Exhibit No. SDG&E-004

**UNITED STATES OF AMERICA**
**BEFORE THE**
**FEDERAL ENERGY REGULATORY COMMISSION**

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| San Diego Gas & Electric Company | ) | Docket No. ER25-___-000 |

# PREPARED DIRECT TESTIMONY OF

# DANE A. WATSON

# ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

**October 30, 2024**

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# PREPARED DIRECT TESTIMONY OF DANE A. WATSON ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

## I. INTRODUCTION

Q. Please state your name, position, and business address.

A. My name is Dane A. Watson. I am a Partner of Alliance Consulting Group, which provides consulting and expert services to the utility industry. My business address is 101 E. Park Blvd., Suite 220, Plano, Texas 75074.

Q. Please describe your educational and professional background.

A. I hold a Bachelor of Science degree in Electrical Engineering from the University of Arkansas at Fayetteville and a Master's Degree in Business Administration from Amberton University. Since graduation from college in 1985, I have worked in the area of depreciation and valuation. I founded Alliance Consulting Group in 2004 and am responsible for conducting depreciation, valuation, and certain accounting-related studies for clients in various industries. My duties related to depreciation studies include (1) assembling and analyzing historical and simulated data, (2) conducting field reviews, (3) determining service life and net salvage estimates, (4) calculating annual depreciation, (5) presenting recommended depreciation rates to utility management for its consideration, and (6) supporting such rates before regulatory bodies.

My prior employment from 1985 to 2004 was with Texas Utilities Electric Company and successor companies ("TXU"). During my tenure with TXU, I was responsible for, among other things, conducting valuation and depreciation studies for the domestic TXU companies. During that time, I served as Manager of Property Accounting Services and Records Management in addition to my

depreciation responsibilities. My accounting responsibilities as Manager of Property Accounting Services included ensuring the corporation followed Generally Accepted Accounting Principles ("GAAP") and the Federal Energy Regulatory Commission ("FERC") Uniform System of Accounts as it related to, among other areas, the accounting for fixed asset capitalization, retirements and related depreciation reserve transactions, in addition to supporting that compliance before Internal and External Auditors and State Commissions.

I have twice been Chair of the Edison Electric Institute ("EEI") Property Accounting and Valuation Committee and have been Chairman of EEI's Depreciation and Economic Issues Subcommittee. I am a Registered Professional Engineer ("PE") in the State of Texas and a Certified Depreciation Professional ("CDP"). I am a Senior Member of the Institute of Electrical and Electronics Engineers ("IEEE") and have held numerous offices on the Executive Board of the Dallas Section, Region and Worldwide offices of IEEE. I have twice served as President of the Society of Depreciation Professionals most recently in 2015. I also teach depreciation seminars on an annual basis for EEI and the American Gas Association (both basic and advanced levels), and I developed and teach the advanced training for the Society of Depreciation Professionals and other venues.

Q. Have you previously provided testimony?

A. Yes. In my 39-year career, I have testified in more than 350 proceedings before approximately 40 regulatory commissions across North America. I have presented expert testimony before FERC on behalf of SDG&E in Docket ER19-221; Florida Gas Transmission Company, LLC in Docket Nos. RP10-21, RP15-101. and RP21-441; Granite State Gas Transmission, Inc. in Docket No. RP10-896; American

Transmission Company, LLC in Docket Nos. ER12-212, ER17-191, ER17-1664, and ER21-709; Progress Energy-Carolina in Docket No. ER13-1313; Sea Robin Pipeline Company, LLC in Docket No. RP14-247 and RP19-352; Northeast Transmission Development, LLC in Docket No. ER16-563; KOT Transmission in Docket No. RP16-097; Alabama Power Company in Docket No. ER16-2312; SEGCO in Docket No. ER16-2313; Southwestern Public Service Company in Dockets ER15-949, ER18-228, ER19-404. ER20-277, and ER24-1431; Mississippi Power in Dockets ER-20-1660 and ER24-1652; New York Power Authority in Docket No. ER17-1010-000 and ER22-2581; Consumers Energy in Docket No. ER18-56-000, and various divisions of Viridon in Dockets EL24-60, EL24-66, EL24-67 and EL24-69. I also appeared in FERC Docket No. RM02-7 as an industry panelist on asset retirement obligations. A listing of the various proceedings in which I have appeared is provided in Attachment 1.

## II. PURPOSE OF TESTIMONY

Q. What is the purpose of your testimony of your testimony?

A. The purpose of my testimony is to support SDG&E's TO6 Formula rate filing before the FERC by: (1) describing the methods I used to determine the life and net salvage characteristics of SDG&E's plant accounts; (2) presenting the results of the average service life ("ASL"), Iowa curves, and future net salvage ("FNS") analyses; and (3) support the resulting annual depreciation accrual expense and rate calculations performed as part of the depreciation study I conducted for SDG&E Electric Transmission Plant in this TO6 Formula rate filing.

Q. Other than your testimony, are you sponsoring any attachments in this proceeding?

A. Yes. I am sponsoring two attachments in this case. Attachment 1 is a listing of cases in which I have provided testimony. Attachment 2 presents a description and the results of the comprehensive depreciation study performed by the Alliance Consulting Group in 2024 for SDG&E's depreciable transmission plant, as of December 31, 2023. That attachment does not include rates for general or common plant.

Q. Were these attachments prepared by you or under your supervision?

A. Yes.

## III. EXECUTIVE SUMMARY

Q. Please summarize the key components of your testimony.

A. The key components of my testimony include the following:

- I recommend that the Commission approve the depreciation rates developed for SDG&E's TO6 electric transmission plant accounts as set forth in Table 1 below, and as shown in Attachment 2 Depreciation Rate Study ("Depreciation Study"), Appendix A. These rates result in an annual depreciation expense accrual of $252.2 million as shown below.

- I support an increase in the annual depreciation expense for SDG&E's electric utility assets of approximately $4.3 million per year. This amount was determined by comparing the depreciation expense calculated by the current (approved) depreciation rates and the proposed depreciation rates at December 31, 2023. This comparison is shown in detail by account in Appendix B of the Depreciation Study. The study also provides the calculated overall composite rate of 3.11% at December 31, 2023 using these parameters.

- I explain the standard depreciation processes and methods, followed in the study, to determine SDG&E's proposed depreciation parameters for each FERC Uniform System of Accounts ("USoA") account. The depreciation study performs life and net salvage analyses from SDG&E's historical database to assist in making appropriate recommendations for each account. The parameter recommendations consist of an average service live ("ASL"), the appropriate Iowa curve, and the net salvage factor all based upon the analyses, interviews with SDG&E personnel, and expert judgment as part of the depreciation study I performed. Consistent with the prior studies and filings, my study combined the subaccounts into the primary FERC account

for life and net salvage analysis. This provides one ASL, curve, and net salvage factor recommendation to be applied to each respective subaccount within an account.

- Table 1 below displays the proposed TO6 depreciation expense and rates by account.

**TABLE 1**
**Proposed TO6 Account Rates and Expense**

**Depreciation Study as of December 31, 2023**

| Account | Description | Plant Balance $ | Proposed Rates % | Proposed Expense $ |
|---|---|---|---|---|
| E351.00 | Battery Energy Storage | $0 | 11.50% | $0 |
| E352.10 | Struct & Imprv-Other | 704,205,884 | 2.53% | 17,804,430 |
| E352.20 | Struct & Imprv-SWPL | 58,968,996 | 2.49% | 1,469,633 |
| E352.60 | Struct & Imprv-SRPL | 121,696,150 | 2.57% | 3,128,144 |
| E353.10 | Station Equip.-Other | 1,873,830,309 | 3.47% | 65,086,217 |
| E353.20 | Station Equip.-SWPL | 336,248,084 | 3.47% | 11,679,612 |
| E353.40 | Station Equip.-Palomar | 1,420,393 | 3.62% | 51,368 |
| E353.60 | Station Equip.-SRPL | 167,340,617 | 3.50% | 5,850,117 |
| E354.10 | Towers & Fxtrs-Other | 107,354,620 | 2.20% | 2,364,716 |
| E354.20 | Towers & Fxtrs-SWPL | 65,635,780 | 1.78% | 1,167,312 |
| E354.60 | Towers & Fxtrs-SRPL | 766,913,154 | 2.39% | 18,363,595 |
| E355.10 | Poles & Fxtrs-Other | 1,217,780,404 | 5.08% | 61,913,946 |
| E355.20 | Poles & Fxtrs-SWPL | 10,337,209 | 3.86% | 398,568 |
| E355.60 | Poles & Fxtrs-SRPL | 3,343,704 | 4.99% | 166,850 |
| E356.10 | Ovrhd Cnd & Dv-Other | 785,479,744 | 3.06% | 24,023,638 |
| E356.20 | Ovrhd Cnd & Dev-SWPL | 46,810,210 | 1.25% | 586,455 |
| E356.60 | Ovrhd Cnd & Dev-SRPL | 173,822,757 | 3.08% | 5,362,303 |
| E357.00 | Trans UG Conduit | 590,292,519 | 1.93% | 11,387,588 |
| E357.60 | UG Conduit-SRPL | 80,541,403 | 1.96% | 1,575,727 |
| E358.00 | Trans UG Conductor | 507,869,900 | 2.14% | 10,887,420 |
| E358.60 | UG Cond. & Dev-SRPL | 126,452,463 | 2.15% | 2,713,906 |
| E359.10 | Roads & Trails-Other | 127,379,684 | 1.66% | 2,119,918 |
| E359.20 | Roads & Trails-SWPL | 5,610,160 | 1.54% | 86,156 |
| E359.60 | Roads & Trails-SRPL | 242,759,804 | 1.66% | 4,038,011 |
| | **Total** | $ 8,122,093,949 | 3.11% | $ 252,225,630 |

## IV. DEPRECIATION AND THE DEPRECIATION STUDY

Q. Please define "depreciation."

A. The Commission's Uniform System of Accounts defines depreciation as "the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities."[1]

Q. What is the purpose of depreciation?

A. Depreciation expense is an annual charge to reflect the declining remaining life of each asset over time. SDG&E conducts its accounting consistent with the Commission's Uniform System of Accounts. Each group of like-kind assets identified in the Commission's 300 series plant subaccounts is assigned an expected total average service life reflecting the total expected operating life of the asset group. Over time, depreciation expense accumulates in a reserve account such that at the end of its useful life, all amounts have been recovered and the asset's net book value is zero, once net salvage is considered. Once an asset's useful life has been exhausted, it is retired with the plant account credited and accumulated depreciation account debited. Any salvage and costs to retire the assets are also recorded in the accumulated depreciation account.

[1] 18 C.F.R. Part 101, *Definition*, No. 12.

Q. Is the depreciation methodology you used a prescribed method to calculate and determine depreciation rates?

A. Yes. The depreciation rates proposed for SDG&E are calculated in accordance with FERC guidelines and Standard Practice U-4. I used the straight-line, Average Life Group (Broad Group) ("ALG"), remaining-life depreciation system to calculate annual and accrue depreciation in the study. The straight-line method prorates the recovery of service value in equal annual amounts. The ALG procedure (the most widely used in the utility industry) groups assets in categories (typically plant accounts and/or subaccounts) and depreciates all assets as if they had identical mortality characteristics, while using a single depreciation rate for the entire account. The ALG procedure also assumes that under-accruals resulting from early retirements are offset by over-accruals on assets that outlive the average service life. The remaining life technique accrues unrecovered service value over the average remaining life of the plant account group. The remaining life technique adjusts for any under or over accruals that may have occurred. The system being used to calculate the TO6 Formula is reasonable, widely accepted in the industry and its regulators, and is the same accepted methodology used in past depreciation studies and approved in SDG&E's TO5 Formula in Docket No. ER19-221-000.

Q. How did you calculate the proposed depreciation expense using this system?

A. After an average service life, dispersion, and net salvage are selected for each account, the life parameters are used to estimate what portion of the surviving investment of each vintage is expected to retire. The depreciation of the group continues until all investment in the vintage group is retired. ALG is defined by each group's respective account dispersion, life, and salvage estimates. A straight-

line rate for each ALG is calculated by computing a composite remaining life for each group across all vintages within the group, dividing the remaining investment to be recovered by the remaining life to find the annual depreciation expense, and then dividing the annual depreciation expense by the surviving investment. The resulting rate for each account using the ALG procedure is designed to recover all retirements less net salvage when the last unit retires. The ALG procedure recovers net estimated book cost over the life of each account by averaging many components.

Q. How is the remaining life annual accrual for each FERC account calculated?

A. The remaining life annual accruals are calculated for each plant account as follows:

**(plant balance - future net salvage - reserve) / (average remaining life)**

- Plant balance is the original installed cost of the assets, less any contributions in aid of construction.
- The future net salvage is the projected gross salvage for recovered materials less costs associated with retiring the assets. The future net salvage is calculated by applying the net salvage rate to the surviving plant balance (that plant yet to be retired).
- The reserve is the accumulation, since the inception of the plant account, of the following booked entries: depreciation accruals, plus salvage, less cost of removal, less the retirements, plus or minus any transfers in or out as provided for by the USoA.
- The average remaining life is the future expected service in years of the survivors at a given age. At any given age, the average remaining life is the unrealized life divided by the proportion surviving at that age.

Q. What is the date of your proposed depreciation rate computation?

A. SDG&E's proposed depreciation rates are computed using plant and accumulated depreciation as of December 31, 2023.

Q. Why did you choose that date?

A. The study date of December 31, 2023, contains the most recent fiscal year end plant and reserve information.

Q. Can you explain the process you followed to conduct your depreciation study in order to calculate the ALG depreciation rates being proposed in SDG&E's TO6 filing?

A. Yes. The depreciation study is performed in the following four phases:

1. **Data collection** consists of obtaining and reviewing SDG&E's historical data base of recorded transactions. This database is then used to perform individual account life and net salvage analysis.

2. **Analysis** consists of using statistical models to perform the actuarial life analysis. The actuarial method was performed on all accounts where sufficient history was available. For SDG&E, subaccounts of the same FERC account class were combined and analyzed together. For net salvage, I performed both an individual account and combined account analysis because the assets in each subaccount are similar and provided a larger database for analysis. One life and net salvage recommendation is made and applied to all the subaccounts of the same FERC account. This is consistent with my past studies.

3. **Evaluation** consists of reviewing the results from the life and net salvage analysis. I also conducted interviews and site visits with SDG&E personnel. The discussions with SDG&E personnel provide me the opportunity to learn first-hand what is happening from an operations view and their expectations and plans for the future. This phase brings together the past, current and future pieces to assist in making the best estimate of life and net salvage parameters for use in the calculation of depreciation rates.

4. **Calculation** is applying the life and net salvage recommendations, using the ALG procedure and remaining life technique, to each subaccount plant balance and reserve balance at the December 31, 2023, study date.

A more detailed discussion of the process I followed to conduct the depreciation study can be found in Attachment 2.

Q. What analyses did you conduct with the plant accounting database provided to you by SDG&E?

A. As part of the Depreciation Study, I conducted a statistical life study, a net salvage analysis, and an analysis of recorded depreciation reserves for all SDG&E's plant and equipment. SDG&E maintains its plant accounting records according to the USoA. For life analysis, SDG&E maintains vintage (aged data) plant accounting records by plant subaccount for assets in service. They also maintain depreciation reserves at the subaccount level with gross salvage and cost of removal recorded at the same level from 1991 to 2023. However, consistent with the prior studies, the subaccounts were combined into the major FERC account for life and net salvage analysis.

Q. Please explain the life analyses you conducted.

A. The life analyses I performed is referred to as the retirement rate (actuarial) method since SDG&E maintains what is referred to as aged data. This means it tracks the year an asset was placed in service and year in which it is retired, and it records the vintage year of the asset along with the year it is retired. This aged data is used in the study to perform an actuarial analysis to assist in making average service life and dispersion recommendations. This approach to life analysis was performed at the major FERC account level (combining respective subaccounts) for a single account analysis that has the historical detail and retirement history necessary to support a thorough life study. Additional consideration is given to information provided during interviews with SDG&E operations personnel, similarity and use of assets of other utilities, and expert judgment. Table 2 below and Appendix C of Attachment 2 provides a comparison of the approved life and the proposed life by account.

Q. Please explain net salvage, the net salvage percentage, and why it is a component of depreciation expense?

A. Net salvage is gross salvage less the costs incurred to retire the assets (removal cost). If the salvage exceeds the removal costs, net salvage is considered positive. When the removal costs exceed salvage, net salvage is considered negative. The effect of net salvage, whether positive or negative, must be considered in the calculation of depreciation. A net salvage percentage is designed to recover the removal costs expected to be incurred at the end of an asset's useful life, where such costs will often exceed the asset's salvage value. The expected net salvage percentage is applied as a portion of depreciation expense such that, over the life of the asset, all expected costs to operate and remove the asset (net of salvage proceeds) are recovered from the customers who received the benefit of the asset's service.

Q. Is there any authoritative guidance on determining net salvage percentages?

A. Yes. One of the most widely used publications on depreciation comes from the NARUC publication, *Public Utility Depreciation Practices*, which states "salvage and cost of removal analysis involves the determination of salvage and cost of removal as a percentage of the cost of the retired property." In this study it is referred to as a future net salvage factor or rate ("FNS").

Q. How many regulatory commissions handle salvage and cost of removal as a component of the depreciation rate?

A. Historically, the majority of the regulatory commissions, including FERC, have required that both gross salvage and the cost of removal be reflected in depreciation rates. The theory behind this requirement is that physical plant placed in service can

have some residual value at the time of its retirement, so the original cost recovered through depreciation should be reduced by that amount. Likewise, there can be additional costs at retirement to remove and dispose of these assets that should be borne by the ratepayer receiving the benefit or service from the assets. The cost to retire is becoming more predominant over time for the industry. It was present for SDG&E in its TO5 formula rate and continues in this TO6 formula rate.

Q. How does the handling of salvage and cost of removal in this manner affect the utility customers?

A. There are two closely regarded principles that support the inclusion of net salvage in regulated utility depreciation rates: (1) the accounting principle that revenues be matched with costs; and (2) the regulatory principle that utility customers who benefit from the consumption of plant pay for the cost of that plant, known as "intergenerational equity."

Q. Can you please explain the regulatory concept of intergenerational equity?

A. Yes. The regulatory concept of intergenerational equity applied to net salvage is to assign costs for assets to the customers who have been served by those assets, no more and no less. The application of these principles requires that the estimated salvage and cost of removal of plant be recovered over its ASL.[2]

Q. What happens when property is retired and there is both positive salvage and cost to remove the assets?

[2] *Public Utility Depreciation Practices*, *NARUC*, August 1996, p. 157.

A. NARUC also adds that when property is retired,[3] the effect of both salvage and removal costs are involved. The effect of net salvage, whether positive or negative, must be considered in the calculation of depreciation.

Q. How does this all come together in the current SDG&E historical analysis of net salvage?

A. In this depreciation study, net salvage factors (gross salvage less cost of removal as a percentage of retired plant cost) are proposed for SDG&E by analyzing historical data from 1991 through 2023. The analysis uses moving averages for a period of two to fifteen year bands to assist in determining trends over a period of years and allow for all the costs for projects of a long duration to be recorded.

Q. Is this historical analysis a recognized approach to determine net salvage?

A. Yes. All major utilities in California follow the approach specified in the Standard Practice U-4 and recognized by NARUC, as cited above.

Q. Has there been a trend over time emerging from the recent SDG&E FNS analysis?

A. Yes. The prevailing trend in SDG&E's FNS analysis is towards more negative net salvage factors. The proposed net salvage is expressed as a percentage of the original historical cost[4] of the associated retirement (a constant), and the current pattern being experienced at SDG&E are increasingly negative net salvage factors. Thus, while there may be a lengthening in life (ASL extension) that decreases

[3] *Id.* at 18, "Salvage Considerations."

[4] The future net salvage parameter is expressed as a percentage of the original historical cost because the ultimate depreciation rate is applied to the historical cost of surviving plant. All values (plant cost, cost of removal, gross salvage, and reserve) used in the depreciation rate computations are nominal dollars.

annual depreciation expense, any increase in a negative net salvage factor will increase the depreciation expense.

Q. Is the historical cost of both positive salvage and removal activity available for review and analysis?

A. Yes. SDG&E's recorded net salvage activity from 1991-2023 was used to perform the analysis. Based on the analysis, the SDG&E's overall net salvage being proposed in this TO6 filing is conservative in many of the accounts.

Q. Is the net salvage analysis for the TO6 Formula included in your testimony by FERC account?

A. Yes. The specific TO6 FERC account's net salvage is included in an account-by-account discussion in my Attachment 2. Appendix D of that Attachment provides the historical analysis by account.

Q. Please briefly explain the net salvage reflected in the TO6 filing.

A. In this study, an analysis was performed for each major SDG&E FERC account where there was historical retirement, salvage and cost of removal activity. Consistent with TO5 filing, a combined analysis was performed so a net salvage factor could be determined and applied to similar subaccounts. This combined analysis provides a sound basis to apply a net salvage factor to all subaccounts.

Q. Are the net salvage recommendations you propose conservative relative to SDG&E's actual history?

A. Yes. As is discussed in greater detail in Attachment 2, even the 15-year average negative net salvage indications for all accounts are more negative than the existing FNS factors. Accounts E352, E353, and E355 were adjusted incrementally in this study. Please see Attachment 2, Appendix D for the net salvage analysis by

account. Appendix C of Attachment 2 provides a comparison of the approved net salvage and the proposed net salvage by account.

Q. What are the depreciation parameters you propose to use in the calculation of depreciation rates for the TO6 Formula accounts?

A. Table 2 below shows a comparison of the approved TO5 Formula parameters to the proposed life and net salvage parameters used in calculating SDG&E's proposed TO6 Formula rates.

**TABLE 2**
**Comparison of Life and Net Salvage Parameters**
**Depreciation Study as of December 31, 2023**

| | | Approved TO5 Formula | | | Proposed | | |
|---|---|---|---|---|---|---|---|
| Account | Description | ASL | Curve | FNS% | ASL | Curve | FNS% |
| **E351** | **Battery Energy Storage** | **NA** | **NA** | **NA** | **10** | **SQ** | **-15.00%** |
| E352.10 | Struct & Imprv-Other | 74 | R2.5 | -75.00% | 74 | R2.5 | -85.00% |
| E352.20 | Struct & Improv-SWPL | 74 | R2.5 | -75.00% | 74 | R2.5 | -85.00% |
| E352.60 | Struct & Improv-SRPL | 74 | R2.5 | -75.00% | 74 | R2.5 | -85.00% |
| **E352** | **Total** | **74** | **R2.5** | | **74** | **R2.5** | **-85.00%** |
| E353.10 | Station Equip.-Other | 50 | R1.5 | -70.00% | 53 | R2 | -80.00% |
| E353.20 | Station Equip.-SWPL | 50 | R1.5 | -70.00% | 53 | R2 | -80.00% |
| E353.40 | Station Equip.-Palomar | 50 | R1.5 | -70.00% | 53 | R2 | -80.00% |
| E353.60 | Station Equip.-SRPL | 50 | R1.5 | -70.00% | 53 | R2 | -80.00% |
| **E353** | **Total** | **50** | | | **53** | **R2** | **-80.00%** |
| E354.10 | Towers & Fxtrs-Other | 70 | R5 | -75.00% | 75 | R5 | -75.00% |
| E354.20 | Towers & Fixtrs-SWPL | 70 | R5 | -75.00% | 75 | R5 | -75.00% |
| E354.60 | Towers & Fixtrs-SRPL | 70 | R5 | -75.00% | 75 | R5 | -75.00% |
| **E354** | **Total** | **70** | | | **75** | **R5** | **-75.00%** |
| E355.10 | Poles & Fixtrs-Other | 45 | R1.5 | -100.00% | 45 | R1.5 | -120.00% |
| E355.20 | Poles & Fixturs-SWPL | 45 | R1.5 | -100.00% | 45 | R1.5 | -120.00% |
| E355.60 | Poles & Fixturs-SRPL | 45 | R1.5 | -100.00% | 45 | R1.5 | -120.00% |
| **E355** | **Total** | **45** | | | **45** | **R1.5** | **-120.00%** |
| E356.10 | Ovrhd Cnd & Dv-Other | 64 | R2 | -100.00% | 65 | R1.5 | -100.00% |
| E356.20 | Ovrhd Cnd & Dev-SWPL | 64 | R2 | -100.00% | 65 | R1.5 | -100.00% |
| E356.60 | Ovrhd Cnd & Dev-SRPL | 64 | R2 | -100.00% | 65 | R1.5 | -100.00% |
| **E356** | **Total** | **64** | | | **65** | **R1.5** | **-100.00%** |
| E357.00 | Trans UG Conduit | 60 | R5 | -30.00% | 65 | R2 | -30.00% |

| | | Approved TO5 Formula | | | Proposed | | |
|---|---|---|---|---|---|---|---|
| Account | Description | ASL | Curve | FNS% | ASL | Curve | FNS% |
| E357.60 | UG Conduit-SRPL | 60 | R5 | -30.00% | 65 | R2 | -30.00% |
| **E357** | **Total** | **60** | | | **65** | **R2** | **-30.00%** |
| E358.00 | Trans UG Conductor | 50 | R2 | -10.00% | 50 | R2 | -10.00% |
| E358.60 | UG Cond. & Dev-SRPL | 50 | R2 | -10.00% | 50 | R2 | -10.00% |
| **E358** | **Total** | **50** | | | **50** | **R2** | **-10.00%** |
| E359.10 | Roads & Trails-Other | 60 | SQ | 0.00% | 60 | SQ | 0.00% |
| E359.20 | Roads & Trails-SWPL | 60 | SQ | 0.00% | 60 | SQ | 0.00% |
| E359.60 | Roads & Trails-SRPL | 60 | SQ | 0.00% | 60 | SQ | 0.00% |
| **E359** | **Total** | **60** | | | **60** | **SQ** | **0.00%** |

## V. DEPRECIATION RATES – TO6 FORMULA

Q. How do the current annual depreciation accrual expense and rates compare to the proposed annual accrual expense and rates for SDG&E's Transmission Accounts?

A. A comparison of the annual dollar impact of the current accrual rates to the proposed accrual rates is shown below in Table 3. The cumulative difference between accrual expense amounts is an increase of $4,266,562 between the current and proposed accrual expense based on December 31, 2023 balances.

Q. What is the driving factor to this increase in depreciation rates when comparing the approved TO5 Formula with the proposed TO6 Formula?

A. The primary driver is the increase of negative net salvage for three accounts. Specifically, I propose the following changes in net salvage: Account 352 moving from negative 75 percent to negative 85 percent net salvage, Account 353 moving negative 70 percent to negative 80 percent net salvage, and Account 355 moving from negative 100 percent to negative 120 percent net salvage. By contrast, I propose longer service lives for four accounts: Account 353 (three years); Account 354 (five years); Account 356 (one year); and Account 357 (five years). The increase in service lives for these four accounts compared to those Accounts'

current service lives under the TO5 Formula provide some offset to the effects of an increase negative net salvage. Table 3 below provides a comparison by account of the change in annual depreciation expense.

**TABLE 3**
**Comparison of Transmission Accounts**
**Depreciation Accrual Rates at December 31, 2023**

| | | Plant | Current | | Proposed | | |
|---|---|---|---|---|---|---|---|
| | | Balance | Rates | Expense | Rates | Expense | Difference |
| Account | Description | $ | % | $ | % | $ | $ |
| E351.00 | Battery Energy Storage | $0 | NA | $0 | 11.50% | $0 | $0 |
| E352.10 | Struct & Imprv-Other | 704,205,884 | 2.37 % | 16,689,679 | 2.53% | 17,804,430 | 1,114,751 |
| E352.20 | Struct & Imprv-SWPL | 58,968,996 | 2.18 % | 1,285,524 | 2.49% | 1,469,633 | 184,109 |
| E352.60 | Struct & Imprv-SRPL | 121,696,150 | 2.41 % | 2,932,877 | 2.57% | 3,128,144 | 195,267 |
| E353.10 | Station Equip.-Other | 1,873,830,309 | 3.49 % | 65,396,678 | 3.47% | 65,086,217 | (310,461) |
| E353.20 | Station Equip.-SWPL | 336,248,084 | 3.49 % | 11,735,058 | 3.47% | 11,679,612 | (55,446) |
| E353.40 | Station Equip.-Palomar | 1,420,393 | 3.64 % | 51,702 | 3.62% | 51,368 | (334) |
| E353.60 | Station Equip.-SRPL | 167,340,617 | 3.48 % | 5,823,453 | 3.50% | 5,850,117 | 26,663 |
| E354.10 | Towers & Fxtrs-Other | 107,354,620 | 2.36 % | 2,533,569 | 2.20% | 2,364,716 | (168,853) |
| E354.20 | Towers & Fxtrs-SWPL | 65,635,780 | 2.02 % | 1,325,843 | 1.78% | 1,167,312 | (158,531) |
| E354.60 | Towers & Fxtrs-SRPL | 766,913,154 | 2.57 % | 19,709,668 | 2.39% | 18,363,595 | (1,346,074) |
| E355.10 | Poles & Fxtrs-Other | 1,217,780,404 | 4.57 % | 55,652,564 | 5.08% | 61,913,946 | 6,261,382 |
| E355.20 | Poles & Fxtrs-SWPL | 10,337,209 | 3.40 % | 351,465 | 3.86% | 398,568 | 47,103 |
| E355.60 | Poles & Fxtrs-SRPL | 3,343,704 | 4.51 % | 150,801 | 4.99% | 166,850 | 16,049 |
| E356.10 | Ovrhd Cnd & Dv-Other | 785,479,744 | 3.03 % | 23,800,036 | 3.06% | 24,023,638 | 223,602 |
| E356.20 | Ovrhd Cnd & Dev-SWPL | 46,810,210 | 1.42 % | 664,705 | 1.25% | 586,455 | (78,250) |
| E356.60 | Ovrhd Cnd & Dev-SRPL | 173,822,757 | 3.22 % | 5,597,093 | 3.08% | 5,362,303 | (234,790) |
| E357.00 | Trans UG Conduit | 590,292,519 | 2.14 % | 12,632,260 | 1.93% | 11,387,588 | (1,244,672) |
| E357.60 | UG Conduit-SRPL | 80,541,403 | 2.20 % | 1,771,911 | 1.96% | 1,575,727 | (196,184) |
| E358.00 | Trans UG Conductor | 507,869,900 | 2.13 % | 10,817,629 | 2.14% | 10,887,420 | 69,791 |
| E358.60 | UG Cond. & Dev-SRPL | 126,452,463 | 2.19 % | 2,769,309 | 2.15% | 2,713,906 | (55,403) |
| E359.10 | Roads & Trails-Other | 127,379,684 | 1.69 % | 2,152,717 | 1.66% | 2,119,918 | (32,798) |
| E359.20 | Roads & Trails-SWPL | 5,610,160 | 1.51 % | 84,713 | 1.54% | 86,156 | 1,443 |
| E359.60 | Roads & Trails-SRPL | 242,759,804 | 1.66 % | 4,029,813 | 1.66% | 4,038,011 | 8,198 |

| Account | Description | Plant Balance $ | Current Rates % | Current Expense $ | Proposed Rates % | Proposed Expense $ | Difference $ |
|---|---|---|---|---|---|---|---|
| | Total | $ 8 ,122,093,949 | 3.05 % | $247,959,068 | 3.11% | $ 252,225,630 | $4,266,562 |
| | | | | | Change in Expense | | 1.72% |

Q. What steps will the Company take to comply with FERC Order 898 which becomes effective January 1, 2025?

A. Three new accounts will be set up: 351.1 Computer Hardware, 352.2 Computer Software, and 351.3 Communication Equipment. As directed in FERC Order 898, balances transferred into the accounts created under that order, included amounts transferred into 351.1, 352.2, and 351.3, will retain the same depreciation rates that are currently authorized at the state jurisdictional level.

## VI. SUMMARY

Q. What is one of the greatest challenges in the depreciation rate calculation?

A. As stated in the NARUC's *Public Utility Depreciation Practices*, one of the greatest challenges is balancing the short-run and long-run interests affecting both the ratepayer and the Company. If the depreciation rates prescribed are too low, the revenue requirement in the short-run may be lower. However, these rates can be so low that revenue fails to recoup the capital invested by the end of the asset's life, placing a burden on future ratepayers for assets that never served their interest. The situation can be reversed by placing more of the burden on current ratepayers, while future costs are minimal or non-existent.

Q. What objective should be taken into account to address this challenge?

A. The objective of computing depreciation is to allocate the cost or depreciation base over the property's service life by charging the appropriate portion of the consumption of plant taking place during each accounting period. The depreciation methods used in this study and recommended here achieve this objective for SDG&E and its customers.

Q. Do you have any summary remarks?

A. Yes. The Depreciation Study and analysis performed under my supervision was performed using standard depreciation processes and methodologies. The study followed standard depreciation rate calculation methods, which have been repeatedly submitted and approved by the FERC. SDG&E should continue to periodically review the annual depreciation rates for its property so that appropriate rates are included in SDG&E revenue requirements to ensure intergenerational equity to its customers. In this way, SDG&E's depreciation expense will more accurately reflect its cost of operations and the rates for all customers will include an appropriate share of the capital expended for their benefit. The proposed depreciation rates contained in the Depreciation Study, Attachment 2 are the result of a complete, comprehensive depreciation study. The depreciation rates are reasonable and appropriate, given that they incorporate the service life and net salvage parameters currently anticipated for each of SDG&E's Transmission account investments over their average remaining lives and are based on the most current year end plant and reserve balances. The methods follow SDG&E's prior TO Formula filings, including the TO5 Formula, where FERC approved the current depreciation rates. I recommend that the Commission approve the proposed TO6 Formula rates.

Q. Does this complete your testimony?

A. Yes.

**VERIFICATION**

Dane A. Watson hereby declares under penalty of perjury of the laws of the United States that the foregoing document is true and correct to the best of his knowledge and belief. *See* 28 U.S.C. § 1746.

