 2, 2016)

**NOTICE OF AVAILABILITY**

JASON W. EGAN

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**Dated:** September 2, 2016

**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) to Recover Costs Recorded in the Pipeline Safety and Reliability Memorandum Accounts, the Safety Enhancement Expense Balancing Accounts, and the Safety Enhancement Capital Cost Balancing Accounts

Application 16-09-XXX  
(Filed on September 2, 2016)

**NOTICE OF AVAILABILITY**

TO: All Parties of Record in A.11-11-002 and A.14-12-016:

Pursuant to Rule 1.9 of the Rules of Practice and Procedure of the California Public Utilities Commission (Commission), Southern California Gas Company (SoCalGas) and San Diego Gas & Electric Company (SDG&E) hereby provide this Notice of Availability for the **APPLICATION OF SOUTHERN CALIFORNIA GAS COMPANY (U 904 G) AND SAN DIEGO GAS & ELECTRIC COMPANY (U 902 G) TO RECOVER COSTS RECORDED IN THE PIPELINE SAFETY AND RELIABILITY MEMORANDUM ACCOUNTS, THE SAFETY ENHANCEMENT EXPENSE BALANCING ACCOUNTS, AND THE SAFETY ENHANCEMENT CAPITAL COST BALANCING ACCOUNTS**, filed with the Commission and served via this email to the official service lists on September 2, 2016, in the above-captioned docket. The referenced application and associated testimony and workpapers can be found on SDG&E's website at:

<http://www.sdge.com/regulatory-filing/17936/application-sdge-and-socialgas-recover-costs-recorded-psrma-seeba-seccba>







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**PROCEEDING: A1412016 - SDG&E AND SOCAL GAS**

**FILER: SAN DIEGO GAS & ELECTRIC COMPANY**

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**LAST CHANGED: AUGUST 26, 2016**

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