

Application of San Diego Gas & Electric Company (U902M) for Authority, Among Other Things, to Increase Rates and Charges for Electric and Gas Service Effective on January 1, 2012.

A.10-12-005  
(Filed December 15, 2010)

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

A.10-12-006  
(Filed December 15, 2010)

Exhibit No.: (SCG-39-WP-R)

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

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA

JULY 2011



**Base Business - PTY - SCG**  
**Appendix**

SoCalGas	Test Year	Post Test Year (2013-2015)		
	Year	2013	2014	2015
RB Growth and O&M at GI Escalation	\$ Millions	\$ Millions	\$ Millions	\$ Millions
RB Growth at GI Gas Utility Capital Escalation	3,579	3,681	3,808	3,892
Cap. Rev Req.	897	922	954	975
Cap. Rev Req. % Growth		2.86%	3.45%	2.20%
Base Margin O&M w/o Medical	910	934	959	983
Base Margin O&M w/o Medical %		2.61%	2.65%	2.54%
Medical	58	63	67	72
Medical Percent Growth		8.0%	7.5%	7.5%
Base Margin O&M with Medical	968	997	1,026	1,055
Base Margin O&M w/Medical %		2.93%	2.95%	2.87%
Total Base Margin Cap & O&M	1,865	1,919	1,980	2,031
Change \$ Millions	134	54	61	50
Percent Change		2.90%	3.19%	2.55%
Customer Growth %	0.99%	1.13%	1.26%	1.37%
OpEx revenue Requirement	17	25	18	8
OpEx Rev Req. vs. TY	0	8.3	0.8	-9.0
OpEx Net Cost/Benefits % of Margin (+ = Costs; - = Benefits)	-0.89%	0.43%	0.04%	-0.44%
Required Productivity with Customer Growth and OpEx	0.10%	1.56%	1.30%	0.93%

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

Source	Item	SoCalGas
<b><u>GRC Test Year</u></b>		
1	Test Year (2012) Projected Rate Base	3,579
2	Test Year (2012) Projected Capital Related Revenue Requirement	897
3	Net Medical expenses for 2012	\$58
4	O&M Base for 2012	\$910

**Base Business - PTY - SCG**  
**Escalation Forecast**

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

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

**Base Business - PTY - SCG**  
**Customer Growth Projection**

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

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Total Prior Year Medical Costs		\$58	\$63	\$67
Medical Cost Escalation Forecast		8.0%	7.5%	7.5%
Total Subject Year Medical Costs	\$58	\$63	\$67	\$72
<b>Increase in Revenue Requirement</b>		\$5	\$5	\$5

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

	<u><b>2012</b></u>
Total O&M	<u>1,102</u>
RDD	(13)
Pension	(66)
PBOPs	(22)
NERBA	(33)
Medical	<u>(58)</u>
Total Exclusions	<u>(192)</u>
2012 O&M Net of Exclusions	<u><u>910</u></u>

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

	<b>\$MM</b>	<b>GOMPI Escalation</b>
<b>O&amp;M Base for Subject Year 2013 in TY 2012\$</b>	\$910	
2013 Escalation		2.6%
O&M Base for Subject Year in SY\$	\$934	
<b>Escalation for SY 2013</b>	<b>\$24</b>	
<b>O&amp;M Base for Subject Year 2014 in PY 2013\$</b>	\$934	
2014 Escalation		2.6%
O&M Base for Subject Year in SY\$	\$959	
<b>Escalation for SY 2014</b>	<b>\$25</b>	
<b>O&amp;M Base for Subject Year 2015 in PY 2014\$</b>	\$959	
2015 Escalation		2.5%
O&M Base for Subject Year in SY\$	\$983	
<b>Escalation for SY 2015</b>	<b>\$24</b>	



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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Projected Ratebase	\$3,579	\$3,681	\$3,808	\$3,892
Gas Capital Escalation		2.86%	3.45%	2.20%
Capital Revenue Requirement	\$897	\$922	\$954	\$975
Revenue Requirement as % of Rate Base	25%	25%	25%	25%
Net Rate Base Growth		\$102	\$127	\$84
Net Revenue Requirement Growth		\$26	\$32	\$21

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<b><u>O&amp;M Expenses - Non Medical</u></b>				
Base O&M	\$910	\$934	\$959	\$983
Escalation		\$24	\$25	\$24
<b><u>O&amp;M Expenses - Medical</u></b>				
Total Prior Year Medical Costs	\$58	\$63	\$67	\$72
Increase in Revenue Requirement		\$5	\$5	\$5
<b><u>Capital-Related Items</u></b>				
Capital Related Revenue Requirement	\$897	\$922	\$954	\$975
Escalation		\$26	\$32	\$21
<b><u>Base Margin</u></b>				
	\$1,865	\$1,919	\$1,980	\$2,031
		\$54	\$61	\$50
<b>Total Additional Revenue Requirements</b>		<b>\$54</b>	<b>\$61</b>	<b>\$50</b>

PRELIMINARY STATEMENT  
PART XI  
PERFORMANCE BASED REGULATION

Sheet 1

A. OVERVIEW

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

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

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B. EFFECTIVE DATE/DURATION

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

C. AUTHORIZED BASE MARGIN

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

1. O&M Adjustment

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

2. Capital Cost Adjustment

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

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C. AUTHORIZED BASE MARGIN (Continued)

3. PTY Escalation: Timing and Examples (Continued)

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

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

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

Example Calculations:

For 2013:

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

For 2014:

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

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C. AUTHORIZED BASE MARGIN (Continued)

3. PTY Escalation: Timing and Examples (Continued)

For 2015:

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

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

GOMPI values

2012 =1.0000

2015 (forecast)=1.1064

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

4. Suspension of PTY Mechanism

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

5. Base Margin Exclusions in PTY Period

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

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

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D. REVENUE ADJUSTMENT MECHANISM

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

E. Z FACTOR

1. Definition

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

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

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

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E. Z FACTOR (Continued)

2. Operation of the Z Factor Memorandum Account

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

3. Measure of Adjustment

a. Z Factor Calculation

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

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

Where:

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

b. Capital Related Z Factor Costs

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

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E. Z FACTOR (Continued)

3. Measure of Adjustment (Continued)

b. Capital Related Z Factor Costs (Continued)

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

Where:

$Z_s$  = A particular Z Factor for subject year  $s$

$ZC_s$  = Z Factor cost level in subject year  $s$

$SP_s$  = Capital Service Price in subject year  $s$

c. Subsequent Year Adjustment

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

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

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

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

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E. Z FACTOR (Continued)

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

c. (Continued)

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

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

F. COST OF CAPITAL TRIGGER MECHANISM

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

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

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

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G. PERFORMANCE INDICATOR

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

1. Employee Safety Indicator

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

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

Employee Safety Table

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

2. Service Guarantee Program

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

(Continued)

(TO BE INSERTED BY UTILITY)  
 ADVISE LETTER NO. GRC  
 DECISION NO.  
 CCG-39-WP-R

ISSUED BY  
**Lee Schavrien**  
 Senior Vice President  
 Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)  
 DATE FILED \_\_\_\_\_  
 EFFECTIVE \_\_\_\_\_  
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G. PERFORMANCE INDICATOR (Continued)

2. Service Guarantee Program (Continued)

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

H. EARNINGS SHARING MECHANISM

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

Earnings Sharing Mechanism

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

  

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

(Continued)

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 ADVISE LETTER NO. GRC  
 DECISION NO.  
 18CG-39-WP-R

ISSUED BY  
**Lee Schavrien**  
 Senior Vice President  
 Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)  
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I. PRODUCTIVITY SHARING MECHANISM

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

J. RATEMAKING PROCEDURES

1. Annual PBR Report

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

2. Annual PTY Report

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

3. Annual Internal Audit Report

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

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(Continued)

J. RATEMAKING PROCEDURES (Continued)

4. Rewards and Penalties Balancing Account (RPBA)

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

K. CORE PRICING FLEXIBILITY

1. Overview

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

(Continued)

(TO BE INSERTED BY UTILITY)  
ADVICE LETTER NO. GRC  
DECISION NO.  
1800G-39-WP-R

ISSUED BY  
**Lee Schavrien**  
Senior Vice President  
REGULATORY Affairs

(TO BE INSERTED BY CAL. PUC)  
DATE FILED \_\_\_\_\_  
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(Continued)

K. CORE PRICING FLEXIBILITY (Continued)

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

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

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

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

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K. CORE PRICING FLEXIBILITY (Continued)

3. Types of Customers and Contracts

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

a. New Customers

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

b. Existing Customers

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

1) Load Retention

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

2) Load Gain

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

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ISSUED BY  
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REGULATORY AFFAIRS

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(Continued)

K. CORE PRICING FLEXIBILITY (Continued)

4. Temperature Sensitive Definition

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

5. CFCA Adjustment Mechanism

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

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

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(Continued)

K. CORE PRICING FLEXIBILITY (Continued)

5. CFCA Adjustment Mechanism (Continued)

d. CFCA Credits

1) New Customers

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

2) Existing Customers - Load Retention

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

3) Existing Customers - Load Gain

a) Not Temperature Sensitive

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

b) Temperature Sensitive

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

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

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(Continued)

K. CORE PRICING FLEXIBILITY (Continued)

6. Temperature Adjustment Mechanism (TAM)

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

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

Where,

- BDD = number of degree days for the base month cycle.
- CDD = number of degree days for the current year month cycle.
- 0.917 = daily non-temperature sensitive demand for single family residential segment.
- Billdays = number of billing days in the base period month.
- 0.202 = temperature adjustment coefficient for single family residential segment.

7. Effective Dates

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

8. Term Of Contracts

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

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ADVICE LETTER NO. **GRC**  
DECISION NO.  
1800G-39-WP-R

ISSUED BY  
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REG-2010-06  
REG-2010-06 Affairs

(TO BE INSERTED BY CAL. PUC)  
DATE FILED \_\_\_\_\_  
EFFECTIVE \_\_\_\_\_  
RESOLUTION NO. \_\_\_\_\_  
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L. TRIENNIAL COST ALLOCATION PROCEEDING (TCAP)

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

2. Noncore Competitive Load Growth Opportunities - Revenue Treatment

a. Overview

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

- a) New negotiated rate contracts that are part of a California Red Team economic development effort.
- b) Contracts where Rule 38 shareholder funding has been used.

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

- 2) The total volume that can qualify for treatment under this program is capped at 5% of the most recently adopted volume adopted for noncore commercial and industrial throughput in the most recent cost allocation proceeding.
- 3) Customers with contracts qualifying for this treatment are still eligible for service under their otherwise applicable tariff rate schedule.