Executed this 30th day of October, 2024

*/s/ Dane A. Watson*
Dane A. Watson

**ATTACHMENT 1**

**LIST OF PRIOR TESTIMONY OF DANE A. WATSON**

**List of Prior Testimony of Dane A. Watson**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| South Carolina | South Carolina Public Service Commission | 2024-179-G | Piedmont Natural Gas | 2024 | Natural Gas Depreciation Study |
| Michigan | Michigan Public Service Commission | U-21542 | Upper Michigan Energy Resources Corporation | 2024 | Reciprocating Internal Combustion Engine (RICE) Units |
| California | California Public Utilities Commission | A2407003 | California Water Service | 2024 | Water Depreciation Study |
| Alaska | Regulatory Commission of Alaska | U-24-017 | Matanuska Electric Coop | 2024 | Electric Depreciation Study |
| New Mexico | Public Service of New Mexico | 24-00089-UT | PNM Resources | 2024 | Electric Technical Update |
| Texas | Public Utility Commission of Texas | 56665 | Texas Water Utilities | 2024 | Water Depreciation Study |
| Texas | Railroad Commission of Texas | 17816 | West Texas Gas | 2024 | Gas Depreciation Study |
| Multi-state | FERC | EL24-60-000 | Viridon Mid-Atlantic LLC | 2024 | Electric Transmission Depreciation Study |
| Multi-state | FERC | EL24-66-000 | Viridon Southwest LLC | 2024 | Electric Transmission Depreciation Study |
| Multi-state | FERC | EL24-67-000 | Viridon New York Inc. | 2024 | Electric Transmission Depreciation Study |
| Multi-state | FERC | EL24-69-000 | Viridon Midcontinent LLC | 2024 | Electric Transmission Depreciation Study |
| North Carolina | North Carolina Utilities Commission | G-9, Sub 837 | Piedmont Natural Gas | 2024 | Gas Depreciation Study |
| Mississippi | FERC | ER-24-1652-000 | Mississippi Power Company | 2024 | Electric Depreciation Study |
| New Jersey | New Jersey Board of Public Utilities | GR24020158 | Elizabethtown Gas Company | 2024 | Gas Depreciation Study |
| Texas New Mexico | FERC | ER24-1431-000 | Southwestern Public Service Company | 2024 | Electric Technical Update |
| Missouri | Missouri Public Service Commission | WR-2024-0104 | Liberty Utilities Missouri Water | 2024 | Water Depreciation Study |
| Missouri | Missouri Public Service Commission | SR-2024-0105 | Liberty Utilities Missouri Waste Water | 2024 | Waste Water Depreciation Study |
| Texas | Public Utility Commission of Texas | 56211 | CenterPoint | 2024 | Electric Depreciation Study |
| California | California Public Utilities Commission | A.24-01-001 | San Jose Water Co | 2024 | Water/Wastewater Depreciation Study |
| Missouri | Missouri Public Service Commission | GR-2024-0106 | Liberty Utilities Midstates Gas | 2024 | Gas Depreciation Study |
| Pennsylvania | Pennsylvania Public Utility Commission | R-2024-3045193 | Veolia Pennsylvania | 2024 | WasteWater Depreciation Study |
| Pennsylvania | Pennsylvania Public Utility Commission | R-2024-3045192 | Veolia Pennsylvania | 2024 | Water Depreciation Study |

**List of Prior Testimony of Dane A. Watson**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| Arkansas | Arkansas Public Service Commission | 23-079-U | Summit Utilities Arkansas | 2024 | Gas Depreciation Study |
| Colorado | Colorado Public Utilities Commission | 23A-0632G | Atmos Energy | 2023 | Gas Clean Heat Plan |
| Oklahoma | Oklahoma Corporation Commission | 2023-00087 | Oklahoma Gas & Electric | 2023 | Electric Depreciation Study |
| Illinois | Illinois Commerce Commission | 24-0043 | Liberty Mid States Gas- Illinois | 2023 | Gas Depreciation Study |
| Michigan | Michigan Public Service Commission | U-21513 | Upper Peninsula Power Company | 2023 | Electric Depreciation Study |
| Texas | Public Utility Commission of Texas | 55867 | Lower Colorado River Authority | 2023 | Electric Depreciation Study |
| Texas | Railroad Commission of Texas | Case No. OS-23-00015513 | CenterPoint Texas Gas | 2023 | Gas Depreciation Study |
| Nevada | Public Utility Commission of Nevada | 23-090-12 | Southwest Gas | 2023 | Gas Depreciation Study - Nevada Division |
| Louisiana | Public Service Commission of Louisiana | 36959 | Entergy Louisiana | 2023 | Electric Depreciation Study |
| Texas | Railroad Commission of Texas | 13758 | Atmos Energy - APT | 2023 | Gas Depreciation Study |
| Florida | Florida Public Service Commission | 20230023 | People Gas System | 2023 | Gas Depreciation Study |
| Texas | Public Utility Commission of Texas | 54565 | Central States Water Resources (CSWR Texas) | 2023 | Water Depreciation Study |
| Louisiana | Louisiana Public Service Commission | U-36923 | Cleco | 2023 | Electric Depreciation study |
| New York | New York State Public Service Commission | 23-W-0111 | Veolia New York | 2023 | Water Depreciation Study |
| Arkansas | Arkansas Public Service Commission | 22-085-U | Empire District Electric Company | 2023 | Electric Depreciation Study |
| Alaska | Regulatory Commission of Alaska | TA50-733 (U-21-058) | Cook Inlet Natural Gas Storage Alaska | 2023 | Focused Study - Communication Equipment |
| Manitoba Canada | Manitoba Public Utilities Board | | Manitoba Hydro Electric | 2022 | Electric Depreciation Study |
| Tennessee | Tennessee Public Utility Commission | 20-00086 | Piedmont Natural Gas | 2022 | Gas Depreciation Study - 3 State |
| Texas | Public Utility Commission of Texas | 54634 | Southwestern Public Service Company | 2023 | Electric Technical Update |
| Arkansas | Arkansas Public Service Commission | 22-085-U | Liberty Empire Electric Arkansas | 2023 | Electric Depreciation Study |
| Florida | Florida Public Service Commission | 20220219 | People Gas System | 2022 | Gas Depreciation Study |
| Michigan | Michigan Public Service Commission | U-21329 | Michigan Gas Utilities Corporation | 2022 | Gas Depreciation Study |

**List of Prior Testimony of Dane A. Watson**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| Dominica | Independent Regulatory Commission | | Dominica Electricity Services LTD | 2022 | Electric Depreciation Study |
| New Mexico | New Mexico Public Regulation Commission | 22-00270-UT | Public Service of New Mexico | 2022 | Electric Depreciation Study |
| New Mexico | New Mexico Public Regulation Commission | 22-00286-UT | Southwestern Public Service Company | 2022 | Electric Technical Update |
| Minnesota | Minnesota Public Utilities Commission | 22-299 | Northern States Power-Minnesota | 2022 | Electric Gas and Common Depreciation Study |
| California | California Public Utilities Commission | A.22-08-010 | Bear Valley Electric | 2022 | Electric Depreciation Study |
| Michigan | Michigan Public Service Commission | U-21294 | SEMCO Gas | 2022 | Gas Depreciation Study |
| Arkansas | Arkansas Public Service Commission | 22-064-U | Liberty Pine Bluff Water | 2022 | Water Depreciation Study |
| Colorado | Colorado Public Utilities Commission | 22AL-0348G | Atmos Energy | **2022** | **Gas Depreciation Study** |
| New York | FERC | ER22-2581-000 | New York Power Authority | 2022 | Transmission and General Depreciation Study |
| South Carolina | South Carolina Public Service Commission | 2022-89-G | Piedmont Natural Gas | 2022 | Natural Gas Depreciation Study |
| California | California Public Utilities Commission | A.22-007-001 | California American Water | 2022 | Water and Waste Water Depreciation Study |
| Alaska | Regulatory Commission of Alaska | U-22-034 | Chugach Electric Association | 2022 | Electric Depreciation Study |
| Georgia | Georgia Public Service Commission | 44280 | Georgia Power Company | 2022 | Electric Depreciation Study |
| Texas | Public Utility Commission of Texas | 53719 | Entergy Texas | 2022 | Electric Depreciation Study |
| California | California Public Utilities Commission | 22-005-xxx | San Diego Gas and Electric | 2022 | Electric Gas and Common Depreciation Study |
| California | California Public Utilities Commission | 22-005-xxx | Southern California Gas | 2022 | Gas Depreciation Study |
| Colorado | Colorado Public Utilities Commission | 22AL-0046G | Public Service of Colorado | 2022 | Gas Depreciation given potential for climate change |
| Texas | Public Utility Commission of Texas | 53601 | Oncor Electric Delivery | 2022 | Electric Depreciation Study |
| New Jersey | New Jersey Board of Public Utilities | GR2222040253 | South Jersey Gas | 2022 | Gas Depreciation Study |
| Oklahoma | Corporation Commission of Oklahoma | PUD 202100163 | Empire District Electric Company | 2022 | Electric Depreciation Study |
| Michigan | Michigan Public Service Commission | U-21176 | Consumers Gas | 2021 | Gas Depreciation Study |

**List of Prior Testimony of Dane A. Watson**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| New Jersey | New Jersey Board of Public Utilities | GR21121254 | Elizabethtown Natural Gas | 2021 | Gas Depreciation Study |
| Ontario Canada | Ontario Energy Board | EB-2021-0110 | Hydro One | 2021 | Electric Depreciation Study |
| Alaska | Regulatory Commission of Alaska | TA116-118, TA115-97, TA160-37 and TA110-290 | Fairbanks Water and Wastewater | 2021 | Water and Waste Water Depreciation Study |
| Colorado | Public Utilities Commission of Colorado | 21AL-0317E | Public Service of Colorado | 2021 | Electric and Common Depreciation Study |
| Alaska | Regulatory Commission of Alaska | U-21-025 | Golden Valley Electric Association | 2021 | Electric Depreciation Study |
| Wisconsin | Public Service Commission of Wisconsin | 5-DU-103 | WE Energies | 2021 | Electric and Gas Depreciation Study |
| Kentucky | Public Service Commission of Kentucky | 2021-00214 | Atmos Kentucky | 2021 | Gas Depreciation Study |
| Missouri | Missouri Public Service Commission | ER-2021-0312 | Empire District Electric Company | 2021 | Electric Depreciation Study |
| Wisconsin | Public Service Commission of Wisconsin | 4220-DU-111 | Northern States Power Wisconsin | 2021 | Transmission, Distribution General and Common Depreciation Study |
| Louisiana | Louisiana Public Service Commission | U-35951 | Atmos Energy | 2021 | Statewide Gas Depreciation Study |
| Minnesota | Minnesota Public Utilities Commission | E015-D-21-229 | Allete Minnesota Power | 2021 | Intangible, Transmission, Distribution, and General Depreciation Study |
| Michigan | Michigan Public Service Commission | U-20849 | Consumers Energy | 2021 | Electric and Common Depreciation Study |
| Texas | Texas Public Utility Commission | 51802 | Southwestern Public Service Company | 2021 | Electric Technical Update |
| MultiState | FERC | RP21-441-000 | Florida Gas Transmission | 2021 | Gas Depreciation Study |
| New Mexico | New Mexico Public Regulation Commission | 20-00238-UT | Southwestern Public Service Company | 2021 | Electric Technical Update |
| Yukon Territory Canada | Yukon Energy Board | 2021 General Rate Application | Yukon Energy | 2020 | Electric Depreciation Study |

**List of Prior Testimony of Dane A. Watson**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| MultiState | FERC | ER21-709-000 | American Transmission Company | 2020 | Electric Depreciation Study |
| Texas | Texas Public Utility Commission | 51611 | Sharyland Utilities | 2020 | Electric Depreciation Study |
| Texas | Texas Public Utility Commission | 51536 | Brownsville Public Utilities Board | 2020 | Electric Depreciation Study |
| New Jersey | New Jersey Board of Public Utilities | WR20110729 | Suez Water New Jersey | 2020 | Water and Waste Water Depreciation Study |
| Idaho | Idaho Public Service Commission | SUZ-W-20-02 | Suez Water Idaho | 2020 | Water Depreciation Study |
| Texas | Texas Public Utility Commission | 50944 | Monarch Utilities | 2020 | Water and Waste Water Depreciation Study |
| Michigan | Michigan Public Service Commission | U-20844 | Consumers Energy/DTE Electric | 2020 | Ludington Pumped Storage Depreciation Study |
| Mexico | Comision Reguladora de Energia | G/352/TRA/2015 UH-250/125738/2019 | Arguelles Depreciation Study | 2020 | Gas Depreciation Study |
| Tennessee | Tennessee Public Utility Commission | 2000086 | Piedmont Natural Gas | 2020 | Gas Depreciation Study |
| Texas | Railroad Commission of Texas | OS-00005136 | CoServ Gas | 2020 | Gas Depreciation Study |
| Texas | Railroad Commission of Texas | GUD 10988 | EPCOR Gas Texas | 2020 | Gas Depreciation Study |
| Florida | Florida Public Service Commission | 20200166-GU | People Gas System | 2020 | Gas Depreciation Study |
| Mississippi | Federal Energy Regulatory Commission | ER20-1660-000 | Mississippi Power Company | 2020 | Electric Depreciation Study |
| Texas | Public Utility Commission of Texas | 50557 | Corix Utilities | 2020 | Water and Waste Water Depreciation Study |
| Georgia | Georgia Public Service Commission | 42959 | Liberty Utilities Peach State Natural Gas | 2020 | Gas Depreciation Study |
| Texas | Public Utility Commission of Texas | 50734 | Oncor Electric Delivery | 2020 | Life of Intangible Plant |
| New Jersey | New Jersey Board of Public Utilities | GR20030243 | South Jersey Gas | 2020 | Gas Depreciation Study |
| Kentucky | Kentucky Public Service Commission | 2020-00064 | Big Rivers | 2020 | Electric Depreciation Study |
| Colorado | Colorado Public Utilities Commission | 20AL-0049G | Public Service of Colorado | 2020 | Gas Depreciation Study |
| Texas | NA | NA | Pedernales Electric Coop | 2019 | Electric Depreciation Study |
| New York | Federal Energy Regulatory Commission | ER20-716-000 | LS Power Grid New York, Corp. | 2019 | Electric Transmission Depreciation Study |

**List of Prior Testimony of Dane A. Watson**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| Mississippi | Mississippi Public Service Commission | 2019-UN-219 | Mississippi Power Company | 2019 | Electric Depreciation Study |
| Texas | Public Utility Commission of Texas | 50288 | Kerrville Public Utility District | 2019 | Electric Depreciation Study |
| Texas | Railroad Commission of Texas | GUD 10920 | CenterPoint Gas | 2019 | Gas Depreciation Study and Propane Air Study |
| Texas, New Mexico | Federal Energy Regulatory Commission | ER20-277-000 | Southwestern Public Service Company | 2019 | Electric Production and General Plant Depreciation Study |
| New Mexico | New Mexico Public Regulation Commission | | New Mexico Gas | 2019 | Gas Depreciation Study |
| Alaska | Regulatory Commission of Alaska | U-19-086 | Alaska Electric Light and Power | 2019 | Electric Depreciation Study |
| Texas | Railroad Commission of Texas | GUD 10900 | Atmos Energy West Texas Division - Triangle | 2019 | Depreciation Rates for Natural Gas Property |
| Delaware | Delaware Public Service Commission | 19-0615 | Suez Water Delaware | 2019 | Water Depreciation Study |
| California | California Public Utilities Commission | A.19-08-015 | Southwest Gas Northern California | 2019 | Gas Depreciation Study |
| California | California Public Utilities Commission | A.19-08-015 | Southwest Gas Southern California | 2019 | Gas Depreciation Study |
| Texas | Railroad Commission of Texas | GUD 10895 | CenterPoint Propane Air | 2019 | Depreciation Rates for Propane Air Assets |
| Texas | Public Utility Commission of Texas | 49831 | Southwestern Public Service Company | 2019 | Electric Depreciation Study |
| New Mexico | New Mexico Public Regulation Commission | 19-00170-UT | Southwestern Public Service Company | 2019 | Electric Depreciation Study |
| Georgia | Georgia Public Service Commission | 42516 | Georgia Power Company | 2019 | Electric Depreciation Study |
| Georgia | Georgia Public Service Commission | 42315 | Atlanta Gas Light | 2019 | Gas Depreciation Study |
| Arizona | Arizona Corporation Commission | G-01551A-19-0055 | Southwest Gas Corporation | 2019 | Gas Removal Cost Study |
| New Hampshire | New Hampshire Public Service Commission | DE 19-064 | Liberty Utilities | 2019 | Electric Distribution and General |
| New Jersey | New Jersey Board of Public Utilities | GR19040486 | Elizabethtown Natural Gas | 2019 | Gas Depreciation Study |
| Texas | Public Utility Commission of Texas | 49421 | CenterPoint Houston Electric LLC | 2019 | Electric Depreciation Study |
| North Carolina | North Carolina Utilities Commission | Docket No. G-9, Sub 743 | Piedmont Natural Gas | 2019 | Gas Depreciation Study |
| Minnesota | Minnesota Public Utilities Commission | E-015/D-18-226 | Allete Minnesota Power | 2018 | Electric Compliance Filing |

**List of Prior Testimony of Dane A. Watson**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| Colorado | Colorado Public Utilities Commission | 19AL-0063ST | Public Service of Colorado | 2019 | Steam Depreciation Study |
| Texas | NA | NA | CenterPoint Texas | 2019 | Propane Air Depreciation Study |
| Various | NA | NA | Enable Midstream Partners | 2019 | Gas Depreciation Study |
| Alaska | Regulatory Commission of Alaska | U-18-121 | Municipal Power and Light City of Anchorage | 2018 | Electric Depreciation Study |
| Various | NA | NA | Pattern Energy | 2018 | Renewable Asset Capital Accounting |
| New York | NA | NA | Long Island Electric Utility Servco LLC | 2018 | Electric Depreciation Study |
| Various | FERC | RP19-352-000 | Sea Robin | 2018 | Gas Depreciation Study |
| Texas New Mexico | Federal Energy Regulatory Commission | ER19-404-000 | Southwestern Public Service Company | 2018 | Electric Transmission Depreciation Study |
| California | Federal Energy Regulatory Commission | ER19-221-000 | San Diego Gas and Electric | 2018 | Electric Transmission Depreciation Study |
| Kentucky | Kentucky Public Service Commission | 2018-00281 | Atmos Kentucky | 2018 | Gas Depreciation Study |
| Texas | Public Utility Commission of Texas | 48500 | Golden Spread Electric Coop | 2018 | Electric Depreciation Study |
| Alaska | Regulatory Commission of Alaska | U-18-054 | Matanuska Electric Coop | 2018 | Electric Generation Depreciation Study |
| California | California Public Utilities Commission | A17-10-007 | San Diego Gas and Electric | 2018 | Electric and Gas Depreciation Study |
| Texas | NA | NA | Lower Colorado River Authority | 2018 | Electric Transmission and General Study |
| Texas | Public Utility Commission of Texas | 48401 | Texas New Mexico Power | 2018 | Electric Depreciation Study |
| Nevada | Public Utility Commission of Nevada | 18-05031 | Southwest Gas | 2018 | Gas Depreciation Study |
| Texas | Public Utility Commission of Texas | 48231 | Oncor Electric Delivery | 2018 | Depreciation Rates |
| Texas | Public Utility Commission of Texas | 48371 | Entergy Texas | 2018 | Electric Depreciation Study |
| Kansas | Kansas Corporation Commission | 18-KCPE-480-RTS | Kansas City Power and Light | 2018 | Electric Depreciation Study |
| Louisiana | Louisiana Public Service Commission | U-34803 | Atmos LGS | 2018 | Gas Depreciation Study |
| Arkansas | Arkansas Public Service Commission | 18-027-U | Liberty Pine Bluff Water | 2018 | Water Depreciation Study |
| Minnesota | Minnesota Public Utilities Commission | E-015/D-18-226 | Allete Minnesota Power | 2018 | Electric Depreciation Rate |
| Kentucky | Kentucky Public Service Commission | 2017-00349 | Atmos KY | 2018 | Gas Depreciation Rates |

**List of Prior Testimony of Dane A. Watson**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| Tennessee | Tennessee Public Utility Commission | 18-00017 | Chattanooga Gas | 2018 | Gas Depreciation Study |
| Texas | Railroad Commission of Texas | 10679 | Si Energy | 2018 | Gas Depreciation Study |
| Texas | City of Dallas Statement of Intent | NA | Atmos Mid-Tex | 2017-2018 | Gas Depreciation Study |
| Alaska | Regulatory Commission of Alaska | U-17-104 | Anchorage Water and Wastewater | 2017 | Water and Waste Water Depreciation Study |
| Michigan | Michigan Public Service Commission | U-18488 | Michigan Gas Utilities Corporation | 2017 | Gas Depreciation Study |
| New Mexico | FERC | ER18-228-000 | Southwestern Public Service Company | 2017 | Electric Production Depreciation Study |
| Texas | Railroad Commission of Texas | 10669 | CenterPoint South Texas | 2017 | Gas Depreciation Study |
| New Mexico | New Mexico Public Regulation Commission | 17-00255-UT | Southwestern Public Service Company | 2017 | Electric Production Depreciation Study |
| Arkansas | Arkansas Public Service Commission | 17-061-U | Empire District Electric Company | 2017 | Depreciation Rates for New Wind Generation |
| Kansas | Kansas Corporation Commission | 18-EPDE-184-PRE | Empire District Electric Company | 2017 | Depreciation Rates for New Wind Generation |
| Oklahoma | Oklahoma Corporation Commission | PUD 201700471 | Empire District Electric Company | 2017 | Depreciation Rates for New Wind Generation |
| Missouri | Missouri Public Service Commission | EO-2018-0092 | Empire District Electric Company | 2017 | Depreciation Rates for New Wind Generation |
| Michigan | Michigan Public Service Commission | U-18457 | Upper Peninsula Power Company | 2017 | Electric Depreciation Study |
| Florida | Florida Public Service Commission | 20170179-GU | Florida City Gas | 2017 | Gas Depreciation Study |
| Iowa | NA | | Cedar Falls Utility | 2017 | Telecommunications, Water, and Cable Utility |
| Michigan | FERC | ER18-56-000 | Consumers Energy | 2017 | Electric Depreciation Study |
| Missouri | Missouri Public Service Commission | GR-2018-0013 | Liberty Utilities | 2017 | Gas Depreciation Study |
| Michigan | Michigan Public Service Commission | U-18452 | SEMCO | 2017 | Gas Depreciation Study |
| Texas | Public Utility Commission of Texas | 47527 | Southwestern Public Service Company | 2017 | Electric Production Depreciation Study |

**List of Prior Testimony of Dane A. Watson**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| Minnesota | Minnesota Public Utilities Commission | 17-581 | Minnesota Northern States Power | 2017 | Electric, Gas and Common Transmission, Distribution and General |
| Colorado | Colorado Public Utilities Commission | 17AL-0363G | Public Service of Colorado-Gas | 2017 | Gas Depreciation Study |
| MultiState | FERC | ER17-1664 | American Transmission Company | 2017 | Electric Depreciation Study |
| Alaska | Regulatory Commission of Alaska | U-17-008 | Municipal Power and Light City of Anchorage | 2017 | Generating Unit Depreciation Study |
| Louisiana | Louisiana Public Service Commission | U-34343 | Atmos Trans Louisiana | 2017 | Gas Depreciation Study |
| Mississippi | Mississippi Public Service Commission | 2017-UN-041 | Atmos Energy | 2017 | Gas Depreciation Study |
| New York | FERC | ER17-1010-000 | New York Power Authority | 2017 | Electric Depreciation Study |
| Oklahoma | Oklahoma Corporation Commission | PUD 201700078 | CenterPoint Oklahoma | 2017 | Gas Depreciation Study |
| Texas | Railroad Commission of Texas | GUD 10580 | Atmos Pipeline Texas | 2017 | Gas Depreciation Study |
| Texas | Public Utility Commission of Texas | 46957 | Oncor Electric Delivery | 2017 | Electric Depreciation Study |
| Alabama | FERC | ER16-2312-000 | Alabama Power Company | 2016 | Electric Depreciation Study |
| Alabama | FERC | ER16-2313-000 | SEGCO | 2016 | Electric Depreciation Study |
| Alaska | Regulatory Commission of Alaska | U-16-067 | Alaska Electric Light and Power | 2016 | Generating Unit Depreciation Study |
| Arizona | Arizona Corporation Commission | G-01551A-16-0107 | Southwest Gas | 2016 | Gas Depreciation Study |
| California | California Public Utilities Commission | A 16-07-002 | California American Water | 2016 | Water and Waste Water Depreciation Study |
| Colorado | Colorado Public Utilities Commission | 16A-0231E | Public Service Company of Colorado | 2016 | Electric Depreciation Study |
| Mississippi | Mississippi Public Service Commission | 2016 UN 267 | Willmut Gas | 2016 | Gas Depreciation Study |
| Florida | Florida Public Service Commission | 160170-EI | Gulf Power | 2016 | Electric Depreciation Study |
| Georgia | N/A | N/A | Dalton Utilities | 2016 | Electric, Gas, Water, Wastewater & Fiber Depreciation Study |
| Georgia | NA | NA | Oglethorpe Power | 2016 | Electric Depreciation Study |
| Illinois | Illinois Commerce Commission | GRM #16-208 | Liberty-Illinois | 2016 | Natural Gas Depreciation Study |
| Iowa | Iowa Utilities Board | RPU-2016-0003 | Liberty-Iowa | 2016 | Natural Gas Depreciation Study |

**List of Prior Testimony of Dane A. Watson**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| Kentucky | FERC | RP16-097-000 | KOT | 2016 | Natural Gas Depreciation Study |
| Michigan | Michigan Public Service Commission | U-18195 | Consumers Energy/DTE Electric | 2016 | Ludington Pumped Storage Depreciation Study |
| Michigan | Michigan Public Service Commission | U-18127 | Consumers Energy | 2016 | Natural Gas Depreciation Study |
| MultiState | FERC | ER17-191-000 | American Transmission Company | 2016 | Electric Depreciation Study |
| Hawaii | | | Hawaii American Water | 2015 | Wastewater and Water Depreciation Study |
| New Jersey | New Jersey Board of Public Utilities | GR16090826 | Elizabethtown Natural Gas | 2016 | Gas Depreciation Study |
| New York | NA | | New York Power Authority | 2016 | Electric Transmission and General Study |
| North Carolina | North Carolina Utilities Commission | Docket G-9 Sub 77H | Piedmont Natural Gas | 2016 | Gas Depreciation Study |
| Texas | Railroad Commission of Texas | GUD 10567 | CenterPoint Texas | 2016 | Gas Depreciation Study |
| Texas | Public Utility Commission of Texas | 45414 | Sharyland | 2016 | Electric Depreciation Study |
| Alaska | Regulatory Commission of Alaska | U-15-089 | Fairbanks Water and Wastewater | 2015 | Water and Waste Water Depreciation Study |
| Arkansas | Arkansas Public Service Commission | 15-098-U | CenterPoint Arkansas | 2015 | Gas Depreciation Study and Cost of Removal Study |
| Arkansas | Arkansas Public Service Commission | 15-031-U | Source Gas Arkansas | 2015 | Underground Storage Gas Depreciation Study |
| Hawaii | | | Hawaii American Water | 2015 | Wastewater and Water Depreciation Study |
| Arkansas | Arkansas Public Service Commission | 15-011-U | Source Gas Arkansas | 2015 | Gas Depreciation Study |
| Atmos Energy Corporation | Tennessee Regulatory Authority | 14-00146 | Atmos Tennessee | 2015 | Natural Gas Depreciation Study |
| Colorado | Colorado Public Utilities Commission | 15-AL-0299G | Atmos Colorado | 2015 | Gas Depreciation Study |
| Kansas | Kansas Corporation Commission | 16-ATMG-079-RTS | Atmos Kansas | 2015 | Gas Depreciation Study |
| Kansas | Kansas Corporation Commission | 15-KCPE-116-RTS | Kansas City Power and Light | 2015 | Electric Depreciation Study |
| Montana | NA | NA | Energy Keepers | 2015 | Property Units/ Depreciation Rates Hydro Facility |
| Multi-State NE US | FERC | 16-453-000 | Northeast Transmission Development, LLC | 2015 | Electric Depreciation Study |

**List of Prior Testimony of Dane A. Watson**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| New Mexico | New Mexico Public Regulation Commission | 15-00261-UT | Public Service Company of New Mexico | 2015 | Electric Depreciation Study |
| New Mexico | New Mexico Public Regulation Commission | 15-00296-UT | Southwestern Public Service Company | 2015 | Electric Depreciation Study |
| New Mexico | New Mexico Public Regulation Commission | 15-00139-UT | Southwestern Public Service Company | 2015 | Electric Depreciation Study |
| Texas | Railroad Commission of Texas | GUD 10432 | CenterPoint- Texas Coast Division | 2015 | Gas Depreciation Study |
| Texas | Public Utility Commission of Texas | 44704 | Entergy Texas | 2015 | Electric Depreciation Study |
| Texas | Public Utility Commission of Texas | 44746 | Wind Energy Transmission Texas | 2015 | Electric Depreciation Study |
| Texas, New Mexico | FERC | ER15-949-000 | Southwestern Public Service Company | 2015 | Electric Depreciation Study |
| Alaska | Regulatory Commission of Alaska | U-14-120 | Alaska Electric Light and Power | 2014-2015 | Electric Depreciation Study |
| Alabama | State of Alabama Public Service Commission | U-5115 | Mobile Gas | 2014 | Gas Depreciation Study |
| Alaska | Regulatory Commission of Alaska | U-14-045 | Matanuska Electric Coop | 2014 | Electric Generation Depreciation Study |
| Alaska | Regulatory Commission of Alaska | U-14-054 | Sand Point Generating LLC | 2014 | Electric Depreciation Study |
| Alaska | Regulatory Commission of Alaska | U-14-055 | TDX North Slope Generating | 2014 | Electric Depreciation Study |
| California | California Public Utilities Commission | A.14-07-006 | Golden State Water | 2014 | Water and Waste Water Depreciation Study |
| Colorado | Public Utilities Commission of Colorado | 14AL-0660E | Public Service Company of Colorado | 2014 | Electric Depreciation Study |
| Louisiana | Louisiana Public Service Commission | U-28814 | Atmos Energy Corporation | 2014 | Gas Depreciation Study |
| Michigan | Michigan Public Service Commission | U-17653 | Consumers Energy Company | 2014 | Electric and Common Depreciation Study |
| Multi State – SE US | FERC | RP15-101 | Florida Gas Transmission | 2014 | Gas Transmission Depreciation Study |
| Nebraska | Nebraska Public Service Commission | NG-0079 | Source Gas Nebraska | 2014 | Gas Depreciation Study |
| New Mexico | New Mexico Public Regulation Commission | 14-00332-UT | Public Service of New Mexico | 2014 | Electric Depreciation Study |
| Texas | Public Utility Commission of Texas | 43950 | Cross Texas Transmission | 2014 | Electric Depreciation Study |
| Texas | NA | NA | Hughes Natural Gas | 2014 | Gas Depreciation Study |

**List of Prior Testimony of Dane A. Watson**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| Texas | Public Utility Commission of Texas | 42469 | Lone Star Transmission | 2014 | Electric Depreciation Study |
| Texas | Public Utility Commission of Texas | 43695 | Southwestern Public Service Company | 2014 | Electric Depreciation Study |
| Wisconsin | Wisconsin | 05-DU-102 | WE Energies | 2014 | Electric, Gas, Steam and Common Depreciation Studies |
| Texas, New Mexico | Public Utility Commission of Texas | 42004 | Southwestern Public Service Company | 2013-2014 | Electric Production, Transmission, Distribution and General Plant Depreciation Study |
| Virginia | Virginia Corporation Commission | PUE-2013-00124 | Atmos Energy Corporation | 2013-2014 | Gas Depreciation Study |
| Arkansas | Arkansas Public Service Commission | 13-078-U | Arkansas Oklahoma Gas | 2013 | Gas Depreciation Study |
| Arkansas | Arkansas Public Service Commission | 13-079-U | Source Gas Arkansas | 2013 | Gas Depreciation Study |
| California | California Public Utilities Commission | Proceeding No.: A.13-11-003 | Southern California Edison | 2013 | Electric Depreciation Study |
| Kentucky | Kentucky Public Service Commission | 2013-00148 | Atmos Energy Corporation | 2013 | Gas Depreciation Study |
| Minnesota | Minnesota Public Utilities Commission | 13-252 | Allete Minnesota Power | 2013 | Electric Depreciation Study |
| New Hampshire | New Hampshire Public Service Commission | DE 13-063 | Liberty Utilities | 2013 | Electric Distribution and General |
| New Jersey | New Jersey Board of Public Utilities | GR13111137 | South Jersey Gas | 2013 | Gas Depreciation Study |
| North Carolina/South Carolina | FERC | ER13-1313 | Progress Energy Carolina | 2013 | Electric Depreciation Study |
| Oklahoma and TX Panhandle | NA | NA | Enable Midstream Partners | 2013 | Gas Depreciation Study |
| Texas | Public Utility Commission of Texas | 41474 | Sharyland | 2013 | Electric Depreciation Study |
| Texas | Railroad Commission of Texas | 10235 | West Texas Gas | 2013 | Gas Depreciation Study |
| Various | FERC | RP14-247-000 | Sea Robin | 2013 | Gas Depreciation Study |
| Wisconsin | Public Service Commission of Wisconsin | 4220-DU-108 | Northern States Power Company - Wisconsin | 2013 | Electric, Gas and Common Transmission, Distribution and General |
| Alaska | Regulatory Commission of Alaska | U-12-154 | Alaska Telephone Company | 2012 | Telecommunications Utility |
| Alaska | Regulatory Commission of Alaska | U-12-141 | Interior Telephone Company | 2012 | Telecommunications Utility |
| Alaska | Regulatory Commission of Alaska | U-12-149 | Municipal Power and Light City of Anchorage | 2012 | Electric Depreciation Study |

**List of Prior Testimony of Dane A. Watson**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| Colorado | Colorado Public Utilities Commission | 12AL-1269ST | Public Service Company of Colorado | 2012 | Gas and Steam Depreciation Study |
| Colorado | Colorado Public Utilities Commission | 12AL-1268G | Public Service Company of Colorado | 2012 | Gas and Steam Depreciation Study |
| Kansas | Kansas Corporation Commission | 12-ATMG-564-RTS | Atmos Kansas | 2012 | Gas Depreciation Study |
| Kansas | Kansas Corporation Commission | 12-KCPE-764-RTS | Kansas City Power and Light | 2012 | Electric Depreciation Study |
| Michigan | Michigan Public Service Commission | U-17104 | Michigan Gas Utilities Corporation | 2012 | Gas Depreciation Study |
| Minnesota | Minnesota Public Utilities Commission | 12-858 | Northern States Power Company - Minnesota | 2012 | Electric, Gas and Common Transmission, Distribution and General |
| Nevada | Public Utility Commission of Nevada | 12-04005 | Southwest Gas | 2012 | Gas Depreciation Study |
| New Mexico | New Mexico Public Regulation Commission | 12-00350-UT | Southwestern Public Service Company | 2012 | Electric Depreciation Study |
| North Carolina | North Carolina Utilities Commission | E-2 Sub 1025 | Progress Energy Carolina | 2012 | Electric Depreciation Study |
| North Dakota | North Dakota Public Service Commission | PU-12-0813 | Northern States Power | 2012 | Electric, Gas and Common Transmission, Distribution and General |
| South Carolina | Public Service Commission of South Carolina | Docket 2012-384-E | Progress Energy Carolina | 2012 | Electric Depreciation Study |
| Texas | Railroad Commission of Texas | 10170 | Atmos Mid-Tex | 2012 | Gas Depreciation Study |
| Texas | Railroad Commission of Texas | 10147, 10170 | Atmos Mid-Tex | 2012 | Gas Depreciation Study |
| Texas | Railroad Commission of Texas | 10174 | Atmos West Texas | 2012 | Gas Depreciation Study |
| Texas | Railroad Commission of Texas | 10182 | CenterPoint Beaumont/ East Texas | 2012 | Gas Depreciation Study |
| Texas | Texas Public Utility Commission | 40604 | Cross Texas Transmission | 2012 | Electric Depreciation Study |
| Texas | Texas Public Utility Commission | 40020 | Lone Star Transmission | 2012 | Electric Depreciation Study |
| Texas | Texas Public Utility Commission | 40606 | Wind Energy Transmission Texas | 2012 | Electric Depreciation Study |
| Texas | Texas Public Utility Commission | 40824 | Xcel Energy | 2012 | Electric Depreciation Study |

**List of Prior Testimony of Dane A. Watson**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| California | California Public Utilities Commission | A1011015 | Southern California Edison | 2011 | Electric Depreciation Study |
| Colorado | Public Utilities Commission of Colorado | 11AL-947E | Public Service Company of Colorado | 2011 | Electric Depreciation Study |
| Michigan | Michigan Public Service Commission | U-16938 | Consumers Energy Company | 2011 | Gas Depreciation Study |
| Michigan | Michigan Public Service Commission | U-16536 | Consumers Energy Company | 2011 | Wind Depreciation Rate Study |
| Mississippi | Mississippi Public Service Commission | 2011-UN-184 | Atmos Energy | 2011 | Gas Depreciation Study |
| MultiState | FERC | ER12-212 | American Transmission Company | 2011 | Electric Depreciation Study |
| MultiState | | | Atmos Energy | 2011 | Shared Services Depreciation Study |
| MultiState | | | CenterPoint | 2011 | Shared Services Study |
| MultiState | | | CenterPoint | 2011 | Depreciation Reserve Study (SAP) |
| Pennsylvania | NA | NA | Safe Harbor | 2011 | Hydro Depreciation Study |
| Texas | Texas Public Utility Commission | 39896 | Entergy Texas | 2011 | Electric Depreciation Study |
| Texas | Public Utility Commission of Texas | 38929 | Oncor | 2011 | Electric Depreciation Study |
| Texas | Texas Commission on Environmental Quality | Matter 37050-R | Southwest Water Company | 2011 | WasteWater Depreciation Study |
| Texas | Texas Commission on Environmental Quality | Matter 37049-R | Southwest Water Company | 2011 | Water Depreciation Study |
| Alaska | Regulatory Commission of Alaska | U-10-070 | Inside Passage Electric Cooperative | 2010 | Electric Depreciation Study |
| Georgia | Georgia Public Service Commission | 31647 | Atlanta Gas Light | 2010 | Gas Depreciation Study |
| Maine/ New Hampshire | FERC | 10-896 | Granite State Gas Transmission | 2010 | Gas Depreciation Study |
| Multi State – SE US | FERC | RP10-21-000 | Florida Gas Transmission | 2010 | Gas Depreciation Study |
| Multistate | NA | NA | Constellation Energy | 2010 | Fossil Generation Depreciation Study |
| Multistate | NA | NA | Constellation Energy Nuclear | 2010 | Nuclear Generation Depreciation Study |
| Texas | Texas Railroad Commission | 10041 | Atmos Amarillo | 2010 | Gas Depreciation Study |
| Texas | Texas Railroad Commission | 10000 | Atmos Pipeline Texas | 2010 | Gas Depreciation Study |
| Texas | Railroad Commission of Texas | 10038 | CenterPoint South TX | 2010 | Gas Depreciation Study |
| Texas | Public Utility Commission of Texas | 36633 | City Public Service of San Antonio | 2010 | Electric Depreciation Study |

**List of Prior Testimony of Dane A. Watson**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| Texas | Public Utility Commission of Texas | 38339 | CenterPoint Electric | 2010 | Electric Depreciation Study |
| Texas | Public Utility Commission of Texas | 38147 | Southwestern Public Service Company | 2010 | Electric Technical Update |
| Texas | Public Utility Commission of Texas | 38480 | Texas New Mexico Power | 2010 | Electric Depreciation Study |
| Alaska | Regulatory Commission of Alaska | U-09-015 | Alaska Electric Light and Power | 2009-2010 | Electric Depreciation Study |
| Alaska | Regulatory Commission of Alaska | U-10-043 | Utility Services of Alaska | 2009-2010 | Water Depreciation Study |
| California | California Public Utility Commission | A10071007 | California American Water | 2009-2010 | Water and Waste Water Depreciation Study |
| Michigan | Michigan Public Service Commission | U-16054 | Consumers Energy | 2009-2010 | Electric Depreciation Study |
| Michigan | Michigan Public Service Commission | U-16055 | Consumers Energy/DTE Energy | 2009-2010 | Ludington Pumped Storage Depreciation Study |
| Wyoming | Wyoming Public Service Commission | 30022-148-GR10 | Source Gas | 2009-2010 | Gas Depreciation Study |
| Colorado | Colorado Public Utilities Commission | 09AL-299E | Public Service of Colorado | 2009 | Electric Depreciation Study |
| Iowa | NA | | Cedar Falls Utility | 2009 | Telecommunications, Water, and Cable Utility |
| Michigan | Michigan Public Service Commission | U-15963 | Michigan Gas Utilities Corporation | 2009 | Gas Depreciation Study |
| Michigan | Michigan Public Service Commission | U-15989 | Upper Peninsula Power Company | 2009 | Electric Depreciation Study |
| Michigan | Michigan Public Service Commission | In Progress | Edison Sault | 2009 | Electric Depreciation Study |
| Mississippi | Mississippi Public Service Commission | 09-UN-334 | CenterPoint Energy Mississippi | 2009 | Gas Depreciation Study |
| New York | New York Public Service Commission | | Key Span | 2009 | Generation Depreciation Study |
| North Carolina | North Carolina Utilities Commission | | Piedmont Natural Gas | 2009 | Gas Depreciation Study |
| South Carolina | Public Service Commission of South Carolina | | Piedmont Natural Gas | 2009 | Gas Depreciation Study |
| Tennessee | Tennessee Regulatory Authority | 09-000183 | AGL – Chattanooga Gas | 2009 | Gas Depreciation Study |
| Tennessee | Tennessee Regulatory Authority | 11-00144 | Piedmont Natural Gas | 2009 | Gas Depreciation Study |
| Texas | Railroad Commission of Texas | 9869 | Atmos Energy | 2009 | Shared Services Depreciation Study |
| Texas | Railroad Commission of Texas | 9902 | CenterPoint Energy Houston | 2009 | Gas Depreciation Study |

**List of Prior Testimony of Dane A. Watson**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| Arizona | NA | NA | Arizona Public Service | 2008 | Fixed Asset Consulting |
| Louisiana | Louisiana Public Service Commission | U-30689 | Cleco | 2008 | Electric Depreciation Study |
| Multiple States | NA | NA | Constellation Energy | 2008 | Generation Depreciation Study |
| New Mexico | New Mexico Public Regulation Commission | 07-00319-UT | Southwestern Public Service Company | 2008 | Testimony – Depreciation |
| North Dakota | North Dakota Public Service Commission | PU-07-776 | Northern States Power Company - Minnesota | 2008 | Net Salvage |
| Texas | Public Utility Commission of Texas | 35717 | Oncor | 2008 | Electric Depreciation Study |
| Texas | Public Utility Commission of Texas | 35763 | Southwestern Public Service Company | 2008 | Electric Production, Transmission, Distribution and General Plant Depreciation Study |
| Wisconsin | Wisconsin | 05-DU-101 | WE Energies | 2008 | Electric, Gas, Steam and Common Depreciation Studies |
| Colorado | Colorado Public Utilities Commission | Filed – no docket to date | Public Service Company of Colorado | 2007-2008 | Electric Depreciation Study |
| Colorado | Colorado Public Utilities Commission | 10AL-963G | Public Service Company of Colorado | 2007-2008 | Gas Depreciation Study |
| Minnesota | Minnesota Public Utilities Commission | E015/D-08-422 | Minnesota Power | 2007-2008 | Electric Depreciation Study |
| Multiple States | Railroad Commission of Texas | 9762 | Atmos Energy | 2007-2008 | Shared Services Depreciation Study |
| Multiple States | None | | Tennessee Valley Authority | 2007-2008 | Electric Generation and Transmission Depreciation Study |
| Michigan | Michigan Public Service Commission | U-15629 | Consumers Energy | 2006-2009 | Gas Depreciation Study |
| Multiple States | NA | NA | Constellation Energy | 2007 | Generation Depreciation Study |
| Texas | Public Utility Commission of Texas | 34040 | Oncor | 2007 | Electric Depreciation Study |
| Arkansas | Arkansas Public Service Commission | 06-161-U | CenterPoint Energy – Arkla Gas | 2006 | Gas Distribution Depreciation Study and Removal Cost Study |
| Colorado | Colorado Public Utilities Commission | 06-234-EG | Public Service Company of Colorado | 2006 | Electric Depreciation Study |
| Multiple States | Multiple | NA | CenterPoint Energy | 2006 | Shared Services Depreciation Study |

**List of Prior Testimony of Dane A. Watson**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| Nevada | NA | NA | Nevada Power/Sierra Pacific | 2006 | ARO Consulting |
| Pennsylvania | NA | NA | Safe Harbor | 2006 | Hydro Depreciation Study |
| Utah, Nevada, California | NA | NA | Intermountain Power Authority | 2006 | Generation Depreciation Study |
| Texas | Railroad Commission of Texas | 9670/9676 | Atmos Energy Corp | 2005-2006 | Gas Distribution Depreciation Study |
| Texas, New Mexico | Public Utility Commission of Texas | 32766 | Southwestern Public Service Company | 2005-2006 | Electric Production, Transmission, Distribution and General Plant Depreciation Study |
| Texas | Railroad Commission of Texas | 9400 | TXU Gas | 2003-2004 | Gas Distribution Depreciation Study |
| Texas | Railroad Commission of Texas | 9313 | TXU Gas | 2002 | Gas Distribution Depreciation Study |
| Texas | Railroad Commission of Texas | 9225 | TXU Gas | 2002 | Gas Distribution Depreciation Study |
| Texas | Public Utility Commission of Texas | 24060 | TXU | 2001 | Line Losses |
| Texas | Public Utility Commission of Texas | 23640 | TXU | 2001 | Line Losses |
| Texas | Public Utility Commission of Texas | 22350 | TXU | 2000-2001 | Electric Depreciation Study, Unbundling |
| Texas | Railroad Commission of Texas | 9145-9148 | TXU Gas | 2000-2001 | Gas Distribution Depreciation Study |
| Texas | Public Utility Commission of Texas | 20285 | TXU | 1999 | Fuel Company Depreciation Study |
| Texas | Railroad Commission of Texas | 8976 | TXU Pipeline | 1999 | Pipeline Depreciation Study |
| Texas | Public Utility Commission of Texas | 18490 | TXU | 1998 | Transition to Competition |
| Texas | Public Utility Commission of Texas | 16650 | TXU | 1997 | Customer Complaint |
| Texas | Public Utility Commission of Texas | 15195 | TXU | 1996 | Mining Company Depreciation Study |
| Texas | Public Utility Commission of Texas | 12160 | TXU | 1993 | Fuel Company Depreciation Study |
| Texas | Public Utility Commission of Texas | 11735 | TXU | 1993 | Electric Depreciation Study |

**ATTACHMENT 2**

**ELECTRIC TRANSMISSION UTILITY PLANT DEPRECIATION RATE STUDY**

# SAN DIEGO GAS & ELECTRIC COMPANY

## ELECTRIC TRANSMISSION UTILITY PLANT

### DEPRECIATION RATE STUDY

### AT DECEMBER 31, 2023



http://www.utilityalliance.com

# SAN DIEGO GAS & ELECTRIC COMPANY
# ELECTRIC TRANSMISSION UTILITY PLANT
# DEPRECIATION RATE STUDY
# EXECUTIVE SUMMARY

San Diego Gas & Electric Company ("SDG&E" or "Company") engaged Alliance Consulting Group to conduct a depreciation study of the Company's Electric Transmission utility plant depreciable assets as of December 31, 2023. This study is to be used in SDG&E's Transmission Owner's ("TO") rate proceeding for SDG&E's TO6 formula rate.

This study was conducted under a traditional depreciation study approach for life and net salvage. The straight line, broad group (average life), remaining life depreciation system was used. This methodology has been adopted by the Federal Energy Regulatory Commission ("FERC") and numerous state commissions.

This study recommends an overall increase of $4.3 million in annual depreciation expense for transmission accounts compared to rates currently in effect under SDG&E's TO5 formula rate. Appendix A shows the computation of the proposed depreciation rates. Appendix B demonstrates the change in depreciation expense for the various accounts. Appendix C compares the approved depreciation parameters to the proposed depreciation parameters. Appendix D shows the net salvage analysis.

**SAN DIEGO GAS & ELECTRIC COMPANY**

**ELECTRIC TRANSMISSION UTILITY PLANT**

**DEPRECIATION RATE STUDY**

**AT DECEMBER 31, 2023**

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## PURPOSE

The purpose of this study is to develop depreciation rates for SDG&E's depreciable property to apply in SDG&E's TO6's formula rate as recorded on SDG&E's books at December 31, 2023. The account-based depreciation rates were designed to recover the total remaining undepreciated investment, adjusted for net salvage, over the remaining life of SDG&E's property on a straight-line basis. Non-depreciable property is excluded from this study.

SDG&E provides electric transmission service in a service territory that primarily includes San Diego and Orange counties of California. SDG&E has more than 2,008 miles of transmission lines and 157 substations that provide communities with access to local and regional energy sources. The transmission system connects power producers, or generators, with distribution companies who deliver power to where it is used in homes and businesses. SDG&E also has various other intangible and general plant assets utilized to serve its customers, but those are not included in this study.

## STUDY RESULTS

Overall depreciation rates for all SDG&E depreciable property are shown in Appendix A. These rates translate into an annual depreciation accrual of $252.2 million based on SDG&E's depreciable investment at December 31, 2023. The annual equivalent depreciation expense calculated by the same method using the approved rates is $248.0 million.

Appendix A demonstrates the development of the annual depreciation rates and accruals. Appendix B presents a comparison of approved rates versus proposed rates by account. Appendix C presents a summary of mortality and net salvage estimates by account. Appendix D presents the net salvage analysis for all accounts. The change in depreciation expense is due to the recognition of more negative net salvage for some accounts for SDG&E transmission assets, which is partially offset by proposed longer service lives for some accounts.

## GENERAL DISCUSSION

### Definition

The term "depreciation" as used in this study is considered in the accounting sense, that is, a system of accounting that distributes the cost of assets, less net salvage (if any), over the estimated useful life of the assets in a systematic and rational manner. It is a process of allocation, not valuation. This expense is systematically allocated to accounting periods over the life of the properties. The amount allocated to any one accounting period does not necessarily represent the loss or decrease in value that will occur during that particular period. The Company accrues depreciation on the basis of the original cost of all depreciable property included in each functional property group. On retirement the full cost of depreciable property, less the net salvage value, is charged to the depreciation reserve.

### Basis of Depreciation Estimates

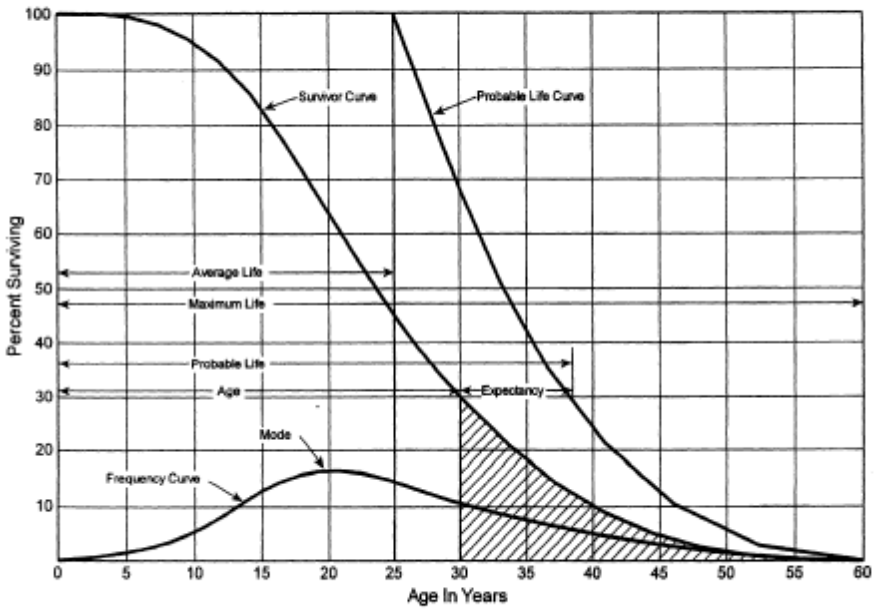
The straight-line, broad (average) life group, remaining-life depreciation system was employed to calculate annual and accrued depreciation in this study. In this system, the annual depreciation expense for each group is computed by dividing the original cost of the asset less allocated depreciation reserve less estimated net salvage by its respective average life group remaining life. The resulting annual accrual amounts of all depreciable property within a function were accumulated, and the total was divided by the original cost of all functional depreciable property to determine the depreciation rate. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group. The computations of the annual account level depreciation rates are shown in Appendix A.

Actuarial analysis was used with each account within a function where

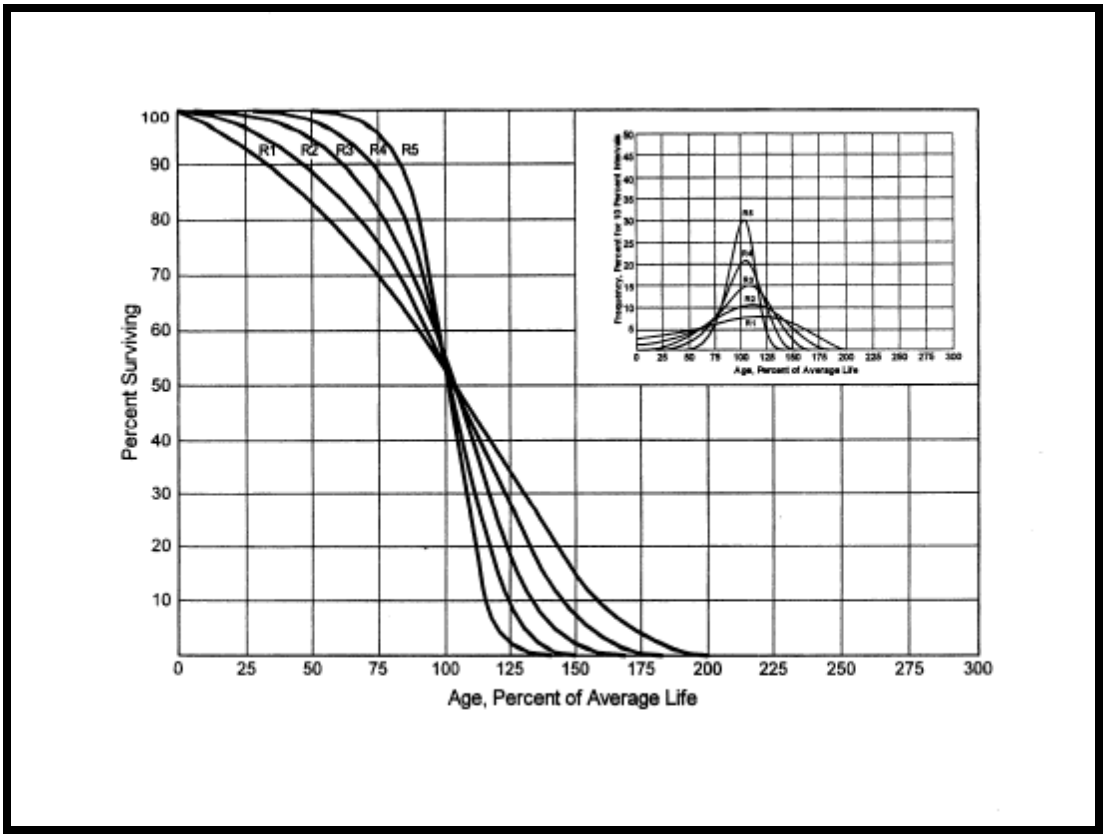
sufficient data was available, and judgment was used to some degree on all accounts.

## Survivor Curves

To fully understand depreciation projections in a regulated utility setting, there must be a basic understanding of survivor curves. Individual property units within a group do not normally have identical lives or investment amounts. The average life of a group can be determined by first constructing a survivor curve, which is plotted as a percentage of the units surviving at each age. A survivor curve represents the percentage of property remaining in service at various age intervals. The Iowa Curves are the result of an extensive investigation of life characteristics of physical property made at Iowa State College Engineering Experiment Station in the first half of the prior century. Through common usage, revalidation, and regulatory acceptance, these curves have become a descriptive standard for the life characteristics of industrial property. An example of an Iowa Curve is shown below.



There are four families in the Iowa Curves that are distinguished by the relation of the age at the retirement mode (largest annual retirement frequency) and the average life. For distributions with the mode age greater than the average life, an "R" designation (i.e., Right modal) is used. The family of “R” moded curves is shown below.




Similarly, an "S" designation (i.e., Symmetric modal) is used for the family whose mode age is symmetric about the average life. An "L" designation (i.e., Left modal) is used for the family whose mode age is less than the average life. A special case of left modal dispersion is the "O" or origin modal curve family. Within each curve family, numerical designations are used to describe the relative

magnitude of the retirement frequencies at the mode. A "6" indicates that the retirements are not greatly dispersed from the mode (i.e., high mode frequency), while a "1" indicates a large dispersion about the mode (i.e., low mode frequency). For example, a curve with an average life of 30 years and an "L3" dispersion is a moderately dispersed, left modal curve that can be designated as a 30 L3 Curve. An SQ, or square, survivor curve occurs where no dispersion is present (i.e., units of common age retire simultaneously).

Most property groups can be closely fitted to one Iowa Curve with a unique average service life. The blending of judgment concerning current conditions and future trends, along with the matching of historical data, permits the depreciation analyst to make an informed selection of an account's average life and retirement dispersion pattern.

## Actuarial Analysis

Actuarial analysis (retirement rate method) was used in evaluating historical asset retirement experience where vintage data were available and sufficient retirement activity was present. In actuarial analysis, interval exposures (total property subject to retirement at the beginning of the age interval, regardless of vintage) and age interval retirements are calculated. The complement of the ratio of interval retirements to interval exposures establishes a survivor ratio. The survivor ratio is the fraction of property surviving to the end of the selected age interval; given that it has survived to the beginning of that age interval. Survivor ratios for all of the available age intervals were chained by successive multiplications to establish a series of survivor factors, collectively known as an observed life table. The observed life table shows the experienced mortality characteristic of the account and may be compared to standard mortality curves such as the Iowa Curves. Where data was available, accounts were analyzed using this method. Placement bands were used to illustrate the composite history

over a specific era, and experience bands were used to focus on retirement history for all vintages during a set period. The results from these analyses for those accounts which had data sufficient to be analyzed using this method are shown in the Life Analysis section of this report.

**Judgment**

Any depreciation study requires informed judgment by the analyst conducting the study. A knowledge of the property being studied, company policies and procedures, general trends in technology and industry practice, and a sound basis of understanding depreciation theory are needed to apply this informed judgment. Judgment was used in this study in areas such as survivor curve modeling and selection, depreciation method selection, simulated plant record method analysis, and actuarial analysis.

Judgment is not defined as being used in cases where there are specific, significant pieces of information that influence the choice of a life or curve. Those cases would simply be a reflection of specific facts into the analysis. Where there are multiple factors, activities, actions, property characteristics, statistical inconsistencies, implications of applying certain curves, property mix in accounts or a multitude of other considerations that impact the analysis (potentially in various directions), judgment is used to take all of these factors and synthesize them into a general direction or understanding of the characteristics of the property. Individually, no one factor in these cases may have a substantial impact on the analysis, but together they may shed light on the utilization and characteristics of assets. Judgment may also be defined as deduction, inference, wisdom, common sense, or the ability to make sensible decisions. There is no single correct result from statistical analysis; hence, there is no answer absent judgment. At the very least for example, any analysis requires choosing which bands to place more emphasis.

The establishment of appropriate average service lives and retirement dispersions for each account requires judgment to incorporate the understanding of the operation of the system with the available accounting information analyzed using the Retirement Rate actuarial methods. The appropriateness of lives and curves depends not only on statistical analyses, but also on how well future retirement patterns will match past retirements.

Current applications and trends in use of the equipment also need to be factored into life and survivor curve choices in order for appropriate mortality characteristics to be chosen.

**Average Life Group Depreciation**

SDG&E's last transmission depreciation study for its TO5 Formula rate filing utilized the straight-line, average life group ("ALG"), remaining life methodology. At the request of SDG&E, this study continues to use the straight-line, average life group, remaining life depreciation system. After an average service life and dispersion were selected for each account, those parameters were used to estimate what portion of the surviving investment of each vintage was expected to retire. The depreciation of the group continues until all investment in the vintage group is retired. ALGs are defined by their respective account dispersion, life, and salvage estimates. A straight-line rate for each ALG is calculated by computing a composite remaining life for each group across all vintages within the group, dividing the remaining investment to be recovered by the remaining life to find the annual depreciation expense, and dividing the annual depreciation expense by the surviving investment. The resultant rate for each ALG group is designed to recover all retirements less net salvage when the last unit retires. The ALG procedure recovers net book cost over the life of each account by averaging many components.

## Theoretical Depreciation Reserve

The accumulated book depreciation reserve by account is maintained at an account level. The study used a reserve model that relied on a prospective concept relating future retirement and accrual patterns for property, given current life and salvage estimates. The theoretical reserve of a group is developed from the estimated remaining life, total life of the property group, and estimated net salvage. The theoretical reserve represents the portion of the group cost that would have been accrued if current forecasts were used throughout the life of the group for future depreciation accruals. The computation involves multiplying the vintage balances within the group by the theoretical reserve ratio for each vintage. The average life group method requires an estimate of dispersion and service life to establish how much of each vintage is expected to be retired in each year until all property within the group is retired. Estimated average service lives and dispersion determine the amount within each average life group. The straight-line remaining-life theoretical reserve ratio at any given age (RR) is calculated as:

$$RR = 1 - \frac{(Average\ Remaining\ Life)}{(Average\ Service\ Life)} * (1 - Net\ Salvage\ Ratio)$$

## DETAILED DISCUSSION

### Depreciation Study Process

This depreciation study encompassed four distinct phases. The first involved data collection and field interviews, the second was where the initial data analysis occurred, and the third was where the information and analysis was evaluated. Once the first three stages were complete, the fourth phase began, involving calculating depreciation rates and documenting the corresponding recommendations.

During the Phase 1 data collection process, historical data was compiled from continuing property records and general ledger systems. Data was validated for accuracy by extracting and comparing to multiple financial system sources. This data was then audited to validate it against historical data from prior periods, historical general ledger sources, and field personnel discussions. From there, this data was reviewed extensively to put in the proper format for a depreciation study. Further discussion on data review and adjustment is found in the Salvage Considerations Section of this study.

In addition, as part of the Phase 1 data collection process, numerous discussions were conducted with engineers and field operations personnel to obtain information that would assist in formulating life and salvage recommendations in this study. One of the most important elements of performing a proper depreciation study is to understand how the Company utilizes assets and the environment of those assets. Interviews with engineering and operations personnel are important to allow the analyst to obtain information that is beneficial when evaluating the output from the life and net salvage programs in relation to the Company's actual asset utilization and environment. Information that was gleaned in these discussions is found both in the Detailed Discussion of this study in the life analysis and salvage analysis sections and also in workpapers.

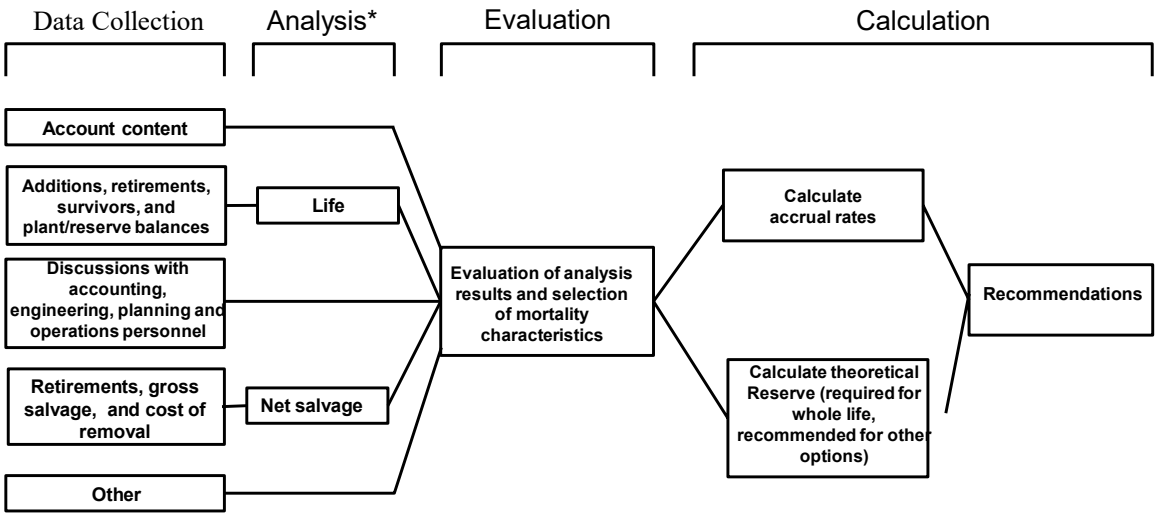
As noted, Phase 2 is where the actuarial analysis is performed. Phase 2

and 3 overlap to a significant degree. The detailed property records information is used in Phase 2 to develop observed life tables for life analysis. These tables are visually compared to industry standard tables to determine historical life characteristics. It is possible that the analyst would cycle back to this phase based on the evaluation process performed in Phase 3. Net salvage analysis consists of compiling historical salvage and removal data by functional group to determine values and trends in gross salvage and removal cost.

This information was then carried forward into Phase 3 for the evaluation process. Again, in Phase 3 the analyst synthesizes analysis, interviews, and operational characteristics into a final selection of asset lives and net salvage parameters. The historical analysis from Phase 2 is further enhanced by the incorporation of recent or future changes in the characteristics or operations of assets that were revealed in Phase 1. Phases 2 and 3 allow the depreciation analyst to validate the asset characteristics as seen in the accounting transactions with actual Company operational experience.

Finally, Phase 4 involved the calculation of accrual rates, making recommendations and documenting the conclusions in a final report. The calculation of accrual rates is found in Appendix A. Recommendations for the various accounts are contained within the Detailed Discussion of this report. The depreciation study flow diagram shown as Figure 1[1] documents the steps used in conducting this study. Depreciation Systems,[2] page 289, documents the same basic processes in performing a depreciation study. Those are: statistical analysis, evaluation of statistical analysis, discussions with management, forecast assumptions, and document recommendations.

[1] INTRODUCTION TO DEPRECIATION FOR PUBLIC UTILITIES & OTHER INDUSTRIES, AGA EEI (2013).
[2] Depreciation Systems, F.K. Wolf & W.C. Fitch, Iowa State University Press, 1994.




Source: Introduction to Depreciation for Public Utilities and Other Industries, AGA EEI , 2013.

*Although not specifically noted, the mathematical analysis may need some level of input from other sources (for example, to determine analysis bands for life and adjustments to data used in all analysis).

Figure 1

***SAN DIEGO GAS & ELECTRIC COMPANY***

***DEPRECIATION STUDY PROCESS***

## Depreciation Rate Calculation

As noted, annual depreciation expense amounts for the depreciable accounts of SDG&E were calculated by the straight-line method, average life group procedure, and remaining-life technique. With this approach, remaining lives were calculated according to standard ALG expectancy techniques, using the Iowa Survivor Curves noted in the calculation. For each plant account, the difference between the surviving investment, adjusted for estimated net salvage, and the allocated book depreciation reserve was divided by the average remaining life to yield the annual depreciation expense. These calculations are shown in Appendix A.

## Remaining Life Calculation

The establishment of appropriate average service lives and retirement dispersions for each account within a functional group was based on engineering judgment that incorporated available accounting information analyzed using the Retirement Rate actuarial methods. After establishment of appropriate average service lives and retirement dispersions, a remaining life was computed for each account. The composite remaining life for each account was determined by direct weighting (i.e., by multiplying vintage investment by the vintage remaining life and dividing by the plant balance for each account).

## Account Calculation Process

Annual depreciation expense amounts for accounts other than production were calculated by the straight line, remaining life procedure.

In a whole life representation, the annual accrual rate is computed by the following equation,

$$\text{Annual Accrual Rate} = \frac{(100\% - \text{Net Salvage Percent})}{\text{Average Service Life}}$$

Use of the remaining life depreciation system adds a self-correcting mechanism, which accounts for any differences between theoretical and book depreciation reserve over the remaining life of the group. With the straight line, remaining life, average life group system using Iowa Curves, composite remaining lives were calculated according to standard broad group expectancy techniques, noted in the formula below:

$$\text{Composite Remaining Life} = \frac{\sum \text{Original Cost} - \text{Theoretical Reserve}}{\sum \text{Whole Life Annual Accrual}}$$

For each plant account, the difference between the surviving investment, adjusted for estimated net salvage, and the allocated book depreciation reserve was divided by the composite remaining life to yield the annual depreciation expense as noted in this equation.

$$\text{Annual Depreciation Expense} = \frac{\text{Original Cost} - \text{Book Reserve} - (\text{Original Cost}) * (1 - \text{Net Salvage \%})}{\text{Composite Remaining Life}}$$

where the net salvage percent represents future net salvage.

Within a group, the sum of the group annual depreciation expense amounts, as a percentage of the depreciable original cost investment summed, gives the annual depreciation rate as shown below:

$$\text{Annual Depreciation Rate} = \frac{\sum \text{Annual Depreciation Expense}}{\sum \text{Original Cost}}$$

These calculations are shown in Appendix A.

## LIFE ANALYSIS

The retirement rate actuarial analysis method was applied to all accounts for SDG&E. For each account, an actuarial retirement rate analysis was made with placement and experience bands of varying width. The historical observed life table was plotted and compared with various Iowa Survivor Curves to obtain the most appropriate match. A selected curve for each account is shown in the Life Analysis Section of this report. The observed life tables for all analyzed placement and experience bands are provided in workpapers.

For each account using the overall band (i.e., placement from earliest vintage year, which varied for each account, through 2023), approved lives were used as a starting point. Then using the same average life, various dispersion curves were plotted. Frequently, visual matching would confirm one specific dispersion pattern (i.e., L, S, or R) as an obviously better match than others.

The next step would be to determine the most appropriate life using that dispersion pattern. For each account, an overall experience band and shorter bands were analyzed. Next, placement bands of varying width were plotted with each experience band discussed above. For most accounts, an overall placement band was analyzed along with shorter bands. Repeated matching usually pointed to a focus on one dispersion family and small range of service lives. The goal of visual matching was to minimize the differential between the observed life table and Iowa curve in top and mid range of the plots. These results are used in conjunction with all other factors that may influence asset lives.

## TRANSMISSION PLANT

### Transmission Plant Accounts, FERC Accounts 351-359

In this study, all plant data within each subaccount of a major FERC account were combined by major FERC account for a single life analysis due to the similarity of the assets, their function, and their operational characteristics. This analysis results in one life/dispersion pattern and net salvage recommendation by FERC account to be applied individually in the calculation of each respective TO6 subaccount depreciation accrual expense and rate. Although the previous TO5 depreciation study relied solely on the life and net salvage results of the primary subaccount ("Other") for each major FERC account to determine the life and net salvage for other subaccounts within each major FERC account. with more years of transactional data for the newer subaccounts, the combination of all subaccounts within a FERC account was a logical extension of the previous analysis. The following section gives an overall description of the major FERC account and discussion of the analysis and life recommendations as well as investment balances by subaccount at December 31, 2023. Finally, we include a graph, if available, of the Company's combined account experience and proposed life and curve.

### FERC Account 351 Battery Energy Storage Systems (BESS) (10 SQ)

This was a new account included in the last T05 depreciation study. Currently, there is no investment in this account. The current life for this account is 10 years with an SQ dispersion curve.

Based on discussions with Company personnel, these types of assets are expected to be added in the future. Some of the ancillary equipment to be placed in this account could have a longer life than the batteries. However, based on a study from Sargent & Lundy ("S&L"), the overall life of the facility is expected to be limited by battery service life, which S&L states to be approximately 10 years. Items in this account can include:

1. Lithium or lead acid based batteries.
2. Steel enclosures.

3. Concrete pedestal foundations.
4. Electrical equipment.
5. Fencing.

**FERC Account 352 Structures & Improvements (74 R2.5)**

This account consists of substation assets such as control buildings, fencing, landscaping/yard surfacing, and station lighting. Items can include:

1. Buildings, roof, and HVAC.
2. Alarm, monitoring and security systems.
3. Lighting, walkways, and walls.
4. Landscaping, sprinklers, and irrigation.
5. Grading, roads, fences and gates.
6. Tanks, tower, vaults, and cable.
7. Foundations, concrete, and pad.
8. Platforms, railings, steps, gratings, etc.
9. Pumps.

The current life for this account is 74 R2.5. While many assets in this account will have a long life, discussions with Company personnel indicated that some assets, such as fences, will only last 20-30 years, while longer-lived walls are seen in newer substations. Short-lived security infrastructure is recorded in this account in some cases but may also be recorded to Account 353. Paving (asphalt) will also only last 20-30 years. The philosophy for aging transmission infrastructure is to proactively replace before failure when possible.

Account 352 currently has a balance of $884.9 million. The shorter-lived assets in the account are moderating any outward movement in the life of this account. The actuarial analysis included subaccounts 352.10 Other, 352.20 South West Powerlink ("SWPL"), and 352.60 Sunrise Powerlink ("SRPL"). This analysis indicated retention of the current life across the bands analyzed. Subaccount 352.10 has a current balance of $704.2 million and is related to substation structure assets other than those in Subaccounts 352.20 and 352.60. Subaccount 352.20 has a current balance of $59.0 million and is related to substation structure assets for SWPL. Subaccount 352.60 has a current balance of $121.7 million and is related to SRPL. Although a number of different bands were run, a full placement and experience band graph of the Company's combined

352 account experience and proposed curve is shown below.

**FERC Account 353 Substation Equipment (53 R2)**

This account consists of the installed cost of transforming, conversion, and switching equipment used for the purpose of changing the characteristics of electricity in connection with its transmission or for controlling transmission circuits. Items can include:

1. Bus compartments, concrete, brick, and sectional steel, including items permanently attached thereto.
2. Conduit, including concrete and iron duct runs not a part of a building.
3. Control equipment, including batteries, battery charging equipment, transformers, remote relay boards, and connections.
4. Conversion equipment, including transformers (indoor and outdoor), frequency changers, motor generator sets, rectifiers, synchronous converters, motors, cooling equipment, and associated connections.
5. Fences.
6. Fixed and synchronous condensers, including transformers, switching equipment blowers, motors, and connections.
7. Foundations and settings specially constructed for and not expected to outlast the apparatus for which they are provided.
8. General station equipment, including air compressors, motors, hoists, cranes, test equipment, ventilating equipment, etc.
9. Platforms, railings, steps, gratings, etc. appurtenant to apparatus listed herein.
10. Primary and secondary voltage connections, including bus runs and supports, insulators, potheads, lightning arresters, cable and wire runs from and to outdoor connections or to manholes, and the associated regulators, reactors, resistors, surge arresters, and accessory equipment.
11. Switchboards, including meters, relays, control wiring, etc.
12. Switching equipment, indoor and outdoor, including oil circuit breakers, operating mechanisms, and truck and disconnect switches.
13. Tools and appliances.

The current life for all subaccounts for this FERC account is 50 R1.5. There is a mix of longer and shorter-lived assets within this account. Discussions with Company personnel indicated that the various control and protection equipment have moved from analog to digital.

New assets in this area are expected to live 10-15 years before needing to be replaced. The Company is working toward replacing the last generation of relays, which will probably be around 15 years old when retired. Communications into substations is being upgraded and will affect station batteries and maybe other RTU components in this account.

Currently, the refresh cycle on batteries is around 10 years. The Company indicated that more will be spent to protect critical assets. The new transformers have condition-based monitoring installed and this monitoring equipment will have a shorter life. However, the goal is that the monitoring will help the transformers to last longer.

The Company recently switched to polymer bushing on transformers, which are not expected to last as long as the ceramic bushings. This may have a slightly shortening impact on the account in future years as more polymers are added to the account.

The Company expects the life of transformers to be between 40 and 60 years, with the newer transformers having a slightly shorter life. There is some underground cable in substations that are not expected to live longer than 30 years, especially for the terminations. Currently, over 90% of SDG&E's circuit breakers are SF6 and they have already replaced the first generation of SF6 breakers. The SF6 circuit breakers are expected to have a life of 30 years at most.

Capacitors/reactors are expected to last around 30 years. Relays have a life expectancy of up to 20 years. The necessary security equipment has a fairly short life, generally 5 years or less, and the costs are growing. The foundations for equipment and steel would be expected to last for the life of the substation, but some will have to be replaced with the equipment to meet IEEE 693 seismic rules. Growth will generally create the need for the addition of substations rather than upgrading existing equipment.

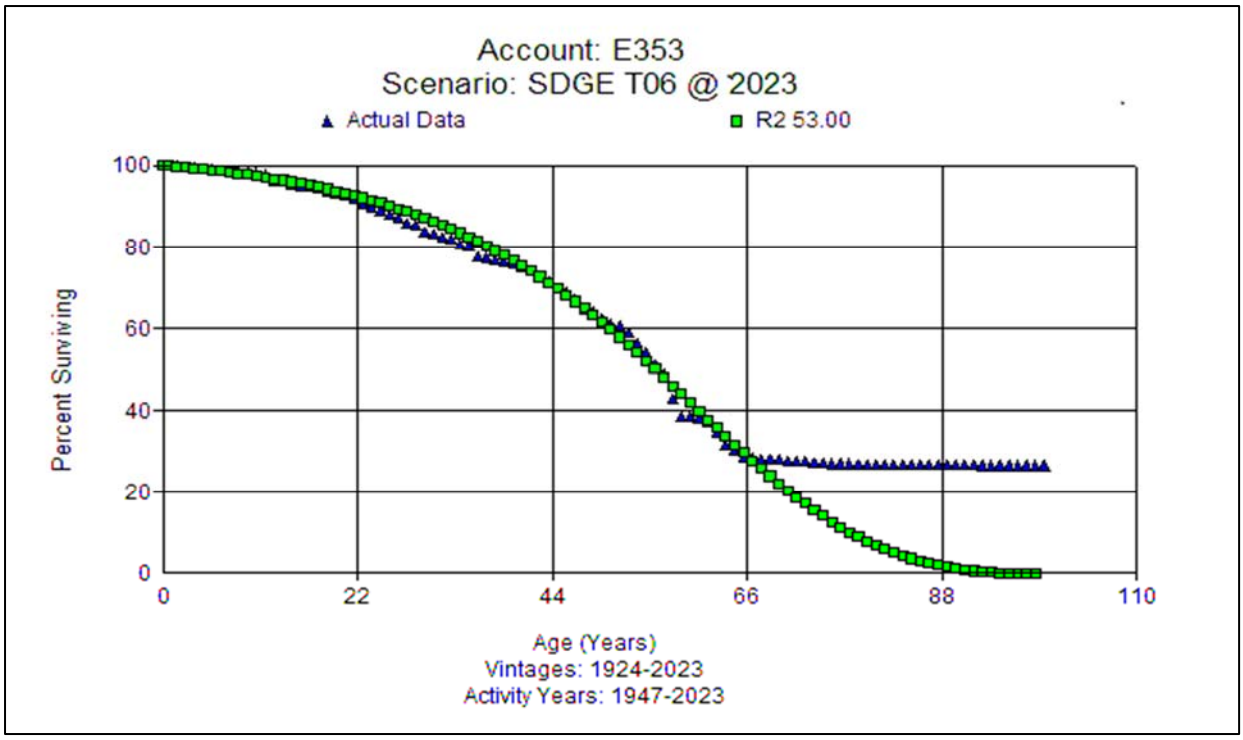
SDG&E has started installing some GIS substations, which are expected to have

a shorter life when compared to a normal substation. There are four synchronous condensers on the system. Disconnects and wave traps are all expected to last about 40-50 years . With the change in the type of assets and mix in the account, the overall average service life is expected to decline as more short-lived assets are added to the account in future years. This study does not reflect that future expectation at this point.

System protection equipment is also booked in this account. The company replace relays, digital fault recorders ("DFRs"), and remote terminal unit ("RTUs") on a continuous cycle. When upgrading a substation, Company personnel report that they will replace the relays, RTUs, and DFRs in the control house. From an operations perspective, electromechanical relays may last 30 years or more. Microprocessor relays may have power supply issues and microprocessor failure, which are two of the largest failure modes. The newest models may last up to 20 years. RTUs are built on a similar platform as relays, and Company personnel estimate that the life is fairly comparable to microprocessor relays. DFRs are estimated to have a similar life to microprocessor relays and may last 20 years or more. There is more network equipment in substations (e.g., routers and switches) with shorter lives.

The current balance for Account 353 is $2.4 billion. The actuarial analysis included Accounts 353.10 Other, 353.20 SWPL, 353.40 Palomar, and 353.60 SRPL. Depending on the bands analyzed, the fits generally were from 48 to 53 years. But the majority of the analysis pointed to around a 53-year life with an R2 dispersion.

Considering the information obtained from discussions with Company personnel and the indications in the life analysis, this study recommends a life of 53 years, while moving to a slightly steeper R2 dispersion. The current balance in subaccount 353.10 – Station Equipment Other is $1.9 billion. The current balance for subaccount 353.20 Station Equipment - SWPL is $336.2 million. The current balance for subaccount 353.40 – Station Equipment – Palomar is $1.4 million. The current balance for subaccount 353.60 - Station Equipment – SRPL is $167.3 million. A graph of the Company's full band combined 353 accounts experience and proposed 53 R2 curve is shown below.


Account: E353
Scenario: SDGE T06 @ 2023
Actual Data
R2 53.00
Percent Surviving
100
80
60
40
20
0
0
22
44
66
88
110
Age (Years)
Vintages: 1924-2023
Activity Years: 1947-2023

**FERC Account 354 Transmission Towers & Fixtures (75 R5)**

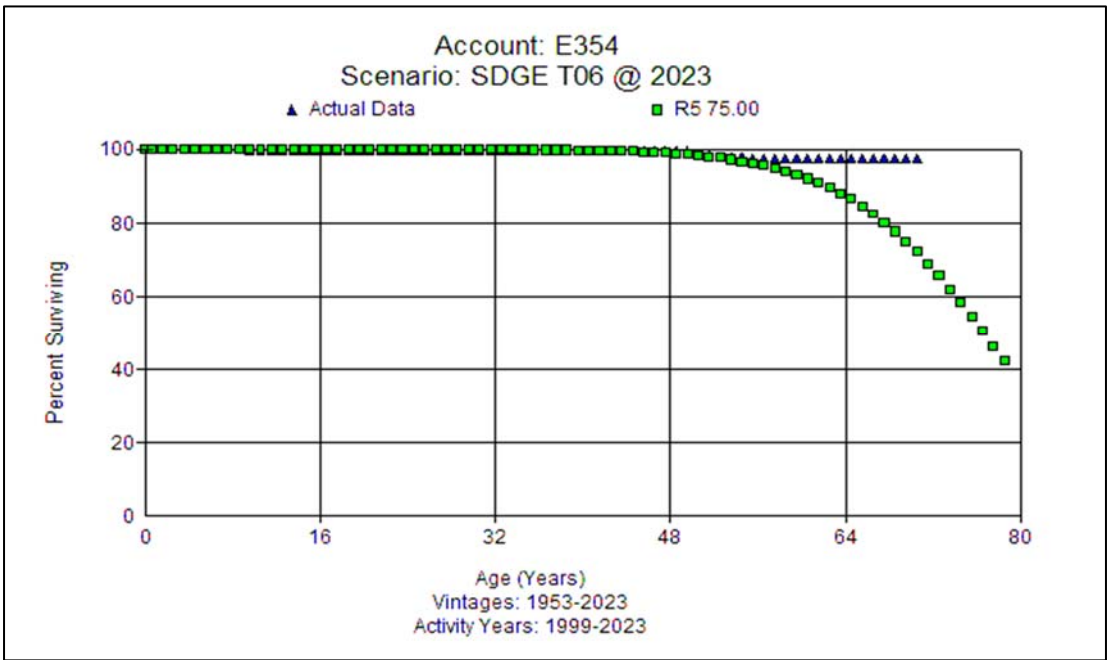
This account consists of the installed cost of towers and appurtenant fixtures used for supporting overhead transmission conductors including concrete foundations and lattice transmission structures. Items can include:

1. Anchors, guys, and braces.
2. Brackets.
3. Cross arms, including braces.
4. Excavation, backfill, and disposal of excess excavated material.
5. Foundations.
6. Guards.
7. Insulator pins and suspension bolts.
8. Ladders and steps.
9. Railings, etc.
10. Towers.