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ADVICE LETTER NO. **GRC**  
DECISION NO.  
1800 CG-39-WP-R

ISSUED BY  
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REGULATORY Affairs

(TO BE INSERTED BY CAL. PUC)  
DATE FILED \_\_\_\_\_  
EFFECTIVE \_\_\_\_\_  
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(Continued)

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

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

a. Overview (continued)

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

b. Contract Terms

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

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SCG-39-WP-R

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Sheet 20

(Continued)

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

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

c. Customers

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

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(TO BE INSERTED BY UTILITY)  
ADVICE LETTER NO. **GRC**  
DECISION NO.  
2010 G-39-WP-R

ISSUED BY  
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Senior Vice President  
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)  
DATE FILED \_\_\_\_\_  
EFFECTIVE \_\_\_\_\_  
RESOLUTION NO. \_\_\_\_\_  
GRC Application - December 2010

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

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

d) Regulatory Requirements

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

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

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

(TO BE INSERTED BY UTILITY)

ADVICE LETTER NO. **GRC**  
DECISION NO.

2009 CG-39-WP-R

ISSUED BY

**Lee Schavrien**  
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Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)

DATE FILED \_\_\_\_\_  
EFFECTIVE \_\_\_\_\_

RESOLUTION NO. \_\_\_\_\_  
GRC Application - December 2010

**OpEx GRC - SDGE Capex**

**Beginning of Year Addition**

OpEx Capital Additions (in 000s)		FERC	Recorded			GRID Forecasts			2013	2014	2015	Total	Total 2007-2013
			2007	2008	2009	2010	2011	2012					
Description													
Electric Distr. Substation Equipment	E-362		-	-	3,323	4,203	4,499	3,458	1,805	-	-	17,289	17,289
Electric Software	E-303		-	-	-	-	-	24,676	-	-	-	24,676	24,676
Common Software	C-303												
Electric portion			-	989	1,679	97	1,942	12,411	3,503	-	-	20,621	20,621
Gas portion			-	353	600	34	803	5,133	1,449	-	-	8,372	8,372
Common Hardware	C-391.2												
Electric portion			-	168	645	200	2,346	11,432	3,273	-	-	18,064	18,064
Gas portion			-	60	225	70	970	4,728	1,354	-	-	7,407	7,407
			-	1,569	6,472	4,604	10,561	61,838	11,384	-	-	96,429	96,429

**Mid Year Addition**

OpEx Capital Additions (in 000s)		FERC	Recorded			GRID Forecasts			2013	2014	2015	Total	Total 2007-2013
			2007	2008	2009	2010	2011	2012					
Description													
Electric Distr. Substation Equipment	E-362		-	-	572	6,630	3,771	3,239	6,070	5,490	3,330	29,101	20,281
Electric Software	E-303		-	-	-	-	-	-	-	-	-	-	-
Common Software	C-303												
Electric portion			-	763	3,453	-	-	-	2,480	-	-	6,695	6,695
Gas portion			-	272	1,203	-	-	-	861	-	-	2,336	2,336
Common Hardware	C-391.2												
Electric portion			-	63	4,743	-	-	-	-	-	-	4,806	4,806
Gas portion			-	23	1,652	-	-	-	-	-	-	1,674	1,674
			-	1,121	11,622	6,630	3,771	3,239	9,411	5,490	3,330	44,612	35,792



**OpEx GRC - SDGE Benefits**

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

**Opex GRC - SDG&E L&E**

**SDG&E Loaded and Escalated**

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

Escalation - Electric Distribution Plant *	1	1.0079	1.0288	1.0537	1.0849	1.1174	1.1486	1.1732	1.1968	1.2237	1.2522	1.2812	1.2812
Escalation - Electric O&M Labor *	1	1.0261	1.0571	1.0822	1.1108	1.1409	1.1712	1.2028	1.2342	1.2649	1.2967	1.3298	1.3298
Escalation - Electric O&M Non-Labor *	1	1.0193	1.0426	1.0707	1.0975	1.1257	1.1511	1.1709	1.1880	1.2100	1.2322	1.2542	1.2542
Escalation - Gas Plant *	1	1.0137	1.0480	1.0725	1.1032	1.1413	1.1664	1.1773	1.1977	1.2236	1.2494	1.2729	1.2729
Escalation - Gas O&M Labor *	1	1.0261	1.0571	1.0822	1.1108	1.1409	1.1712	1.2028	1.2342	1.2649	1.2967	1.3298	1.3298
Escalation - Gas O&M Non-Labor *	1	1.0180	1.0431	1.0708	1.0981	1.1258	1.1518	1.1744	1.1954	1.2189	1.2431	1.2670	1.2670

**SDG&E - Capital Electric Distribution**      **2007**   **2008**   **2009**   **2010**   **2011**   **2012**   **2013**   **2014**   **2015**   **2016**   **2017**   **2018**   **2019**   **2020**   **2021**

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

SDG&E Total Capital Electric Distribution	-	-	-	-	-	-	2.2	0.8	-	-	0.1	2.0	0.8	-	-
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**SDG&E - Capital Gas Distribution**      **2007**   **2008**   **2009**   **2010**   **2011**   **2012**   **2013**   **2014**   **2015**   **2016**   **2017**   **2018**   **2019**   **2020**   **2021**

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

SDG&E Total Capital Gas Distribution	-	-	-	-	-	-	0.8	0.4	0.2	-	0.0	0.7	0.4	6.9	-
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**SDG&E - Total Capital**      **2007**   **2008**   **2009**   **2010**   **2011**   **2012**   **2013**   **2014**   **2015**   **2016**   **2017**   **2018**   **2019**   **2020**   **2021**

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

SDG&E Total Capital	-	-	-	-	-	-	3.0	1.3	0.2	-	0.2	2.7	1.2	6.9	-
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**SDG&E - O&M Electric Dist.**      **2007**   **2008**   **2009**   **2010**   **2011**   **2012**   **2013**   **2014**   **2015**   **2016**   **2017**   **2018**   **2019**   **2020**   **2021**

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

SDG&E Total O&M Electric Dist.	-	-	-	-	-	-	1.4	1.5	1.6	1.7	1.8	1.9	2.1	2.2	2.3
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**SDG&E - O&M Gas Dist.**      **2007**   **2008**   **2009**   **2010**   **2011**   **2012**   **2013**   **2014**   **2015**   **2016**   **2017**   **2018**   **2019**   **2020**   **2021**

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

SDG&E Total O&M Gas Dist.	-	-	-	-	-	-	0.4	0.4	0.5	0.5	0.5	0.6	0.6	0.7	0.7
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**SDG&E - Total O&M**      **2007**   **2008**   **2009**   **2010**   **2011**   **2012**   **2013**   **2014**   **2015**   **2016**   **2017**   **2018**   **2019**   **2020**   **2021**

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

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

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

**OpEx GRC - SDGE Spend**

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

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

<b><u>BOY</u></b>		<b><u>2007</u></b>	<b><u>2008</u></b>	<b><u>2009</u></b>	<b><u>2010</u></b>	<b><u>2011</u></b>	<b><u>2012</u></b>	<b><u>2013</u></b>	<b>Total</b>
Electric Software	E-303	-	-	2,469	18,440	3,767			24,676
Common Software	C-303								
Electric portion		989	6,935	5,536	3,360	2,245	1,556	-	20,621
Gas portion		353	2,891	2,166	1,390	929	644	-	8,372
<b>MY</b>		<b><u>2007</u></b>	<b><u>2008</u></b>	<b><u>2009</u></b>	<b><u>2010</u></b>	<b><u>2011</u></b>	<b><u>2012</u></b>	<b><u>2013</u></b>	<b>Total</b>
Electric Software	E-303								-
Common Software	C-303								
Electric portion		318	3,898				1,240	1,240	6,695
Gas portion		110	1,365				430	430	2,336

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

<b><u>BOY</u></b>		<b><u>2007</u></b>	<b><u>2008</u></b>	<b><u>2009</u></b>	<b><u>2010</u></b>	<b><u>2011</u></b>	<b><u>2012</u></b>	<b><u>2013</u></b>	<b>Total</b>
Electric Software	E-303	-	-	2,469	18,440	3,767	(24,676)	-	-
Common Software	C-303								
Electric portion		989	5,947	3,856	3,263	303	(10,854)	(3,503)	-
Gas portion		353	2,538	1,566	1,356	125	(4,490)	(1,449)	-
<b>MY</b>		<b><u>2007</u></b>	<b><u>2008</u></b>	<b><u>2009</u></b>	<b><u>2010</u></b>	<b><u>2011</u></b>	<b><u>2012</u></b>	<b><u>2013</u></b>	<b>Total</b>
Electric Software	E-303	-	-	-	-	-	-	-	-
Common Software	C-303								
Electric portion		318	3,135	(3,453)	-	-	1,240	(1,240)	-
Gas portion		110	1,093	(1,203)	-	-	430	(430)	-

**Cap Ex Additions Total**

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

## OpEx GRC - SCG Capex

### Beginning of Year Addition

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

### Mid Year Addition

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

## OpEx GRC - SCG Benefits

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

**OpEx GRC - SCG L&E**

**SCG Loaded and Escalated**

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

Escalation - Gas Plant *			1	1.013748	1.04804	1.072535	1.103192	1.141277	1.166403	1.177307	1.197693	1.223609	1.249368	1.272914	1.272914			
Escalation - O&M Labor *			1	1.026149	1.057132	1.082206	1.110828	1.140853	1.171156	1.202757	1.234151	1.264868	1.296683	1.329786	1.329786			
Escalation - O&M Non-Labor *			1	1.01841	1.043713	1.071288	1.098452	1.126394	1.152498	1.175833	1.197782	1.221842	1.246612	1.271109	1.271109			
<b>SCG - Capital</b>				<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Capital MDT Refresh (1)				-	-	-	-	-	-	1.6	3.6	-	-	-	1.8	3.9	-	
On Going Costs (2)				-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Refresh Hardware (3)				-	-	-	-	-	1.5	-	-	-	0.2	1.4	1.6	-	-	
Total Capital	15.6			-	-	-	-	-	1.5	1.6	3.6	-	0.2	1.4	3.4	3.9	-	
<b>SCG - O&amp;M</b>				<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
OPEX Maintenance Fees (4)				-	-	-	-	-	2.1	2.3	2.4	2.6	2.8	3.0	3.2	3.4	3.6	
On Going Costs (5)				-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Capital				-	-	-	-	-	2.1	2.3	2.4	2.6	2.8	3.0	3.2	3.4	3.6	

\* Source: Global Insights

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

## OpEx GRC - SCG Spend

### OpEx IDS Additions (in 000s) - by spend

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

#### Model where Tax Credit will Be incurred

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

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

#### Model where Tax Credit will Be incurred

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

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

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

## OpEx GRC - Asset Lives

### So Cal Gas

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

### SDG&E

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

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

SL = straight line method



## Revenue Requirement Summary - SDG&E

### SDG&E

RO Model	PTY Model		
2012	2013	2014	2015

#### SDG&E Total Costs

Capital Related Rev Req	33,589	37,710	35,558	33,193
PTY Incremental O&M costs	-	3,233	3,295	3,354
TY O&M	1,585	1,761	2,009	2,352
<b>Total Rev Req</b>	<b>35,174</b>	<b>42,703</b>	<b>40,862</b>	<b>38,899</b>