The current life for all subaccounts for this FERC Account is 70 R5. Discussions with Company personnel indicated that replacement needs can be driven by capacity increases, generation coming online, and/or normal failures. There are a few ISO approved upgrades that occur each year. There is also overhead ("OH") to underground ("UG") line moves that occur. While the assets may have a shorter original design life of around 50 years, moving the life slightly longer than the existing life (to 75 years) is reasonable based on past experience and the increasing age of the towers.

The current balance for Account 354 is $939.9 million. The life analysis did not have enough historical retirement experience for a meaningful drop in the stub curve, as shown in the graph below. The limited indications demonstrate that a 75 R5 is the best fit to the full placement and experience band. Considering Company information, operations, type of assets, and my analysis, this study recommends a 75 R5 life and dispersion. The current balance in subaccount 354.10 Transmission Towers & Fixtures – Other is $107.4 million. The current balance in subaccount 354.20 Transmission Towers & Fixtures – SWPL is $65.6 million. The current balance in subaccount 354.60

Transmission Towers & Fixtures – SRPL is $766.9 million. A graph of the Company's experience and proposed 75 R5 curve is shown below.



**FERC Account 355 Transmission Poles & Fixtures (45 R1.5)**

This account consists of installed cost of poles made of wood, steel, concrete, or other material, together with appurtenant fixtures used for supporting overhead transmission conductors. Items can include:

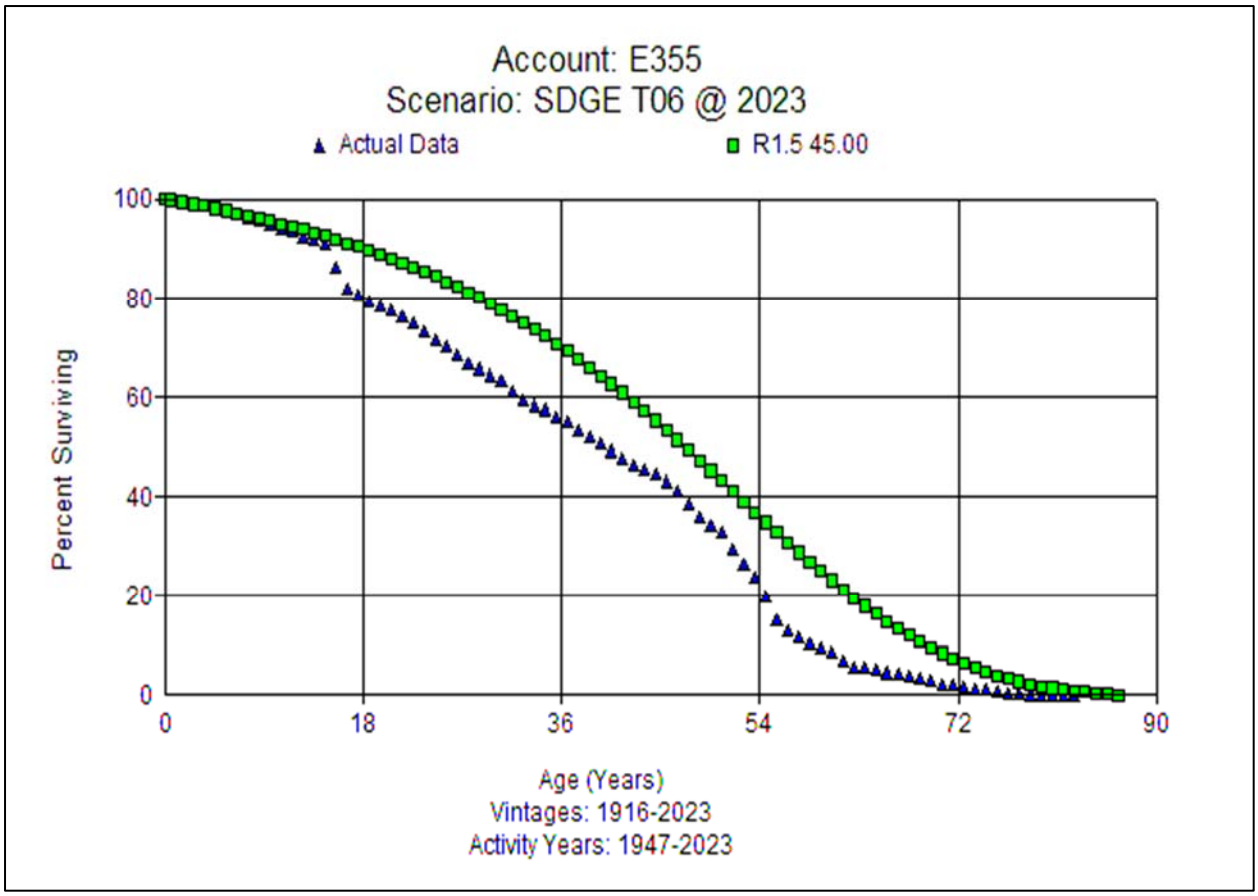
1. Anchors, head arm and other guys, including guy guards, guy clamps, strain insulators, pole plates, etc.
2. Brackets.
3. Cross arms and braces.
4. Excavation and backfill, including disposal of excess excavated material.
5. Extension arms.
6. Gaining, roofing stenciling, and tagging.
7. Insulator pins and suspension bolts.
8. Paving.
9. Pole steps.
10. Poles, wood, steel, concrete, or other material.
11. Racks complete with insulators.
12. Reinforcing and stubbing.
13. Settings.
14. Shaving and painting.

The current life of all subaccounts for this account is 45 R1.5. Discussions with Company personnel indicated there is an ongoing program to change out wood poles to steel poles in much of their territory as part of SDG&E's wildfire mitigation program. This change out is around 50% complete. The Company is seeing a shortening of the pole life based on the program with a lengthening life expected in future studies as more steel poles are added to the system. Prior to the start of this program (pre-2010) there were very few steel poles on the system. As of year-end 2017, there were approximately 8,125 wood poles, 4,126 steel poles, and 2,095 towers. As of 2020, 2,700 more poles were replaced.

Most of these poles are direct embedded (i.e., no foundations). The steel

replacement poles directly embedded in the ground may have a reduced life expectancy when compared to steel poles on foundations. The system has very few concrete poles. Overall, without the early replacement, a 45-year life is a reasonable expectation for wood poles and longer for steel poles. Corrosion in highly irrigated areas and issues with galvanization are some causes of failure. Poles are also more likely to be relocated than towers.

The overall account balance for this account is $1.2 billion. The life analysis indicates a shorter life across the bands analyzed, which supports the Company's expectation that the replacement program would shorten the life of the account. The Company's expectation is it will eventually lengthen the life as a larger percentage of the poles moved from wood to steel. Looking at the full placement and experience band, the R1.5 dispersion with a shorter life would result in a good fit. However, considering the information from Company personnel, the current replacement program and its impact, the analysis and future expectations for this account, this study recommends retention of the existing 45 R1.5. The current balance in subaccount 355.10 – Transmission Poles & Fixtures – Other is $1.2 billion. The current balance in subaccount 355.20 – Transmission Poles & Fixtures – SWPL is $10.3 million. The current balance in subaccount 355.60 – Transmission Poles & Fixtures – SRPL is $3.3 million. A graph of the Company's full band experience and proposed 45 R1.5 curve is shown below.


Account: E355
Scenario: SDGE T06 @ 2023
Actual Data
R1.5 45.00
Percent Surviving
100
80
60
40
20
0
0
18
36
54
72
90
Age (Years)
Vintages: 1916-2023
Activity Years: 1947-2023

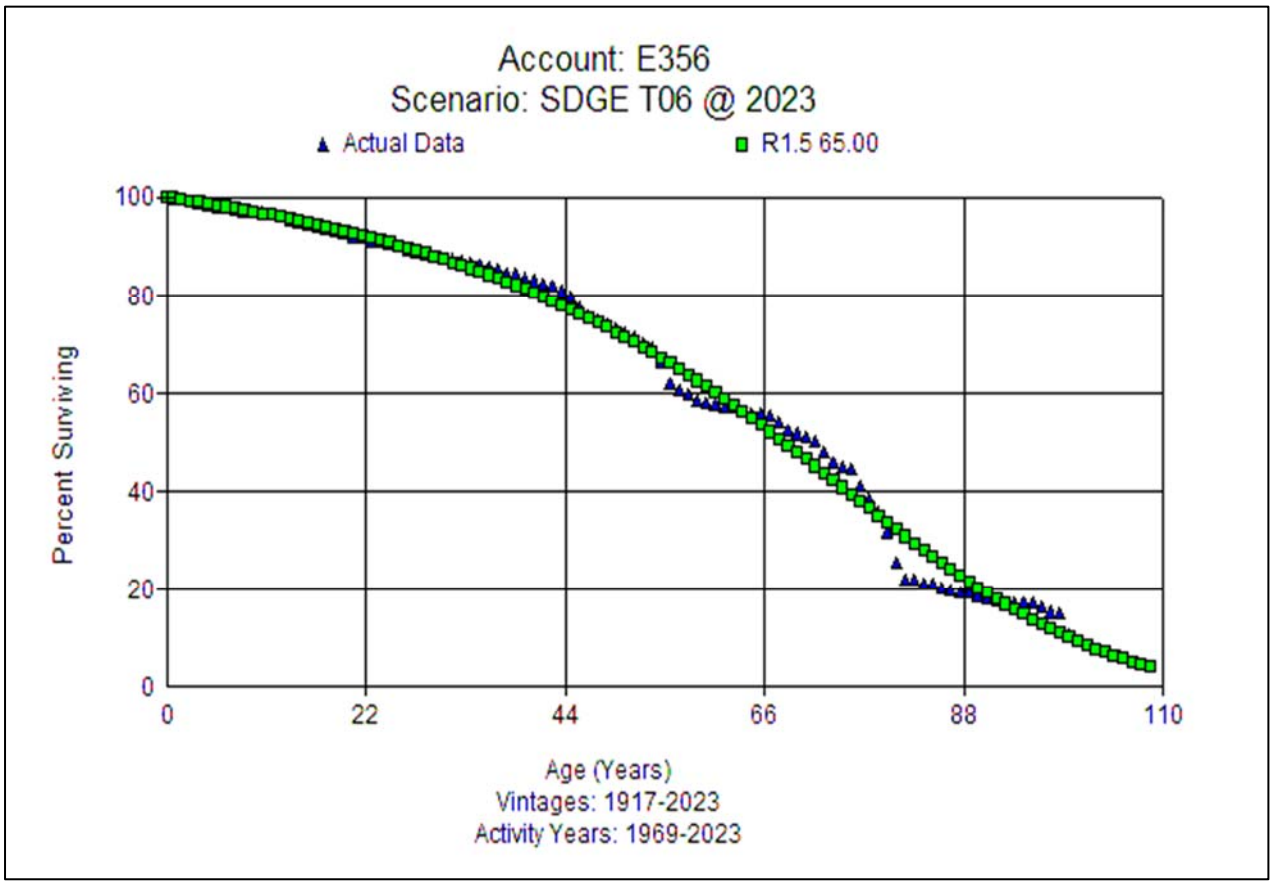
**FERC Account 356 Overhead Conductors and Devices (65 R1.5)**

This account consists of the installed cost of overhead conductors and devices used for transmission. Items can include:

1. Circuit breakers.
2. Conductors, including insulated and bare wires and cables.
3. Ground wires and ground clamps.
4. Insulators, including pin, suspension, and other types.
5. Lightning arresters.
6. Switches.
7. Other line devices.

The current life for all subaccounts is 64 R2. Discussions with Company personnel indicated that the change out of wood to steel pole program may also include replacing conductors. Undergrounding, wind fatigue, splice problems, capacity upgrades, and relocations are also causes for replacement. The Company expects that conductor should have a life at least as long as the poles, if not longer. Company personnel report that over the next 10 years they will be looking at adding capacity to meet the increasing demands of electrification. They have not gone far enough to fully understand how much this will impact their system. There is no reason to expect a long-term life change in life – same materials, etc. –as in the past unless electrification has a major impact.

Account 356 has a balance of $1.0 billion. The life analysis indicated a small life increase as well as a change in dispersion pattern across the bands analyzed. Considering the discussions with Company personnel, replacement program impacts, the life analysis, and future expectations, this study recommends increasing the life to 65 years and changing to the R1.5 dispersion. The current balance for subaccount 356.10 Overhead Conductors and Devices – Other is $785.5 million. The current balance for subaccount 356.20 Overhead Conductors and Devices – SWPL is $46.8 million. The current balance for subaccount 356.60 Overhead Conductors and Devices – SRPL is $173.8 million. A graph of the Company's full band experience and proposed 65 R1.5 curve is shown below.


Account: E356
Scenario: SDGE T06 @ 2023
Actual Data
R1.5 65.00
Percent Surviving
100
80
60
40
20
0
0
22
44
66
88
110
Age (Years)
Vintages: 1917-2023
Activity Years: 1969-2023

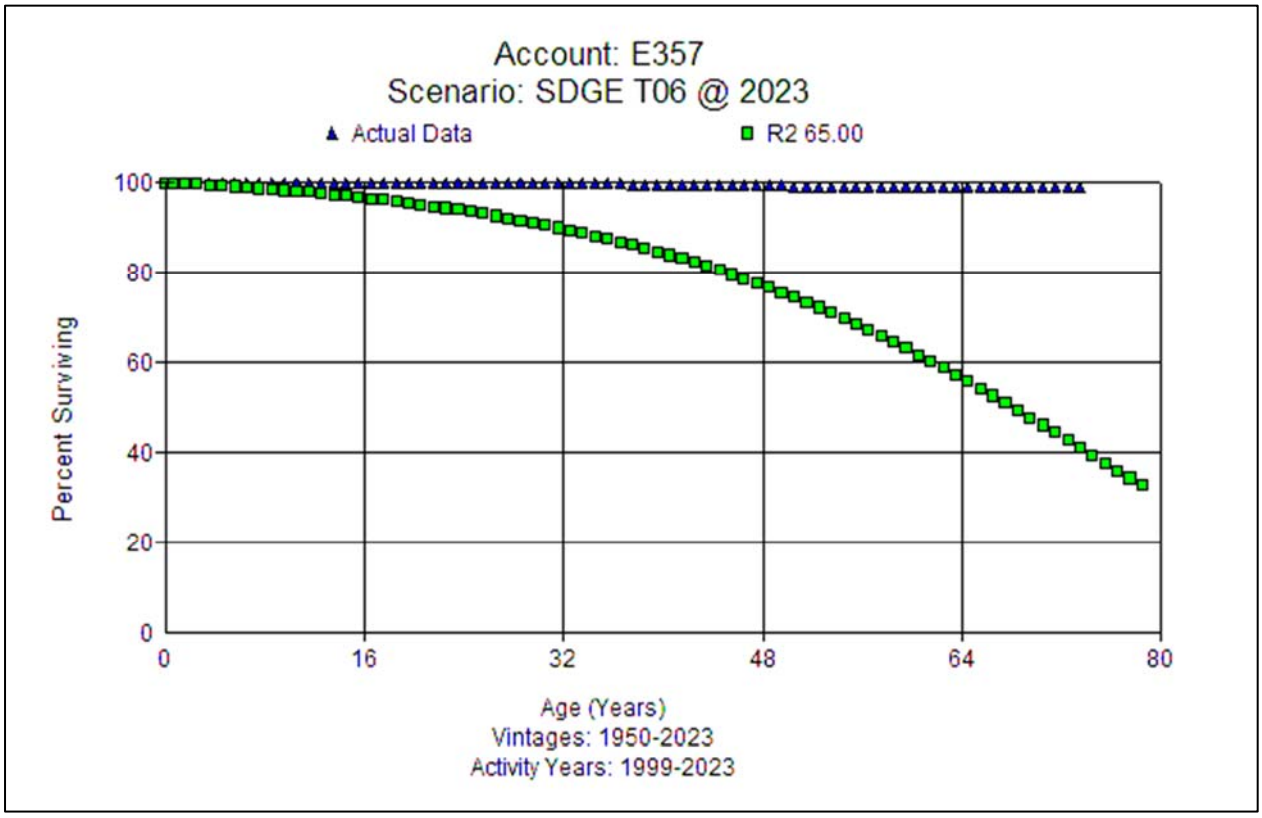
**FERC Account 357 Underground Conduit (65 R2)**

This account includes the cost installed of underground conduit, electric manholes, vaults, tunnels, and spreader head assembly used for housing transmission cables or wires. Items can include:

1. Conduit, concrete, brick or tile, including iron pipe, fiber pipe, Murray duct, and standpipe on pole or tower.
2. Excavation, including shoring, bracing, bridging, backfill, and disposal of excess excavated material.
3. Foundations and settings specially constructed for and not expected to outlast the apparatus for which provided.
4. Lighting systems.
5. Manholes, concrete or brick, including iron or steel, frames and covers, hatchways, gratings, ladders, cable racks and hangers, etc., permanently attached to manholes.
6. Municipal inspection.
7. Pavement disturbed, including cutting and replacing pavement, pavement base and sidewalks.
8. Permits
9. Protection of street openings.
10. Removal and relocation of subsurface obstructions.
11. Sewer connections, including drains, traps, tide valves, check valves, etc.
12. Sumps, including pumps.
13. Ventilating equipment.

The current life of all subaccounts is 60 R5. Discussions with Company personnel indicated underground conduit is normally laid with a spare conduit. For each trench package, plastic conduit is encased in concrete consisting of 2 columns of 3 stacked conduits with 6” spacing with a communications conduit. The Company expects conduit to last longer than the conductor. Assets in this account are not simply abandoned when retired. Vaults would be removed and potentially conduit filled.

Account 357 overall has a $670.8 million balance. The life analysis did not have enough historical retirement experience for a meaningful stub curve for any bands analyzed. Feedback with Company personnel and this study indicate a lengthening of the life to 65 years and a flatter dispersion of R2. The current balance for subaccount 357.00 Underground Conduit is $590.3 million. The current balance for subaccount 357.60 Underground Conduit - SRPL is $80.5 million. A graph of the Company's experience and proposed 65 R2 curve is shown below.



**FERC Account 358 Underground Conductors & Devices (50 R2)**

This account consists of the installed cost of underground conductors, line potheads, pipeline oil pumps, underground cable, and devices used for transmission purposes. Items can include:

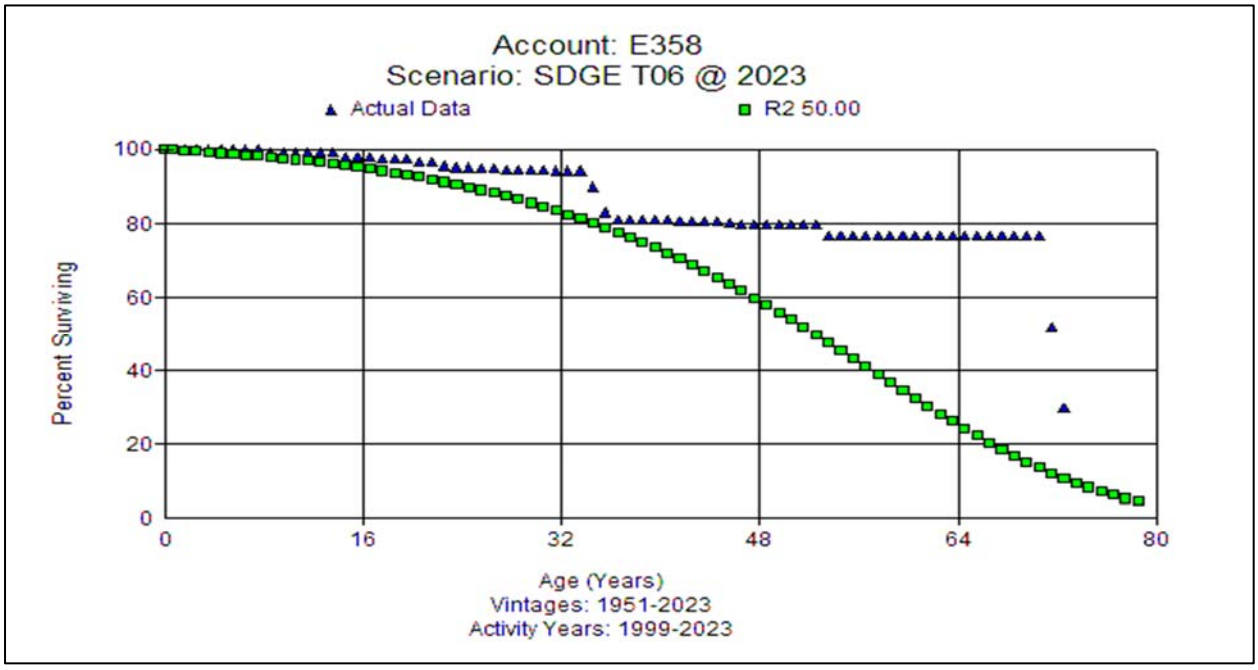
1. Armored conductors, buried, including insulators, insulating materials, splices, potheads, trenching, etc.
2. Armored conductors, submarine, including insulators, insulating materials, splices in terminal chambers, potheads, etc.
3. Cables in standpipe, including pothead and connection from terminal chamber of manhole to insulators on pole.
4. Circuit breakers.
5. Fireproofing, in connection with any items listed herein.
6. Hollow-core oil-filled cable, including straight or stop joints pressure tanks, auxiliary air tanks, feeding tanks, terminals, potheads and connections, ventilating equipment, etc.
7. Lead and fabric covered conductors, including insulators, compound filled, oil filled, or vacuum splices, potheads, etc.
8. Lightning arrestors.
9. Municipal inspection.
10. Permits.
11. Protection of street openings.
12. Racking of cables.
13. Switches.
14. Other line devices.

The current life of all subaccounts is 50 R2. Discussions with Company personnel indicated that there is approximately 154 miles of UG as of the study date. There were about 20 miles of direct buried that was replaced in 2022. SDG&E has been doing some direct buried replacement every year, replacing with conductor in conduit. There is some acceleration of this program in the last year or so. Most of the underground conductor is

XLPE material.

The combined full band analysis indicates a longer life than Company expectations. After reviewing various analysis bands, the account's asset characteristics, and information from Company personnel, this study recommends retention of the 50-year life with a R2 dispersion.

The current balance for subaccount 358.0 Underground Conductors & Devices is $507.9 million. The current balance for subaccount 358.60 Underground Conductors & Devices - SRPL is $126.5 million. A graph of the Company's experience and proposed 50 R2 curve is shown below.



**FERC Account 359 Roads and Trails (60 SQ)**

This account includes the installed cost of roads, trails, and bridges used primarily as transmission facilities. Items can include:

1. Bridges, including foundation piers, girders, trusses, flooring, etc.
2. Clearing land.
3. Roads, including grading, surfacing, culverts, etc.
4. Structures constructed and maintained in connection with other items included in this account.
5. Trails, including grading, surfacing, culverts, etc.

The current life for all subaccounts is 60 SQ. There is insufficient history to analyze this account with actuarial analysis. The life was set at 60 SQ in the TO5 settlement and has been retained in this study. No analysis or fits were performed. The current balance for subaccount 359.10 Roads and Trails - Other is $127.4 million. The current balance for subaccount 359.20 Roads and Trails - SWPL is $5.6 million. The current balance for subaccount 359.60 Roads and Trails - SRPL is $242.8 million. No graph is shown.

## NET SALVAGE ANALYSIS

When a capital asset is retired, physically removed from service, and finally disposed of, terminal retirement is said to have occurred. The residual value of a terminal retirement is called gross salvage. Net salvage is the difference between the gross salvage (what the asset was sold for) and the removal cost (cost to remove and dispose of the asset).

Salvage and removal cost percentages are calculated by dividing the current cost of salvage or removal by the original installed cost of the asset. Some plant assets can experience significant negative removal cost percentages due to the timing of the original addition versus the retirement. For example, a transmission asset in FERC Account 355 with a current installed cost of $500 (2023) would have had an installed cost of $104.40[3] in 1978 (which is the proposed average life of the account). A removal cost of $50 for the asset calculated (incorrectly) on current installed cost would only have a negative 10 percent removal cost ($50/$500).

However, a correct removal cost calculation would show a negative 48 percent removal cost for that asset ($50/$104.40). Inflation from the time of installation of the asset until the time of its removal must be taken into account in the calculation of the removal cost percentage because the depreciation rate, which includes the removal cost percentage, will be applied to the original installed cost of assets. The net salvage analysis uses the history of the individual accounts to estimate the future net salvage that SDG&E can expect in its operations. As a result, the analysis not only looks at the historical experience of SDG&E, but also takes into account recent and expected changes in operations that could reasonably lead to different future expectations for net salvage than were experienced in the past.

[3] Using the Handy-Whitman Bulletin No. 199, E-6, line 36, $104.40 = $500 x 171/819.

## Salvage Characteristics

For each account, data for retirements, gross salvage, and cost of removal were derived from 1991-2023.

Moving averages, which remove timing differences between retirement and salvage and removal cost, were analyzed over periods varying from one to 10 years. The analysis of net salvage is shown in Appendix D.

## TRANSMISSION PLANT

### Transmission Plant Accounts, FERC Accounts 351-359

In this study, all plant data by TO5 subaccount were combined for a single net salvage analysis into the major FERC account. This is reasonable due to the similarity of the assets and the processes followed at the time of retirement and replacement. This is also consistent with the life analysis and prior studies. This analysis results in the application of one net salvage factor to be applied individually in the calculation of each TO5 subaccount depreciation accrual expense and rate. This study gives an overall description of the major FERC account and then describes certain details that support the net salvage proposal.

### FERC Account 351 Battery Energy Storage Systems (BESS) (-15%)

This was a new account in the last depreciation study. Currently there is no investment in this account. Negative 15 percent net salvage is currently modeled for this account. However, based on discussions with Company personnel, these types of assets are expected to be added in the future. It is expected at retirement that the BESS sites will incur cost of removal that will exceed any gross salvage. Sargent & Lundy conducted a Decommissioning Study for the Company's future BESS sites. Based on the independent study, estimated installed cost of the BESS sites, discussions with Company personnel, and judgment, retention of negative 15 net salvage for this account is recommended for retention.

**FERC Account 352 Structures & Improvements (-85%)**

This account consists of control building, fencing, landscaping/yard surfacing, and station lighting. Similar to the life analysis for this account, a combined net salvage analysis was performed. The net salvage analysis included subaccounts 352.10 Other, 352.20 SWPL, and 352.60 SRPL. The existing net salvage percent for this account is negative 75 percent. Discussions with Company personnel indicated that the assets and retirement processes are similar for all three accounts, making the combined analysis reasonable and consistent with past studies. Discussions with Company personnel further indicated that the normal flow of capital expenditures (capex) is to record cost of removal at the beginning of a project, then normal construction capex until completion; then, once the project is completed, the retirements are processed. With larger transmission projects, the necessary information to unitize or process retirements can come in for months, up to three years, before unitizing and processing is complete. This is not unique to SDG&E but common to the industry and is the reason for utilizing moving averages in the analysis.

The combined 352 (352.10 Other, 352.20 SWPL, and 352.60 SRPL) net salvage historic experience shows five and ten year moving averages to be negative 178 and negative 168 percent, respectively. The existing negative 75 percent is well below the indications across the bands. To move incrementally toward expectations of the future and recognizing the timing differences in the recording of removal cost and retirements, this study conservatively recommends a negative 85 percent net salvage factor for this account supported by the combined net salvage analysis.

**FERC Account 353 Substation Equipment (-80%)**

This account consists of transforming, conversion, and switching equipment used for the purpose of changing the characteristics of electricity. Similar to the life analysis, a combined net salvage analysis was performed. The net salvage analysis included subaccounts 353.10 Other, 353.20 SWPL, 353.40 Palomar, and 353.60 SRPL. The

existing net salvage percent for this account is negative 70 percent net salvage. Discussions with Company personnel indicated that the assets and retirement processes are similar for all four accounts, making the combined analysis reasonable. It is also consistent with past studies.

In this study, the combined analysis of Accounts 353.10 Other, 353.20 SWPL, 353.40 Palomar, and 353.60 SRPL net salvage historic experience shows five and ten year moving averages to be negative 241 and negative 121 percent, respectively. There was one significant retirement in 2016 related to removing a 500kV capacitor from Imperial Valley Substation; this is related to the big synchronous condenser projects being installed at that site and others. Removal cost is directly charged to accumulated depreciation work orders. Permitting has become very expensive, and those costs are expected to increase due to requirements for environmental assessments, CPUC alternative comparisons, data requests, and other activities. It takes nearly as long to remove an asset as it does to install the new one. Since the COVID pandemic and inflation, parts are more expensive, as there is more demand, and require longer lead times. Overhead costs are also rising.

This study recommends moving incrementally toward expectations of the future and recommends a negative 80 percent net salvage rate supported by the combined analysis for all 353 subaccounts in the study.

**FERC Account 354 Transmission Towers & Fixtures (-75%)**

This account consists of towers and appurtenant fixtures used for supporting overhead transmission conductors including concrete foundations and lattice transmission structures. Similar to the life analysis and the TO5 Formula, a combined net salvage analysis was performed. The net salvage analysis included subaccounts 354.10 Other, 354.20 SWPL, and 354.60 SRPL. The existing net salvage percent for this account is negative 75 percent. Discussions with Company personnel indicated that the assets and retirement processes are similar for all three accounts, making the combined analysis reasonable and consistent with past studies.

In the combined analysis of Accounts 354.10 Other, 354.20 SWPL and 354.60 SRPL net salvage historic experience shows the five and ten year moving averages for net salvage in this account to be 0 (due to no retirements from 2012-2023). Discussions with Company personnel indicated that, similar to the other accounts, work orders tracking retirements, salvage, and removal remain open collecting charges over numerous months and years. The Company has installed new software and continues to evaluate the process to refine how retirements and associated cost of removal are recorded. Based upon the analysis indications and the information provided by Company personnel, this study recommends retention of negative 75 percent net salvage to apply overall and to all subaccounts at this time.

**FERC Account 355 Transmission Poles & Fixtures (-120%)**

This account consists of installed cost of poles made of wood, steel, concrete, or other material, together with appurtenant fixtures used for supporting overhead transmission conductors. Similar to the life analysis and the TO5 Formula, a combined net salvage analysis was performed. The net salvage analysis included subaccounts 355.10 Other, 355.20 SWPL, and 355.60 SRPL. The existing net salvage is negative 100 percent. Discussions with Company personnel indicated that the assets and retirement processes are similar for all three accounts, making the combined analysis reasonable and consistent with past studies.

Discussions with Company personnel indicated there are several replacement programs to change out wood poles to steel poles in much of their territory due to their placement in high fire threat districts as part of the Company's wildfire mitigation plan. There has been a large increase to cost of removal charged on capital jobs due to the replacement programs, and the work orders are often open for many months, so it is not unusual to see removal cost recorded years ahead of retirements. The combined 355 net salvage historic experience shows five and ten year moving averages for net salvage in this account to be negative 164 and negative 154 percent, respectively. The analysis suggests cost of removal is increasing, making the net salvage more negative when

compared to the existing. There is some impact from the various replacement programs and the timing differences that occur. Based upon information provided by Company personnel regarding timing differences and the analysis, this study recommends making an incremental change to the existing net salvage at this time. This study recommends a net salvage rate of negative 120 percent, which is proposed to be applied to all 355 subaccounts.

**FERC Account 356 Overhead Conductors and Devices (-100%)**

This account consists of overhead conductors and devices used for transmission. Similar to my life analysis and analysis for SDG&E's TO5 Formula rate filing, a combined net salvage analysis was performed. The net salvage analysis included subaccounts 356.10 Other, 356.20 SWPL, and 356.60 SRPL. The existing net salvage percent is negative 100 percent. Discussions with Company personnel indicated that the assets and retirement processes are similar for all three accounts, making the combined analysis reasonable and consistent with past studies.

Discussions with Company personnel indicated that there are several replacement programs. Because there has been a large increase to cost of removal charged on capital jobs due to the replacement programs, and the work orders are often open for many months, it is not unusual to see removal cost being recorded years ahead of retirements. The combined 356 net salvage historic experience shows five and ten year moving averages for net salvage in this account to be negative 101 and negative 133 percent, respectively.

The analysis suggests cost of removal is increasing slightly, making the net salvage more negative when compared to the existing. There is some impact from the various replacement programs. However, due to the replacement programs and the timing differences in recording net salvage and retirements, this study recommends not making any changes at this time, so the existing net salvage rate of negative 100 percent is retained and is proposed to be applied to all 356 subaccounts.

**FERC Account 357.00 Underground Conduit (-30%)**

This account includes underground conduit, electric manholes, vaults, tunnels, and spreader head assembly used for housing transmission cables or wires. The net salvage included subaccounts 357.00 and 357.60 SRPL. The existing net salvage is negative 30 percent. Discussions with Company personnel indicated that the assets and retirement processes are similar, making the combined analysis reasonable and consistent with past studies.

Discussions with Company personnel indicated underground conduit is normally laid with a spare conduit. Plastic conduit is encased in concrete consisting of 2 columns of 3 stacked conduits with 6" spacing with a communications conduit as well for each trench package.

The combined 357 net salvage historic experience shows five and ten year moving averages for net salvage in this account to be negative 43 and negative 214 percent, respectively. Similar to Accounts 355 and 356, work orders can remain open for a long time and there are timing differences in the recording of net salvage costs and the retirements.

The most recent retirements were recorded in 2017 and 2019, but removal cost had been recorded over the last 10 years. This was noted by Company personnel. Based on the timing differences and the analysis, the most recent activity does not provide a good indication of current trends. This study recommends making no changes at this time and retains the existing negative 30 percent and proposes it to be applied to all 357 subaccounts.

**FERC Account 358 Underground Conductors and Devices (-10%)**

This account consists of underground conductor, line potheads, pipeline oil pumps, and underground cable. The net salvage included accounts 358.00 and 358.60 SRPL. The existing net salvage percent is negative 10 percent.

There has been a large increase in cost of removal, with sporadic retirements recorded over the last few years). Discussions with Company personnel indicated that

there are some timing differences in recording cost of removal and retirements. The combined 358 net salvage historic experience shows five and ten year moving averages for net salvage in this account to be negative 1059 and negative 354 percent, respectively. Sporadic charges for cost of removal make it appear that net salvage is becoming more negative when compared to the existing. There is some impact from the various replacement programs. Due to the replacement programs and the timing differences in recording net salvage and retirements, this study recommends not making any changes at this time. The existing net salvage rate of negative 10 percent is retained and is proposed to be applied to all 358 subaccounts.

**FERC Account 359 Roads and Trails (0%)**

This account consists of bridges, trails, and roads. Similar to my life analysis and my analysis for SDG&E's TO5 Formula rate filing, a combined net salvage analysis was performed. The net salvage analysis is 0 percent. The combined analysis indicates some cost of removal had been recorded. Discussions with Company personnel indicated that this was a result of moving to a new system and the rules for allocation. Based on the characteristics of the assets in this account and past history, this study recommends retention of a 0 percent net salvage, which is proposed to be applied to all 359 subaccounts.