#### SDG&E Total benefits

Rev Req capital benefits	-	(10,287)	(13,022)	(14,839)
PTY Cumulative Incremental O&M benefits	-	(2,585)	(4,360)	(5,011)
TY net O&M benefits	-	-	-	-
<b>Blended Rev Req</b>	<b>-</b>	<b>(12,873)</b>	<b>(17,382)</b>	<b>(19,849)</b>

#### Net SDGE

Capital Related Rev Req (Total Rev Req)		33,589	27,422	22,537	18,354
PTY Incremental O&M benefits		-	648	(1,065)	(1,657)
TY net O&M benefits		1,585	1,761	2,009	2,352
<b>Blended Rev Req</b>		<b>35,174</b>	<b>29,831</b>	<b>23,480</b>	<b>19,050</b>
Shared Asset billing (O&M related)	-49%	16,588	27,450	27,149	25,533
<b>Adjusted Base Margin</b>		<b>51,762</b>	<b>57,281</b>	<b>50,629</b>	<b>44,582</b>
<b>Deficiency (Surplus)</b>	<b>(2,795)</b>	<b>-</b>	<b>5,519</b>	<b>(1,133)</b>	<b>(7,180)</b>

#### *Global Insight Escalation*

	2013	2014	2015
O&M Labor	1.11	1.14	1.17

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

<u>Line</u>	<u>SDG&amp;E Electric</u>	<u>Errata/Update</u>
1	O&M Net Benefits (2009\$)	(515)
2	On-going Costs (2009\$)	639
3	O&M Labor Loader	(252)
4	Escalation and Payroll Taxes	(35)
5	Shared Asset Billing from SCG	15,502
6	FF&U	1,693
7	Total O&M Related	<u>17,032</u>
	Depreciation	15,501
8	Ad Valorem Taxes (Expense only)	675
9	Income Taxes	7,602
10	Return 8.40%	6,193
11	Total Capital Related	<u>29,970</u>
12	<i>O&amp;M + Capital Related (Lines 7 + 11)</i>	<u>47,003</u>
13	Total SDG&E Electric Base Margin (Line 12)	<u><u>47,003</u></u>
14	Ratebase	73,722
	<b><u>SDG&amp;E Gas</u></b>	
15	O&M Net Benefits (2009\$)	(172)
16	On-going Costs (2009\$)	214
17	O&M Labor Loader	(84)
18	Escalation and Payroll Taxes	(12)
19	Shared Asset Billing from SCG	1,086
20	FF&U	109
21	Total O&M Related	<u>1,141</u>
22	Depreciation	2,605
23	Ad Valorem Taxes (Expense only)	47
24	Income Taxes	533
25	Return 8.40%	434
26	Total Capital Related	<u>3,619</u>
27	<i>O&amp;M + Capital Related (Lines 20 + 26)</i>	<u>4,760</u>
28	Total SDG&E Gas Base Margin (Line 27)	<u><u>4,760</u></u>
29	Ratebase	5,167
	<b><u>Total SDG&amp;E</u></b>	
30	O&M Net Benefits (2009\$)	(687)
31	On-going Costs (2009\$)	853
32	O&M Labor Loader	(337)
33	Escalation and Payroll Taxes	(47)
34	Shared Asset Billing from SCG	16,588
35	FF&U	1,802
36	Total O&M Related	<u>18,173</u>
37	Depreciation	18,106
38	Ad Valorem Taxes (Expense only)	722
39	Income Taxes	8,135
40	Return 8.40%	6,627
41	Total Capital Related	<u>33,589</u>
42	<i>O&amp;M + Capital Related</i>	<u>51,762</u>
43	Total SDG&E Base Margin	<u><u>51,762</u></u>
44	Ratebase	78,889

## Revenue Requirement Summary - SCG

### SoCalGas

RO Model	PTY Model		
	2012	2013	2014

#### SCG Gas - Costs

##### CapEx

Capital Related Rev Req	42,542	70,401	69,628	65,483
PTY Incremental O&M costs		3,355	3,506	3,606
TY O&M	-	-	-	-
<b>Total Rev Req</b>	<b>42,542</b>	<b>73,756</b>	<b>73,134</b>	<b>69,089</b>

#### SCG Gas - Benefits

##### CapEx

Rev Req capital benefits		(3,763)	(7,178)	(10,675)
PTY Cumulative Incremental O&M benefits		(7,354)	(9,753)	(11,669)
TY net O&M benefits	(8,783)	(9,756)	(11,130)	(13,035)
<b>Blended Rev Req</b>	<b>(8,783)</b>	<b>(20,873)</b>	<b>(28,062)</b>	<b>(35,379)</b>

#### Net SCG

##### CapEx

Capital Related Rev Req (Total Rev Req)	42,542	66,639	62,450	54,808
PTY Incremental O&M benefits	-	(3,999)	(6,247)	(8,063)
TY net O&M benefits	(8,783)	(9,756)	(11,130)	(13,035)
<b>Blended Rev Req</b>	<b>33,759</b>	<b>52,883</b>	<b>45,072</b>	<b>33,709</b>

Shared Asset billing (Capital related)	39%	(16,588)	(27,450)	(27,149)	(25,533)
Adjusted Base Margin		17,172	25,433	17,923	8,177

<b>Deficiency (Surplus)</b>	<b>18</b>	<b>8,261</b>	<b>752</b>	<b>(8,995)</b>
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#### *Global Insight Escalation*

	2013	2014	2015
O&M Labor	1.11	1.14	1.17

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

<u>Line</u>	<u>SCG</u>	<u>Update (Bonus D)</u>
1	O&M Net Benefits (2009\$)	(4,934)
2	On-going Costs (2009\$)	1,501
3	O&M Labor Loader	(4,684)
4	Escalation and Payroll Taxes	(964)
5	FF&U	298
6	Total O&M Related	(8,783)
7	Depreciation	23,888
8	Ad Valorem Taxes (Expense only)	1,535
9	Income Taxes	1,969
10	Return 8.68%	15,150
11	Total Capital Related	42,542
12	<i>O&amp;M + Capital Related (Lines 6 + 12)</i>	33,759
13	Total Annual Revenue Requirement (Line 12)	33,759
14	Misc Revenue/Shared Asset Billing to SDG&E	(16,588)
15	SCG Base Margin	17,172
16	Ratebase	174,539

## OpEx GRC - Post Test Year

## Net SEU Costs &amp; Benefits

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>SEU Summary</b>																	
CapEx	(27,034)	1,024	2,723	12,950	95,540	9,030	178,866	(1,537)	(25,759)	(31,797)	(67,249)	(46,627)	(40,739)	(37,555)	(43,062)	(32,842)	-
Capital Related Rev Req	226,476	(5,063)	(26,662)	(46,279)	(45,144)	(3,397)	71,955	94,061	84,987	73,162	56,589	24,545	12,721	2,582	(9,520)	(21,138)	(36,921)
O&M, FF&U	(547,325)	5,751	19,363	14,283	17,220	640	(27,288)	(43,315)	(47,276)	(49,684)	(60,515)	(69,694)	(72,746)	(75,509)	(78,536)	(78,920)	(1,097)
Total Rev Req	(320,848)	687	(7,299)	(31,996)	(27,925)	(2,757)	44,667	50,746	37,710	23,478	(3,925)	(45,149)	(60,026)	(72,928)	(88,057)	(100,058)	(38,017)
<b>SCG Gas - Costs</b>																	
CapEx	293,971	1,024	71	13,406	96,041	7,371	137,882	24,154	1,606	3,554	-	228	1,360	3,395	3,879	-	-
Capital Related Rev Req	463,573	(3,849)	(17,905)	(41,208)	(32,576)	(5,920)	44,257	70,401	69,628	65,483	60,962	56,383	53,230	49,060	41,975	34,470	19,183
O&M, FF&U	96,201	3,352	10,493	10,374	15,932	12,350	8,868	3,355	3,506	3,606	3,704	3,810	3,957	4,101	4,209	4,254	331
Total Rev Req	559,774	(497)	(7,412)	(30,834)	(16,644)	6,430	53,125	73,756	73,134	69,089	64,666	60,192	57,187	53,161	46,184	38,724	19,514
<b>SCG Gas - Benefits</b>																	
CapEx	(238,871)	-	(39)	(729)	(2,002)	(3,508)	(8,124)	(20,589)	(22,344)	(23,207)	(24,102)	(25,030)	(25,993)	(26,991)	(28,041)	(28,172)	-
Capital Related Rev Req	(195,033)	-	(3)	(65)	(276)	(668)	(1,500)	(3,763)	(7,178)	(10,675)	(14,181)	(17,696)	(21,226)	(24,775)	(28,350)	(31,869)	(32,809)
O&M, FF&U	(543,134)	-	(367)	(1,718)	(8,559)	(18,490)	(32,024)	(39,379)	(41,778)	(43,693)	(50,836)	(56,781)	(59,207)	(61,484)	(63,975)	(64,277)	(566)
Total Rev Req	(738,167)	-	(370)	(1,783)	(8,835)	(19,158)	(33,524)	(43,141)	(48,956)	(54,368)	(65,017)	(74,477)	(80,432)	(86,259)	(92,325)	(96,146)	(33,375)
<b>Net SCG</b>																	
CapEx	55,101	1,024	32	12,677	94,039	3,863	129,758	3,565	(20,738)	(19,653)	(24,102)	(24,802)	(24,632)	(23,596)	(24,162)	(28,172)	-
Capital Related Rev Req	268,540	(3,849)	(17,908)	(41,273)	(32,852)	(6,588)	42,757	66,639	62,450	54,808	46,781	38,687	32,004	24,284	13,625	2,601	(13,626)
O&M, FF&U	(446,933)	3,352	10,126	8,656	7,373	(6,140)	(23,156)	(36,024)	(38,272)	(40,088)	(47,132)	(52,972)	(55,250)	(57,383)	(59,766)	(60,024)	(235)
Total Rev Req	(178,393)	(497)	(7,783)	(32,617)	(25,479)	(12,728)	19,601	30,615	24,179	14,721	(351)	(14,285)	(23,246)	(33,098)	(46,141)	(57,423)	(13,861)
<b>SDG&amp;E - Electric Costs</b>																	
CapEx	127,225	-	1,982	14,415	11,130	12,558	55,215	19,339	6,328	3,330	-	121	1,992	815	-	-	-
Capital Related Rev Req	169,734	(896)	(6,221)	(2,874)	(9,617)	5,776	30,043	31,275	29,760	27,975	24,954	8,670	6,830	6,351	6,170	5,912	5,626
O&M, FF&U	58,249	1,852	7,172	4,944	9,557	9,005	3,036	2,575	2,628	2,674	2,186	2,248	2,369	2,508	2,613	2,613	208
Total Rev Req	227,983	956	951	2,070	(59)	14,781	33,078	33,850	32,388	30,649	27,628	10,857	9,078	8,720	8,678	8,525	5,834
<b>SDG&amp;E - Electric Benefits</b>																	
CapEx	(184,071)	-	-	(13,747)	(7,507)	(7,070)	(12,318)	(22,289)	(9,088)	(12,085)	(33,284)	(16,961)	(14,502)	(11,727)	(19,892)	(3,602)	-
Capital Related Rev Req	(192,858)	-	-	(1,156)	(2,759)	(3,189)	(4,900)	(8,149)	(10,225)	(11,643)	(15,201)	(18,919)	(20,812)	(22,258)	(24,124)	(25,145)	(24,379)
O&M, FF&U	(135,369)	-	(27)	(609)	(2,069)	(3,770)	(6,126)	(8,127)	(9,495)	(9,997)	(12,918)	(15,064)	(15,715)	(16,325)	(16,997)	(17,229)	(902)
Total Rev Req	(328,228)	-	(27)	(1,765)	(4,828)	(6,960)	(11,026)	(16,276)	(19,719)	(21,639)	(28,119)	(33,983)	(36,527)	(38,583)	(41,121)	(42,375)	(25,280)
<b>SDG&amp;E - Electric Summary</b>																	
CapEx	(56,846)	-	1,982	668	3,623	5,488	42,897	(2,949)	(2,760)	(8,755)	(33,284)	(16,841)	(12,509)	(10,912)	(19,892)	(3,602)	-
Capital Related Rev Req	(23,124)	(896)	(6,221)	(4,030)	(12,376)	2,586	25,143	23,126	19,536	16,332	9,753	(10,248)	(13,982)	(15,907)	(17,954)	(19,234)	(18,753)
O&M, FF&U	(77,120)	1,852	7,145	4,334	7,489	5,235	(3,091)	(5,552)	(6,867)	(7,323)	(10,244)	(12,877)	(13,467)	(13,957)	(14,489)	(14,616)	(693)
Total Rev Req	(100,244)	956	925	304	(4,887)	7,821	22,052	17,574	12,669	9,010	(491)	(23,126)	(27,449)	(29,863)	(32,443)	(33,850)	(19,446)
<b>SDG&amp;E - Gas Costs</b>																	
CapEx	29,259	-	708	3,679	104	1,774	9,862	4,452	432	191	-	42	700	429	6,887	-	-
Capital Related Rev Req	34,547	(318)	(2,533)	(651)	859	1,629	5,447	6,435	5,798	5,219	4,257	1,355	477	383	1,507	2,473	2,212
O&M, FF&U	16,709	547	2,100	1,472	2,969	2,666	772	658	679	678	607	613	652	738	808	808	82
Total Rev Req	51,256	228	(434)	821	3,829	4,295	6,219	7,093	6,465	5,898	4,935	1,962	1,091	1,035	2,246	3,281	2,294
<b>SDG&amp;E - Gas Benefits</b>																	
CapEx	(54,548)	-	-	(4,074)	(2,225)	(2,095)	(3,650)	(6,605)	(2,693)	(3,581)	(9,863)	(5,026)	(4,297)	(3,475)	(5,895)	(1,067)	-
Capital Related Rev Req	(53,487)	-	-	(325)	(776)	(1,025)	(1,392)	(2,139)	(2,797)	(3,196)	(4,201)	(5,249)	(5,778)	(6,179)	(6,698)	(6,979)	(6,754)
O&M, FF&U	(39,980)	-	(8)	(180)	(611)	(1,120)	(1,813)	(2,398)	(2,805)	(2,953)	(3,817)	(4,451)	(4,643)	(4,822)	(5,020)	(5,088)	(250)
Total Rev Req	(93,468)	-	(8)	(505)	(1,387)	(2,145)	(3,205)	(4,537)	(5,602)	(6,150)	(8,018)	(9,700)	(10,421)	(11,001)	(11,718)	(12,067)	(7,004)
<b>SDG&amp;E - Gas Summary</b>																	
CapEx	(25,289)	-	708	(395)	(2,121)	(321)	6,211	(2,153)	(2,262)	(3,390)	(9,863)	(4,984)	(3,597)	(3,046)	992	(1,067)	-
Capital Related Rev Req	(18,940)	(318)	(2,533)	(976)	83	604	4,055	4,296	3,001	2,022	56	(3,894)	(5,301)	(5,796)	(5,191)	(4,506)	(4,542)
O&M, FF&U	(23,271)	547	2,092	1,292	2,358	1,545	(1,041)	(1,740)	(2,138)	(2,274)	(3,139)	(3,844)	(4,029)	(4,170)	(4,282)	(4,280)	(168)
Total Rev Req	(42,211)	228	(441)	316	2,441	2,149	3,014	2,557	863	(252)	(3,083)	(7,738)	(9,330)	(9,966)	(9,472)	(8,786)	(4,710)
<b>Net SDG&amp;E</b>																	
CapEx	(82,135)	-	2,690	273	1,502	5,167	49,108	(5,102)	(5,022)	(12,145)	(43,147)	(21,825)	(16,107)	(13,959)	(18,900)	(4,669)	-
Capital Related Rev Req	(42,064)	(1,214)	(8,754)	(5,006)	(12,292)	3,191	29,198	27,422	22,537	18,354	9,809	(14,142)	(19,283)	(21,703)	(23,145)	(23,739)	(23,295)
O&M, FF&U	(100,392)	2,398	9,237	5,627	9,847	6,780	(4,132)	(7,292)	(9,005)	(9,597)	(13,383)	(16,722)	(17,496)	(18,127)	(18,770)	(18,896)	(861)
Total Rev Req	(142,456)	1,184	483	620	(2,446)	9,971	25,066	20,131	13,532	8,758	(3,574)	(30,864)	(36,780)	(39,830)	(41,915)	(42,636)	(24,156)

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>SEU Summary</b>																	
CapEx	216,255	-	1,581	9,481	7,227	17,932	146,028	34,005	-	-	-	-	-	-	-	-	
Capital Related Rev Req	326,255	(1,047)	(7,287)	(22,785)	(43,851)	(13,775)	55,962	67,391	60,840	57,087	50,618	28,960	25,439	23,260	21,802	19,048	4,592
O&M, FF&U	(542,201)	5,823	19,735	14,699	17,206	439	(27,535)	(43,683)	(47,568)	(49,796)	(60,360)	(69,259)	(72,107)	(74,686)	(77,502)	(77,722)	114
Total Rev Req	(215,946)	4,776	12,448	(8,086)	(26,644)	(13,336)	28,428	23,708	13,271	7,291	(9,743)	(40,299)	(46,667)	(51,426)	(55,700)	(58,674)	4,706
<b>SCG Gas - Costs</b>																	
CapEx	119,826	-	12	3,009	2,623	7,371	84,190	22,621	-	-	-	-	-	-	-	-	
Capital Related Rev Req	195,843	-	(469)	(18,338)	(29,749)	(15,816)	25,269	35,273	31,981	30,350	27,757	24,939	23,430	21,293	19,899	17,208	2,815
O&M, FF&U	91,581	3,419	10,793	10,769	15,980	12,179	8,540	2,749	2,856	2,999	3,131	3,267	3,443	3,622	3,828	3,956	49
Total Rev Req	287,424	3,419	10,324	(7,569)	(13,768)	(3,637)	33,810	38,022	34,838	33,350	30,888	28,206	26,872	24,915	23,727	21,164	2,864
<b>SCG Gas - Benefits</b>																	
CapEx	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Related Rev Req	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
O&M, FF&U	(539,768)	-	(367)	(1,717)	(8,554)	(18,479)	(31,998)	(39,314)	(41,654)	(43,509)	(50,592)	(56,476)	(58,840)	(61,056)	(63,486)	(63,727)	-
Total Rev Req	(539,768)	-	(367)	(1,717)	(8,554)	(18,479)	(31,998)	(39,314)	(41,654)	(43,509)	(50,592)	(56,476)	(58,840)	(61,056)	(63,486)	(63,727)	-
<b>Net SCG</b>																	
CapEx	119,826	-	12	3,009	2,623	7,371	84,190	22,621	-	-	-	-	-	-	-	-	
Capital Related Rev Req	195,843	-	(469)	(18,338)	(29,749)	(15,816)	25,269	35,273	31,981	30,350	27,757	24,939	23,430	21,293	19,899	17,208	2,815
O&M, FF&U	(448,188)	3,419	10,427	9,052	7,427	(6,299)	(23,458)	(36,565)	(38,798)	(40,510)	(47,461)	(53,209)	(55,398)	(57,434)	(59,658)	(59,772)	49
Total Rev Req	(252,344)	3,419	9,957	(9,286)	(22,322)	(22,115)	1,811	(1,292)	(6,816)	(10,159)	(19,704)	(28,270)	(31,968)	(36,141)	(39,759)	(42,563)	2,864
<b>SDG&amp;E - Electric Costs</b>																	
CapEx	80,650	-	1,156	5,648	4,501	8,787	51,976	8,581	-	-	-	-	-	-	-	-	
Capital Related Rev Req	109,643	(772)	(4,785)	(3,569)	(13,732)	1,467	26,059	26,539	24,003	22,282	19,323	3,320	2,023	1,966	1,903	1,840	1,777
O&M, FF&U	56,027	1,856	7,225	4,918	9,405	8,846	2,888	2,400	2,415	2,464	2,466	1,989	2,070	2,206	2,351	2,462	66
Total Rev Req	165,670	1,084	2,440	1,349	(4,327)	10,313	28,947	28,939	26,417	24,746	21,789	5,308	4,093	4,173	4,254	4,302	1,842
<b>SDG&amp;E - Electric Benefits</b>																	
CapEx	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Related Rev Req	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
O&M, FF&U	(128,237)	-	(27)	(567)	(1,967)	(3,652)	(5,945)	(7,825)	(9,116)	(9,566)	(12,356)	(14,364)	(14,945)	(15,502)	(16,105)	(16,299)	-
Total Rev Req	(128,237)	-	(27)	(567)	(1,967)	(3,652)	(5,945)	(7,825)	(9,116)	(9,566)	(12,356)	(14,364)	(14,945)	(15,502)	(16,105)	(16,299)	-
<b>SDG&amp;E - Electric Summary</b>																	
CapEx	80,650	-	1,156	5,648	4,501	8,787	51,976	8,581	-	-	-	-	-	-	-	-	
Capital Related Rev Req	109,643	(772)	(4,785)	(3,569)	(13,732)	1,467	26,059	26,539	24,003	22,282	19,323	3,320	2,023	1,966	1,903	1,840	1,777
O&M, FF&U	(72,210)	1,856	7,198	4,351	7,438	5,194	(3,057)	(5,426)	(6,702)	(7,103)	(9,890)	(12,376)	(12,875)	(13,296)	(13,754)	(13,837)	66
Total Rev Req	37,433	1,084	2,413	782	(6,293)	6,661	23,002	21,113	17,301	15,179	9,433	(9,056)	(10,852)	(11,329)	(11,851)	(11,997)	1,842
<b>SDG&amp;E - Gas Costs</b>																	
CapEx	15,779	-	413	824	104	1,774	9,862	2,803	-	-	-	-	-	-	-	-	
Capital Related Rev Req	20,769	(276)	(2,033)	(878)	(370)	574	4,634	5,579	4,856	4,455	3,538	702	(13)	1	(0)	0	(0)
O&M, FF&U	16,199	548	2,118	1,464	2,924	2,627	742	627	632	651	651	582	595	638	683	717	(0)
Total Rev Req	36,968	273	86	586	2,553	3,201	5,376	6,206	5,488	5,106	4,189	1,284	582	639	683	717	(0)
<b>SDG&amp;E - Gas Benefits</b>																	
CapEx	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Related Rev Req	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
O&M, FF&U	(38,002)	-	(8)	(168)	(583)	(1,082)	(1,762)	(2,319)	(2,702)	(2,835)	(3,662)	(4,257)	(4,429)	(4,594)	(4,773)	(4,830)	-
Total Rev Req	(38,002)	-	(8)	(168)	(583)	(1,082)	(1,762)	(2,319)	(2,702)	(2,835)	(3,662)	(4,257)	(4,429)	(4,594)	(4,773)	(4,830)	-
<b>SDG&amp;E - Gas Summary</b>																	
CapEx	15,779	-	413	824	104	1,774	9,862	2,803	-	-	-	-	-	-	-	-	
Capital Related Rev Req	20,769	(276)	(2,033)	(878)	(370)	574	4,634	5,579	4,856	4,455	3,538	702	(13)	1	(0)	0	(0)
O&M, FF&U	(21,803)	548	2,110	1,296	2,341	1,544	(1,020)	(1,692)	(2,069)	(2,184)	(3,010)	(3,674)	(3,834)	(3,956)	(4,090)	(4,113)	(0)
Total Rev Req	(1,034)	273	78	418	1,971	2,118	3,614	3,887	2,787	2,271	528	(2,973)	(3,847)	(3,955)	(4,090)	(4,113)	(0)
<b>Net SDG&amp;E</b>																	
CapEx	96,429	-	1,569	6,472	4,604	10,561	61,838	11,384	-	-	-	-	-	-	-	-	
Capital Related Rev Req	130,412	(1,047)	(6,818)	(4,447)	(14,102)	2,041	30,693	32,118	28,858	26,737	22,861	4,022	2,009	1,967	1,903	1,840	1,777
O&M, FF&U	(94,014)	2,405	9,309	5,647	9,780	6,738	(4,077)	(7,118)	(8,771)	(9,287)	(12,900)	(16,050)	(16,709)	(17,252)	(17,844)	(17,950)	66
Total Rev Req	36,398	1,357	2,491	1,200	(4,323)	8,779	26,616	25,000	20,088	17,450	9,961	(12,029)	(14,700)	(15,284)	(15,941)	(16,110)	1,842