## APPENDIX A - Computation of Depreciation Accrual Rate

**San Diego Gas and Electric**
**T06**
**Computation of Transmission Account**
**Depreciation Accrual Rates at December 31, 2023**

| Account | Description | Plant Balance $ | Book Depreciation $ | Proposed Net Salvage % % | Net Salvage Amount $ | Unaccrued Balance $ | Proposed Remaining Life | Annual Accrual $ | Annual Accrual Rate % | Life Reserve $ | COR Reserve $ | Life Accrual Rate % | COR Accrual Rate % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| E352.10 | Struct & Imprv-Other | 704,205,884 | 118,605,605 | -85.00% | (598,575,001) | 1,184,175,280 | 66.51 | 17,804,430 | 2.53% | 79,076,526 | 39,529,079 | 1.33% | 1.19% |
| E352.20 | Struct & Improv-SWPL | 58,968,996 | 12,544,629 | -85.00% | (50,123,647) | 96,548,014 | 65.70 | 1,469,633 | 2.49% | 9,288,162 | 3,256,467 | 1.28% | 1.21% |
| E352.60 | Struct & Improv-SRPL | 121,696,150 | 26,982,457 | -85.00% | (103,441,728) | 198,155,422 | 63.35 | 3,128,144 | 2.57% | 19,935,539 | 7,046,918 | 1.32% | 1.25% |
| E353.10 | Station Equip.-Other | 1,873,830,309 | 489,274,710 | -80.00% | (1,499,064,247) | 2,883,619,846 | 44.30 | 65,086,217 | 3.47% | 351,122,566 | 138,152,144 | 1.83% | 1.64% |
| E353.20 | Station Equip.-SWPL | 336,248,084 | 137,586,290 | -80.00% | (268,998,467) | 467,660,262 | 40.04 | 11,679,612 | 3.47% | 98,617,871 | 38,968,418 | 1.76% | 1.71% |
| E353.40 | Station Equip.-Palomar | 1,420,393 | 648,597 | -80.00% | (1,136,314) | 1,908,110 | 37.15 | 51,368 | 3.62% | 434,253 | 214,344 | 1.87% | 1.75% |
| E353.60 | Station Equip.-SRPL | 167,340,617 | 47,920,290 | -80.00% | (133,872,494) | 253,292,821 | 43.30 | 5,850,117 | 3.50% | 36,434,634 | 11,485,657 | 1.81% | 1.69% |
| E354.10 | Towers & Fxtrs-Other | 107,354,620 | 54,170,086 | -75.00% | (80,515,965) | 133,700,498 | 56.54 | 2,364,716 | 2.20% | 30,854,469 | 23,315,617 | 1.26% | 0.94% |
| E354.20 | Towers & Fixtrs-SWPL | 65,635,780 | 70,908,324 | -75.00% | (49,226,835) | 43,954,292 | 37.65 | 1,167,312 | 1.78% | 39,900,826 | 31,007,498 | 1.04% | 0.74% |
| E354.60 | Towers & Fixtrs-SRPL | 766,913,154 | 175,889,488 | -75.00% | (575,184,865) | 1,166,208,531 | 63.51 | 18,363,595 | 2.39% | 130,186,150 | 45,703,338 | 1.31% | 1.09% |
| E355.10 | Poles & Fixtrs-Other | 1,217,780,404 | 227,473,505 | -120.00% | (1,461,336,485) | 2,451,643,384 | 39.60 | 61,913,946 | 5.08% | 130,959,575 | 96,513,930 | 2.25% | 2.83% |
| E355.20 | Poles & Fixturs-SWPL | 10,337,209 | 14,033,749 | -120.00% | (12,404,651) | 8,708,111 | 21.85 | 398,568 | 3.86% | 7,543,585 | 6,490,164 | 1.24% | 2.62% |
| E355.60 | Poles & Fixturs-SRPL | 3,343,704 | 1,383,111 | -120.00% | (4,012,445) | 5,973,038 | 35.80 | 166,850 | 4.99% | 811,117 | 571,994 | 2.12% | 2.87% |
| E356.10 | Ovrhd Cnd & Dv-Other | 785,479,744 | 199,261,649 | -100.00% | (785,479,744) | 1,371,697,840 | 57.10 | 24,023,638 | 3.06% | 106,199,947 | 93,061,702 | 1.51% | 1.54% |
| E356.20 | Ovrhd Cnd & Dev-SWPL | 46,810,210 | 71,504,636 | -100.00% | (46,810,210) | 22,115,784 | 37.71 | 586,455 | 1.25% | 36,605,935 | 34,898,702 | 0.58% | 0.67% |
| E356.60 | Ovrhd Cnd & Dev-SRPL | 173,822,757 | 48,651,898 | -100.00% | (173,822,757) | 298,993,617 | 55.76 | 5,362,303 | 3.08% | 34,270,174 | 14,381,724 | 1.44% | 1.65% |
| E357.00 | Trans UG Conduit | 590,292,519 | 110,715,663 | -30.00% | (177,087,756) | 656,664,611 | 57.66 | 11,387,588 | 1.93% | 80,680,802 | 30,034,862 | 1.50% | 0.43% |
| E357.60 | UG Conduit-SRPL | 80,541,403 | 18,278,202 | -30.00% | (24,162,421) | 86,425,621 | 54.85 | 1,575,727 | 1.96% | 15,043,118 | 3,235,084 | 1.48% | 0.47% |
| E358.00 | Trans UG Conductor | 507,869,900 | 97,204,931 | -10.00% | (50,786,990) | 461,451,959 | 42.38 | 10,887,420 | 2.14% | 91,220,635 | 5,984,296 | 1.94% | 0.21% |
| E358.60 | UG Cond. & Dev-SRPL | 126,452,463 | 30,707,517 | -10.00% | (12,645,246) | 108,390,193 | 39.94 | 2,713,906 | 2.15% | 29,206,454 | 1,501,063 | 1.93% | 0.22% |
| E359.10 | Roads & Trails-Other | 127,379,684 | 20,123,763 | 0.00% | 0 | 107,255,921 | 50.59 | 2,119,918 | 1.66% | 21,201,139 | (1,077,376) | 1.65% | 0.02% |
| E359.20 | Roads & Trails-SWPL | 5,610,160 | 3,259,241 | 0.00% | 0 | 2,350,919 | 27.29 | 86,156 | 1.54% | 3,259,241 | 0 | 1.54% | 0.00% |
| E359.60 | Roads & Trails-SRPL | 242,759,804 | 44,905,090 | 0.00% | 0 | 197,854,715 | 49.00 | 4,038,011 | 1.66% | 44,905,090 | 0 | 1.66% | 0.00% |
| | Total | 8,122,093,949 | 2,022,033,431 | | (6,108,688,269) | | | 252,225,630 | | 1,397,757,806 | 624,275,626 | | |
| E351.00 | Battery Energy Storage Systems | | | -15% | | | 10 | | 11.50% * | | | | |

* To be used if plant is added to that account

## APPENDIX B - Comparison of Depreciation Accrual

**San Diego Gas and Electric**
**T06**
**Comparison of Transmission Account**
**Depreciation Accrual Rates at December 31, 2023**

| Account | Description | Plant Balance $ | Current Depreciation Rates % | Current Depreciation $ | Proposed Depreciation Rates % | Proposed Depreciation $ | Difference $ |
|---|---|---|---|---|---|---|---|
| E352.10 | Struct & Imprv-Other | 704,205,883.51 | 2.37% | 16,689,679 | 2.53% | 17,804,430 | 1,114,751 |
| E352.20 | Struct & Improv-SWPL | 58,968,996.18 | 2.18% | 1,285,524 | 2.49% | 1,469,633 | 184,109 |
| E352.60 | Struct & Improv-SRPL | 121,696,150.38 | 2.41% | 2,932,877 | 2.57% | 3,128,144 | 195,267 |
| E353.10 | Station Equip.-Other | 1,873,830,308.53 | 3.49% | 65,396,678 | 3.47% | 65,086,217 | (310,461) |
| E353.20 | Station Equip.-SWPL | 336,248,084.19 | 3.49% | 11,735,058 | 3.47% | 11,679,612 | (55,446) |
| E353.40 | Station Equip.-Palomar | 1,420,392.88 | 3.64% | 51,702 | 3.62% | 51,368 | (334) |
| E353.60 | Station Equip.-SRPL | 167,340,617.33 | 3.48% | 5,823,453 | 3.50% | 5,850,117 | 26,663 |
| E354.10 | Towers & Fxtrs-Other | 107,354,619.70 | 2.36% | 2,533,569 | 2.20% | 2,364,716 | (168,853) |
| E354.20 | Towers & Fixtrs-SWPL | 65,635,780.39 | 2.02% | 1,325,843 | 1.78% | 1,167,312 | (158,531) |
| E354.60 | Towers & Fixtrs-SRPL | 766,913,153.67 | 2.57% | 19,709,668 | 2.39% | 18,363,595 | (1,346,074) |
| E355.10 | Poles & Fixtrs-Other | 1,217,780,404.17 | 4.57% | 55,652,564 | 5.08% | 61,913,946 | 6,261,382 |
| E355.20 | Poles & Fixturs-SWPL | 10,337,209.17 | 3.40% | 351,465 | 3.86% | 398,568 | 47,103 |
| E355.60 | Poles & Fixturs-SRPL | 3,343,703.96 | 4.51% | 150,801 | 4.99% | 166,850 | 16,049 |
| E356.10 | Ovrhd Cnd & Dv-Other | 785,479,744.46 | 3.03% | 23,800,036 | 3.06% | 24,023,638 | 223,602 |
| E356.20 | Ovrhd Cnd & Dev-SWPL | 46,810,210.01 | 1.42% | 664,705 | 1.25% | 586,455 | (78,250) |
| E356.60 | Ovrhd Cnd & Dev-SRPL | 173,822,757.29 | 3.22% | 5,597,093 | 3.08% | 5,362,303 | (234,790) |
| E357.00 | Trans UG Conduit | 590,292,518.89 | 2.14% | 12,632,260 | 1.93% | 11,387,588 | (1,244,672) |
| E357.60 | UG Conduit-SRPL | 80,541,402.53 | 2.20% | 1,771,911 | 1.96% | 1,575,727 | (196,184) |
| E358.00 | Trans UG Conductor | 507,869,900.22 | 2.13% | 10,817,629 | 2.14% | 10,887,420 | 69,791 |
| E358.60 | UG Cond. & Dev-SRPL | 126,452,463.41 | 2.19% | 2,769,309 | 2.15% | 2,713,906 | (55,403) |
| E359.10 | Roads & Trails-Other | 127,379,684.42 | 1.69% | 2,152,717 | 1.66% | 2,119,918 | (32,798) |
| E359.20 | Roads & Trails-SWPL | 5,610,159.86 | 1.51% | 84,713 | 1.54% | 86,156 | 1,443 |
| E359.60 | Roads & Trails-SRPL | 242,759,804.21 | 1.66% | 4,029,813 | 1.66% | 4,038,011 | 8,198 |
| | Total | 8,122,093,949.36 | 3.05% | 247,959,068 | 3.11% | 252,225,630 | 4,266,562 |
| E351.00* | Battery Energy Storage Systems | | | | 11.50% | | |

* To be used if plant is added to that Account

## APPENDIX C – Comparison of Mortality Characteristics

**San Diego Gas and Electric**
**T06**
**Comparison of Transmission Depreciation**
**Parameters at December 31, 2023**

| | | | TO5 | | | Proposed | | |
|---|---|---|---|---|---|---|---|---|
| **Account** | **Description** | | **Life** | **Curve** | **Net Salvage** | **Life** | **Curve** | **Net Salvage** |
| E351.00 | Struct & Imprv-Other | | | | | 10 | SQ | -15.00% |
| E351 | | Total | NA | NA | NA | 10 | SQ | -15.00% |
| E352.10 | Struct & Imprv-Other | | 74 | R2.5 | -75.00% | 74 | R2.5 | -85.00% |
| E352.20 | Struct & Improv-SWPL | | 74 | R2.5 | -75.00% | 74 | R2.5 | -85.00% |
| E352.60 | Struct & Improv-SRPL | | 74 | R2.5 | -75.00% | 74 | R2.5 | -85.00% |
| E352 | | Total | 74 | R2.5 | | 74 | R2.5 | -85.00% |
| E353.10 | Station Equip.-Other | | 50 | R1.5 | -70.00% | 53 | R2 | -80.00% |
| E353.20 | Station Equip.-SWPL | | 50 | R1.5 | -70.00% | 53 | R2 | -80.00% |
| E353.40 | Station Equip.-Palomar | | 50 | R1.5 | -70.00% | 53 | R2 | -80.00% |
| E353.60 | Station Equip.-SRPL | | 50 | R1.5 | -70.00% | 53 | R2 | -80.00% |
| E353 | | Total | 50 | | | 53 | R2 | -80.00% |
| E354.10 | Towers & Fxtrs-Other | | 70 | R5 | -75.00% | 75 | R5 | -75.00% |
| E354.20 | Towers & Fixtrs-SWPL | | 70 | R5 | -75.00% | 75 | R5 | -75.00% |
| E354.60 | Towers & Fixtrs-SRPL | | 70 | R5 | -75.00% | 75 | R5 | -75.00% |
| E354 | | Total | 70 | | | 75 | R5 | -75.00% |
| E355.10 | Poles & Fixtrs-Other | | 45 | R1.5 | -100.00% | 45 | R1.5 | -120.00% |
| E355.20 | Poles & Fixturs-SWPL | | 45 | R1.5 | -100.00% | 45 | R1.5 | -120.00% |
| E355.60 | Poles & Fixturs-SRPL | | 45 | R1.5 | -100.00% | 45 | R1.5 | -120.00% |
| E355 | | Total | 45 | | | 45 | R1.5 | -120.00% |
| E356.10 | Ovrhd Cnd & Dv-Other | | 64 | R2 | -100.00% | 65 | R1.5 | -100.00% |
| E356.20 | Ovrhd Cnd & Dev-SWPL | | 64 | R2 | -100.00% | 65 | R1.5 | -100.00% |
| E356.60 | Ovrhd Cnd & Dev-SRPL | | 64 | R2 | -100.00% | 65 | R1.5 | -100.00% |
| E356 | | Total | 64 | | | 65 | R1.5 | -100.00% |
| E357.00 | Trans UG Conduit | | 60 | R5 | -30.00% | 65 | R2 | -30.00% |
| E357.60 | UG Conduit-SRPL | | 60 | R5 | -30.00% | 65 | R2 | -30.00% |
| E357 | | Total | 60 | | | 65 | R2 | -30.00% |
| E358.00 | Trans UG Conductor | | 50 | R2 | -10.00% | 50 | R2 | -10.00% |
| E358.60 | UG Cond. & Dev-SRPL | | 50 | R2 | -10.00% | 50 | R2 | -10.00% |
| E358 | | Total | 50 | | | 50 | R2 | -10.00% |
| E359.10 | Roads & Trails-Other | | 60 | SQ | 0.00% | 60 | SQ | 0.00% |
| E359.20 | Roads & Trails-SWPL | | 60 | SQ | 0.00% | 60 | SQ | 0.00% |
| E359.60 | Roads & Trails-SRPL | | 60 | SQ | 0.00% | 60 | SQ | 0.00% |
| E359 | | Total | 60 | | | 60 | SQ | 0.00% |

## APPENDIX D - Net Salvage Analysis

**SAN DIEGO GAS AND ELECTRIC T06**
**RETIREMENT AND NET SALVAGE**
**AS ADJUSTED**
**DATA THROUGH DECEMBER 2023**

| Acct | Year | Adjusted Retirements | Adjusted Salvage | Adjusted Removal Cost | Net Salvage | Net Salv. % | 2- yr Net Salv. % | 3- yr Net Salv. % | 4- yr Net Salv. % | 5- yr Net Salv. % | 6- yr Net Salv. % | 7- yr Net Salv. % | 8- yr Net Salv. % | 9- yr Net Salv. % | 10- yr Net Salv. % | 15- yr Net Salv. % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| E352.10 | 1991 | 63,296.00 | 0.00 | 12,554.00 | (12,554.00) | -19.83% | | | | | | | | | | |
| E352.10 | 1992 | 62,850.00 | 0.00 | 20,025.00 | (20,025.00) | -31.86% | -25.83% | | | | | | | | | |
| E352.10 | 1993 | 56,865.00 | 12,676.00 | 17,417.00 | (4,741.00) | -8.34% | -20.69% | -20.39% | | | | | | | | |
| E352.10 | 1994 | 41,189.00 | 0.00 | 20,194.00 | (20,194.00) | -49.03% | -25.43% | -27.94% | -25.65% | | | | | | | |
| E352.10 | 1995 | 4,692.00 | 0.00 | 88.00 | (88.00) | -1.88% | -44.21% | -24.35% | -27.20% | -25.17% | | | | | | |
| E352.10 | 1996 | 10,091.00 | 0.00 | 22,840.60 | (22,840.60) | -226.35% | -155.10% | -77.04% | -42.42% | -38.64% | -33.66% | | | | | |
| E352.10 | 1997 | 6,570.00 | 0.00 | 4,424.00 | (4,424.00) | -67.34% | -163.64% | -128.10% | -76.02% | -43.79% | -39.68% | -34.56% | | | | |
| E352.10 | 1998 | 7,510.07 | 0.00 | 6,470.48 | (6,470.48) | -86.16% | -77.38% | -139.57% | -117.18% | -77.11% | -46.30% | -41.52% | -36.09% | | | |
| E352.10 | 1999 | 3,419.40 | 0.00 | 3,223.98 | (3,223.98) | -94.28% | -88.70% | -80.68% | -133.96% | -114.76% | -77.91% | -47.56% | -42.45% | -36.87% | | |
| E352.10 | 2000 | 152,000.00 | 130,150.72 | 6,424.56 | 123,726.16 | 81.40% | 77.53% | 69.99% | 67.28% | 48.31% | 47.04% | 29.49% | 21.87% | 12.09% | 7.14% | |
| E352.10 | 2001 | 0.00 | 0.00 | 147,335.00 | (147,335.00) | NA | -15.53% | -17.26% | -16.47% | -22.26% | -33.73% | -32.91% | -35.86% | -30.32% | -30.60% | |
| E352.10 | 2002 | 8,462.91 | 0.00 | 5,921.92 | (5,921.92) | -69.97% | -1810.92% | -18.40% | -18.02% | -22.89% | -24.53% | -35.36% | -34.54% | -37.09% | -31.47% | |
| E352.10 | 2003 | 0.00 | 0.00 | 0.00 | 0.00 | NA | -69.97% | -1810.92% | -95.51% | -19.99% | -22.89% | -24.53% | -35.36% | -34.54% | -37.09% | |
| E352.10 | 2004 | 3,174.57 | 0.00 | 3,447.71 | (3,447.71) | -108.60% | -108.60% | -80.51% | -80.51% | -20.15% | -21.67% | -24.45% | -26.00% | -36.57% | -35.74% | |
| E352.10 | 2005 | 154,838.12 | 0.00 | 53,204.37 | (53,204.37) | -34.36% | -35.85% | -35.85% | -34.03% | -126.09% | -27.06% | -27.78% | -29.11% | -29.85% | -35.58% | |
| E352.10 | 2006 | 36,680.00 | 0.00 | 19,335.00 | (19,335.00) | -52.71% | -37.88% | -39.03% | -39.03% | -40.32% | -112.84% | -29.71% | -30.33% | -31.47% | -32.10% | |
| E352.10 | 2007 | 161,429.00 | 0.00 | 29,617.00 | (29,617.00) | -18.35% | -24.71% | -28.94% | -28.69% | -29.65% | -30.59% | -71.00% | -26.16% | -26.61% | -27.46% | |
| E352.10 | 2008 | 148,523.00 | 0.00 | 426,255.00 | (426,255.00) | -287.00% | -147.08% | -137.09% | -94.76% | -105.39% | -105.39% | -104.81% | -133.52% | -84.41% | -84.46% | |
| E352.10 | 2009 | 146,263.00 | 0.00 | 708,540.00 | (708,540.00) | -484.43% | -384.96% | -255.23% | -236.24% | -190.97% | -190.56% | -190.56% | -189.02% | -211.36% | -156.52% | |
| E352.10 | 2010 | 62,912.89 | 0.00 | 99,693.94 | (99,693.94) | -158.46% | -386.39% | -345.12% | -237.80% | -230.91% | -188.09% | -187.74% | -187.74% | -186.36% | -206.75% | |
| E352.10 | 2011 | 87,533.87 | 0.00 | 302,694.70 | (302,694.70) | -345.80% | -267.46% | -374.42% | -249.52% | -258.27% | -246.55% | -205.38% | -205.00% | -205.00% | -203.59% | |
| E352.10 | 2012 | 26,414.57 | 0.00 | 55,646.59 | (55,646.59) | -210.67% | -314.48% | -258.98% | -141.75% | -337.72% | -256.28% | -245.13% | -205.55% | -205.18% | -205.18% | |
| E352.10 | 2013 | 67,687.06 | 0.00 | 65,199.87 | (65,199.87) | -96.33% | -128.42% | -233.18% | -173.19% | -315.18% | -307.42% | -240.83% | -231.47% | -197.27% | -196.95% | |
| E352.10 | 2014 | 442,463.34 | 0.00 | 379,297.55 | (379,297.55) | -85.72% | -87.13% | -93.21% | -80.14% | -131.37% | -193.34% | -207.51% | -180.80% | -176.82% | -160.29% | |
| E352.10 | 2015 | 172,948.72 | 0.00 | 362,238.20 | (362,238.20) | -209.45% | -120.49% | -118.10% | -113.70% | -146.17% | -147.07% | -196.11% | -207.80% | -184.56% | -180.99% | |
| E352.10 | 2016 | 399,610.32 | 0.00 | 735,293.18 | (735,293.18) | -184.00% | -191.69% | -145.50% | -136.40% | -144.05% | -158.81% | -158.79% | -192.67% | -201.68% | -184.43% | |
| E352.10 | 2017 | 110,783.70 | 0.00 | 986,123.67 | (986,123.67) | -890.13% | -337.27% | -304.92% | -185.08% | -211.83% | -211.80% | -220.77% | -217.91% | -243.62% | -247.49% | -209.11% |
| E352.10 | 2018 | 838,794.73 | 0.00 | 855,868.88 | (855,868.88) | -102.04% | -193.98% | -191.02% | -169.32% | -168.93% | -166.51% | -167.08% | -174.37% | -173.92% | -193.20% | -177.70% |
| E352.10 | 2019 | 175,777.89 | 0.00 | 1,096,426.72 | (1,096,426.72) | -623.76% | -192.43% | -261.11% | -192.69% | -237.70% | -206.28% | -202.91% | -203.00% | -208.39% | -207.07% | -203.63% |
| E352.10 | 2020 | 650,815.37 | 0.00 | 1,218,037.79 | (1,218,037.79) | -187.16% | -280.00% | -190.37% | -178.49% | -224.83% | -223.69% | -201.82% | -199.33% | -199.43% | -203.74% | -208.02% |
| E352.10 | 2021 | 195,778.41 | 0.00 | 492,468.35 | (492,468.35) | -251.54% | -202.05% | -274.55% | -150.82% | -235.75% | -227.03% | -225.84% | -205.08% | -202.67% | -202.74% | -211.88% |
| E352.10 | 2022 | 421,810.97 | 0.00 | 633,151.17 | (633,151.17) | -150.10% | -182.26% | -184.77% | -162.28% | -188.17% | -220.66% | -215.42% | -215.07% | -198.28% | -196.29% | -213.19% |
| E352.10 | 2023 | 499,231.27 | 0.00 | 1,070,338.57 | (1,070,338.57) | -214.40% | -184.95% | -196.63% | -124.23% | -232.09% | -192.88% | -219.58% | -215.26% | -214.97% | -200.34% | -210.78% |
| E352.20 | 1991 | 0.00 | 0.00 | 0.00 | 0.00 | NA | | | | | | | | | | |
| E352.20 | 1992 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | | | | | | | | | |
| E352.20 | 1993 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | | | | | | | | |
| E352.20 | 1994 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | | | | | | | |
| E352.20 | 1995 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | | | | | | |
| E352.20 | 1996 | 4,200.00 | 0.00 | 741.90 | (741.90) | -17.66% | -17.66% | -17.66% | -17.66% | -17.66% | -17.66% | | | | | |
| E352.20 | 1997 | 0.00 | 0.00 | 0.00 | 0.00 | NA | -17.66% | -17.66% | -17.66% | -17.66% | -17.66% | -17.66% | | | | |
| E352.20 | 1998 | 2,200.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00% | -11.59% | -11.59% | -11.59% | -11.59% | -11.59% | -11.59% | | | |
| E352.20 | 1999 | 0.00 | 0.00 | 0.00 | 0.00 | NA | 0.00% | 0.00% | -11.59% | -11.59% | -11.59% | -11.59% | -11.59% | -11.59% | | |
| E352.20 | 2000 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | 0.00% | 0.00% | -11.59% | -11.59% | -11.59% | -11.59% | -11.59% | -11.59% | |
| E352.20 | 2001 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | 0.00% | 0.00% | -11.59% | -11.59% | -11.59% | -11.59% | -11.59% | |
| E352.20 | 2002 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | 0.00% | 0.00% | -11.59% | -11.59% | -11.59% | -11.59% | |
| E352.20 | 2003 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | 0.00% | 0.00% | -11.59% | -11.59% | -11.59% | |
| E352.20 | 2004 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | 0.00% | 0.00% | -11.59% | -11.59% | |
| E352.20 | 2005 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | 0.00% | 0.00% | -11.59% | |
| E352.20 | 2006 | 25,992.00 | 0.00 | 3,540.00 | (3,540.00) | -13.62% | -13.62% | -13.62% | -13.62% | -13.62% | -13.62% | -13.62% | -13.62% | -12.56% | -12.56% | |
| E352.20 | 2007 | 206,767.00 | 0.00 | 0.00 | 0.00 | 0.00% | -1.52% | -1.52% | -1.52% | -1.52% | -1.52% | -1.52% | -1.52% | -1.52% | -1.51% | |
| E352.20 | 2008 | 0.00 | 0.00 | 74,493.00 | (74,493.00) | NA | -36.03% | -33.53% | -33.53% | -33.53% | -33.53% | -33.53% | -33.53% | -33.53% | -33.53% | |
| E352.20 | 2009 | 7,379.00 | 0.00 | 8,450.00 | (8,450.00) | -114.51% | -1124.04% | -38.73% | -34.54% | -36.01% | -36.01% | -36.01% | -36.01% | -36.01% | -36.01% | |
| E352.20 | 2010 | 232,687.22 | 0.00 | 182,642.09 | (182,642.09) | -78.49% | -79.60% | -110.63% | -59.44% | -56.92% | -56.92% | -56.92% | -56.92% | -56.92% | -56.92% | |
| E352.20 | 2011 | 0.00 | 0.00 | 28,223.54 | (28,223.54) | NA | -90.62% | -91.36% | -91.36% | -65.75% | -62.89% | -62.89% | -62.89% | -62.89% | -62.89% | |
| E352.20 | 2012 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | -90.62% | -87.84% | -122.39% | -65.75% | -62.89% | -62.89% | -62.89% | -62.89% | |
| E352.20 | 2013 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | -12.13% | -91.36% | -122.39% | -65.75% | -62.89% | -62.89% | -62.89% | |
| E352.20 | 2014 | 0.00 | 0.00 | 26.63 | (26.63) | NA | NA | NA | NA | -90.63% | -91.37% | -122.40% | -65.76% | -62.89% | -62.89% | |
| E352.20 | 2015 | 176,870.64 | 0.00 | 212.51 | (212.51) | -0.12% | -0.14% | -0.14% | -0.14% | -16.09% | -51.54% | -52.66% | -70.53% | -47.15% | -45.80% | |
| E352.20 | 2016 | 0.00 | 0.00 | 19,163.12 | (19,163.12) | NA | -10.95% | -10.97% | -10.97% | -10.97% | -26.93% | -56.22% | -57.26% | -75.12% | -50.22% | |
| E352.20 | 2017 | 0.00 | 0.00 | 102,430.32 | (102,430.32) | NA | NA | -68.87% | -68.87% | -68.88% | -68.88% | -84.84% | -81.23% | -81.82% | -99.69% | -64.52% |
| E352.20 | 2018 | 0.00 | 0.00 | 12,704.86 | (12,704.86) | NA | NA | NA | -75.93% | -76.07% | -76.07% | -76.07% | -92.02% | -84.34% | -84.87% | -66.48% |
| E352.20 | 2019 | 291,964.40 | 0.00 | 706.22 | (706.22) | -0.24% | -4.59% | -39.68% | -39.68% | -28.84% | -28.85% | -28.85% | -28.85% | -34.87% | -49.34% | -45.94% |
| E352.20 | 2020 | 311,933.84 | 0.00 | 264.15 | (264.15) | -0.08% | -0.16% | -2.26% | -2.26% | -22.40% | -17.35% | -17.36% | -17.36% | -17.36% | -20.97% | -34.53% |
| E352.20 | 2021 | 0.00 | 0.00 | 3,564.04 | (3,564.04) | NA | -1.23% | -0.75% | -0.75% | -19.82% | -22.99% | -17.81% | -17.81% | -17.81% | -17.81% | -35.26% |
| E352.20 | 2022 | 0.00 | 0.00 | 8,037.93 | (8,037.93) | NA | NA | -3.80% | -1.96% | -4.19% | -21.15% | -24.32% | -18.84% | -18.84% | -18.84% | -43.19% |
| E352.20 | 2023 | 0.00 | 0.00 | 1,943.75 | (1,943.75) | NA | NA | NA | -4.34% | -2.40% | -4.51% | -21.47% | -24.64% | -19.09% | -19.09% | -36.09% |

**SAN DIEGO GAS AND ELECTRIC T06**
**RETIREMENT AND NET SALVAGE**
**AS ADJUSTED**
**DATA THROUGH DECEMBER 2023**

| Acct | Year | Adjusted Retirements | Adjusted Salvage | Adjusted Removal Cost | Net Salvage | Net Salv. % | 2- yr Net Salv. % | 3- yr Net Salv. % | 4- yr Net Salv. % | 5- yr Net Salv. % | 6- yr Net Salv. % | 7- yr Net Salv. % | 8- yr Net Salv. % | 9- yr Net Salv. % | 10- yr Net Salv. % | 15- yr Net Salv. % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| E352.60 | 1991 | 0.00 | 0.00 | 0.00 | 0.00 | NA | | | | | | | | | | |
| E352.60 | 1992 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | | | | | | | | | |
| E352.60 | 1993 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | | | | | | | | |
| E352.60 | 1994 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | | | | | | | |
| E352.60 | 1995 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | | | | | | |
| E352.60 | 1996 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | | | | | |
| E352.60 | 1997 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | | | | |
| E352.60 | 1998 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | | | |
| E352.60 | 1999 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| E352.60 | 2000 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E352.60 | 2001 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E352.60 | 2002 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E352.60 | 2003 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E352.60 | 2004 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E352.60 | 2005 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E352.60 | 2006 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E352.60 | 2007 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E352.60 | 2008 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E352.60 | 2009 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E352.60 | 2010 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E352.60 | 2011 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E352.60 | 2012 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E352.60 | 2013 | 100,445.73 | 0.00 | 20,565.34 | (20,565.34) | -20.47% | -20.47% | -20.47% | -20.47% | -20.47% | -20.47% | -20.47% | -20.47% | -20.47% | -20.47% | |
| E352.60 | 2014 | 36,863.51 | 0.00 | 25,791.67 | (25,791.67) | -69.97% | -33.76% | -33.76% | -33.76% | -33.76% | -33.76% | -33.76% | -33.76% | -33.76% | -33.76% | |
| E352.60 | 2015 | 0.00 | 0.00 | 5,134.28 | (5,134.28) | NA | -83.89% | -37.50% | -37.50% | -37.50% | -37.50% | -37.50% | -37.50% | -37.50% | -37.50% | |
| E352.60 | 2016 | 0.00 | 0.00 | 12,958.58 | (12,958.58) | NA | NA | -119.05% | -31.96% | -46.94% | -46.94% | -46.94% | -46.94% | -46.94% | -46.94% | |
| E352.60 | 2017 | 0.00 | 0.00 | 109.41 | (109.41) | NA | NA | NA | -49.38% | -47.02% | -47.02% | -47.02% | -47.02% | -47.02% | -47.02% | -47.02% |
| E352.60 | 2018 | 53,334.07 | 0.00 | 3.08 | (3.08) | -0.01% | -0.21% | -24.51% | -24.51% | -48.78% | -33.87% | -33.87% | -33.87% | -33.87% | -33.87% | -33.87% |
| E352.60 | 2019 | 0.00 | 0.00 | 3.17 | (3.17) | NA | -0.01% | -0.22% | -0.22% | -34.14% | -48.78% | -33.87% | -33.87% | -33.87% | -33.87% | -33.87% |
| E352.60 | 2020 | 0.00 | 0.00 | 0.82 | (0.82) | NA | NA | -0.01% | -0.01% | -24.52% | -34.14% | -48.78% | -33.87% | -33.87% | -33.87% | -33.87% |
| E352.60 | 2021 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | -0.01% | -0.22% | -24.52% | -34.14% | -48.78% | -33.87% | -33.87% | -33.87% |
| E352.60 | 2022 | 0.00 | 0.00 | (10.10) | 10.10 | NA | NA | NA | NA | 0.01% | -0.20% | -24.50% | -34.12% | -48.77% | -33.86% | -33.86% |
| E352.60 | 2023 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | 0.01% | -0.20% | -24.50% | -34.12% | -48.77% | -33.86% |
| E352 Total | 1991 | 63,296.00 | 0.00 | 12,554.00 | (12,554.00) | -19.83% | | | | | | | | | | |
| E352 Total | 1992 | 62,850.00 | 0.00 | 20,025.00 | (20,025.00) | -31.86% | -25.83% | | | | | | | | | |
| E352 Total | 1993 | 56,865.00 | 12,676.00 | 17,417.00 | (4,741.00) | -8.34% | -20.69% | -20.39% | | | | | | | | |
| E352 Total | 1994 | 41,189.00 | 0.00 | 20,194.00 | (20,194.00) | -49.03% | -25.43% | -27.94% | -25.65% | | | | | | | |
| E352 Total | 1995 | 4,692.00 | 0.00 | 88.00 | (88.00) | -1.88% | -44.21% | -24.35% | -27.20% | -25.17% | | | | | | |
| E352 Total | 1996 | 14,291.00 | 0.00 | 23,582.50 | (23,582.50) | -165.02% | -124.69% | -72.90% | -41.53% | -38.15% | -33.38% | | | | | |
| E352 Total | 1997 | 6,570.00 | 0.00 | 4,424.00 | (4,424.00) | -67.34% | -134.25% | -109.95% | -72.35% | -42.90% | -39.18% | -34.28% | | | | |
| E352 Total | 1998 | 9,710.07 | 0.00 | 6,470.48 | (6,470.48) | -66.64% | -66.92% | -112.78% | -98.02% | -71.63% | -44.63% | -40.54% | -35.49% | | | |
| E352 Total | 1999 | 3,419.40 | 0.00 | 3,223.98 | (3,223.98) | -94.28% | -73.84% | -71.67% | -110.92% | -97.69% | -72.60% | -45.87% | -41.46% | -36.25% | | |
| E352 Total | 2000 | 152,000.00 | 130,150.72 | 6,424.56 | 123,726.16 | 81.40% | 77.53% | 69.06% | 66.41% | 46.25% | 45.07% | 28.35% | 21.13% | 11.65% | 6.85% | |
| E352 Total | 2001 | 0.00 | 0.00 | 147,335.00 | (147,335.00) | NA | -15.53% | -17.26% | -16.25% | -21.97% | -32.96% | -32.20% | -35.19% | -29.90% | -30.25% | |
| E352 Total | 2002 | 8,462.91 | 0.00 | 5,921.92 | (5,921.92) | -69.97% | -1810.92% | -18.40% | -18.02% | -22.60% | -24.23% | -34.57% | -33.80% | -36.41% | -31.04% | |
| E352 Total | 2003 | 0.00 | 0.00 | 0.00 | 0.00 | NA | -69.97% | -1810.92% | -95.51% | -19.99% | -22.60% | -24.23% | -34.57% | -33.80% | -36.41% | |
| E352 Total | 2004 | 3,174.57 | 0.00 | 3,447.71 | (3,447.71) | -108.60% | -108.60% | -80.51% | -80.51% | -20.15% | -21.67% | -24.14% | -25.69% | -35.76% | -34.98% | |
| E352 Total | 2005 | 154,838.12 | 0.00 | 53,204.37 | (53,204.37) | -34.36% | -35.85% | -35.85% | -34.03% | -126.09% | -27.06% | -27.78% | -28.91% | -29.66% | -35.15% | |
| E352 Total | 2006 | 62,672.00 | 0.00 | 22,875.00 | (22,875.00) | -36.50% | -34.98% | -36.04% | -36.04% | -37.29% | -101.59% | -28.61% | -29.20% | -30.12% | -30.73% | |
| E352 Total | 2007 | 368,196.00 | 0.00 | 29,617.00 | (29,617.00) | -8.04% | -12.18% | -18.05% | -17.95% | -18.53% | -19.26% | -43.93% | -18.51% | -18.85% | -19.46% | |
| E352 Total | 2008 | 148,523.00 | 0.00 | 500,748.00 | (500,748.00) | -337.15% | -102.64% | -95.49% | -75.35% | -82.71% | -82.71% | -82.56% | -102.32% | -71.22% | -71.30% | |
| E352 Total | 2009 | 153,642.00 | 0.00 | 716,990.00 | (716,990.00) | -466.66% | -403.00% | -186.07% | -170.16% | -149.06% | -148.91% | -148.91% | -148.17% | -164.55% | -129.00% | |
| E352 Total | 2010 | 295,600.11 | 0.00 | 282,336.03 | (282,336.03) | -95.51% | -222.45% | -250.95% | -155.29% | -150.93% | -135.68% | -135.61% | -135.61% | -135.15% | -147.47% | |
| E352 Total | 2011 | 87,533.87 | 0.00 | 330,918.24 | (330,918.24) | -378.05% | -160.06% | -247.82% | -194.11% | -176.61% | -168.75% | -152.37% | -152.27% | -152.27% | -151.72% | |
| E352 Total | 2012 | 26,414.57 | 0.00 | 55,646.59 | (55,646.59) | -210.67% | -339.25% | -163.33% | -118.77% | -265.08% | -177.45% | -169.71% | -153.56% | -153.45% | -153.45% | |
| E352 Total | 2013 | 168,132.79 | 0.00 | 85,765.21 | (85,765.21) | -51.01% | -72.69% | -167.44% | -81.76% | -201.23% | -224.18% | -160.41% | -154.49% | -141.80% | -141.72% | |
| E352 Total | 2014 | 479,326.85 | 0.00 | 405,115.85 | (405,115.85) | -84.52% | -75.82% | -81.10% | -71.78% | -109.72% | -155.02% | -174.92% | -139.35% | -135.75% | -127.68% | |
| E352 Total | 2015 | 349,819.36 | 0.00 | 367,584.99 | (367,584.99) | -105.08% | -93.19% | -86.08% | -83.86% | -112.04% | -108.57% | -143.83% | -160.63% | -133.58% | -130.74% | |
| E352 Total | 2016 | 399,610.32 | 0.00 | 767,414.88 | (767,414.88) | -192.04% | -151.45% | -125.34% | -110.25% | -118.14% | -133.20% | -127.03% | -153.66% | -166.58% | -143.01% | |
| E352 Total | 2017 | 110,783.70 | 0.00 | 1,088,663.40 | (1,088,663.40) | -982.69% | -363.66% | -258.50% | -166.00% | -180.05% | -180.58% | -191.24% | -176.48% | -198.01% | -207.32% | -167.73% |
| E352 Total | 2018 | 892,128.80 | 0.00 | 868,576.82 | (868,576.82) | -97.36% | -195.16% | -194.27% | -155.49% | -156.71% | -149.31% | -149.98% | -157.92% | -151.35% | -167.70% | -150.77% |
| E352 Total | 2019 | 467,742.29 | 0.00 | 1,097,136.11 | (1,097,136.11) | -234.56% | -144.55% | -207.69% | -163.31% | -188.70% | -170.20% | -163.21% | -163.65% | -169.94% | -163.23% | -160.21% |
| E352 Total | 2020 | 962,749.21 | 0.00 | 1,218,302.76 | (1,218,302.76) | -126.54% | -161.86% | -137.09% | -130.85% | -177.91% | -169.90% | -158.73% | -154.00% | -154.39% | -159.35% | -157.61% |
| E352 Total | 2021 | 195,778.41 | 0.00 | 496,032.39 | (496,032.39) | -253.36% | -147.98% | -172.88% | -111.64% | -181.38% | -182.78% | -174.74% | -163.53% | -158.83% | -159.17% | -162.77% |
| E352 Total | 2022 | 421,810.97 | 0.00 | 641,179.00 | (641,179.00) | -152.01% | -184.14% | -149.05% | -115.01% | -146.97% | -177.32% | -179.02% | -172.21% | -162.39% | -158.18% | -172.93% |
| E352 Total | 2023 | 499,231.27 | 0.00 | 1,072,282.32 | (1,072,282.32) | -214.79% | -186.04% | -197.84% | -106.25% | -177.64% | -156.81% | -182.58% | -183.54% | -177.16% | -167.87% | -172.29% |