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>SEU Summary</b>																	
CapEx	(243,289)	1,024	1,141	3,469	88,313	(8,902)	32,838	(35,542)	(25,759)	(31,797)	(67,249)	(46,627)	(40,739)	(37,555)	(43,062)	(32,842)	-
Capital Related Rev Req	(99,779)	(4,016)	(19,375)	(23,494)	(1,294)	10,377	15,993	26,670	24,147	16,075	5,972	(4,416)	(12,719)	(20,678)	(31,322)	(40,187)	(41,513)
O&M, FF&U	(5,124)	(73)	(373)	(416)	13	202	247	368	292	112	(154)	(434)	(639)	(824)	(1,035)	(1,198)	(1,211)
Total Rev Req	(104,903)	(4,089)	(19,748)	(23,911)	(1,280)	10,579	16,239	27,037	24,439	16,187	5,817	(4,850)	(13,358)	(21,502)	(32,356)	(41,385)	(42,723)
<b>SCG Gas - Costs</b>																	
CapEx	174,145	1,024	59	10,397	93,418	-	53,692	1,533	1,606	3,554	-	228	1,360	3,395	3,879	-	-
Capital Related Rev Req	267,729	(3,849)	(17,436)	(22,870)	(2,827)	9,896	18,988	35,129	37,647	35,133	33,205	31,444	29,800	27,767	22,076	17,261	16,368
O&M, FF&U	4,620	(66)	(301)	(395)	(49)	171	328	606	650	606	573	543	514	479	381	298	282
Total Rev Req	272,350	(3,916)	(17,737)	(23,265)	(2,876)	10,067	19,315	35,735	38,297	35,739	33,778	31,986	30,314	28,246	22,457	17,559	16,650
<b>SCG Gas - Benefits</b>																	
CapEx	(238,871)	-	(39)	(729)	(2,002)	(3,508)	(8,124)	(20,589)	(22,344)	(23,207)	(24,102)	(25,030)	(25,993)	(26,991)	(28,041)	(28,172)	-
Capital Related Rev Req	(195,033)	-	(3)	(65)	(276)	(668)	(1,500)	(3,763)	(7,178)	(10,675)	(14,181)	(17,696)	(21,226)	(24,775)	(28,350)	(31,869)	(32,809)
FF&U	(3,366)	-	(0)	(1)	(5)	(12)	(26)	(65)	(124)	(184)	(245)	(305)	(366)	(428)	(489)	(550)	(566)
Total Rev Req	(198,398)	-	(3)	(66)	(281)	(679)	(1,526)	(3,828)	(7,302)	(10,859)	(14,426)	(18,001)	(21,592)	(25,203)	(28,839)	(32,419)	(33,375)
<b>Net SCG</b>																	
CapEx	(64,725)	1,024	20	9,668	91,416	(3,508)	45,568	(19,056)	(20,738)	(19,653)	(24,102)	(24,802)	(24,632)	(23,596)	(24,162)	(28,172)	-
Capital Related Rev Req	72,697	(3,849)	(17,439)	(22,935)	(3,103)	9,228	17,488	31,366	30,469	24,458	19,024	13,748	8,574	2,991	(6,274)	(14,607)	(16,441)
O&M, FF&U	1,255	(66)	(301)	(396)	(54)	159	302	541	526	422	328	237	148	52	(108)	(252)	(284)
Total Rev Req	73,951	(3,916)	(17,740)	(23,331)	(3,157)	9,388	17,790	31,907	30,995	24,880	19,352	13,985	8,722	3,043	(6,382)	(14,859)	(16,725)
<b>SDG&amp;E - Electric Costs</b>																	
CapEx	46,575	-	826	8,767	6,630	3,771	3,239	10,758	6,328	3,330	-	121	1,992	815	-	-	-
Capital Related Rev Req	60,091	(124)	(1,435)	695	4,115	4,309	3,984	4,736	5,758	5,693	5,631	5,351	4,807	4,385	4,267	4,072	3,850
O&M, FF&U	2,222	(5)	(53)	26	152	159	147	175	213	211	208	198	178	162	158	151	142
Total Rev Req	62,313	(129)	(1,488)	721	4,267	4,468	4,131	4,911	5,971	5,903	5,839	5,548	4,985	4,547	4,425	4,222	3,992
<b>SDG&amp;E - Electric Benefits</b>																	
CapEx	(184,071)	-	-	(13,747)	(7,507)	(7,070)	(12,318)	(22,289)	(9,088)	(12,085)	(33,284)	(16,961)	(14,502)	(11,727)	(19,892)	(3,602)	-
Capital Related Rev Req	(192,858)	-	-	(1,156)	(2,759)	(3,189)	(4,900)	(8,149)	(10,225)	(11,643)	(15,201)	(18,919)	(20,812)	(22,258)	(24,124)	(25,145)	(24,379)
FF&U	(7,132)	-	-	(43)	(102)	(118)	(181)	(301)	(378)	(431)	(562)	(700)	(770)	(823)	(892)	(930)	(902)
Total Rev Req	(199,990)	-	-	(1,199)	(2,861)	(3,307)	(5,081)	(8,450)	(10,603)	(12,073)	(15,763)	(19,618)	(21,582)	(23,081)	(25,016)	(26,075)	(25,280)
<b>SDG&amp;E - Electric Summary</b>																	
CapEx	(137,495)	-	826	(4,980)	(878)	(3,299)	(9,079)	(11,531)	(2,760)	(8,755)	(33,284)	(16,841)	(12,509)	(10,912)	(19,892)	(3,602)	-
Capital Related Rev Req	(132,767)	(124)	(1,435)	(461)	1,356	1,119	(916)	(3,413)	(4,467)	(5,950)	(9,570)	(13,568)	(16,005)	(17,873)	(19,857)	(21,074)	(20,529)
O&M, FF&U	(4,910)	(5)	(53)	(17)	50	41	(34)	(126)	(165)	(220)	(354)	(502)	(592)	(661)	(734)	(779)	(759)
Total Rev Req	(137,677)	(129)	(1,488)	(478)	1,406	1,161	(950)	(3,539)	(4,632)	(6,170)	(9,924)	(14,070)	(16,597)	(18,534)	(20,592)	(21,853)	(21,288)
<b>SDG&amp;E - Gas Costs</b>																	
CapEx	13,480	-	295	2,854	-	-	1,650	432	191	-	42	700	429	6,887	-	-	-
Capital Related Rev Req	13,779	(43)	(501)	227	1,230	1,055	813	856	942	719	653	491	382	1,507	2,473	2,212	2,212
O&M, FF&U	510	(2)	(19)	8	45	39	30	32	35	28	27	24	18	14	56	91	82
Total Rev Req	14,288	(44)	(519)	236	1,275	1,094	843	887	977	792	745	677	509	396	1,563	2,564	2,294
<b>SDG&amp;E - Gas Benefits</b>																	
CapEx	(54,548)	-	-	(4,074)	(2,225)	(2,095)	(3,650)	(6,605)	(2,693)	(3,581)	(9,863)	(5,026)	(4,297)	(3,475)	(5,895)	(1,067)	-
Capital Related Rev Req	(53,487)	-	-	(325)	(776)	(1,025)	(1,392)	(2,139)	(2,797)	(3,196)	(4,201)	(5,249)	(5,778)	(6,179)	(6,698)	(6,979)	(6,754)
FF&U	(1,978)	-	-	(12)	(29)	(38)	(51)	(79)	(103)	(118)	(155)	(194)	(214)	(228)	(248)	(258)	(250)
Total Rev Req	(55,465)	-	-	(337)	(805)	(1,063)	(1,444)	(2,218)	(2,900)	(3,315)	(4,356)	(5,443)	(5,992)	(6,407)	(6,945)	(7,237)	(7,004)
<b>SDG&amp;E - Gas Summary</b>																	
CapEx	(41,068)	-	295	(1,219)	(2,225)	(2,095)	(3,650)	(4,956)	(2,262)	(3,390)	(9,863)	(4,984)	(3,597)	(3,046)	992	(1,067)	-
Capital Related Rev Req	(39,709)	(43)	(501)	(98)	454	30	(579)	(1,283)	(1,855)	(2,433)	(3,482)	(4,596)	(5,288)	(5,797)	(5,191)	(4,506)	(4,542)
O&M, FF&U	(1,468)	(2)	(19)	(4)	17	1	(21)	(47)	(69)	(90)	(129)	(170)	(196)	(214)	(192)	(167)	(168)
Total Rev Req	(41,177)	(44)	(519)	(102)	471	31	(600)	(1,330)	(1,924)	(2,523)	(3,611)	(4,766)	(5,483)	(6,011)	(5,382)	(4,672)	(4,710)
<b>Net SDG&amp;E</b>																	
CapEx	(178,564)	-	1,121	(6,199)	(3,103)	(5,394)	(12,730)	(16,486)	(5,022)	(12,145)	(43,147)	(21,825)	(16,107)	(13,959)	(18,900)	(4,669)	-
Capital Related Rev Req	(172,476)	(167)	(1,936)	(559)	1,810	1,149	(1,495)	(4,696)	(6,322)	(8,383)	(13,052)	(18,164)	(21,293)	(23,670)	(25,048)	(25,579)	(25,071)
O&M, FF&U	(6,378)	(6)	(72)	(21)	67	42	(55)	(174)	(234)	(310)	(483)	(672)	(787)	(875)	(926)	(946)	(927)
Total Rev Req	(178,554)	(173)	(2,008)	(580)	1,877	1,192	(1,550)	(4,870)	(6,556)	(8,693)	(13,535)	(18,835)	(22,080)	(24,545)	(25,974)	(26,525)	(25,999)