**SAN DIEGO GAS AND ELECTRIC T06**
**RETIREMENT AND NET SALVAGE**
**AS ADJUSTED**
**DATA THROUGH DECEMBER 2023**

| Acct | Year | Adjusted Retirements | Adjusted Salvage | Adjusted Removal Cost | Net Salvage | Net Salv. % | 2- yr Net Salv. % | 3- yr Net Salv. % | 4- yr Net Salv. % | 5- yr Net Salv. % | 6- yr Net Salv. % | 7- yr Net Salv. % | 8- yr Net Salv. % | 9- yr Net Salv. % | 10- yr Net Salv. % | 15- yr Net Salv. % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| E353.10 | 1991 | 1,867,476.00 | 41,903.00 | 373,394.00 | (331,491.00) | -17.75% | | | | | | | | | | |
| E353.10 | 1992 | 271,058.00 | 99,669.00 | 71,325.00 | 28,344.00 | 10.46% | -14.18% | | | | | | | | | |
| E353.10 | 1993 | 797,673.00 | 88,966.00 | 178,438.00 | (89,472.00) | -11.22% | -5.72% | -13.37% | | | | | | | | |
| E353.10 | 1994 | 439,382.00 | 76,179.00 | 34,179.00 | 42,000.00 | 9.56% | -3.84% | -1.27% | -10.39% | | | | | | | |
| E353.10 | 1995 | 760,552.25 | 193,776.00 | 77,299.00 | 116,477.00 | 15.31% | 13.21% | 3.45% | 4.29% | -5.66% | | | | | | |
| E353.10 | 1996 | 138,398.00 | 0.00 | 65,582.00 | (65,582.00) | -47.39% | 5.66% | 6.94% | 0.16% | 1.32% | -7.01% | | | | | |
| E353.10 | 1997 | 173,944.91 | 98,955.57 | 126,161.19 | (27,205.62) | -15.64% | -29.71% | 2.21% | 4.34% | -1.03% | 0.18% | -7.35% | | | | |
| E353.10 | 1998 | 270,816.98 | 0.00 | 47,872.53 | (47,872.53) | -17.68% | -16.88% | -24.12% | -1.80% | 1.00% | -2.78% | -1.52% | -7.94% | | | |
| E353.10 | 1999 | 74,152.87 | 0.00 | 198,810.69 | (198,810.69) | -268.11% | -71.51% | -52.78% | -51.65% | -15.73% | -9.75% | -10.19% | -8.27% | -11.97% | | |
| E353.10 | 2000 | 0.00 | 0.00 | 826,383.90 | (826,383.90) | NA | -1382.54% | -311.06% | -206.79% | -177.37% | -74.01% | -54.24% | -41.31% | -36.52% | -29.21% | |
| E353.10 | 2001 | 68,916.94 | 0.00 | 133,480.43 | (133,480.43) | -193.68% | -1392.78% | -809.87% | -279.95% | -209.88% | -178.92% | -79.56% | -59.23% | -45.17% | -40.13% | |
| E353.10 | 2002 | 1,112,720.06 | 40,047.56 | 1,500,599.19 | (1,460,551.63) | -131.26% | -134.90% | -204.84% | -192.74% | -174.71% | -158.44% | -150.08% | -101.69% | -85.60% | -70.14% | |
| E353.10 | 2003 | 1,268,550.57 | 20,005.08 | 594,818.21 | (574,813.13) | -45.31% | -85.47% | -88.52% | -88.52% | -126.53% | -115.98% | -110.10% | -107.31% | -83.20% | -73.74% | |
| E353.10 | 2004 | 2,033,081.89 | 750.00 | 729,092.65 | (728,342.65) | -35.82% | -39.47% | -62.61% | -61.64% | -83.05% | -86.07% | -82.23% | -79.91% | -79.04% | -66.88% | |
| E353.10 | 2005 | 2,983,691.31 | 0.00 | 1,521,386.49 | (1,521,386.49) | -50.99% | -44.84% | -44.94% | -38.18% | -59.18% | -70.24% | -72.19% | -70.30% | -69.11% | -68.74% | |
| E353.10 | 2006 | 4,729,864.00 | 0.00 | 1,781,925.00 | (1,781,925.00) | -37.67% | -42.82% | -41.36% | -36.60% | -50.03% | -50.84% | -57.61% | -58.88% | -57.99% | -57.42% | |
| E353.10 | 2007 | 4,202,297.00 | 0.00 | 777,923.00 | (777,923.00) | -18.51% | -28.66% | -34.25% | -29.26% | -35.38% | -41.92% | -42.55% | -47.59% | -48.59% | -48.09% | |
| E353.10 | 2008 | 987,672.00 | 0.00 | 1,997,619.00 | (1,997,619.00) | -202.26% | -53.48% | -45.94% | -35.32% | -45.57% | -45.55% | -51.06% | -51.63% | -56.38% | -57.28% | |
| E353.10 | 2009 | 2,271,500.42 | 0.00 | 3,712,389.00 | (3,712,389.00) | -163.43% | -175.20% | -86.95% | -53.22% | -64.52% | -61.13% | -60.05% | -64.09% | -64.54% | -68.75% | |
| E353.10 | 2010 | 4,105,979.06 | 0.00 | 4,939,347.67 | (4,939,347.67) | -120.30% | -135.66% | -144.59% | -92.06% | -81.05% | -76.40% | -72.53% | -71.00% | -73.83% | -74.18% | |
| E353.10 | 2011 | 1,690,734.88 | 22,000.00 | 4,631,935.57 | (4,609,935.57) | -272.66% | -164.74% | -164.37% | -146.44% | -120.96% | -99.06% | -92.22% | -87.24% | -85.05% | -87.07% | |
| E353.10 | 2012 | 3,516,525.62 | 3,992.80 | 4,907,121.67 | (4,903,128.87) | -139.43% | -182.69% | -155.18% | -124.75% | -160.37% | -124.83% | -105.66% | -99.00% | -94.16% | -91.93% | |
| E353.10 | 2013 | 3,146,190.52 | 151,500.00 | 2,710,741.90 | (2,559,241.90) | -81.34% | -112.00% | -144.52% | -96.89% | -140.68% | -144.55% | -117.96% | -102.56% | -96.99% | -92.80% | |
| E353.10 | 2014 | 4,427,189.71 | 0.00 | 1,571,930.84 | (1,571,930.84) | -35.51% | -54.55% | -81.46% | -70.69% | -110.05% | -116.38% | -120.59% | -102.97% | -92.35% | -88.50% | |
| E353.10 | 2015 | 1,595,058.73 | 0.00 | 2,094,411.01 | (2,094,411.01) | -131.31% | -60.88% | -67.90% | -49.08% | -109.48% | -111.88% | -117.53% | -121.38% | -104.71% | -94.38% | |
| E353.10 | 2016 | 2,919,116.92 | 0.00 | 3,598,037.17 | (3,598,037.17) | -123.26% | -126.10% | -81.24% | -60.10% | -94.38% | -111.81% | -113.44% | -118.23% | -121.60% | -106.59% | |
| E353.10 | 2017 | 436,692.00 | 0.00 | 3,720,910.89 | (3,720,910.89) | -852.07% | -218.10% | -190.14% | -100.38% | -108.15% | -115.00% | -130.04% | -128.21% | -131.52% | -134.31% | -96.97% |
| E353.10 | 2018 | 7,333,597.81 | 0.00 | 4,303,442.86 | (4,303,442.86) | -58.68% | -103.27% | -108.73% | -94.61% | -91.49% | -89.88% | -97.33% | -109.16% | -110.73% | -114.54% | -92.33% |
| E353.10 | 2019 | 1,272,830.79 | 0.00 | 5,189,694.16 | (5,189,694.16) | -407.73% | -110.30% | -146.12% | -110.46% | -139.46% | -113.87% | -109.02% | -113.36% | -123.59% | -123.14% | -103.64% |
| E353.10 | 2020 | 3,088,456.90 | 0.00 | 8,452,088.15 | (8,452,088.15) | -273.67% | -312.79% | -153.45% | -147.92% | -167.86% | -164.36% | -137.29% | -130.02% | -131.21% | -139.34% | -118.56% |
| E353.10 | 2021 | 1,466,407.08 | 0.00 | 3,605,542.99 | (3,605,542.99) | -245.88% | -264.72% | -295.95% | -131.05% | -185.85% | -174.79% | -170.96% | -144.35% | -136.63% | -136.97% | -131.97% |
| E353.10 | 2022 | 313,683.31 | 0.00 | 5,508,127.32 | (5,508,127.32) | -1755.95% | -511.98% | -360.80% | -286.02% | -200.81% | -221.25% | -204.26% | -197.94% | -166.47% | -156.17% | -157.54% |
| E353.10 | 2023 | 2,256,686.14 | 0.00 | 6,036,420.43 | (6,036,420.43) | -267.49% | -449.14% | -375.30% | -212.63% | -342.84% | -210.37% | -227.71% | -211.73% | -205.53% | -175.55% | -162.66% |
| E353.20 | 1991 | 0.00 | 0.00 | 0.00 | 0.00 | NA | | | | | | | | | | |
| E353.20 | 1992 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | | | | | | | | | |
| E353.20 | 1993 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | | | | | | | | |
| E353.20 | 1994 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | | | | | | | |
| E353.20 | 1995 | 13,133.46 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | |
| E353.20 | 1996 | 0.00 | 0.00 | 0.00 | 0.00 | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | | | | |
| E353.20 | 1997 | 12,512.08 | 4,159.81 | 12,641.95 | (8,482.14) | -67.79% | -67.79% | -33.07% | -33.07% | -33.07% | -33.07% | -33.07% | | | | |
| E353.20 | 1998 | 11,090.68 | 0.00 | 0.00 | 0.00 | 0.00% | -35.94% | -35.94% | -23.09% | -23.09% | -23.09% | -23.09% | -23.09% | | | |
| E353.20 | 1999 | 0.00 | 0.00 | 0.00 | 0.00 | NA | 0.00% | -35.94% | -35.94% | -23.09% | -23.09% | -23.09% | -23.09% | -23.09% | | |
| E353.20 | 2000 | 0.00 | 0.00 | 43,250.62 | (43,250.62) | NA | NA | -389.97% | -183.24% | -219.18% | -140.82% | -140.82% | -140.82% | -140.82% | -140.82% | |
| E353.20 | 2001 | 56,045.20 | 0.00 | 9,369.81 | (9,369.81) | -16.72% | -93.89% | -93.89% | -78.38% | -76.72% | -76.72% | -65.86% | -65.86% | -65.86% | -65.86% | |
| E353.20 | 2002 | 396,431.93 | 0.00 | 196,131.18 | (196,131.18) | -49.47% | -45.42% | -54.98% | -54.98% | -53.66% | -54.03% | -54.03% | -52.58% | -52.58% | -52.58% | |
| E353.20 | 2003 | 0.00 | 0.00 | 0.00 | 0.00 | NA | -49.47% | -45.42% | -45.42% | -54.98% | -53.66% | -54.03% | -54.03% | -52.58% | -52.58% | |
| E353.20 | 2004 | 614,671.34 | 0.00 | 16,382.07 | (16,382.07) | -2.67% | -2.67% | -21.02% | -19.91% | -24.85% | -24.85% | -24.59% | -25.09% | -25.09% | -24.79% | |
| E353.20 | 2005 | 1,389,477.68 | 0.00 | 752,752.59 | (752,752.59) | -54.18% | -38.38% | -38.38% | -32.04% | -39.67% | -41.43% | -41.43% | -41.25% | -41.38% | -41.38% | |
| E353.20 | 2006 | 2,870,462.00 | 0.00 | 383,705.00 | (383,705.00) | -13.37% | -26.68% | -23.65% | -23.65% | -25.59% | -25.50% | -26.31% | -26.31% | -26.26% | -26.35% | |
| E353.20 | 2007 | 274,994.00 | 0.00 | 192,029.00 | (192,029.00) | -69.83% | -18.30% | -29.29% | -25.80% | -26.12% | -27.79% | -27.67% | -28.45% | -28.45% | -28.39% | |
| E353.20 | 2008 | 9,227.00 | 0.00 | 48,933.00 | (48,933.00) | -530.32% | -84.78% | -19.80% | -13.75% | -27.02% | -27.02% | -28.62% | -28.50% | -29.27% | -29.27% | |
| E353.20 | 2009 | 195,074.71 | 0.00 | 296,560.00 | (296,560.00) | -152.02% | -169.11% | -112.15% | -16.05% | -35.32% | -31.57% | -31.57% | -32.81% | -32.65% | -33.40% | |
| E353.20 | 2010 | 1,353,653.81 | 0.00 | 1,040,642.49 | (1,040,642.49) | -76.88% | -86.34% | -88.97% | -75.62% | -41.71% | -44.55% | -40.72% | -40.72% | -41.20% | -41.01% | |
| E353.20 | 2011 | 1,217,654.55 | 800.00 | 2,071,367.96 | (2,070,567.96) | -170.05% | -121.00% | -123.19% | -122.78% | -119.61% | -68.10% | -65.46% | -60.59% | -60.59% | -60.06% | |
| E353.20 | 2012 | 10,082.72 | 0.00 | 119,056.73 | (119,056.73) | -1180.80% | -178.35% | -125.14% | -116.34% | -128.36% | -123.10% | -69.99% | -66.99% | -62.01% | -62.01% | |
| E353.20 | 2013 | 2,197,504.58 | 0.00 | 2,219,369.25 | (2,219,369.25) | -100.99% | -105.93% | -128.72% | -92.26% | -115.53% | -116.29% | -113.86% | -78.38% | -74.84% | -70.46% | |
| E353.20 | 2014 | 38,781.51 | 0.00 | 513,113.58 | (513,113.58) | -1323.09% | -122.19% | -126.94% | -82.32% | -123.77% | -124.87% | -125.61% | -122.72% | -84.29% | -79.91% | |
| E353.20 | 2015 | 956,361.73 | 0.00 | 291,723.73 | (291,723.73) | -30.50% | -80.88% | -94.72% | -94.43% | -117.95% | -108.32% | -109.75% | -110.40% | -108.61% | -78.65% | |
| E353.20 | 2016 | 7,486,842.15 | 0.00 | 747,322.43 | (747,322.43) | -9.98% | -12.31% | -18.30% | -14.53% | -36.40% | -50.06% | -52.80% | -54.24% | -54.57% | -54.87% | |
| E353.20 | 2017 | 601,133.78 | 0.00 | 656,824.03 | (656,824.03) | -109.26% | -17.36% | -18.75% | -18.67% | -39.26% | -40.28% | -52.91% | -55.25% | -56.59% | -56.90% | -48.65% |
| E353.20 | 2018 | 1,658,268.79 | 0.00 | 1,426,428.19 | (1,426,428.19) | -86.02% | -92.20% | -29.04% | -26.45% | -33.84% | -45.25% | -46.13% | -56.78% | -58.54% | -59.70% | -51.62% |
| E353.20 | 2019 | 3,409,687.37 | 0.00 | 1,293,850.45 | (1,293,850.45) | -37.95% | -53.68% | -59.57% | -25.67% | -31.29% | -34.83% | -43.73% | -44.43% | -53.13% | -54.83% | -50.92% |
| E353.20 | 2020 | 594,458.46 | 0.00 | 545,076.83 | (545,076.83) | -91.69% | -45.93% | -57.67% | -52.13% | -33.96% | -33.73% | -37.13% | -45.41% | -46.08% | -54.39% | -51.78% |
| E353.20 | 2021 | 186,945.02 | 0.00 | 105,960.20 | (105,960.20) | -56.68% | -83.32% | -46.41% | -33.25% | -62.45% | -34.26% | -34.02% | -37.37% | -45.53% | -46.20% | -57.29% |
| E353.20 | 2022 | 110,498.45 | 0.00 | 173,706.27 | (173,706.27) | -157.20% | -94.02% | -92.47% | -19.17% | -59.48% | -64.04% | -35.23% | -34.93% | -38.25% | -46.25% | -57.67% |
| E353.20 | 2023 | 32,906.32 | 0.00 | (10,464.62) | 10,464.62 | 31.80% | -113.83% | -81.49% | -29.11% | -48.64% | -58.98% | -63.56% | -35.07% | -34.78% | -38.10% | -57.31% |

**SAN DIEGO GAS AND ELECTRIC T06**
**RETIREMENT AND NET SALVAGE**
**AS ADJUSTED**
**DATA THROUGH DECEMBER 2023**

| Acct | Year | Adjusted Retirements | Adjusted Salvage | Adjusted Removal Cost | Net Salvage | Net Salv. % | 2- yr Net Salv. % | 3- yr Net Salv. % | 4- yr Net Salv. % | 5- yr Net Salv. % | 6- yr Net Salv. % | 7- yr Net Salv. % | 8- yr Net Salv. % | 9- yr Net Salv. % | 10- yr Net Salv. % | 15- yr Net Salv. % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| E353.40 | 1991 | 0.00 | 0.00 | 0.00 | 0.00 | NA | | | | | | | | | | |
| E353.40 | 1992 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | | | | | | | | | |
| E353.40 | 1993 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | | | | | | | | |
| E353.40 | 1994 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | | | | | | | |
| E353.40 | 1995 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | | | | | | |
| E353.40 | 1996 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | | | | | |
| E353.40 | 1997 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | | | | |
| E353.40 | 1998 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | | | |
| E353.40 | 1999 | 5,820,982.67 | 0.00 | 6,515,112.74 | (6,515,112.74) | -111.92% | -111.92% | -111.92% | -111.92% | -111.92% | -111.92% | -111.92% | -111.92% | -111.92% | | |
| E353.40 | 2000 | 0.00 | 0.00 | 0.00 | 0.00 | NA | -111.92% | -111.92% | -111.92% | -111.92% | -111.92% | -111.92% | -111.92% | -111.92% | -111.92% | |
| E353.40 | 2001 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | -111.92% | -111.92% | -111.92% | -111.92% | -111.92% | -111.92% | -111.92% | -111.92% | |
| E353.40 | 2002 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | 0.00% | -111.92% | -111.92% | -111.92% | -111.92% | -111.92% | -111.92% | |
| E353.40 | 2003 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | -111.92% | -111.92% | -111.92% | -111.92% | -111.92% | -111.92% | |
| E353.40 | 2004 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | -111.92% | -111.92% | -111.92% | -111.92% | -111.92% | |
| E353.40 | 2005 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | -111.92% | -111.92% | -111.92% | -111.92% | |
| E353.40 | 2006 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | -111.92% | -111.92% | -111.92% | |
| E353.40 | 2007 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | -111.92% | -111.92% | |
| E353.40 | 2008 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | -111.92% | |
| E353.40 | 2009 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E353.40 | 2010 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E353.40 | 2011 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E353.40 | 2012 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E353.40 | 2013 | 179,607.12 | 0.00 | 9,096.00 | (9,096.00) | -5.06% | -5.06% | -5.06% | -5.06% | -5.06% | -5.06% | -5.06% | -5.06% | -5.06% | -5.06% | |
| E353.40 | 2014 | 0.00 | 0.00 | 1,123.11 | (1,123.11) | NA | -5.69% | -5.69% | -5.69% | -5.69% | -5.69% | -5.69% | -5.69% | -5.69% | -5.69% | |
| E353.40 | 2015 | 0.00 | 0.00 | 1,675.50 | (1,675.50) | NA | NA | -6.62% | -6.62% | -6.62% | -6.62% | -6.62% | -6.62% | -6.62% | -6.62% | |
| E353.40 | 2016 | 0.00 | 0.00 | 2,049.46 | (2,049.46) | NA | NA | NA | -2.70% | -7.76% | -7.76% | -7.76% | -7.76% | -7.76% | -7.76% | |
| E353.40 | 2017 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | -7.76% | -7.76% | -7.76% | -7.76% | -7.76% | -7.76% | -7.76% |
| E353.40 | 2018 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | -7.76% | -7.76% | -7.76% | -7.76% | -7.76% | -7.76% |
| E353.40 | 2019 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | -7.76% | -7.76% | -7.76% | -7.76% | -7.76% |
| E353.40 | 2020 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | -7.76% | -7.76% | -7.76% | -7.76% |
| E353.40 | 2021 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | -7.76% | -7.76% | -7.76% |
| E353.40 | 2022 | 0.00 | 0.00 | 9.13 | (9.13) | NA | NA | NA | NA | NA | NA | NA | NA | NA | -7.77% | -7.77% |
| E353.40 | 2023 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | -7.77% |
| | | | | | | | | | | | | | | | | |
| E353.60 | 1991 | 0.00 | 0.00 | 0.00 | 0.00 | NA | | | | | | | | | | |
| E353.60 | 1992 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | | | | | | | | | |
| E353.60 | 1993 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | | | | | | | | |
| E353.60 | 1994 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | | | | | | | |
| E353.60 | 1995 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | | | | | | |
| E353.60 | 1996 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | | | | | |
| E353.60 | 1997 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | | | | |
| E353.60 | 1998 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | | | |
| E353.60 | 1999 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| E353.60 | 2000 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E353.60 | 2001 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E353.60 | 2002 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E353.60 | 2003 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E353.60 | 2004 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E353.60 | 2005 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E353.60 | 2006 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E353.60 | 2007 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E353.60 | 2008 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E353.60 | 2009 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E353.60 | 2010 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E353.60 | 2011 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E353.60 | 2012 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E353.60 | 2013 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E353.60 | 2014 | 0.00 | 0.00 | (478.71) | 478.71 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E353.60 | 2015 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E353.60 | 2016 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E353.60 | 2017 | 0.00 | 0.00 | 14,432.08 | (14,432.08) | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E353.60 | 2018 | 833,409.22 | 0.00 | 142.51 | (142.51) | -0.02% | -1.75% | -1.75% | -1.75% | -1.69% | -1.69% | -1.69% | -1.69% | -1.69% | -1.69% | -1.69% |
| E353.60 | 2019 | 0.00 | 0.00 | 1,988.76 | (1,988.76) | NA | -0.26% | -1.99% | -1.99% | -1.99% | -1.93% | -1.93% | -1.93% | -1.93% | -1.93% | -1.93% |
| E353.60 | 2020 | 11,460.35 | 0.00 | 461.74 | (461.74) | -4.03% | -21.38% | -0.31% | -0.31% | -2.02% | -2.02% | -1.96% | -1.96% | -1.96% | -1.96% | -1.96% |
| E353.60 | 2021 | 14,300.68 | 0.00 | 171.14 | (171.14) | -1.20% | -2.46% | -10.18% | -0.31% | -2.00% | -2.00% | -2.00% | -1.95% | -1.95% | -1.95% | -1.95% |
| E353.60 | 2022 | 0.00 | 0.00 | 351.57 | (351.57) | NA | -3.66% | -3.82% | -3.82% | -0.36% | -2.04% | -2.04% | -2.04% | -1.99% | -1.99% | -1.99% |
| E353.60 | 2023 | 56,834.87 | 0.00 | 3,485.20 | (3,485.20) | -6.13% | -6.75% | -5.63% | -4.85% | -7.82% | -0.72% | -2.30% | -2.30% | -2.30% | -2.24% | -2.24% |

**SAN DIEGO GAS AND ELECTRIC T06**
**RETIREMENT AND NET SALVAGE**
**AS ADJUSTED**
**DATA THROUGH DECEMBER 2023**

| Acct | Year | Adjusted Retirements | Adjusted Salvage | Adjusted Removal Cost | Net Salvage | Net Salv. % | 2- yr Net Salv. % | 3- yr Net Salv. % | 4- yr Net Salv. % | 5- yr Net Salv. % | 6- yr Net Salv. % | 7- yr Net Salv. % | 8- yr Net Salv. % | 9- yr Net Salv. % | 10- yr Net Salv. % | 15- yr Net Salv. % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| E353 Total | 1991 | 1,867,476.00 | 41,903.00 | 373,394.00 | (331,491.00) | -17.75% | | | | | | | | | | |
| E353 Total | 1992 | 271,058.00 | 99,669.00 | 71,325.00 | 28,344.00 | 10.46% | -14.18% | | | | | | | | | |
| E353 Total | 1993 | 797,673.00 | 88,966.00 | 178,438.00 | (89,472.00) | -11.22% | -5.72% | -13.37% | | | | | | | | |
| E353 Total | 1994 | 439,382.00 | 76,179.00 | 34,179.00 | 42,000.00 | 9.56% | -3.84% | -1.27% | -10.39% | | | | | | | |
| E353 Total | 1995 | 773,685.71 | 193,776.00 | 77,299.00 | 116,477.00 | 15.05% | 13.06% | 3.43% | 4.27% | -5.64% | | | | | | |
| E353 Total | 1996 | 138,398.00 | 0.00 | 65,582.00 | (65,582.00) | -47.39% | 5.58% | 6.87% | 0.16% | 1.31% | -6.99% | | | | | |
| E353 Total | 1997 | 186,456.99 | 103,115.38 | 138,803.14 | (35,687.76) | -19.14% | -31.17% | 1.38% | 3.72% | -1.38% | -0.15% | -7.50% | | | | |
| E353 Total | 1998 | 281,907.66 | 0.00 | 47,872.53 | (47,872.53) | -16.98% | -17.84% | -24.58% | -2.37% | 0.51% | -3.06% | -1.79% | -8.06% | | | |
| E353 Total | 1999 | 5,895,135.54 | 0.00 | 6,713,923.43 | (6,713,923.43) | -113.89% | -109.47% | -106.82% | -105.55% | -92.73% | -86.90% | -79.81% | -77.03% | -66.63% | | |
| E353 Total | 2000 | 0.00 | 0.00 | 869,634.52 | (869,634.52) | NA | -128.64% | -123.55% | -119.93% | -118.93% | -104.68% | -98.18% | -90.03% | -86.93% | -74.80% | |
| E353 Total | 2001 | 124,962.14 | 0.00 | 142,850.24 | (142,850.24) | -114.31% | -810.23% | -128.34% | -122.60% | -120.37% | -118.84% | -104.84% | -98.43% | -90.38% | -87.31% | |
| E353 Total | 2002 | 1,509,151.99 | 40,047.56 | 1,696,730.37 | (1,656,682.81) | -109.78% | -110.12% | -163.34% | -35.45% | -120.74% | -118.37% | -117.16% | -105.68% | -100.26% | -93.26% | |
| E353 Total | 2003 | 1,268,550.57 | 20,005.08 | 594,818.21 | (574,813.13) | -45.31% | -80.34% | -81.80% | -81.80% | -113.19% | -110.20% | -108.37% | -107.47% | -98.16% | -93.70% | |
| E353 Total | 2004 | 2,647,753.23 | 750.00 | 745,474.72 | (744,724.72) | -28.13% | -33.69% | -54.86% | -53.62% | -71.86% | -93.51% | -91.67% | -90.53% | -90.04% | -83.70% | |
| E353 Total | 2005 | 4,373,168.99 | 0.00 | 2,274,139.08 | (2,274,139.08) | -52.00% | -43.00% | -43.35% | -36.68% | -54.35% | -63.11% | -82.03% | -80.90% | -80.19% | -79.91% | |
| E353 Total | 2006 | 7,600,326.00 | 0.00 | 2,165,630.00 | (2,165,630.00) | -28.49% | -37.08% | -35.46% | -32.63% | -42.62% | -43.13% | -48.10% | -64.66% | -64.09% | -63.74% | |
| E353 Total | 2007 | 4,477,291.00 | 0.00 | 969,952.00 | (969,952.00) | -21.66% | -25.96% | -32.88% | -28.33% | -33.04% | -38.33% | -38.77% | -42.72% | -57.76% | -57.35% | |
| E353 Total | 2008 | 996,899.00 | 0.00 | 2,046,552.00 | (2,046,552.00) | -205.29% | -55.10% | -39.64% | -29.70% | -40.81% | -41.08% | -45.61% | -45.98% | -49.76% | -62.85% | |
| E353 Total | 2009 | 2,466,575.13 | 0.00 | 4,008,949.00 | (4,008,949.00) | -162.53% | -174.84% | -88.47% | -45.21% | -57.57% | -54.12% | -53.65% | -56.99% | -57.27% | -60.69% | |
| E353 Total | 2010 | 5,459,632.87 | 0.00 | 5,979,990.16 | (5,979,990.16) | -109.53% | -126.02% | -134.88% | -89.81% | -72.24% | -68.75% | -64.91% | -64.06% | -66.30% | -66.50% | |
| E353 Total | 2011 | 2,908,389.43 | 22,800.00 | 6,703,303.53 | (6,680,503.53) | -229.70% | -151.30% | -153.85% | -140.89% | -120.71% | -91.39% | -85.30% | -80.41% | -79.03% | -80.40% | |
| E353 Total | 2012 | 3,526,608.34 | 3,992.80 | 5,026,178.40 | (5,022,185.60) | -142.41% | -181.86% | -148.66% | -123.13% | -154.56% | -124.57% | -97.95% | -91.63% | -86.75% | -85.28% | |
| E353 Total | 2013 | 5,523,302.22 | 151,500.00 | 4,939,207.15 | (4,787,707.15) | -86.68% | -108.40% | -137.90% | -94.67% | -133.17% | -136.61% | -116.31% | -96.06% | -90.90% | -86.74% | |
| E353 Total | 2014 | 4,465,971.22 | 0.00 | 2,085,688.82 | (2,085,688.82) | -46.70% | -68.81% | -88.01% | -72.43% | -112.21% | -117.31% | -120.77% | -105.89% | -90.17% | -86.18% | |
| E353 Total | 2015 | 2,551,420.46 | 0.00 | 2,387,810.24 | (2,387,810.24) | -93.59% | -63.75% | -73.85% | -57.64% | -110.48% | -110.27% | -115.06% | -118.28% | -104.92% | -90.39% | |
| E353 Total | 2016 | 10,405,959.07 | 0.00 | 4,347,409.06 | (4,347,409.06) | -41.78% | -51.98% | -50.63% | -38.44% | -70.38% | -86.15% | -89.81% | -94.62% | -97.50% | -89.56% | |
| E353 Total | 2017 | 1,037,825.78 | 0.00 | 4,392,167.00 | (4,392,167.00) | -423.21% | -76.37% | -79.51% | -60.27% | -75.05% | -83.69% | -97.65% | -99.45% | -103.51% | -106.09% | -81.17% |
| E353 Total | 2018 | 9,825,275.82 | 0.00 | 5,730,013.56 | (5,730,013.56) | -58.32% | -93.18% | -68.03% | -60.74% | -66.97% | -70.19% | -77.01% | -88.04% | -90.61% | -94.29% | -78.55% |
| E353 Total | 2019 | 4,682,518.16 | 0.00 | 6,485,533.37 | (6,485,533.37) | -138.51% | -84.20% | -106.83% | -64.00% | -81.90% | -77.13% | -78.50% | -83.86% | -93.30% | -95.06% | -84.44% |
| E353 Total | 2020 | 3,694,375.71 | 0.00 | 8,997,626.72 | (8,997,626.72) | -243.55% | -184.83% | -116.54% | -110.26% | -101.03% | -100.44% | -93.90% | -92.95% | -96.77% | -104.72% | -94.92% |
| E353 Total | 2021 | 1,667,652.78 | 0.00 | 3,711,674.33 | (3,711,674.33) | -222.57% | -237.02% | -191.10% | -96.60% | -140.22% | -107.51% | -106.46% | -99.50% | -97.88% | -101.20% | -106.19% |
| E353 Total | 2022 | 424,181.76 | 0.00 | 5,682,194.29 | (5,682,194.29) | -1339.57% | -449.07% | -317.85% | -175.68% | -150.82% | -164.07% | -123.97% | -121.71% | -113.07% | -109.78% | -121.31% |
| E353 Total | 2023 | 2,346,427.33 | 0.00 | 6,029,441.01 | (6,029,441.01) | -256.96% | -422.71% | -347.51% | -189.65% | -241.17% | -161.82% | -173.28% | -133.13% | -130.38% | -121.28% | -125.16% |
| E354.10 | 1991 | 57,786.00 | 0.00 | 6,142.00 | (6,142.00) | -10.63% | | | | | | | | | | |
| E354.10 | 1992 | 0.00 | 0.00 | 20.00 | (20.00) | NA | -10.66% | | | | | | | | | |
| E354.10 | 1993 | 0.00 | 0.00 | 1,397.00 | (1,397.00) | NA | NA | -13.08% | | | | | | | | |
| E354.10 | 1994 | 0.00 | 0.00 | 237.00 | (237.00) | NA | NA | NA | -13.49% | | | | | | | |
| E354.10 | 1995 | 17,909.00 | 0.00 | 89.00 | (89.00) | -0.50% | -1.82% | -9.62% | -9.73% | -10.42% | | | | | | |
| E354.10 | 1996 | 9,652.00 | 0.00 | 43,573.00 | (43,573.00) | -451.44% | -158.42% | -159.28% | -164.35% | -164.42% | -60.29% | | | | | |
| E354.10 | 1997 | 74,166.00 | 0.00 | 22,876.00 | (22,876.00) | -30.84% | -79.28% | -65.41% | -65.64% | -67.01% | -67.03% | -46.60% | | | | |
| E354.10 | 1998 | 64,024.00 | 0.00 | 22,369.00 | (22,369.00) | -34.94% | -32.74% | -60.08% | -53.64% | -53.78% | -54.62% | -54.64% | -43.26% | | | |
| E354.10 | 1999 | 73,659.73 | 0.00 | 10,903.77 | (10,903.77) | -14.80% | -24.17% | -26.50% | -45.02% | -41.69% | -41.79% | -42.37% | -42.38% | -36.21% | | |
| E354.10 | 2000 | 0.00 | 0.00 | 21,515.20 | (21,515.20) | NA | -44.01% | -39.79% | -25.86% | -54.73% | -50.68% | -50.78% | -51.36% | -51.37% | -43.45% | |
| E354.10 | 2001 | 18,840.00 | 0.00 | 16,155.00 | (16,155.00) | -85.75% | -199.95% | -52.51% | -31.03% | -40.67% | -57.17% | -53.24% | -53.33% | -53.87% | -53.88% | |
| E354.10 | 2002 | 0.00 | 0.00 | 0.00 | 0.00 | NA | -85.75% | -199.95% | -40.72% | -45.32% | -40.67% | -57.17% | -53.24% | -53.33% | -53.87% | |
| E354.10 | 2003 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | -85.75% | -85.75% | -52.51% | -45.32% | -40.67% | -57.17% | -53.24% | -53.33% | |
| E354.10 | 2004 | 27,604.29 | 0.00 | 109,130.62 | (109,130.62) | -395.34% | -395.34% | -395.34% | -234.97% | -316.08% | -131.31% | -97.80% | -78.57% | -92.00% | -86.27% | |
| E354.10 | 2005 | 0.00 | 0.00 | 15,171.00 | (15,171.00) | NA | -450.30% | -450.30% | -450.30% | -302.42% | -348.74% | -143.94% | -106.04% | -84.45% | -97.67% | |
| E354.10 | 2006 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | -450.30% | -450.30% | -450.30% | -302.42% | -348.74% | -143.94% | -106.04% | -84.45% | |
| E354.10 | 2007 | 17,203.00 | 0.00 | 24,346.00 | (24,346.00) | -141.52% | -141.52% | -229.71% | -88.19% | -331.75% | -331.75% | -258.93% | -292.73% | -143.64% | -109.07% | |
| E354.10 | 2008 | 47,688.00 | 0.00 | 155,138.00 | (155,138.00) | -325.32% | -276.59% | -276.59% | -276.59% | -328.43% | -328.43% | -328.43% | -287.37% | -306.69% | -190.47% | |
| E354.10 | 2009 | 249,646.00 | 0.00 | 768,892.00 | (768,892.00) | -307.99% | -310.77% | -301.51% | -301.51% | -306.34% | -313.52% | -313.52% | -313.52% | -301.63% | -307.59% | |
| E354.10 | 2010 | 3,645.02 | 0.00 | 136,428.14 | (136,428.14) | -3742.86% | -357.42% | -352.34% | -333.29% | -340.94% | -345.71% | -349.67% | -349.67% | -349.67% | -336.03% | |
| E354.10 | 2011 | 3,673.94 | 0.00 | 46,182.55 | (46,182.55) | -1257.03% | -2495.04% | -370.28% | -312.32% | -351.40% | -351.40% | -356.11% | -359.21% | -359.21% | -359.21% | |
| E354.10 | 2012 | 0.00 | 0.00 | 2,014.15 | (2,014.15) | NA | -1311.85% | -2522.56% | -71.85% | -363.91% | -352.02% | -352.02% | -356.73% | -359.78% | -359.78% | |
| E354.10 | 2013 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | -1311.85% | -658.52% | -371.07% | -363.91% | -352.02% | -352.02% | -356.73% | -359.78% | |
| E354.10 | 2014 | 0.00 | 0.00 | 88,227.12 | (88,227.12) | NA | NA | NA | -2456.25% | -3728.02% | -405.40% | -392.87% | -379.43% | -379.43% | -384.15% | |
| E354.10 | 2015 | 0.00 | 0.00 | 77,675.54 | (77,675.54) | NA | NA | NA | NA | -5827.51% | -4789.31% | -435.63% | -418.36% | -403.57% | -403.57% | |
| E354.10 | 2016 | 0.00 | 0.00 | 602,305.42 | (602,305.42) | NA | NA | NA | NA | NA | -22221.51% | -13018.69% | -670.02% | -616.07% | -590.70% | |
| E354.10 | 2017 | 0.00 | 0.00 | 409,338.00 | (409,338.00) | NA | NA | NA | NA | NA | NA | -33363.17% | -18611.54% | -829.32% | -750.43% | -696.75% |
| E354.10 | 2018 | 0.00 | 0.00 | 100,385.39 | (100,385.39) | NA | NA | NA | NA | NA | NA | NA | -36095.53% | -19983.12% | -868.39% | -725.47% |
| E354.10 | 2019 | 0.00 | 0.00 | 12,178.15 | (12,178.15) | NA | NA | NA | NA | NA | NA | NA | NA | -36427.01% | -20149.51% | -757.57% |
| E354.10 | 2020 | 0.00 | 0.00 | 9,237.68 | (9,237.68) | NA | NA | NA | NA | NA | NA | NA | NA | NA | -36678.44% | -755.73% |
| E354.10 | 2021 | 0.00 | 0.00 | 3,319.95 | (3,319.95) | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | -756.76% |
| E354.10 | 2022 | 0.00 | 0.00 | 999.58 | (999.58) | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | -791.83% |
| E354.10 | 2023 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | -878.40% |

**SAN DIEGO GAS AND ELECTRIC T06**
**RETIREMENT AND NET SALVAGE**
**AS ADJUSTED**
**DATA THROUGH DECEMBER 2023**

| Acct | Year | Adjusted Retirements | Adjusted Salvage | Adjusted Removal Cost | Net Salvage | Net Salv. % | 2- yr Net Salv. % | 3- yr Net Salv. % | 4- yr Net Salv. % | 5- yr Net Salv. % | 6- yr Net Salv. % | 7- yr Net Salv. % | 8- yr Net Salv. % | 9- yr Net Salv. % | 10- yr Net Salv. % | 15- yr Net Salv. % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| E354.20 | 1991 | 0.00 | 0.00 | 0.00 | 0.00 | NA | | | | | | | | | | |
| E354.20 | 1992 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | | | | | | | | | |
| E354.20 | 1993 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | | | | | | | | |
| E354.20 | 1994 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | | | | | | | |
| E354.20 | 1995 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | | | | | | |
| E354.20 | 1996 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | | | | | |
| E354.20 | 1997 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | | | | |
| E354.20 | 1998 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | | | |
| E354.20 | 1999 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| E354.20 | 2000 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.20 | 2001 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.20 | 2002 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.20 | 2003 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.20 | 2004 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.20 | 2005 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.20 | 2006 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.20 | 2007 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.20 | 2008 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.20 | 2009 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.20 | 2010 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.20 | 2011 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.20 | 2012 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.20 | 2013 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.20 | 2014 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.20 | 2015 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.20 | 2016 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.20 | 2017 | 0.00 | 0.00 | 22,519.77 | (22,519.77) | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E354.20 | 2018 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E354.20 | 2019 | 0.00 | 0.00 | 766.45 | (766.45) | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E354.20 | 2020 | 0.00 | 0.00 | 2,629.09 | (2,629.09) | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E354.20 | 2021 | 0.00 | 0.00 | 3.57 | (3.57) | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E354.20 | 2022 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E354.20 | 2023 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E354.60 | 1991 | 0.00 | 0.00 | 0.00 | 0.00 | NA | | | | | | | | | | |
| E354.60 | 1992 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | | | | | | | | | |
| E354.60 | 1993 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | | | | | | | | |
| E354.60 | 1994 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | | | | | | | |
| E354.60 | 1995 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | | | | | | |
| E354.60 | 1996 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | | | | | |
| E354.60 | 1997 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | | | | |
| E354.60 | 1998 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | | | |
| E354.60 | 1999 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| E354.60 | 2000 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.60 | 2001 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.60 | 2002 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.60 | 2003 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.60 | 2004 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.60 | 2005 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.60 | 2006 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.60 | 2007 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.60 | 2008 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.60 | 2009 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.60 | 2010 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.60 | 2011 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.60 | 2012 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.60 | 2013 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.60 | 2014 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.60 | 2015 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.60 | 2016 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E354.60 | 2017 | 0.00 | 0.00 | 156.22 | (156.22) | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E354.60 | 2018 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E354.60 | 2019 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E354.60 | 2020 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E354.60 | 2021 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E354.60 | 2022 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E354.60 | 2023 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |

**SAN DIEGO GAS AND ELECTRIC T06**
**RETIREMENT AND NET SALVAGE**
**AS ADJUSTED**
**DATA THROUGH DECEMBER 2023**

| Acct | Year | Adjusted Retirements | Adjusted Salvage | Adjusted Removal Cost | Net Salvage | Net Salv. % | 2- yr Net Salv. % | 3- yr Net Salv. % | 4- yr Net Salv. % | 5- yr Net Salv. % | 6- yr Net Salv. % | 7- yr Net Salv. % | 8- yr Net Salv. % | 9- yr Net Salv. % | 10- yr Net Salv. % | 15- yr Net Salv. % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| E354 Total | 1991 | 57,786.00 | 0.00 | 6,142.00 | (6,142.00) | -10.63% | | | | | | | | | | |
| E354 Total | 1992 | 0.00 | 0.00 | 20.00 | (20.00) | NA | -10.66% | | | | | | | | | |
| E354 Total | 1993 | 0.00 | 0.00 | 1,397.00 | (1,397.00) | NA | NA | -13.08% | | | | | | | | |
| E354 Total | 1994 | 0.00 | 0.00 | 237.00 | (237.00) | NA | NA | NA | -13.49% | | | | | | | |
| E354 Total | 1995 | 17,909.00 | 0.00 | 89.00 | (89.00) | -0.50% | -1.82% | -9.62% | -9.73% | -10.42% | | | | | | |
| E354 Total | 1996 | 9,652.00 | 0.00 | 43,573.00 | (43,573.00) | -451.44% | -158.42% | -159.28% | -164.35% | -164.42% | -60.29% | | | | | |
| E354 Total | 1997 | 74,166.00 | 0.00 | 22,876.00 | (22,876.00) | -30.84% | -79.28% | -65.41% | -65.64% | -67.01% | -67.03% | -46.60% | | | | |
| E354 Total | 1998 | 64,024.00 | 0.00 | 22,369.00 | (22,369.00) | -34.94% | -32.74% | -60.08% | -53.64% | -53.78% | -54.62% | -54.64% | -43.26% | | | |
| E354 Total | 1999 | 73,659.73 | 0.00 | 10,903.77 | (10,903.77) | -14.80% | -24.17% | -26.50% | -45.02% | -41.69% | -41.79% | -42.37% | -42.38% | -36.21% | | |
| E354 Total | 2000 | 0.00 | 0.00 | 21,515.20 | (21,515.20) | NA | -44.01% | -39.79% | -25.86% | -54.73% | -50.68% | -50.78% | -51.36% | -51.37% | -43.45% | |
| E354 Total | 2001 | 18,840.00 | 0.00 | 16,155.00 | (16,155.00) | -85.75% | -199.95% | -52.51% | -31.03% | -40.67% | -57.17% | -53.24% | -53.33% | -53.87% | -53.88% | |
| E354 Total | 2002 | 0.00 | 0.00 | 0.00 | 0.00 | NA | -85.75% | -199.95% | -40.72% | -45.32% | -40.67% | -57.17% | -53.24% | -53.33% | -53.87% | |
| E354 Total | 2003 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | -85.75% | -85.75% | -52.51% | -45.32% | -40.67% | -57.17% | -53.24% | -53.33% | |
| E354 Total | 2004 | 27,604.29 | 0.00 | 109,130.62 | (109,130.62) | -395.34% | -395.34% | -395.34% | -234.97% | -316.08% | -131.31% | -97.80% | -78.57% | -92.00% | -86.27% | |
| E354 Total | 2005 | 0.00 | 0.00 | 15,171.00 | (15,171.00) | NA | -450.30% | -450.30% | -450.30% | -302.42% | -348.74% | -143.94% | -106.04% | -84.45% | -97.67% | |
| E354 Total | 2006 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | -450.30% | -450.30% | -450.30% | -302.42% | -348.74% | -143.94% | -106.04% | -84.45% | |
| E354 Total | 2007 | 17,203.00 | 0.00 | 24,346.00 | (24,346.00) | -141.52% | -141.52% | -229.71% | -88.19% | -331.75% | -331.75% | -258.93% | -292.73% | -143.64% | -109.07% | |
| E354 Total | 2008 | 47,688.00 | 0.00 | 155,138.00 | (155,138.00) | -325.32% | -276.59% | -276.59% | -276.59% | -328.43% | -328.43% | -328.43% | -287.37% | -306.69% | -190.47% | |
| E354 Total | 2009 | 249,646.00 | 0.00 | 768,892.00 | (768,892.00) | -307.99% | -310.77% | -301.51% | -301.51% | -306.34% | -313.52% | -313.52% | -313.52% | -301.63% | -307.59% | |
| E354 Total | 2010 | 3,645.02 | 0.00 | 136,428.14 | (136,428.14) | -3742.86% | -357.42% | -352.34% | -333.29% | -340.94% | -345.71% | -349.67% | -349.67% | -349.67% | -336.03% | |
| E354 Total | 2011 | 3,673.94 | 0.00 | 46,182.55 | (46,182.55) | -1257.03% | -2495.04% | -370.28% | -312.32% | -351.40% | -351.40% | -356.11% | -359.21% | -359.21% | -359.21% | |
| E354 Total | 2012 | 0.00 | 0.00 | 2,014.15 | (2,014.15) | NA | -1311.85% | -2522.56% | -71.85% | -363.91% | -352.02% | -352.02% | -356.73% | -359.78% | -359.78% | |
| E354 Total | 2013 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | -1311.85% | -658.52% | -371.07% | -363.91% | -352.02% | -352.02% | -356.73% | -359.78% | |
| E354 Total | 2014 | 0.00 | 0.00 | 88,227.12 | (88,227.12) | NA | NA | NA | -2456.25% | -3728.02% | -405.40% | -392.87% | -379.43% | -379.43% | -384.15% | |
| E354 Total | 2015 | 0.00 | 0.00 | 77,675.54 | (77,675.54) | NA | NA | NA | NA | -5827.51% | -4789.31% | -435.63% | -418.36% | -403.57% | -403.57% | |
| E354 Total | 2016 | 0.00 | 0.00 | 602,305.42 | (602,305.42) | NA | NA | NA | NA | NA | -22221.51% | -13018.69% | -670.02% | -616.07% | -590.70% | |
| E354 Total | 2017 | 0.00 | 0.00 | 432,013.99 | (432,013.99) | NA | NA | NA | NA | NA | NA | -33980.38% | -18921.36% | -838.14% | -757.87% | -703.23% |
| E354 Total | 2018 | 0.00 | 0.00 | 100,385.39 | (100,385.39) | NA | NA | NA | NA | NA | NA | NA | -36712.74% | -20292.94% | -877.21% | -731.96% |
| E354 Total | 2019 | 0.00 | 0.00 | 12,944.60 | (12,944.60) | NA | NA | NA | NA | NA | NA | NA | NA | -37065.08% | -20469.81% | -764.85% |
| E354 Total | 2020 | 0.00 | 0.00 | 11,866.77 | (11,866.77) | NA | NA | NA | NA | NA | NA | NA | NA | NA | -37388.08% | -763.83% |
| E354 Total | 2021 | 0.00 | 0.00 | 3,323.52 | (3,323.52) | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | -764.86% |
| E354 Total | 2022 | 0.00 | 0.00 | 999.58 | (999.58) | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | -800.39% |
| E354 Total | 2023 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | -888.55% |
| E355.10 | 1991 | 123,451.00 | 32,194.00 | 86,390.00 | (12,554.00) | -19.83% | | | | | | | | | | |
| E355.10 | 1992 | 80,254.00 | 3,835.00 | 328,318.00 | (20,025.00) | -31.86% | -25.83% | | | | | | | | | |
| E355.10 | 1993 | 185,734.00 | 22,031.00 | 224,499.00 | (4,741.00) | -8.34% | -20.69% | -20.39% | | | | | | | | |
| E355.10 | 1994 | 244,670.00 | 5,095.00 | 164,887.00 | (20,194.00) | -49.03% | -25.43% | -27.94% | -25.65% | | | | | | | |
| E355.10 | 1995 | 535,840.00 | 12,227.00 | 83,240.00 | (88.00) | -1.88% | -44.21% | -24.35% | -27.20% | -25.17% | | | | | | |
| E355.10 | 1996 | 140,763.00 | 858.00 | 181,243.00 | (22,840.60) | -226.35% | -155.10% | -77.04% | -42.42% | -38.64% | -33.66% | | | | | |
| E355.10 | 1997 | 107,181.00 | 0.00 | 141,223.00 | (4,424.00) | -67.34% | -163.64% | -128.10% | -76.02% | -43.79% | -39.68% | -34.56% | | | | |
| E355.10 | 1998 | 265,935.00 | 0.00 | 237,391.00 | (6,470.48) | -86.16% | -77.38% | -139.57% | -117.18% | -77.11% | -46.30% | -41.52% | -36.09% | | | |
| E355.10 | 1999 | 1,668,297.86 | 0.00 | 581,269.78 | (3,223.98) | -94.28% | -88.70% | -80.68% | -133.96% | -114.76% | -77.91% | -47.56% | -42.45% | -36.87% | | |
| E355.10 | 2000 | 838,408.00 | 0.00 | 744,770.50 | 123,726.16 | 81.40% | 77.53% | 69.99% | 67.28% | 48.31% | 47.04% | 29.49% | 21.87% | 12.09% | 7.14% | |
| E355.10 | 2001 | 976,466.00 | 0.00 | 503,889.47 | (147,335.00) | NA | -15.53% | -17.26% | -16.47% | -22.26% | -33.73% | -32.91% | -35.86% | -30.32% | -30.60% | |
| E355.10 | 2002 | 1,237,299.53 | 557.05 | 884,641.58 | (5,921.92) | -69.97% | -1810.92% | -18.40% | -18.02% | -22.89% | -24.53% | -35.36% | -34.54% | -37.09% | -31.47% | |
| E355.10 | 2003 | 1,071,234.09 | 0.00 | 1,639,556.43 | 0.00 | NA | -69.97% | -1810.92% | -95.51% | -19.99% | -22.89% | -24.53% | -35.36% | -34.54% | -37.09% | |
| E355.10 | 2004 | 2,081,011.88 | 0.00 | 1,508,638.74 | (3,447.71) | -108.60% | -108.60% | -80.51% | -80.51% | -20.15% | -21.67% | -24.45% | -26.00% | -36.57% | -35.74% | |
| E355.10 | 2005 | 1,115,315.40 | 0.00 | 1,182,133.30 | (53,204.37) | -34.36% | -35.85% | -35.85% | -34.03% | -126.09% | -27.06% | -27.78% | -29.11% | -29.85% | -35.58% | |
| E355.10 | 2006 | 1,059,406.00 | 39,314.00 | 403,451.00 | (19,335.00) | -52.71% | -37.88% | -39.03% | -39.03% | -40.32% | -112.84% | -29.71% | -30.33% | -31.47% | -32.10% | |
| E355.10 | 2007 | 3,055,924.00 | 0.00 | 1,568,166.00 | (29,617.00) | -18.35% | -24.71% | -28.94% | -28.69% | -29.65% | -30.59% | -71.00% | -26.16% | -26.61% | -27.46% | |
| E355.10 | 2008 | 2,918,403.00 | 0.00 | 2,735,759.00 | (426,255.00) | -287.00% | -147.08% | -137.09% | -94.76% | -105.39% | -105.39% | -104.81% | -133.52% | -84.41% | -84.46% | |
| E355.10 | 2009 | 2,472,487.00 | 1,066.00 | 5,592,418.00 | (708,540.00) | -484.43% | -384.96% | -255.23% | -236.24% | -190.97% | -190.56% | -190.56% | -189.02% | -211.36% | -156.52% | |
| E355.10 | 2010 | 2,067,527.14 | (1,062.00) | 1,695,944.01 | (99,693.94) | -158.46% | -386.39% | -345.12% | -237.80% | -230.91% | -188.09% | -187.74% | -187.74% | -186.36% | -206.75% | |
| E355.10 | 2011 | 1,739,701.20 | 0.00 | 4,914,552.96 | (302,694.70) | -345.80% | -267.46% | -374.42% | -249.52% | -258.27% | -246.55% | -205.38% | -205.00% | -205.00% | -203.59% | |
| E355.10 | 2012 | 638,235.29 | 0.00 | 1,083,758.39 | (55,646.59) | -210.67% | -314.48% | -258.98% | -141.75% | -337.72% | -256.28% | -245.13% | -205.55% | -205.18% | -205.18% | |
| E355.10 | 2013 | 2,995,883.59 | 0.00 | 1,500,069.72 | (65,199.87) | -96.33% | -128.42% | -233.18% | -173.19% | -315.18% | -307.42% | -240.83% | -231.47% | -197.27% | -196.95% | |
| E355.10 | 2014 | 4,830,872.01 | 0.00 | 3,682,242.91 | (379,297.55) | -85.72% | -87.13% | -93.21% | -80.14% | -131.37% | -193.34% | -207.51% | -180.80% | -176.82% | -160.29% | |
| E355.10 | 2015 | 3,590,920.79 | 0.00 | 3,716,338.47 | (362,238.20) | -209.45% | -120.49% | -118.10% | -113.70% | -146.17% | -147.07% | -196.11% | -207.80% | -184.56% | -180.99% | |
| E355.10 | 2016 | 2,329,677.78 | 0.00 | 5,257,191.86 | (735,293.18) | -184.00% | -191.69% | -145.50% | -136.40% | -144.05% | -158.81% | -158.79% | -192.67% | -201.68% | -184.43% | |
| E355.10 | 2017 | 3,946,996.37 | 0.00 | 5,111,989.30 | (986,123.67) | -890.13% | -337.27% | -304.92% | -185.08% | -211.83% | -211.80% | -220.77% | -217.91% | -243.62% | -247.49% | -209.11% |
| E355.10 | 2018 | 3,081,769.66 | 0.00 | 6,204,752.85 | (855,868.88) | -102.04% | -193.98% | -191.02% | -169.32% | -168.93% | -166.51% | -167.08% | -174.37% | -173.92% | -193.20% | -177.70% |
| E355.10 | 2019 | 4,668,941.09 | 0.00 | 7,127,051.08 | (1,096,426.72) | -623.76% | -192.43% | -261.11% | -192.69% | -237.70% | -206.28% | -202.91% | -203.00% | -208.39% | -207.07% | -203.63% |
| E355.10 | 2020 | 12,563,877.32 | 0.00 | 15,284,641.22 | (1,218,037.79) | -187.16% | -280.00% | -190.37% | -178.49% | -224.83% | -223.69% | -201.82% | -199.33% | -199.43% | -203.74% | -208.02% |
| E355.10 | 2021 | 13,049,541.68 | 0.00 | 8,387,319.31 | (492,468.35) | -251.54% | -202.05% | -274.55% | -150.82% | -235.75% | -227.03% | -225.84% | -205.08% | -202.67% | -202.74% | -211.88% |
| E355.10 | 2022 | 300,328.45 | 0.00 | 11,494,047.81 | (633,151.17) | -150.10% | -182.26% | -184.77% | -162.28% | -188.17% | -220.66% | -215.42% | -215.07% | -198.28% | -196.29% | -213.19% |
| E355.10 | 2023 | 4,267,491.50 | 0.00 | 15,032,811.52 | (1,070,338.57) | -214.40% | -184.95% | -196.63% | -124.23% | -232.09% | -192.88% | -219.58% | -215.26% | -214.97% | -200.34% | -210.78% |

**SAN DIEGO GAS AND ELECTRIC T06**
**RETIREMENT AND NET SALVAGE**
**AS ADJUSTED**
**DATA THROUGH DECEMBER 2023**

| Acct | Year | Adjusted Retirements | Adjusted Salvage | Adjusted Removal Cost | Net Salvage | Net Salv. % | 2- yr Net Salv. % | 3- yr Net Salv. % | 4- yr Net Salv. % | 5- yr Net Salv. % | 6- yr Net Salv. % | 7- yr Net Salv. % | 8- yr Net Salv. % | 9- yr Net Salv. % | 10- yr Net Salv. % | 15- yr Net Salv. % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| E355.20 | 1991 | 0.00 | 0.00 | 0.00 | 0.00 | NA | | | | | | | | | | |
| E355.20 | 1992 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | | | | | | | | | |
| E355.20 | 1993 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | | | | | | | | |
| E355.20 | 1994 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | | | | | | | |
| E355.20 | 1995 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | | | | | | |
| E355.20 | 1996 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | | | | | |
| E355.20 | 1997 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | | | | |
| E355.20 | 1998 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | | | |
| E355.20 | 1999 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| E355.20 | 2000 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.20 | 2001 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.20 | 2002 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.20 | 2003 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.20 | 2004 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.20 | 2005 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.20 | 2006 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.20 | 2007 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.20 | 2008 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.20 | 2009 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.20 | 2010 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.20 | 2011 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.20 | 2012 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.20 | 2013 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.20 | 2014 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.20 | 2015 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.20 | 2016 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.20 | 2017 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E355.20 | 2018 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E355.20 | 2019 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E355.20 | 2020 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E355.20 | 2021 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E355.20 | 2022 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E355.20 | 2023 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E355.60 | 1991 | 0.00 | 0.00 | 0.00 | 0.00 | NA | | | | | | | | | | |
| E355.60 | 1992 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | | | | | | | | | |
| E355.60 | 1993 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | | | | | | | | |
| E355.60 | 1994 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | | | | | | | |
| E355.60 | 1995 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | | | | | | |
| E355.60 | 1996 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | | | | | |
| E355.60 | 1997 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | | | | |
| E355.60 | 1998 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | | | |
| E355.60 | 1999 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| E355.60 | 2000 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.60 | 2001 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.60 | 2002 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.60 | 2003 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.60 | 2004 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.60 | 2005 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.60 | 2006 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.60 | 2007 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.60 | 2008 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.60 | 2009 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.60 | 2010 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.60 | 2011 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.60 | 2012 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.60 | 2013 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.60 | 2014 | 0.00 | 0.00 | (24,881.33) | 24,881.33 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.60 | 2015 | 0.00 | 0.00 | 193.35 | (193.35) | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.60 | 2016 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E355.60 | 2017 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E355.60 | 2018 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E355.60 | 2019 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E355.60 | 2020 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E355.60 | 2021 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E355.60 | 2022 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E355.60 | 2023 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |

**SAN DIEGO GAS AND ELECTRIC T06**
**RETIREMENT AND NET SALVAGE**
**AS ADJUSTED**
**DATA THROUGH DECEMBER 2023**

| Acct | Year | Adjusted Retirements | Adjusted Salvage | Adjusted Removal Cost | Net Salvage | Net Salv. % | 2- yr Net Salv. % | 3- yr Net Salv. % | 4- yr Net Salv. % | 5- yr Net Salv. % | 6- yr Net Salv. % | 7- yr Net Salv. % | 8- yr Net Salv. % | 9- yr Net Salv. % | 10- yr Net Salv. % | 15- yr Net Salv. % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| E355 Total | 1991 | 123,451.00 | 32,194.00 | 86,390.00 | (54,196.00) | -43.90% | | | | | | | | | | |
| E355 Total | 1992 | 80,254.00 | 3,835.00 | 328,318.00 | (324,483.00) | -404.32% | -185.90% | | | | | | | | | |
| E355 Total | 1993 | 185,734.00 | 22,031.00 | 224,499.00 | (202,468.00) | -109.01% | -198.11% | -149.23% | | | | | | | | |
| E355 Total | 1994 | 244,670.00 | 5,095.00 | 164,887.00 | (159,792.00) | -65.31% | -84.17% | -134.48% | -116.85% | | | | | | | |
| E355 Total | 1995 | 535,840.00 | 12,227.00 | 83,240.00 | (71,013.00) | -13.25% | -29.57% | -44.84% | -72.41% | -69.40% | | | | | | |
| E355 Total | 1996 | 140,763.00 | 858.00 | 181,243.00 | (180,385.00) | -128.15% | -37.16% | -44.63% | -55.43% | -79.02% | -75.71% | | | | | |
| E355 Total | 1997 | 107,181.00 | 0.00 | 141,223.00 | (141,223.00) | -131.76% | -129.71% | -50.09% | -53.71% | -62.17% | -83.38% | -79.95% | | | | |
| E355 Total | 1998 | 265,935.00 | 0.00 | 237,391.00 | (237,391.00) | -89.27% | -101.47% | -108.78% | -60.02% | -61.02% | -67.04% | -84.39% | -81.42% | | | |
| E355 Total | 1999 | 1,668,297.86 | 0.00 | 581,269.78 | (581,269.78) | -34.84% | -42.32% | -47.02% | -52.25% | -44.56% | -46.28% | -49.98% | -58.79% | -58.24% | | |
| E355 Total | 2000 | 838,408.00 | 0.00 | 744,770.50 | (744,770.50) | -88.83% | -52.90% | -56.39% | -54.29% | -62.41% | -55.00% | -55.66% | -58.15% | -64.98% | -64.36% | |
| E355 Total | 2001 | 976,466.00 | 0.00 | 503,889.47 | (503,889.47) | -51.60% | -68.80% | -52.54% | -48.81% | -57.27% | -59.77% | -54.27% | -54.83% | -56.86% | -62.39% | |
| E355 Total | 2002 | 1,237,299.53 | 557.05 | 884,641.58 | (884,084.53) | -71.45% | -62.70% | -69.88% | -45.18% | -59.19% | -60.72% | -62.53% | -57.95% | -58.25% | -59.77% | |
| E355 Total | 2003 | 1,071,234.09 | 0.00 | 1,639,556.43 | (1,639,556.43) | -153.05% | -109.32% | -92.16% | -73.42% | -75.17% | -75.79% | -76.76% | -77.91% | -72.84% | -72.58% | |
| E355 Total | 2004 | 2,081,011.88 | 0.00 | 1,508,638.74 | (1,508,638.74) | -72.50% | -99.87% | -91.86% | -75.14% | -85.12% | -74.46% | -74.95% | -75.68% | -76.57% | -72.76% | |
| E355 Total | 2005 | 1,115,315.40 | 0.00 | 1,182,133.30 | (1,182,133.30) | -105.99% | -84.18% | -101.47% | -78.66% | -88.23% | -88.30% | -78.37% | -78.69% | -79.30% | -80.02% | |
| E355 Total | 2006 | 1,059,406.00 | 39,314.00 | 403,451.00 | (364,137.00) | -34.37% | -71.10% | -71.78% | -57.35% | -84.98% | -80.66% | -81.48% | -73.74% | -74.14% | -74.73% | |
| E355 Total | 2007 | 3,055,924.00 | 0.00 | 1,568,166.00 | (1,568,166.00) | -51.32% | -46.95% | -59.54% | -42.60% | -74.71% | -74.29% | -72.20% | -73.42% | -68.51% | -68.92% | |
| E355 Total | 2008 | 2,918,403.00 | 0.00 | 2,735,759.00 | (2,735,759.00) | -93.74% | -72.04% | -66.37% | -57.28% | -71.93% | -79.62% | -78.82% | -76.85% | -77.55% | -73.10% | |
| E355 Total | 2009 | 2,472,487.00 | 1,066.00 | 5,592,418.00 | (5,591,352.00) | -226.14% | -154.47% | -117.15% | -104.09% | -107.72% | -101.95% | -105.92% | -103.08% | -99.94% | -99.39% | |
| E355 Total | 2010 | 2,067,527.14 | (1,062.00) | 1,695,944.01 | (1,697,006.01) | -82.08% | -160.54% | -134.40% | -95.34% | -103.31% | -103.54% | -99.17% | -102.81% | -100.54% | -97.89% | |
| E355 Total | 2011 | 1,739,701.20 | 0.00 | 4,914,552.96 | (4,914,552.96) | -282.49% | -173.66% | -194.32% | -132.67% | -134.71% | -126.72% | -125.12% | -118.49% | -120.59% | -117.36% | |
| E355 Total | 2012 | 638,235.29 | 0.00 | 1,083,758.39 | (1,083,758.39) | -169.81% | -252.25% | -173.10% | -111.24% | -162.89% | -136.44% | -128.69% | -127.01% | -120.40% | -122.32% | |
| E355 Total | 2013 | 2,995,883.59 | 0.00 | 1,500,069.72 | (1,500,069.72) | -50.07% | -71.10% | -139.54% | -100.77% | -149.15% | -136.55% | -120.16% | -114.79% | -114.25% | -109.94% | |
| E355 Total | 2014 | 4,830,872.01 | 0.00 | 3,657,361.58 | (3,657,361.58) | -75.71% | -65.89% | -73.73% | -61.16% | -104.73% | -125.09% | -119.91% | -109.79% | -106.12% | -106.12% | |
| E355 Total | 2015 | 3,590,920.79 | 0.00 | 3,716,531.82 | (3,716,531.82) | -103.50% | -87.56% | -77.72% | -73.61% | -107.80% | -104.45% | -120.86% | -117.14% | -108.86% | -105.75% | |
| E355 Total | 2016 | 2,329,677.78 | 0.00 | 5,257,191.86 | (5,257,191.86) | -225.66% | -151.57% | -117.48% | -91.88% | -105.76% | -124.83% | -119.97% | -132.68% | -127.86% | -119.08% | |
| E355 Total | 2017 | 3,946,996.37 | 0.00 | 5,111,989.30 | (5,111,989.30) | -129.52% | -165.20% | -142.75% | -95.83% | -108.75% | -110.88% | -125.75% | -121.67% | -132.17% | -128.10% | -115.63% |
| E355 Total | 2018 | 3,081,769.66 | 0.00 | 6,204,752.85 | (6,204,752.85) | -201.34% | -161.01% | -177.10% | -127.99% | -134.69% | -122.49% | -123.90% | -135.81% | -131.41% | -139.87% | -121.54% |
| E355 Total | 2019 | 4,668,941.09 | 0.00 | 7,127,051.08 | (7,127,051.08) | -152.65% | -172.01% | -157.67% | -131.48% | -155.62% | -138.42% | -128.02% | -129.04% | -138.64% | -134.73% | -127.65% |
| E355 Total | 2020 | 12,563,877.32 | 0.00 | 15,284,641.22 | (15,284,641.22) | -121.66% | -130.05% | -140.87% | -117.95% | -146.61% | -141.48% | -132.41% | -125.92% | -126.64% | -133.35% | -126.66% |
| E355 Total | 2021 | 13,049,541.68 | 0.00 | 8,387,319.31 | (8,387,319.31) | -64.27% | -92.42% | -101.71% | -92.31% | -112.88% | -119.51% | -118.18% | -113.91% | -110.16% | -110.90% | -115.46% |
| E355 Total | 2022 | 300,328.45 | 0.00 | 11,494,047.81 | (11,494,047.81) | -3827.16% | -148.93% | -135.70% | -114.99% | -144.06% | -142.54% | -147.38% | -143.76% | -136.97% | -131.90% | -136.88% |
| E355 Total | 2023 | 4,267,491.50 | 0.00 | 15,032,811.52 | (15,032,811.52) | -352.26% | -580.73% | -198.18% | -115.68% | -164.49% | -167.49% | -163.91% | -167.16% | -162.38% | -154.42% | -153.59% |
| E356.10 | 1991 | 154,699.00 | 47,289.00 | 143,037.00 | (95,748.00) | -61.89% | | | | | | | | | | |
| E356.10 | 1992 | 94,405.00 | 1,264.00 | 446,070.00 | (444,806.00) | -471.17% | -217.00% | | | | | | | | | |
| E356.10 | 1993 | 430,142.00 | 34,563.00 | 303,392.00 | (268,829.00) | -62.50% | -136.05% | -119.16% | | | | | | | | |
| E356.10 | 1994 | 532,104.00 | 7,343.00 | 148,359.00 | (141,016.00) | -26.50% | -42.59% | -80.88% | -78.46% | | | | | | | |
| E356.10 | 1995 | 1,483,725.00 | 0.00 | 199,246.00 | (199,246.00) | -13.43% | -16.88% | -24.90% | -41.49% | -42.66% | | | | | | |
| E356.10 | 1996 | 200,223.00 | 6.00 | 258,821.00 | (258,815.00) | -129.26% | -27.20% | -27.03% | -32.80% | -47.90% | -48.65% | | | | | |
| E356.10 | 1997 | 84,062.00 | 0.00 | 161,438.00 | (161,438.00) | -192.05% | -147.83% | -35.04% | -33.06% | -37.70% | -52.19% | -52.69% | | | | |
| E356.10 | 1998 | 200,822.00 | 0.00 | 335,680.00 | (335,680.00) | -167.15% | -174.50% | -155.83% | -48.52% | -43.83% | -46.57% | -59.82% | -59.92% | | | |
| E356.10 | 1999 | 965,652.64 | 0.00 | 787,321.33 | (787,321.33) | -81.53% | -96.27% | -102.71% | -106.38% | -59.38% | -54.33% | -55.23% | -65.07% | -64.95% | | |
| E356.10 | 2000 | 308,809.00 | 0.00 | 1,049,111.34 | (1,049,111.34) | -339.73% | -144.09% | -147.23% | -139.30% | -147.33% | -86.07% | -77.68% | -76.12% | -84.80% | -84.00% | |
| E356.10 | 2001 | 1,340,342.00 | 0.00 | 1,877,240.03 | (1,877,240.03) | -140.06% | -177.45% | -142.02% | -131.90% | -145.22% | -144.18% | -101.86% | -94.02% | -91.58% | -97.93% | |
| E356.10 | 2002 | 1,154,357.07 | 557.05 | 648,294.50 | (647,737.45) | -56.11% | -101.21% | -127.49% | -94.82% | -118.32% | -119.84% | -120.29% | -92.66% | -87.04% | -85.47% | |
| E356.10 | 2003 | 496,330.09 | 0.00 | 802,270.12 | (802,270.12) | -161.64% | -87.84% | -111.24% | -100.83% | -121.06% | -123.13% | -124.40% | -124.61% | -98.15% | -92.51% | |
| E356.10 | 2004 | 1,638,423.59 | 0.00 | 966,798.60 | (966,798.60) | -59.01% | -82.87% | -73.48% | -52.21% | -108.20% | -103.84% | -105.92% | -107.09% | -107.79% | -90.00% | |
| E356.10 | 2005 | 491,180.60 | 0.00 | 833,998.37 | (833,998.37) | -169.79% | -84.56% | -99.13% | -68.86% | -100.14% | -113.77% | -108.90% | -110.68% | -111.70% | -112.21% | |
| E356.10 | 2006 | 1,065,253.00 | 321,097.00 | 164,721.00 | 156,376.00 | 14.68% | -43.54% | -51.47% | -44.55% | -63.86% | -80.37% | -92.70% | -91.26% | -93.25% | -94.32% | |
| E356.10 | 2007 | 845,162.00 | 0.00 | 758,275.00 | (758,275.00) | -89.72% | -31.51% | -59.79% | -35.54% | -70.65% | -67.70% | -81.49% | -92.36% | -91.10% | -92.90% | |
| E356.10 | 2008 | 904,122.00 | 0.00 | 631,669.00 | (631,669.00) | -69.87% | -79.46% | -43.83% | -37.32% | -61.37% | -70.52% | -68.00% | -80.17% | -89.89% | -89.02% | |
| E356.10 | 2009 | 667,649.00 | 0.00 | 1,338,898.00 | (1,338,898.00) | -200.54% | -125.37% | -112.91% | -78.37% | -85.73% | -77.93% | -84.73% | -80.18% | -89.51% | -98.18% | |
| E356.10 | 2010 | 935,893.62 | 0.00 | 1,537,856.48 | (1,537,856.48) | -164.32% | -179.40% | -139.91% | -104.64% | -93.03% | -100.71% | -90.28% | -95.31% | -89.79% | -96.85% | |
| E356.10 | 2011 | 868,849.74 | 0.00 | 3,052,944.51 | (3,052,944.51) | -351.38% | -254.37% | -239.84% | -175.62% | -173.38% | -135.49% | -138.41% | -120.87% | -123.42% | -114.85% | |
| E356.10 | 2012 | 38,282.70 | 0.00 | 383,155.73 | (383,155.73) | -1000.86% | -378.79% | -269.88% | -198.11% | -203.37% | -180.82% | -141.71% | -144.08% | -125.38% | -127.65% | |
| E356.10 | 2013 | 307,764.84 | 0.00 | 303,727.47 | (303,727.47) | -98.69% | -198.49% | -307.83% | -173.88% | -234.76% | -194.71% | -175.28% | -139.36% | -141.80% | -124.33% | |
| E356.10 | 2014 | 1,139,700.09 | 0.00 | 2,743,047.02 | (2,743,047.02) | -240.68% | -210.49% | -230.86% | -145.67% | -243.75% | -236.47% | -205.49% | -188.34% | -156.41% | -157.32% | |
| E356.10 | 2015 | 168,069.62 | 0.00 | 2,626,253.90 | (2,626,253.90) | -1562.60% | -410.57% | -351.15% | -343.03% | -361.09% | -307.84% | -290.48% | -250.83% | -227.65% | -190.46% | |
| E356.10 | 2016 | 466,006.20 | 0.00 | 2,794,657.63 | (2,794,657.63) | -599.70% | -854.93% | -460.26% | -392.21% | -417.53% | -398.30% | -342.50% | -321.86% | -280.41% | -254.99% | |
| E356.10 | 2017 | 551,113.55 | 0.00 | 3,066,919.49 | (3,066,919.49) | -556.50% | -576.29% | -716.16% | -365.09% | -438.14% | -446.20% | -422.93% | -368.85% | -347.00% | -305.57% | -204.88% |
| E356.10 | 2018 | 2,352,096.15 | 103,083.30 | 2,537,079.10 | (2,433,995.80) | -103.48% | -189.48% | -246.22% | -234.52% | -292.17% | -280.23% | -285.72% | -295.40% | -277.43% | -270.58% | -187.43% |
| E356.10 | 2019 | 5,061,266.72 | 0.00 | 2,721,977.65 | (2,721,977.65) | -53.78% | -69.55% | -103.24% | -97.54% | -158.68% | -168.27% | -166.14% | -169.31% | -183.75% | -182.22% | -158.05% |
| E356.10 | 2020 | 5,447,019.08 | 0.00 | 6,408,106.17 | (6,408,106.17) | -117.64% | -86.88% | -89.92% | -86.23% | -125.57% | -142.76% | -150.11% | -149.09% | -151.19% | -161.80% | -147.20% |
| E356.10 | 2021 | 1,919,462.41 | 0.00 | 4,257,391.34 | (4,257,391.34) | -221.80% | -144.78% | -107.72% | -90.58% | -123.20% | -137.26% | -152.27% | -158.16% | -157.11% | -158.96% | -161.77% |
| E356.10 | 2022 | 1,528,979.60 | 0.00 | 5,193,027.63 | (5,193,027.63) | -339.64% | -274.05% | -178.28% | -113.63% | -128.85% | -142.83% | -155.12% | -168.64% | -173.05% | -171.84% | -176.66% |
| E356.10 | 2023 | 10,660,738.06 | 0.00 | 6,308,667.43 | (6,308,667.43) | -59.18% | -94.36% | -111.69% | -80.58% | -101.10% | -101.31% | -110.43% | -118.57% | -127.19% | -131.61% | -140.66% |

**SAN DIEGO GAS AND ELECTRIC T06**
**RETIREMENT AND NET SALVAGE**
**AS ADJUSTED**
**DATA THROUGH DECEMBER 2023**

| Acct | Year | Adjusted Retirements | Adjusted Salvage | Adjusted Removal Cost | Net Salvage | Net Salv. % | 2- yr Net Salv. % | 3- yr Net Salv. % | 4- yr Net Salv. % | 5- yr Net Salv. % | 6- yr Net Salv. % | 7- yr Net Salv. % | 8- yr Net Salv. % | 9- yr Net Salv. % | 10- yr Net Salv. % | 15- yr Net Salv. % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| E356.20 | 1991 | 0.00 | 0.00 | 0.00 | 0.00 | NA | | | | | | | | | | |
| E356.20 | 1992 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | | | | | | | | | |
| E356.20 | 1993 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | | | | | | | | |
| E356.20 | 1994 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | | | | | | | |
| E356.20 | 1995 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | | | | | | |
| E356.20 | 1996 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | | | | | |
| E356.20 | 1997 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | | | | |
| E356.20 | 1998 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | | | |
| E356.20 | 1999 | 508.28 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | |
| E356.20 | 2000 | 0.00 | 0.00 | 0.00 | 0.00 | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| E356.20 | 2001 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| E356.20 | 2002 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| E356.20 | 2003 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| E356.20 | 2004 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| E356.20 | 2005 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | |
| E356.20 | 2006 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | 0.00% | 0.00% | 0.00% | |
| E356.20 | 2007 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | 0.00% | 0.00% | |
| E356.20 | 2008 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0.00% | |
| E356.20 | 2009 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E356.20 | 2010 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E356.20 | 2011 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E356.20 | 2012 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E356.20 | 2013 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E356.20 | 2014 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E356.20 | 2015 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E356.20 | 2016 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E356.20 | 2017 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E356.20 | 2018 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E356.20 | 2019 | 0.00 | 0.00 | 1,642.25 | (1,642.25) | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E356.20 | 2020 | 0.00 | 0.00 | 43,614.78 | (43,614.78) | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E356.20 | 2021 | 0.00 | 0.00 | 1,197.85 | (1,197.85) | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E356.20 | 2022 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E356.20 | 2023 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E356.60 | 1991 | 0.00 | 0.00 | 0.00 | 0.00 | NA | | | | | | | | | | |
| E356.60 | 1992 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | | | | | | | | | |
| E356.60 | 1993 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | | | | | | | | |
| E356.60 | 1994 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | | | | | | | |
| E356.60 | 1995 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | | | | | | |
| E356.60 | 1996 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | | | | | |
| E356.60 | 1997 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | | | | |
| E356.60 | 1998 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | | | |
| E356.60 | 1999 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| E356.60 | 2000 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E356.60 | 2001 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E356.60 | 2002 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E356.60 | 2003 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E356.60 | 2004 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E356.60 | 2005 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E356.60 | 2006 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E356.60 | 2007 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E356.60 | 2008 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E356.60 | 2009 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E356.60 | 2010 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E356.60 | 2011 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E356.60 | 2012 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E356.60 | 2013 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E356.60 | 2014 | 0.00 | 0.00 | 22,132.20 | (22,132.20) | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E356.60 | 2015 | 0.00 | 0.00 | 5,863.63 | (5,863.63) | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E356.60 | 2016 | 0.00 | 0.00 | 357,253.37 | (357,253.37) | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E356.60 | 2017 | 0.00 | 0.00 | 1,896.43 | (1,896.43) | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E356.60 | 2018 | 0.00 | 0.00 | 15,586.72 | (15,586.72) | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E356.60 | 2019 | 0.00 | 0.00 | 16,481.39 | (16,481.39) | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E356.60 | 2020 | 0.00 | 0.00 | 5,467.66 | (5,467.66) | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E356.60 | 2021 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E356.60 | 2022 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E356.60 | 2023 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |