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>	559,774	(497)	(7,412)	(30,834)	(16,644)	6,430	53,125	73,756	73,134	69,089	64,666	60,192	57,187	53,161	46,184	38,724	19,514
Revenue Requirement	559,774	(497)	(7,412)	(30,834)	(16,644)	6,430	53,125	73,756	73,134	69,089	64,666	60,192	57,187	53,161	46,184	38,724	19,514
FF&U:	9,497	(8)	(126)	(523)	(282)	109	901	1,251	1,241	1,172	1,097	1,021	970	902	784	657	331
O&M:	86,705	3,361	10,618	10,897	16,214	12,241	7,967	2,104	2,265	2,434	2,607	2,788	2,987	3,200	3,426	3,597	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	268,000	102	213	1,434	6,799	11,849	22,664	26,912	26,497	26,161	25,368	23,973	23,979	23,347	20,828	17,802	10,069
Return on Common:	80,538	24	44	414	3,007	5,313	10,161	11,481	10,204	8,995	7,765	6,495	5,293	4,191	3,232	2,324	1,597
Return on Preferred:	4,786	1	3	25	179	316	604	682	606	535	461	386	315	249	192	138	95
Return On Debt:	49,227	15	27	253	1,838	3,247	6,211	7,017	6,237	5,498	4,746	3,970	3,235	2,562	1,975	1,421	976
Federal Taxes:	34,396	(3,192)	(14,472)	(34,412)	(35,336)	(21,519)	2,315	17,407	18,725	17,455	16,417	15,798	15,101	13,971	11,804	9,634	4,700
State Taxes:	9,383	(805)	(3,728)	(9,014)	(6,306)	54	4,370	5,130	4,895	4,544	4,391	4,217	3,904	3,315	2,715	1,431	
Property Taxes:	17,243	5	9	91	669	1,180	2,249	2,531	2,230	1,944	1,659	1,370	1,090	836	628	436	314



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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>	86,705	3,361	10,618	10,897	16,214	12,241	7,967	2,104	2,265	2,434	2,607	2,788	2,987	3,200	3,426	3,597	-
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	268,000	102	213	1,434	6,799	11,849	22,664	26,912	26,497	26,161	25,368	23,973	23,979	23,347	20,828	17,802	10,069
Return on Common:	80,538	24	44	414	3,007	5,313	10,161	11,481	10,204	8,995	7,765	6,495	5,293	4,191	3,232	2,324	1,597
Return on Preferred:	4,786	1	3	25	179	316	604	682	606	535	461	386	315	249	192	138	95
Return On Debt:	49,227	15	27	253	1,838	3,247	6,211	7,017	6,237	5,498	4,746	3,970	3,235	2,562	1,975	1,421	976
Federal Taxes:	34,396	(3,192)	(14,472)	(34,412)	(35,336)	(21,519)	2,315	17,407	18,725	17,455	16,417	15,798	15,101	13,971	11,804	9,634	4,700
State Taxes:	9,383	(805)	(3,728)	(9,014)	(9,731)	(6,306)	54	4,370	5,130	4,895	4,544	4,391	4,217	3,904	3,315	2,715	1,431
Property Taxes:	17,243	5	9	91	669	1,180	2,249	2,531	2,230	1,944	1,659	1,370	1,090	836	628	436	314
Sum	550,277	(489)	(7,287)	(30,311)	(16,362)	6,321	52,224	72,505	71,893	67,917	63,569	59,171	56,216	52,259	45,400	38,067	19,183
FF&U Rate		1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%
FF&U	9,497	(8)	(126)	(523)	(282)	109	901	1,251	1,241	1,172	1,097	1,021	970	902	784	657	331

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

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

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																
Historical Cost	512	1,066	9,303	63,833	117,913	228,949	278,671	279,687	278,622	276,056	269,920	263,625	265,236	260,904	232,954	200,596
Accumulated Depreciation	102	316	1,750	8,549	20,398	43,063	69,463	95,406	117,922	138,948	156,671	173,561	196,141	209,000	196,914	174,624
Net Investment	410	750	7,553	55,284	97,515	185,886	209,208	184,280	160,700	137,108	113,249	90,064	69,094	51,903	36,041	25,972
Deferred Taxes Impacting Rate Base	-	27	557	1,027	1,264	1,884	1,332	794	378	177	191	99	55	132	254	247
Year End Rate Base	410	723	6,996	54,257	96,250	184,002	207,876	183,486	160,322	136,931	113,058	89,965	69,040	51,771	35,787	25,725
Average Rate Base	461	843	7,978	57,892	102,294	195,644	221,056	196,466	173,194	149,515	125,051	101,909	80,691	62,224	44,749	30,756
Return on Equity (\$)	80,538	24	44	414	3,007	5,313	10,161	11,481	10,204	8,995	7,765	6,495	5,293	4,191	3,232	1,597
Weighted Return on Equity (%)	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%
Return on Preferred (\$)	4,786	1	3	25	179	316	604	682	606	535	461	386	315	249	192	95
Weighted Return on Preferred (%)	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%
Return on Debt (\$)	49,227	15	27	253	1,838	3,247	6,211	7,017	6,237	5,498	4,746	3,970	3,235	2,562	1,975	976
Weighted Return on Debt (%)	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%
Total Return	134,551	40	73	692	5,023	8,876	16,975	19,180	17,047	15,028	12,973	10,850	8,842	7,001	5,399	2,669
Total Rate	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>																	
Revenue	559,774	(497)	(7,412)	(30,834)	(16,644)	6,430	53,125	73,756	73,134	69,089	64,666	60,192	57,187	53,161	46,184	38,724	19,514
Operational Costs	(381,444)	(3,460)	(10,715)	(11,900)	(23,400)	(25,379)	(33,782)	(32,799)	(32,233)	(31,711)	(30,732)	(29,153)	(29,026)	(28,285)	(25,665)	(22,492)	(10,714)
EBIT	178,330	(3,957)	(18,127)	(42,734)	(40,044)	(18,949)	19,344	40,958	40,901	37,377	33,934	31,039	28,161	24,877	20,519	16,232	8,800
Income Taxes	(43,779)	3,997	18,200	43,426	45,067	27,825	(2,368)	(21,777)	(23,855)	(22,350)	(20,961)	(20,189)	(19,319)	(17,875)	(15,120)	(12,349)	(6,131)
NOI	134,551	40	73	692	5,023	8,876	16,975	19,180	17,047	15,028	12,973	10,850	8,842	7,001	5,399	3,883	2,669
Interest	(49,227)	(15)	(27)	(253)	(1,838)	(3,247)	(6,211)	(7,017)	(6,237)	(5,498)	(4,746)	(3,970)	(3,235)	(2,562)	(1,975)	(1,421)	(976)
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	(4,786)	(1)	(3)	(25)	(179)	(316)	(604)	(682)	(606)	(535)	(461)	(386)	(315)	(249)	(192)	(138)	(95)
Earnings for Common	80,538	24	44	414	3,007	5,313	10,161	11,481	10,204	8,995	7,765	6,495	5,293	4,191	3,232	2,324	1,597
<b>FIT detail:</b>																	
EBIT	178,330	(3,957)	(18,127)	(42,734)	(40,044)	(18,949)	19,344	40,958	40,901	37,377	33,934	31,039	28,161	24,877	20,519	16,232	8,800
Depreciation	(22,878)	(5,149)	(24,000)	(59,062)	(68,092)	(49,017)	(12,826)	15,849	23,205	23,122	22,612	22,612	22,612	21,819	19,088	16,030	8,320
State Taxes (Prior Period)	7,952	-	(805)	(3,728)	(9,014)	(9,731)	(6,306)	54	4,370	5,130	4,895	4,544	4,391	4,217	3,904	3,315	2,715
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	49,227	15	27	253	1,838	3,247	6,211	7,017	6,237	5,498	4,746	3,970	3,235	2,562	1,975	1,421	976
Total Federal EBT Adjustments	(80,057)	(5,163)	(23,222)	(55,587)	(60,916)	(42,533)	(12,730)	8,778	12,598	12,494	12,971	14,098	14,986	15,040	13,208	11,294	4,628
Federal EBT	98,274	(9,120)	(41,349)	(98,321)	(100,960)	(61,482)	6,613	49,735	53,499	49,872	46,905	45,137	43,147	39,916	33,727	27,525	13,428
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	34,396	(3,192)	(14,472)	(34,412)	(35,336)	(21,519)	2,315	17,407	18,725	17,455	16,417	15,798	15,101	13,971	11,804	9,634	4,700
<b>SIT detail:</b>																	
EBIT	178,330	(3,957)	(18,127)	(42,734)	(40,044)	(18,949)	19,344	40,958	40,901	37,377	33,934	31,039	28,161	24,877	20,519	16,232	8,800
Depreciation	(22,960)	(5,131)	(24,021)	(58,976)	(68,199)	(49,138)	(12,527)	15,494	23,366	23,491	22,220	22,600	22,780	21,853	18,961	15,902	8,367
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	49,227	15	27	253	1,838	3,247	6,211	7,017	6,237	5,498	4,746	3,970	3,235	2,562	1,975	1,421	976
Total State EBT Adjustments	(72,187)	(5,146)	(24,048)	(59,230)	(70,037)	(52,385)	(18,738)	8,476	17,129	17,993	17,474	18,630	19,545	19,291	16,986	14,482	7,391
State EBT	106,143	(9,103)	(42,175)	(101,963)	(110,081)	(71,334)	606	49,434	58,030	55,370	51,408	49,669	47,706	44,168	37,505	30,713	16,191
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	9,383	(805)	(3,728)	(9,014)	(9,731)	(6,306)	54	4,370	5,130	4,895	4,544	4,391	4,217	3,904	3,315	2,715	1,431

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

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

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Revenue Requirement</b>	<b>287,424</b>	<b>3,419</b>	<b>10,324</b>	<b>(7,569)</b>	<b>(13,768)</b>	<b>(3,637)</b>	<b>33,810</b>	<b>38,022</b>	<b>34,838</b>	<b>33,350</b>	<b>30,888</b>	<b>28,206</b>	<b>26,872</b>	<b>24,915</b>	<b>23,727</b>	<b>21,164</b>	<b>2,864</b>
FF&U:	4,876	58	175	(128)	(234)	(62)	574	645	591	566	524	479	456	423	403	359	49
O&M:	86,705	3,361	10,618	10,897	16,214	12,241	7,967	2,104	2,265	2,434	2,607	2,788	2,987	3,200	3,426	3,597	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	119,826	-	2	604	1,043	1,780	10,908	13,321	12,719	12,709	12,281	10,863	10,863	10,479	10,479	9,742	2,032
Return on Common:	29,082	-	1	130	213	527	4,551	5,080	4,417	3,772	3,140	2,546	1,982	1,428	884	359	53
Return on Preferred:	1,728	-	0	8	13	31	270	302	262	224	187	151	118	85	53	21	3
Return On Debt:	17,776	-	0	79	130	322	2,782	3,105	2,700	2,306	1,919	1,556	1,211	873	540	219	32
Federal Taxes:	16,723	-	(377)	(15,320)	(24,617)	(14,382)	4,859	9,844	8,536	8,202	7,501	7,274	6,931	6,378	6,102	5,343	449
State Taxes:	4,609	-	(95)	(3,869)	(6,580)	(4,210)	896	2,505	2,386	2,330	2,071	2,020	1,929	1,781	1,699	1,500	246
Property Taxes:	6,099	-	0	29	48	116	1,003	1,115	961	808	659	528	396	269	142	25	-

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
O&M:	86,705	3,361	10,618	10,897	16,214	12,241	7,967	2,104	2,265	2,434	2,607	2,788	2,987	3,200	3,426	3,597	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	119,826	-	2	604	1,043	1,780	10,908	13,321	12,719	12,709	12,281	10,863	10,863	10,479	10,479	9,742	2,032
Return on Common:	29,082	-	1	130	213	527	4,551	5,080	4,417	3,772	3,140	2,546	1,982	1,428	884	359	53
Return on Preferred:	1,728	-	0	8	13	31	270	302	262	224	187	151	118	85	53	21	3
Return On Debt:	17,776	-	0	79	130	322	2,782	3,105	2,700	2,306	1,919	1,556	1,211	873	540	219	32
Federal Taxes:	16,723	-	(377)	(15,320)	(24,617)	(14,382)	4,859	9,844	8,536	8,202	7,501	7,274	6,931	6,378	6,102	5,343	449
State Taxes:	4,609	-	(95)	(3,869)	(6,580)	(4,210)	896	2,505	2,386	2,330	2,071	2,020	1,929	1,781	1,699	1,500	246
Property Taxes:	6,099	-	0	29	48	116	1,003	1,115	961	808	659	528	396	269	142	25	-
Sum	282,548	3,361	10,149	(7,441)	(13,534)	(3,575)	33,236	37,376	34,247	32,784	30,364	27,727	26,417	24,493	23,324	20,805	2,815
FF&U Rate		1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%
FF&U	4,876	58	175	(128)	(234)	(62)	574	645	591	566	524	479	456	423	403	359	49

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

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



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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	<b>Total</b>																
Historical Cost		-	12	3,021	5,644	13,015	97,205	119,826	119,814	116,805	116,751	114,182	107,093	107,093	104,792	104,792	97,421
Accumulated Depreciation		-	2	607	1,650	3,430	14,338	27,659	40,367	50,067	62,293	70,587	74,361	84,840	93,018	102,760	97,421
Net Investment		-	10	2,414	3,994	9,585	82,867	92,167	79,447	66,738	54,458	43,595	32,733	22,253	11,774	2,032	-
Deferred Taxes Impacting Rate Base		-	2	423	388	277	1,117	895	635	282	-	-	-	-	-	-	-
Year End Rate Base		-	8	1,992	3,606	9,308	81,750	91,271	78,812	66,457	54,458	43,595	32,733	22,253	11,774	2,032	-
Average Rate Base		-	10	2,504	4,111	10,143	87,624	97,821	85,042	72,634	60,457	49,027	38,164	27,493	17,014	6,903	1,016
Return on Equity (\$)	29,082	-	1	130	213	527	4,551	5,080	4,417	3,772	3,140	2,546	1,982	1,428	884	359	53
Weighted Return on Equity (%)		-	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%
Return on Preferred (\$)	1,728	-	0	8	13	31	270	302	262	224	187	151	118	85	53	21	3
Weighted Return on Preferred (%)		-	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%
Return on Debt (\$)	17,776	-	0	79	130	322	2,782	3,105	2,700	2,306	1,919	1,556	1,211	873	540	219	32
Weighted Return on Debt (%)		-	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%
Total Return	48,586	-	1	217	357	880	7,603	8,488	7,379	6,302	5,246	4,254	3,311	2,385	1,476	599	88
Total Rate		-	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>																	
Revenue	287,424	3,419	10,324	(7,569)	(13,768)	(3,637)	33,810	38,022	34,838	33,350	30,888	28,206	26,872	24,915	23,727	21,164	2,864
Operational Costs	(217,506)	(3,419)	(10,796)	(11,402)	(17,072)	(14,076)	(20,451)	(17,185)	(16,537)	(16,516)	(16,070)	(14,657)	(14,701)	(14,371)	(14,450)	(13,723)	(2,081)
EBIT	69,918	-	(472)	(18,971)	(30,840)	(17,712)	13,359	20,836	18,301	16,834	14,817	13,549	12,171	10,544	9,277	7,442	783
Income Taxes	(21,332)	-	473	19,189	31,197	18,592	(5,756)	(12,349)	(10,922)	(10,532)	(9,572)	(9,295)	(8,860)	(8,159)	(7,801)	(6,843)	(6,955)
NOI	48,586	-	1	217	357	880	7,603	8,488	7,379	6,302	5,246	4,254	3,311	2,385	1,476	599	88
Interest	(17,776)	-	(0)	(79)	(130)	(322)	(2,782)	(3,105)	(2,700)	(2,306)	(1,919)	(1,556)	(1,211)	(873)	(540)	(219)	(32)
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	(1,728)	-	(0)	(8)	(13)	(31)	(270)	(302)	(262)	(224)	(187)	(151)	(118)	(85)	(53)	(21)	(3)
Earnings for Common	29,082	-	1	130	213	527	4,551	5,080	4,417	3,772	3,140	2,546	1,982	1,428	884	359	53
<b>FIT detail:</b>																	
EBIT	69,918	-	(472)	(18,971)	(30,840)	(17,712)	13,359	20,836	18,301	16,834	14,817	13,549	12,171	10,544	9,277	7,442	783
Depreciation	0	-	(606)	(24,815)	(43,232)	(29,637)	(904)	11,291	11,291	11,291	10,863	10,863	10,863	10,479	10,479	9,742	2,032
State Taxes (Prior Period)	4,363	-	-	(95)	(3,869)	(6,580)	(4,210)	896	2,505	2,386	2,330	2,071	2,020	1,929	1,781	1,699	1,500
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	17,776	-	0	79	130	322	2,782	3,105	2,700	2,306	1,919	1,556	1,211	873	540	219	32
Total Federal EBT Adjustments	(22,139)	-	(606)	(24,799)	(39,493)	(23,379)	525	7,289	6,087	6,599	6,613	7,235	7,631	7,677	8,158	7,824	500
Federal EBT	47,779	-	(1,078)	(43,771)	(70,333)	(41,091)	13,884	28,125	24,387	23,433	21,431	20,784	19,802	18,222	17,435	15,266	1,283
Federal Tax Rate	-	-	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
<b>FIT</b>	16,723	-	(377)	(15,320)	(24,617)	(14,382)	4,859	9,844	8,536	8,202	7,501	7,274	6,931	6,378	6,102	5,343	449
<b>SIT detail:</b>																	
EBIT	69,918	-	(472)	(18,971)	(30,840)	(17,712)	13,359	20,836	18,301	16,834	14,817	13,549	12,171	10,544	9,277	7,442	783
Depreciation	0	-	(606)	(24,716)	(43,464)	(29,595)	(437)	10,602	11,393	11,833	10,530	10,863	10,863	10,479	10,479	9,742	2,032
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	17,776	-	0	79	130	322	2,782	3,105	2,700	2,306	1,919	1,556	1,211	873	540	219	32
Total State EBT Adjustments	(17,776)	-	(606)	(24,795)	(43,594)	(29,917)	(3,218)	7,497	8,694	9,528	8,611	9,306	9,651	9,606	9,939	9,523	2,000
State EBT	52,143	-	(1,078)	(43,767)	(74,434)	(47,630)	10,140	28,333	26,994	26,362	23,428	22,855	21,822	20,151	19,216	16,965	2,783
State Tax Rate	-	-	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
<b>SIT</b>	4,609	-	(95)	(3,869)	(6,580)	(4,210)	896	2,505	2,386	2,330	2,071	2,020	1,929	1,781	1,699	1,500	246

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

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

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>	<b>272,350</b>	<b>(3,916)</b>	<b>(17,737)</b>	<b>(23,265)</b>	<b>(2,876)</b>	<b>10,067</b>	<b>19,315</b>	<b>35,735</b>	<b>38,297</b>	<b>35,739</b>	<b>33,778</b>	<b>31,986</b>	<b>30,314</b>	<b>28,246</b>	<b>22,457</b>	<b>17,559</b>	<b>16,650</b>
Revenue Requirement	4,620	(66)	(301)	(395)	(49)	171	328	606	650	606	573	543	514	479	381	298	282
FF&U:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	148,174	102	211	830	5,756	10,069	11,756	13,591	13,778	13,452	13,088	13,111	13,116	12,868	10,349	8,060	8,037
Return on Common:	51,456	24	43	284	2,793	4,786	5,610	6,400	5,787	5,223	4,625	3,948	3,311	2,763	2,348	1,966	1,545
Return on Preferred:	3,058	1	3	17	166	284	333	380	344	310	275	235	197	164	140	117	92
Return On Debt:	31,451	15	26	174	1,707	2,925	3,429	3,912	3,537	3,192	2,827	2,413	2,024	1,689	1,435	1,201	944
Federal Taxes:	17,673	(3,192)	(14,095)	(19,093)	(10,719)	(7,137)	(2,545)	7,564	10,189	9,254	8,916	8,523	8,171	7,593	5,702	4,291	4,250
State Taxes:	4,774	(805)	(3,633)	(5,145)	(3,151)	(2,095)	(843)	1,865	2,744	2,564	2,473	2,370	2,288	2,123	1,617	1,215	1,185
Property Taxes:	11,143	5	9	62	621	1,064	1,247	1,416	1,268	1,137	1,000	843	694	567	486	412	314