**SAN DIEGO GAS AND ELECTRIC T06**
**RETIREMENT AND NET SALVAGE**
**AS ADJUSTED**
**DATA THROUGH DECEMBER 2023**

| Acct | Year | Adjusted Retirements | Adjusted Salvage | Adjusted Removal Cost | Net Salvage | Net Salv. % | 2- yr Net Salv. % | 3- yr Net Salv. % | 4- yr Net Salv. % | 5- yr Net Salv. % | 6- yr Net Salv. % | 7- yr Net Salv. % | 8- yr Net Salv. % | 9- yr Net Salv. % | 10- yr Net Salv. % | 15- yr Net Salv. % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| E356 Total | 1991 | 154,699.00 | 47,289.00 | 143,037.00 | (95,748.00) | -61.89% | | | | | | | | | | |
| E356 Total | 1992 | 94,405.00 | 1,264.00 | 446,070.00 | (444,806.00) | -471.17% | -217.00% | | | | | | | | | |
| E356 Total | 1993 | 430,142.00 | 34,563.00 | 303,392.00 | (268,829.00) | -62.50% | -136.05% | -119.16% | | | | | | | | |
| E356 Total | 1994 | 532,104.00 | 7,343.00 | 148,359.00 | (141,016.00) | -26.50% | -42.59% | -80.88% | -78.46% | | | | | | | |
| E356 Total | 1995 | 1,483,725.00 | 0.00 | 199,246.00 | (199,246.00) | -13.43% | -16.88% | -24.90% | -41.49% | -42.66% | | | | | | |
| E356 Total | 1996 | 200,223.00 | 6.00 | 258,821.00 | (258,815.00) | -129.26% | -27.20% | -27.03% | -32.80% | -47.90% | -48.65% | | | | | |
| E356 Total | 1997 | 84,062.00 | 0.00 | 161,438.00 | (161,438.00) | -192.05% | -147.83% | -35.04% | -33.06% | -37.70% | -52.19% | -52.69% | | | | |
| E356 Total | 1998 | 200,822.00 | 0.00 | 335,680.00 | (335,680.00) | -167.15% | -174.50% | -155.83% | -48.52% | -43.83% | -46.57% | -59.82% | -59.92% | | | |
| E356 Total | 1999 | 966,160.92 | 0.00 | 787,321.33 | (787,321.33) | -81.49% | -96.23% | -102.67% | -106.34% | -59.37% | -54.33% | -55.23% | -65.06% | -64.95% | | |
| E356 Total | 2000 | 308,809.00 | 0.00 | 1,049,111.34 | (1,049,111.34) | -339.73% | -144.04% | -147.18% | -139.25% | -147.29% | -86.06% | -77.67% | -76.12% | -84.79% | -83.99% | |
| E356 Total | 2001 | 1,340,342.00 | 0.00 | 1,877,240.03 | (1,877,240.03) | -140.06% | -177.45% | -142.00% | -131.87% | -145.19% | -144.16% | -101.85% | -94.01% | -91.57% | -97.92% | |
| E356 Total | 2002 | 1,154,357.07 | 557.05 | 648,294.50 | (647,737.45) | -56.11% | -101.21% | -127.49% | -94.81% | -118.30% | -119.83% | -120.27% | -92.65% | -87.03% | -85.46% | |
| E356 Total | 2003 | 496,330.09 | 0.00 | 802,270.12 | (802,270.12) | -161.64% | -87.84% | -111.24% | -100.83% | -121.04% | -123.12% | -124.39% | -124.59% | -98.14% | -92.51% | |
| E356 Total | 2004 | 1,638,423.59 | 0.00 | 966,798.60 | (966,798.60) | -59.01% | -82.87% | -73.48% | -52.21% | -108.20% | -103.83% | -105.91% | -107.08% | -107.78% | -90.00% | |
| E356 Total | 2005 | 491,180.60 | 0.00 | 833,998.37 | (833,998.37) | -169.79% | -84.56% | -99.13% | -68.86% | -100.14% | -113.77% | -108.89% | -110.67% | -111.69% | -112.20% | |
| E356 Total | 2006 | 1,065,253.00 | 321,097.00 | 164,721.00 | 156,376.00 | 14.68% | -43.54% | -51.47% | -44.55% | -63.86% | -80.37% | -92.70% | -91.25% | -93.24% | -94.31% | |
| E356 Total | 2007 | 845,162.00 | 0.00 | 758,275.00 | (758,275.00) | -89.72% | -31.51% | -59.79% | -35.54% | -70.65% | -67.70% | -81.49% | -92.36% | -91.10% | -92.89% | |
| E356 Total | 2008 | 904,122.00 | 0.00 | 631,669.00 | (631,669.00) | -69.87% | -79.46% | -43.83% | -37.32% | -61.37% | -70.52% | -68.00% | -80.17% | -89.89% | -89.01% | |
| E356 Total | 2009 | 667,649.00 | 0.00 | 1,338,898.00 | (1,338,898.00) | -200.54% | -125.37% | -112.91% | -78.37% | -85.73% | -77.93% | -84.73% | -80.18% | -89.51% | -98.18% | |
| E356 Total | 2010 | 935,893.62 | 0.00 | 1,537,856.48 | (1,537,856.48) | -164.32% | -179.40% | -139.91% | -104.64% | -93.03% | -100.71% | -90.28% | -95.31% | -89.79% | -96.85% | |
| E356 Total | 2011 | 868,849.74 | 0.00 | 3,052,944.51 | (3,052,944.51) | -351.38% | -254.37% | -239.84% | -175.62% | -173.38% | -135.49% | -138.41% | -120.87% | -123.42% | -114.85% | |
| E356 Total | 2012 | 38,282.70 | 0.00 | 383,155.73 | (383,155.73) | -1000.86% | -378.79% | -269.88% | -198.11% | -203.37% | -180.82% | -141.71% | -144.08% | -125.38% | -127.65% | |
| E356 Total | 2013 | 307,764.84 | 0.00 | 303,727.47 | (303,727.47) | -98.69% | -198.49% | -307.83% | -173.88% | -234.76% | -194.71% | -175.28% | -139.36% | -141.80% | -124.33% | |
| E356 Total | 2014 | 1,139,700.09 | 0.00 | 2,765,179.22 | (2,765,179.22) | -242.62% | -212.02% | -232.35% | -146.61% | -244.43% | -237.02% | -205.94% | -188.73% | -156.74% | -157.62% | |
| E356 Total | 2015 | 168,069.62 | 0.00 | 2,632,117.53 | (2,632,117.53) | -1566.09% | -412.71% | -352.89% | -344.72% | -362.20% | -308.65% | -291.16% | -251.39% | -228.13% | -190.86% | |
| E356 Total | 2016 | 466,006.20 | 0.00 | 3,151,911.00 | (3,151,911.00) | -676.37% | -912.20% | -481.98% | -410.72% | -435.70% | -411.19% | -352.32% | -330.25% | -287.42% | -261.07% | |
| E356 Total | 2017 | 551,113.55 | 0.00 | 3,068,815.92 | (3,068,815.92) | -556.84% | -611.60% | -746.96% | -380.79% | -452.84% | -460.70% | -433.86% | -377.50% | -354.53% | -311.97% | -208.54% |
| E356 Total | 2018 | 2,352,096.15 | 103,083.30 | 2,552,665.82 | (2,449,582.52) | -104.14% | -190.08% | -257.34% | -245.11% | -300.78% | -288.31% | -293.74% | -302.24% | -283.33% | -275.96% | -190.67% |
| E356 Total | 2019 | 5,061,266.72 | 0.00 | 2,740,101.29 | (2,740,101.29) | -54.14% | -70.00% | -103.69% | -97.96% | -163.31% | -172.59% | -170.33% | -173.48% | -187.59% | -185.76% | -160.71% |
| E356 Total | 2020 | 5,447,019.08 | 0.00 | 6,457,188.61 | (6,457,188.61) | -118.55% | -87.52% | -90.56% | -86.84% | -128.75% | -145.95% | -153.21% | -152.12% | -154.22% | -164.66% | -149.46% |
| E356 Total | 2021 | 1,919,462.41 | 0.00 | 4,258,589.19 | (4,258,589.19) | -221.86% | -145.47% | -108.27% | -91.04% | -123.76% | -140.07% | -155.08% | -160.91% | -159.81% | -161.66% | -163.94% |
| E356 Total | 2022 | 1,528,979.60 | 0.00 | 5,193,027.63 | (5,193,027.63) | -339.64% | -274.08% | -178.84% | -113.99% | -129.37% | -143.34% | -157.68% | -171.21% | -175.58% | -174.33% | -178.76% |
| E356 Total | 2023 | 10,660,738.06 | 0.00 | 6,308,667.43 | (6,308,667.43) | -59.18% | -94.36% | -111.70% | -80.59% | -101.38% | -101.62% | -110.74% | -120.16% | -128.79% | -133.22% | -142.13% |
| | 1991 | 0.00 | 0.00 | 171.00 | (171.00) | NA | | | | | | | | | | |
| E357 & E357.6 Total | 1992 | 0.00 | 0.00 | 2,275.00 | (2,275.00) | NA | NA | | | | | | | | | |
| E357 & E357.6 Total | 1993 | 0.00 | 0.00 | 861.00 | (861.00) | NA | NA | NA | | | | | | | | |
| E357 & E357.6 Total | 1994 | 4,568.00 | 0.00 | 353.00 | (353.00) | -7.73% | -26.58% | -76.38% | -80.12% | | | | | | | |
| E357 & E357.6 Total | 1995 | 466.00 | 0.00 | 0.00 | 0.00 | 0.00% | -7.01% | -24.12% | -69.31% | -72.71% | | | | | | |
| E357 & E357.6 Total | 1996 | 118,884.00 | 23,394.00 | 546.00 | 22,848.00 | 19.22% | 19.14% | 18.15% | 17.46% | 15.62% | 15.48% | | | | | |
| E357 & E357.6 Total | 1997 | 0.00 | 0.00 | 0.00 | 0.00 | NA | 19.22% | 19.14% | 18.15% | 17.46% | 15.62% | 15.48% | | | | |
| E357 & E357.6 Total | 1998 | 12,055.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00% | 17.45% | 17.39% | 16.54% | 15.91% | 14.24% | 14.11% | | | |
| E357 & E357.6 Total | 1999 | 7,317.63 | 0.00 | 60,647.00 | (60,647.00) | -828.78% | -313.06% | -313.06% | -27.34% | -27.25% | -26.63% | -27.23% | -28.81% | -28.93% | | |
| E357 & E357.6 Total | 2000 | 1,790.00 | 0.00 | 29,084.61 | (29,084.61) | -1624.84% | -985.24% | -424.01% | -424.01% | -47.76% | -47.60% | -46.34% | -46.94% | -48.51% | -48.62% | |
| E357 & E357.6 Total | 2001 | 54,063.00 | 0.00 | 6,894.84 | (6,894.84) | -12.75% | -64.42% | -152.96% | -128.45% | -128.45% | -38.01% | -37.92% | -37.23% | -37.66% | -38.80% | |
| E357 & E357.6 Total | 2002 | 6,511.61 | 0.00 | 3,436.49 | (3,436.49) | -52.77% | -17.06% | -63.20% | -56.57% | -122.42% | -122.42% | -38.49% | -38.40% | -37.72% | -38.14% | |
| E357 & E357.6 Total | 2003 | 57,788.39 | 0.00 | 8,671.30 | (8,671.30) | -15.01% | -18.83% | -16.05% | -15.82% | -85.30% | -77.93% | -77.93% | -33.24% | -33.18% | -32.74% | |
| E357 & E357.6 Total | 2004 | 1,854.96 | 0.00 | 13,637.26 | (13,637.26) | -735.18% | -37.40% | -38.92% | -21.42% | -50.59% | -94.62% | -86.55% | -86.55% | -38.24% | -38.17% | |
| E357 & E357.6 Total | 2005 | 14,900.91 | 0.00 | 23,019.08 | (23,019.08) | -154.48% | -218.77% | -60.81% | -55.92% | -41.19% | -61.90% | -100.81% | -93.03% | -93.03% | -44.53% | |
| E357 & E357.6 Total | 2006 | 0.00 | 0.00 | 0.00 | 0.00 | NA | -154.48% | -218.77% | -49.17% | -60.16% | -41.19% | -61.90% | -100.81% | -93.03% | -93.03% | |
| E357 & E357.6 Total | 2007 | 0.00 | 0.00 | 62.00 | (62.00) | NA | NA | -154.90% | -137.75% | -60.89% | -60.24% | -41.24% | -61.94% | -100.85% | -93.07% | |
| E357 & E357.6 Total | 2008 | 341.00 | 0.00 | 178.00 | (178.00) | -52.20% | -70.38% | -70.38% | -1.57% | -215.81% | -60.85% | -60.20% | -41.27% | -61.92% | -100.74% | |
| E357 & E357.6 Total | 2009 | 0.00 | 0.00 | 98.00 | (98.00) | NA | -80.94% | -99.12% | -99.12% | -153.24% | -216.38% | -60.98% | -60.32% | -41.34% | -61.99% | |
| E357 & E357.6 Total | 2010 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | -80.94% | -80.94% | -99.12% | -153.24% | -216.38% | -60.98% | -60.32% | -41.34% | |
| E357 & E357.6 Total | 2011 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | -28.74% | -99.12% | -99.12% | -153.24% | -216.38% | -60.98% | -60.32% | |
| E357 & E357.6 Total | 2012 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | -80.94% | -99.12% | -99.12% | -153.24% | -216.38% | -60.98% | |
| E357 & E357.6 Total | 2013 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | -80.94% | -99.12% | -99.12% | -153.24% | -216.38% | |
| E357 & E357.6 Total | 2014 | 0.00 | 0.00 | (4,035.92) | 4,035.92 | NA | NA | NA | NA | NA | NA | 1102.62% | 1084.43% | 1084.43% | -126.76% | |
| E357 & E357.6 Total | 2015 | 0.00 | 0.00 | 72,764.49 | (72,764.49) | NA | NA | NA | NA | NA | NA | NA | -20235.94% | -20254.13% | -20254.13% | |
| E357 & E357.6 Total | 2016 | 0.00 | 0.00 | 157,298.99 | (157,298.99) | NA | NA | NA | NA | NA | NA | NA | NA | -66364.68% | -66382.86% | |
| E357 & E357.6 Total | 2017 | 264.66 | 0.00 | 119,142.74 | (119,142.74) | -45017.28% | -104451.65% | -131945.22% | -131945.22% | -130420.28% | -130420.28% | -130420.28% | -130420.28% | -130457.30% | -57036.34% | -520.07% |
| E357 & E357.6 Total | 2018 | 0.00 | 0.00 | 326,573.50 | (326,573.50) | NA | -168410.88% | -227845.25% | -227845.25% | -253813.87% | -253813.87% | -253813.87% | -253813.87% | -253813.87% | -253850.90% | -4082.23% |
| E357 & E357.6 Total | 2019 | 392,680.26 | 0.00 | 8,008.41 | (8,008.41) | -2.04% | -85.20% | -115.47% | -115.47% | -174.02% | -172.99% | -172.99% | -172.99% | -172.99% | -172.99% | -172.25% |
| E357 & E357.6 Total | 2020 | 0.00 | 0.00 | 31,136.56 | (31,136.56) | NA | -9.97% | -93.13% | -93.07% | -163.42% | -181.94% | -180.91% | -180.91% | -180.91% | -180.91% | -180.84% |
| E357 & E357.6 Total | 2021 | 0.00 | 0.00 | 46,806.17 | (46,806.17) | NA | NA | -21.89% | -21.89% | -135.30% | -175.33% | -193.85% | -192.82% | -192.82% | -192.82% | -192.74% |
| E357 & E357.6 Total | 2022 | 0.00 | 0.00 | 69,252.18 | (69,252.18) | NA | NA | NA | -37.48% | -122.69% | -152.93% | -192.96% | -211.48% | -210.45% | -210.45% | -210.34% |
| E357 & E357.6 Total | 2023 | 0.00 | 0.00 | 14,302.33 | (14,302.33) | NA | NA | NA | NA | -43.17% | -126.33% | -156.57% | -196.60% | -215.12% | -214.09% | -214.11% |

**SAN DIEGO GAS AND ELECTRIC T06**
**RETIREMENT AND NET SALVAGE**
**AS ADJUSTED**
**DATA THROUGH DECEMBER 2023**

| Acct | Year | Adjusted Retirements | Adjusted Salvage | Adjusted Removal Cost | Net Salvage | Net Salv. % | 2- yr Net Salv. % | 3- yr Net Salv. % | 4- yr Net Salv. % | 5- yr Net Salv. % | 6- yr Net Salv. % | 7- yr Net Salv. % | 8- yr Net Salv. % | 9- yr Net Salv. % | 10- yr Net Salv. % | 15- yr Net Salv. % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| E358.00 | 1991 | 12,893.00 | 11,281.00 | 6,614.00 | 4,667.00 | 36.20% | | | | | | | | | | |
| E358.00 | 1992 | 76,184.00 | 14,965.00 | 4,047.00 | 10,918.00 | 14.33% | 17.50% | | | | | | | | | |
| E358.00 | 1993 | 43,156.00 | 7,456.00 | 1,975.00 | 5,481.00 | 12.70% | 13.74% | 15.93% | | | | | | | | |
| E358.00 | 1994 | 73,275.00 | 0.00 | 12,111.00 | (12,111.00) | -16.53% | -5.69% | 2.23% | 4.36% | | | | | | | |
| E358.00 | 1995 | 30,808.00 | 31,611.00 | 6,444.00 | 25,167.00 | 81.69% | 12.54% | 12.59% | 13.18% | 14.44% | | | | | | |
| E358.00 | 1996 | 152,838.00 | 5,184.00 | (72.00) | 5,256.00 | 3.44% | 16.57% | 7.13% | 7.93% | 9.23% | 10.12% | | | | | |
| E358.00 | 1997 | 88,429.00 | 0.00 | 182.00 | (182.00) | -0.21% | 2.10% | 11.11% | 5.25% | 6.08% | 7.43% | 8.21% | | | | |
| E358.00 | 1998 | 9,540.00 | 0.00 | 1,000.00 | (1,000.00) | -10.48% | -1.21% | 1.62% | 10.38% | 4.83% | 5.68% | 7.07% | 7.84% | | | |
| E358.00 | 1999 | 1,457,662.72 | 0.00 | 38,376.00 | (38,376.00) | -2.63% | -2.68% | -2.54% | -2.01% | -0.53% | -1.17% | -0.85% | -0.25% | -0.01% | | |
| E358.00 | 2000 | 243,288.00 | 0.00 | 70,478.45 | (70,478.45) | -28.97% | -6.40% | -6.42% | -6.11% | -5.37% | -4.02% | -4.46% | -4.11% | -3.46% | -3.23% | |
| E358.00 | 2001 | 1,156,103.00 | 0.00 | 62,148.70 | (62,148.70) | -5.38% | -9.48% | -5.99% | -5.97% | -5.83% | -5.37% | -4.52% | -4.79% | -4.56% | -4.13% | |
| E358.00 | 2002 | 15,494.51 | 1,181.32 | 5,849.51 | (4,668.19) | -30.13% | -5.70% | -9.70% | -4.78% | -6.13% | -5.95% | -5.49% | -4.64% | -4.91% | -4.68% | |
| E358.00 | 2003 | 212,609.04 | 0.00 | 16,228.83 | (16,228.83) | -7.63% | -9.16% | -6.00% | -5.10% | -6.22% | -6.23% | -6.07% | -5.63% | -4.83% | -5.08% | |
| E358.00 | 2004 | 32,577.02 | 0.00 | 44,781.52 | (44,781.52) | -137.46% | -24.88% | -25.20% | -4.64% | -11.95% | -7.59% | -7.60% | -7.40% | -6.91% | -6.10% | |
| E358.00 | 2005 | 272,916.94 | 0.00 | 130,564.32 | (130,564.32) | -47.84% | -57.40% | -36.98% | -35.90% | -15.29% | -17.01% | -10.83% | -10.83% | -10.56% | -9.97% | |
| E358.00 | 2006 | 5,524.00 | 0.00 | 332.00 | (332.00) | -6.01% | -47.01% | -56.48% | -33.55% | -36.46% | -15.26% | -16.98% | -10.82% | -10.82% | -10.55% | |
| E358.00 | 2007 | 0.00 | 0.00 | 447.00 | (447.00) | NA | -14.10% | -47.17% | -42.23% | -36.73% | -36.54% | -15.29% | -17.01% | -10.84% | -10.84% | |
| E358.00 | 2008 | 31,682.00 | 0.00 | 10,794.00 | (10,794.00) | -34.07% | -35.48% | -31.11% | -3.73% | -54.54% | -36.58% | -36.41% | -15.63% | -17.28% | -11.05% | |
| E358.00 | 2009 | 0.00 | 0.00 | 7,613.00 | (7,613.00) | NA | -58.10% | -59.51% | -50.67% | -48.29% | -56.76% | -37.95% | -37.74% | -16.07% | -17.67% | |
| E358.00 | 2010 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | -58.10% | -58.10% | -51.57% | -48.29% | -56.76% | -37.95% | -37.74% | -16.07% | |
| E358.00 | 2011 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | -24.03% | -59.51% | -51.57% | -48.29% | -56.76% | -37.95% | -37.74% | |
| E358.00 | 2012 | 993,909.00 | 2,208.00 | 420,412.93 | (418,204.93) | -42.08% | -42.08% | -42.08% | -42.08% | -42.57% | -42.62% | -42.42% | -43.55% | -45.84% | -40.60% | |
| E358.00 | 2013 | 297,767.65 | 0.00 | 331,670.99 | (331,670.99) | -111.39% | -58.05% | -58.05% | -58.05% | -58.64% | -58.06% | -58.09% | -57.87% | -56.16% | -57.78% | |
| E358.00 | 2014 | 0.00 | 0.00 | 103,677.54 | (103,677.54) | NA | -146.20% | -66.08% | -66.08% | -66.08% | -66.67% | -65.89% | -65.92% | -65.67% | -62.64% | |
| E358.00 | 2015 | 465,315.62 | 0.00 | 363,052.97 | (363,052.97) | -78.02% | -100.30% | -104.63% | -45.44% | -69.24% | -69.24% | -69.68% | -69.05% | -69.07% | -68.88% | |
| E358.00 | 2016 | 0.00 | 0.00 | 634,917.64 | (634,917.64) | NA | -214.47% | -236.75% | -144.37% | -105.38% | -105.38% | -105.38% | -105.81% | -104.54% | -104.57% | |
| E358.00 | 2017 | 169,277.59 | 0.00 | 174,044.85 | (174,044.85) | -102.82% | -477.89% | -184.69% | -184.69% | -172.40% | -105.15% | -105.15% | -105.15% | -105.55% | -104.39% | -90.12% |
| E358.00 | 2018 | 0.00 | 0.00 | 524,588.94 | (524,588.94) | NA | -412.71% | -787.79% | -210.14% | -283.69% | -228.66% | -132.39% | -132.39% | -132.39% | -132.78% | -120.97% |
| E358.00 | 2019 | 0.00 | 0.00 | 228,607.83 | (228,607.83) | NA | NA | -547.76% | -547.76% | -303.38% | -319.72% | -253.18% | -144.26% | -144.26% | -144.26% | -130.95% |
| E358.00 | 2020 | 0.00 | 39,312.00 | 95,739.84 | (56,427.84) | NA | NA | NA | -478.28% | -956.17% | -312.27% | -328.61% | -259.23% | -147.19% | -147.19% | -145.37% |
| E358.00 | 2021 | 0.00 | 0.00 | (16,047.22) | 16,047.22 | NA | NA | NA | NA | -571.62% | -946.69% | -309.74% | -326.08% | -257.51% | -146.35% | -144.95% |
| E358.00 | 2022 | 19,234.73 | 0.00 | 186,208.64 | (186,208.64) | -968.09% | -884.66% | -1178.02% | -1178.02% | -5093.84% | -612.07% | -948.88% | -329.11% | -344.97% | -271.87% | -152.93% |
| E358.00 | 2023 | 44,281.53 | 0.00 | 217,746.32 | (217,746.32) | -491.73% | -635.99% | -610.72% | -610.72% | -1059.48% | -1885.39% | -589.18% | -861.92% | -339.42% | -354.27% | -162.36% |
| E359.10 | 1991 | 0.00 | 0.00 | 0.00 | 0.00 | NA | | | | | | | | | | |
| E359.10 | 1992 | 0.00 | 0.00 | 6,522.00 | (6,522.00) | NA | NA | | | | | | | | | |
| E359.10 | 1993 | 0.00 | 0.00 | 350.00 | (350.00) | NA | NA | NA | | | | | | | | |
| E359.10 | 1994 | 0.00 | 0.00 | 7,148.00 | (7,148.00) | NA | NA | NA | NA | | | | | | | |
| E359.10 | 1995 | 0.00 | 0.00 | 597.00 | (597.00) | NA | NA | NA | NA | NA | | | | | | |
| E359.10 | 1996 | 3,770.00 | 0.00 | 92.00 | (92.00) | -2.44% | -18.28% | -207.88% | -217.16% | -390.16% | -390.16% | | | | | |
| E359.10 | 1997 | 0.00 | 0.00 | 338.00 | (338.00) | NA | -11.41% | -27.24% | -216.84% | -226.13% | -399.12% | -399.12% | | | | |
| E359.10 | 1998 | 0.00 | 0.00 | 974.00 | (974.00) | NA | NA | -37.24% | -53.08% | -242.68% | -251.96% | -424.96% | -424.96% | | | |
| E359.10 | 1999 | 0.00 | 0.00 | 7,499.00 | (7,499.00) | NA | NA | NA | -236.15% | -251.99% | -441.59% | -450.88% | -623.87% | -623.87% | | |
| E359.10 | 2000 | 0.00 | 0.00 | 7,463.58 | (7,463.58) | NA | NA | NA | NA | -434.13% | -449.96% | -639.56% | -648.85% | -821.85% | -821.85% | |
| E359.10 | 2001 | 0.00 | 0.00 | 4,319.14 | (4,319.14) | NA | NA | NA | NA | NA | -548.69% | -564.53% | -754.13% | -763.41% | -936.41% | |
| E359.10 | 2002 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | -548.69% | -564.53% | -754.13% | -763.41% | |
| E359.10 | 2003 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | -548.69% | -564.53% | -754.13% | |
| E359.10 | 2004 | 0.00 | 0.00 | 2,803.70 | (2,803.70) | NA | NA | NA | NA | NA | NA | NA | NA | -623.06% | -638.90% | |
| E359.10 | 2005 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | -623.06% | |
| E359.10 | 2006 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.10 | 2007 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.10 | 2008 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.10 | 2009 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.10 | 2010 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.10 | 2011 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.10 | 2012 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.10 | 2013 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.10 | 2014 | 0.00 | 0.00 | 119,591.86 | (119,591.86) | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.10 | 2015 | 0.00 | 0.00 | 290,352.94 | (290,352.94) | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.10 | 2016 | 0.00 | 0.00 | 109,891.25 | (109,891.25) | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.10 | 2017 | 0.00 | 0.00 | 149,106.77 | (149,106.77) | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E359.10 | 2018 | 0.00 | 0.00 | 408,432.89 | (408,432.89) | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E359.10 | 2019 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E359.10 | 2020 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E359.10 | 2021 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E359.10 | 2021 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E359.10 | 2021 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |

**SAN DIEGO GAS AND ELECTRIC T06**
**RETIREMENT AND NET SALVAGE**
**AS ADJUSTED**
**DATA THROUGH DECEMBER 2023**

| Acct | Year | Adjusted Retirements | Adjusted Salvage | Adjusted Removal Cost | Net Salvage | Net Salv. % | 2- yr Net Salv. % | 3- yr Net Salv. % | 4- yr Net Salv. % | 5- yr Net Salv. % | 6- yr Net Salv. % | 7- yr Net Salv. % | 8- yr Net Salv. % | 9- yr Net Salv. % | 10- yr Net Salv. % | 15- yr Net Salv. % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| E359.20 | 1991 | 0.00 | 0.00 | 0.00 | 0.00 | NA | | | | | | | | | | |
| E359.20 | 1992 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | | | | | | | | | |
| E359.20 | 1993 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | | | | | | | | |
| E359.20 | 1994 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | | | | | | | |
| E359.20 | 1995 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | | | | | | |
| E359.20 | 1996 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | | | | | |
| E359.20 | 1997 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | | | | |
| E359.20 | 1998 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | | | |
| E359.20 | 1999 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| E359.20 | 2000 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.20 | 2001 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.20 | 2002 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.20 | 2003 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.20 | 2004 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.20 | 2005 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.20 | 2006 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.20 | 2007 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.20 | 2008 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.20 | 2009 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.20 | 2010 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.20 | 2011 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.20 | 2012 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.20 | 2013 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.20 | 2014 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.20 | 2015 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.20 | 2016 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.20 | 2017 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E359.20 | 2018 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E359.20 | 2019 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E359.20 | 2020 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E359.20 | 2021 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E359.20 | 2022 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E359.20 | 2023 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E359.60 | 1991 | 0.00 | 0.00 | 0.00 | 0.00 | NA | | | | | | | | | | |
| E359.60 | 1992 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | | | | | | | | | |
| E359.60 | 1993 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | | | | | | | | |
| E359.60 | 1994 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | | | | | | | |
| E359.60 | 1995 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | | | | | | |
| E359.60 | 1996 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | | | | | |
| E359.60 | 1997 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | | | | |
| E359.60 | 1998 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | | | |
| E359.60 | 1999 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| E359.60 | 2000 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.60 | 2001 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.60 | 2002 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.60 | 2003 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.60 | 2004 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.60 | 2005 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.60 | 2006 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.60 | 2007 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.60 | 2008 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.60 | 2009 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.60 | 2010 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.60 | 2011 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.60 | 2012 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.60 | 2013 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.60 | 2014 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.60 | 2015 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.60 | 2016 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359.60 | 2017 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E359.60 | 2018 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E359.60 | 2019 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E359.60 | 2020 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E359.60 | 2021 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E359.60 | 2022 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E359.60 | 2023 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |

**SAN DIEGO GAS AND ELECTRIC T06**
**RETIREMENT AND NET SALVAGE**
**AS ADJUSTED**
**DATA THROUGH DECEMBER 2023**

| Acct | Year | Adjusted Retirements | Adjusted Salvage | Adjusted Removal Cost | Net Salvage | Net Salv. % | 2- yr Net Salv. % | 3- yr Net Salv. % | 4- yr Net Salv. % | 5- yr Net Salv. % | 6- yr Net Salv. % | 7- yr Net Salv. % | 8- yr Net Salv. % | 9- yr Net Salv. % | 10- yr Net Salv. % | 15- yr Net Salv. % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| E359 Total | 1991 | 0.00 | 0.00 | 0.00 | 0.00 | NA | | | | | | | | | | |
| E359 Total | 1992 | 0.00 | 0.00 | 6,522.00 | (6,522.00) | NA | NA | | | | | | | | | |
| E359 Total | 1993 | 0.00 | 0.00 | 350.00 | (350.00) | NA | NA | NA | | | | | | | | |
| E359 Total | 1994 | 0.00 | 0.00 | 7,148.00 | (7,148.00) | NA | NA | NA | NA | | | | | | | |
| E359 Total | 1995 | 0.00 | 0.00 | 597.00 | (597.00) | NA | NA | NA | NA | NA | | | | | | |
| E359 Total | 1996 | 3,770.00 | 0.00 | 92.00 | (92.00) | -2.44% | -18.28% | -207.88% | -217.16% | -390.16% | -390.16% | | | | | |
| E359 Total | 1997 | 0.00 | 0.00 | 338.00 | (338.00) | NA | -11.41% | -27.24% | -216.84% | -226.13% | -399.12% | -399.12% | | | | |
| E359 Total | 1998 | 0.00 | 0.00 | 974.00 | (974.00) | NA | NA | -37.24% | -53.08% | -242.68% | -251.96% | -424.96% | -424.96% | | | |
| E359 Total | 1999 | 0.00 | 0.00 | 7,499.00 | (7,499.00) | NA | NA | NA | -236.15% | -251.99% | -441.59% | -450.88% | -623.87% | -623.87% | | |
| E359 Total | 2000 | 0.00 | 0.00 | 7,463.58 | (7,463.58) | NA | NA | NA | NA | -434.13% | -449.96% | -639.56% | -648.85% | -821.85% | -821.85% | |
| E359 Total | 2001 | 0.00 | 0.00 | 4,319.14 | (4,319.14) | NA | NA | NA | NA | NA | -548.69% | -564.53% | -754.13% | -763.41% | -936.41% | |
| E359 Total | 2002 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | -548.69% | -564.53% | -754.13% | -763.41% | |
| E359 Total | 2003 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | -548.69% | -564.53% | -754.13% | |
| E359 Total | 2004 | 0.00 | 0.00 | 2,803.70 | (2,803.70) | NA | NA | NA | NA | NA | NA | NA | NA | -623.06% | -638.90% | |
| E359 Total | 2005 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | -623.06% | |
| E359 Total | 2006 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359 Total | 2007 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359 Total | 2008 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359 Total | 2009 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359 Total | 2010 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359 Total | 2011 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359 Total | 2012 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359 Total | 2013 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359 Total | 2014 | 0.00 | 0.00 | 119,591.86 | (119,591.86) | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359 Total | 2015 | 0.00 | 0.00 | 290,352.94 | (290,352.94) | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359 Total | 2016 | 0.00 | 0.00 | 109,891.25 | (109,891.25) | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| E359 Total | 2017 | 0.00 | 0.00 | 149,106.77 | (149,106.77) | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E359 Total | 2018 | 0.00 | 0.00 | 408,432.89 | (408,432.89) | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E359 Total | 2019 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E359 Total | 2020 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E359 Total | 2021 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E359 Total | 2022 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E359 Total | 2023 | 0.00 | 0.00 | 0.00 | 0.00 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| E352-E359 Total | 1991 | 2,279,601.00 | 132,667.00 | 628,302.00 | (495,635.00) | -21.74% | | | | | | | | | | |
| E352-E359 Total | 1992 | 584,751.00 | 119,733.00 | 878,602.00 | (758,869.00) | -129.78% | -43.80% | | | | | | | | | |
| E352-E359 Total | 1993 | 1,513,570.00 | 165,692.00 | 728,329.00 | (562,637.00) | -37.17% | -62.98% | -41.51% | | | | | | | | |
| E352-E359 Total | 1994 | 1,335,188.00 | 88,617.00 | 387,468.00 | (298,851.00) | -22.38% | -30.24% | -47.19% | -37.04% | | | | | | | |
| E352-E359 Total | 1995 | 2,847,125.71 | 237,614.00 | 367,003.00 | (129,389.00) | -4.54% | -10.24% | -17.40% | -27.86% | -26.23% | | | | | | |
| E352-E359 Total | 1996 | 778,819.00 | 29,442.00 | 573,367.50 | (543,925.50) | -69.84% | -18.57% | -19.60% | -23.70% | -32.49% | -29.87% | | | | | |
| E352-E359 Total | 1997 | 546,864.99 | 103,115.38 | 469,284.14 | (366,168.76) | -66.96% | -68.65% | -24.91% | -24.30% | -27.07% | -34.97% | -31.92% | | | | |
| E352-E359 Total | 1998 | 843,993.73 | 0.00 | 651,757.01 | (651,757.01) | -77.22% | -73.19% | -71.99% | -33.71% | -31.33% | -32.45% | -39.19% | -35.48% | | | |
| E352-E359 Total | 1999 | 10,071,653.80 | 0.00 | 8,203,164.29 | (8,203,164.29) | -81.45% | -81.12% | -80.45% | -79.77% | -65.58% | -62.06% | -59.96% | -62.17% | -57.74% | | |
| E352-E359 Total | 2000 | 1,544,295.00 | 130,150.72 | 2,798,482.76 | (2,668,332.04) | -172.79% | -93.59% | -92.48% | -88.59% | -90.19% | -75.53% | -71.58% | -68.91% | -70.68% | -65.69% | |
| E352-E359 Total | 2001 | 3,670,776.14 | 0.00 | 2,760,832.42 | (2,760,832.42) | -75.21% | -104.11% | -89.18% | -84.51% | -87.84% | -87.04% | -75.47% | -72.20% | -69.91% | -71.38% | |
| E352-E359 Total | 2002 | 3,931,277.62 | 42,342.98 | 3,244,874.37 | (3,202,531.39) | -81.46% | -78.44% | -94.37% | -44.91% | -87.16% | -86.63% | -86.02% | -76.44% | -73.62% | -71.58% | |
| E352-E359 Total | 2003 | 3,106,512.18 | 20,005.08 | 3,061,544.89 | (3,041,539.81) | -97.91% | -88.72% | -84.09% | -73.49% | -89.03% | -88.60% | -88.10% | -87.52% | -78.88% | -76.25% | |
| E352-E359 Total | 2004 | 6,432,399.54 | 750.00 | 3,394,712.87 | (3,393,962.87) | -52.76% | -67.47% | -71.55% | -56.23% | -80.64% | -80.92% | -80.82% | -80.56% | -80.29% | -73.91% | |
| E352-E359 Total | 2005 | 6,422,320.96 | 0.00 | 4,512,229.52 | (4,512,229.52) | -70.26% | -61.50% | -68.59% | -55.03% | -71.77% | -77.98% | -78.97% | -78.93% | -78.75% | -78.57% | |
| E352-E359 Total | 2006 | 9,793,181.00 | 360,411.00 | 2,757,009.00 | (2,396,598.00) | -24.47% | -42.61% | -45.49% | -40.00% | -55.74% | -57.88% | -62.97% | -67.11% | -67.29% | -67.29% | |
| E352-E359 Total | 2007 | 8,763,776.00 | 0.00 | 3,350,865.00 | (3,350,865.00) | -38.24% | -30.97% | -41.07% | -32.66% | -48.37% | -51.75% | -53.79% | -58.00% | -62.40% | -62.63% | |
| E352-E359 Total | 2008 | 5,047,658.00 | 0.00 | 6,080,838.00 | (6,080,838.00) | -120.47% | -68.29% | -50.11% | -39.39% | -54.13% | -57.56% | -59.72% | -60.93% | -64.48% | -67.38% | |
| E352-E359 Total | 2009 | 6,009,999.13 | 1,066.00 | 12,433,858.00 | (12,432,792.00) | -206.87% | -167.43% | -110.31% | -73.83% | -79.84% | -75.74% | -77.25% | -77.59% | -77.42% | -80.11% | |
| E352-E359 Total | 2010 | 8,762,298.76 | (1,062.00) | 9,632,554.82 | (9,633,616.82) | -109.94% | -149.38% | -142.01% | -98.47% | -88.32% | -85.73% | -81.59% | -82.52% | -82.45% | -82.02% | |
| E352-E359 Total | 2011 | 5,608,148.18 | 22,800.00 | 15,047,901.79 | (15,025,101.79) | -267.92% | -171.59% | -182.00% | -145.87% | -136.07% | -111.22% | -106.00% | -99.98% | -99.87% | -98.74% | |
| E352-E359 Total | 2012 | 5,223,449.90 | 6,200.80 | 6,971,166.19 | (6,964,965.39) | -133.34% | -203.02% | -161.40% | -123.51% | -163.57% | -135.70% | -113.57% | -108.57% | -102.78% | -102.55% | |
| E352-E359 Total | 2013 | 9,292,851.09 | 151,500.00 | 7,160,440.54 | (7,008,940.54) | -75.42% | -96.26% | -144.10% | -100.39% | -146.33% | -143.06% | -124.20% | -107.51% | -103.82% | -99.22% | |
| E352-E359 Total | 2014 | 10,915,870.17 | 0.00 | 9,220,806.07 | (9,220,806.07) | -84.47% | -80.31% | -91.20% | -74.72% | -120.23% | -131.59% | -130.49% | -116.93% | -103.89% | -101.04% | |
| E352-E359 Total | 2015 | 7,125,545.85 | 0.00 | 9,907,890.52 | (9,907,890.52) | -139.05% | -106.03% | -95.62% | -80.28% | -126.10% | -123.08% | -132.60% | -131.54% | -119.29% | -107.16% | |
| E352-E359 Total | 2016 | 13,601,253.37 | 0.00 | 15,028,340.10 | (15,028,340.10) | -110.49% | -120.31% | -107.95% | -83.44% | -104.27% | -122.00% | -120.26% | -128.08% | -127.54% | -117.80% | |
| E352-E359 Total | 2017 | 5,816,261.65 | 0.00 | 14,535,943.97 | (14,535,943.97) | -249.92% | -152.26% | -148.71% | -105.37% | -119.14% | -120.57% | -134.92% | -131.62% | -137.87% | -136.74% | -109.48% |
| E352-E359 Total | 2018 | 16,151,270.43 | 103,083.30 | 16,715,989.77 | (16,612,906.47) | -102.86% | -141.79% | -129.83% | -108.16% | -121.82% | -114.96% | -116.37% | -127.90% | -125.99% | -131.48% | -108.91% |
| E352-E359 Total | 2019 | 15,273,148.52 | 0.00 | 17,699,382.69 | (17,699,382.69) | -115.89% | -109.19% | -131.17% | -96.08% | -127.29% | -120.50% | -115.14% | -116.28% | -125.84% | -124.41% | -112.41% |
| E352-E359 Total | 2020 | 22,668,021.32 | 39,312.00 | 32,096,502.48 | (32,057,190.48) | -141.42% | -131.14% | -122.70% | -110.78% | -130.50% | -131.26% | -125.68% | -121.05% | -121.65% | -129.00% | -118.60% |
| E352-E359 Total | 2021 | 16,832,435.28 | 0.00 | 16,887,697.69 | (16,887,697.69) | -100.33% | -123.91% | -121.67% | -93.96% | -127.43% | -124.88% | -125.92% | -121.74% | -118.09% | -118.73% | -122.51% |
| E352-E359 Total | 2022 | 2,694,535.51 | 0.00 | 23,266,909.13 | (23,266,909.13) | -863.48% | -205.64% | -171.14% | -125.66% | -144.70% | -152.40% | -146.27% | -145.76% | -139.74% | -134.77% | -140.62% |
| E352-E359 Total | 2023 | 17,818,169.69 | 0.00 | 28,675,250.93 | (28,675,250.93) | -160.93% | -253.22% | -184.31% | -114.69% | -157.51% | -147.86% | -153.96% | -148.63% | -148.05% | -142.67% | -143.45% |