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	148,174	102	211	830	5,756	10,069	11,756	13,591	13,778	13,452	13,088	13,111	13,116	12,868	10,349	8,060	8,037
Return on Common:	51,456	24	43	284	2,793	4,786	5,610	6,400	5,787	5,223	4,625	3,948	3,311	2,763	2,348	1,966	1,545
Return on Preferred:	3,058	1	3	17	166	284	333	380	344	310	275	235	197	164	140	117	92
Return On Debt:	31,451	15	26	174	1,707	2,925	3,429	3,912	3,537	3,192	2,827	2,413	2,024	1,689	1,435	1,201	944
Federal Taxes:	17,673	(3,192)	(14,095)	(19,093)	(10,719)	(7,137)	(2,545)	7,564	10,189	9,254	8,916	8,523	8,171	7,593	5,702	4,291	4,250
State Taxes:	4,774	(805)	(3,633)	(5,145)	(3,151)	(2,095)	(843)	1,865	2,744	2,564	2,473	2,370	2,288	2,123	1,617	1,215	1,185
Property Taxes:	11,143	5	9	62	621	1,064	1,247	1,416	1,268	1,137	1,000	843	694	567	486	412	314
Sum	267,729	(3,849)	(17,436)	(22,870)	(2,827)	9,896	18,988	35,129	37,647	35,133	33,205	31,444	29,800	27,767	22,076	17,261	16,368
FF&U Rate		1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%
FF&U	4,620	(66)	(301)	(395)	(49)	171	328	606	650	606	573	543	514	479	381	298	282

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	<b>Total</b>																
Historical Cost		512	1,054	6,282	58,189	104,898	131,744	158,845	159,873	161,817	159,305	155,738	156,532	158,143	156,112	128,162	103,175
Accumulated Depreciation		102	313	1,143	6,899	16,968	28,724	41,803	55,039	67,855	76,655	86,084	99,200	111,302	115,983	94,154	77,203
Net Investment		410	740	5,138	51,290	87,930	103,020	117,041	104,833	93,961	82,650	69,654	57,331	46,841	40,129	34,009	25,972
Deferred Taxes Impacting Rate Base		-	26	134	639	988	767	437	159	96	177	191	99	55	132	254	247
Year End Rate Base		410	715	5,004	50,651	86,942	102,253	116,605	104,674	93,865	82,473	69,463	57,232	46,786	39,997	33,755	25,725
Average Rate Base		461	833	5,473	53,781	92,151	108,020	123,235	111,424	100,560	89,058	76,025	63,745	53,198	45,210	37,846	29,740
Return on Equity (\$)	51,456	24	43	284	2,793	4,786	5,610	6,400	5,787	5,223	4,625	3,948	3,311	2,763	2,348	1,966	1,545
Weighted Return on Equity (%)		5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%
Return on Preferred (\$)	3,058	1	3	17	166	284	333	380	344	310	275	235	197	164	140	117	92
Weighted Return on Preferred (%)		0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%
Return on Debt (\$)	31,451	15	26	174	1,707	2,925	3,429	3,912	3,537	3,192	2,827	2,413	2,024	1,689	1,435	1,201	944
Weighted Return on Debt (%)		3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%
Total Return	85,965	40	72	475	4,666	7,996	9,373	10,693	9,668	8,725	7,727	6,596	5,531	4,616	3,923	3,284	2,580
Total Rate		8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>																	
Revenue	272,350	(3,916)	(17,737)	(23,265)	(2,876)	10,067	19,315	35,735	38,297	35,739	33,778	31,986	30,314	28,246	22,457	17,559	16,650
Operational Costs	(163,938)	(41)	81	(498)	(6,328)	(11,304)	(13,330)	(15,613)	(15,696)	(15,196)	(14,661)	(14,496)	(14,324)	(13,914)	(11,215)	(8,769)	(8,634)
EBIT	108,412	(3,957)	(17,655)	(23,762)	(9,204)	(1,237)	5,985	20,122	22,601	20,543	19,117	17,490	15,990	14,332	11,242	8,790	8,016
Income Taxes	(22,447)	3,997	17,728	24,237	13,870	9,232	3,388	(9,429)	(12,933)	(11,818)	(11,389)	(10,894)	(10,459)	(9,716)	(7,319)	(5,506)	(5,436)
NOI	85,965	40	72	475	4,666	7,996	9,373	10,693	9,668	8,725	7,727	6,596	5,531	4,616	3,923	3,284	2,580
Interest	(31,451)	(15)	(26)	(174)	(1,707)	(2,925)	(3,429)	(3,912)	(3,537)	(3,192)	(2,827)	(2,413)	(2,024)	(1,689)	(1,435)	(1,201)	(944)
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	(3,058)	(1)	(3)	(17)	(166)	(284)	(333)	(380)	(344)	(310)	(275)	(235)	(197)	(164)	(140)	(117)	(92)
Earnings for Common	51,456	24	43	284	2,793	4,786	5,610	6,400	5,787	5,223	4,625	3,948	3,311	2,763	2,348	1,966	1,545
<b>FIT detail:</b>																	
EBIT	108,412	(3,957)	(17,655)	(23,762)	(9,204)	(1,237)	5,985	20,122	22,601	20,543	19,117	17,490	15,990	14,332	11,242	8,790	8,016
Depreciation	(22,878)	(5,149)	(23,394)	(34,247)	(24,860)	(19,380)	(11,922)	4,558	11,914	11,831	11,749	11,749	11,339	8,609	6,288	6,288	6,288
State Taxes (Prior Period)	3,588	-	(805)	(3,633)	(5,145)	(3,151)	(2,095)	(843)	1,865	2,744	2,564	2,473	2,370	2,288	2,123	1,617	1,215
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	31,451	15	26	174	1,707	2,925	3,429	3,912	3,537	3,192	2,827	2,413	2,024	1,689	1,435	1,201	944
Total Federal EBT Adjustments	(57,917)	(5,163)	(22,615)	(30,788)	(21,422)	(19,154)	(13,256)	1,489	6,511	5,896	6,358	6,862	7,355	7,363	5,050	3,469	4,128
Federal EBT	50,495	(9,120)	(40,271)	(54,551)	(30,627)	(20,391)	(7,271)	21,610	29,112	26,439	25,475	24,353	23,345	21,695	16,292	12,259	12,144
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
<b>FIT</b>	17,673	(3,192)	(14,095)	(19,093)	(10,719)	(7,137)	(2,545)	7,564	10,189	9,254	8,916	8,523	8,171	7,593	5,702	4,291	4,250
<b>SIT detail:</b>																	
EBIT	108,412	(3,957)	(17,655)	(23,762)	(9,204)	(1,237)	5,985	20,122	22,601	20,543	19,117	17,490	15,990	14,332	11,242	8,790	8,016
Depreciation	(22,960)	(5,131)	(23,415)	(34,261)	(24,736)	(19,542)	(12,090)	4,891	11,972	11,657	11,690	11,737	11,917	11,374	8,482	6,160	6,335
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	31,451	15	26	174	1,707	2,925	3,429	3,912	3,537	3,192	2,827	2,413	2,024	1,689	1,435	1,201	944
Total State EBT Adjustments	(54,411)	(5,146)	(23,442)	(34,435)	(26,443)	(22,468)	(15,519)	979	8,435	8,465	8,863	9,324	9,893	9,685	7,047	4,959	5,391
State EBT	54,001	(9,103)	(41,097)	(58,197)	(35,647)	(23,704)	(9,534)	21,101	31,036	29,008	27,979	26,814	25,883	24,017	18,288	13,748	13,407
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
<b>SIT</b>	4,774	(805)	(3,633)	(5,145)	(3,151)	(2,095)	(843)	1,865	2,744	2,564	2,473	2,370	2,288	2,123	1,617	1,215	1,165

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

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



Southern California Gas Company  
 OpEx GRC  
 SCG Costs

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

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

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

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

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

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

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

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

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

Book Life 10  
 Salvage Amount 0.0%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	-	-	-	-	-	-	-
	Total	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	<b>104,792</b>	-	-	-	-	7,371	77,101	20,320	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>104,792</b>	-	-	-	-	<b>737</b>	<b>8,447</b>	<b>10,479</b>	<b>10,479</b>	<b>10,479</b>	<b>10,479</b>	<b>10,479</b>	<b>10,479</b>	<b>10,479</b>	<b>10,479</b>	<b>9,742</b>	<b>2,032</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>7,371</b>	-	-	-	-	737	737	737	737	737	737	737	737	737	737	-	-
2012	<b>77,101</b>	-	-	-	-	-	7,710	7,710	7,710	7,710	7,710	7,710	7,710	7,710	7,710	7,710	-
2013	<b>20,320</b>	-	-	-	-	-	-	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
 (\$ in Thousands)  
 Federal Tax Depreciation

Federal Tax Life 3  
 Declining Factor 0%

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

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

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 3  
 Declining Factor 0%

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

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

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

Book Life 6  
 Salvage Amount 0.0%

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

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

Depreciation Schedule  
 (\$ in Thousands)  
 Federal Tax Depreciation

Federal Tax Life 3  
 Declining Factor 0%

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



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

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 3  
 Declining Factor 0%

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

**Southern California Gas Company**  
**OpEx GRC - Beginning of Year In-service**  
 SCG Costs - G391.2 (50)

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

Book Life 5  
 Salvage Amount 0.0%

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

**Southern California Gas Company**  
**OpEx GRC - Beginning of Year In-service**  
 SCG Costs - G391.2 (50)

Depreciation Schedule  
 (\$ in Thousands)  
 Federal Tax Depreciation

Federal Tax Life 5  
 Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.1600	0.0960	0.0576	0.0864	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<b>Total</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
	<b>10,164</b>	-	12	3,009	54	-	7,089	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>10,164</b>	-	<b>7</b>	<b>1,807</b>	<b>515</b>	<b>298</b>	<b>4,433</b>	<b>1,397</b>	<b>685</b>	<b>408</b>	<b>612</b>	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>12</b>	-	7	2	1	1	1	-	-	-	-	-	-	-	-	-	-
2009	<b>3,009</b>	-	-	1,805	481	289	173	260	-	-	-	-	-	-	-	-	-
2010	<b>54</b>	-	-	-	32	9	5	3	5	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	<b>7,089</b>	-	-	-	-	-	4,253	1,134	681	408	612	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Southern California Gas Company**  
**OpEx GRC - Beginning of Year In-service**  
 SCG Costs - G391.2 (50)

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 6  
 Declining Factor 200%

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

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

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

Book Life 10  
 Salvage Amount 0.0%

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

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

Depreciation Schedule  
 (\$ in Thousands)  
 Federal Tax Depreciation

Federal Tax Life 3  
 Declining Factor 0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<b>54,617</b>	-	-	8,196	46,421	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>54,617</b>	-	-	<b>4,098</b>	<b>27,309</b>	<b>23,211</b>	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>4,098</b>	-	-	4,098	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	<b>27,309</b>	-	-	-	27,309	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>23,211</b>	-	-	-	-	23,211	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 3  
 Declining Factor 0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<b>54,617</b>	-	-	8,196	46,421	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>54,617</b>	-	-	<b>4,098</b>	<b>27,309</b>	<b>23,211</b>	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>4,098</b>	-	-	4,098	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	<b>27,309</b>	-	-	-	27,309	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>23,211</b>	-	-	-	-	23,211	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

Book Life 15  
 Salvage Amount 0.0%

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



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

Depreciation Schedule  
 (\$ in Thousands)  
 Federal Tax Depreciation

Federal Tax Life 3  
 Declining Factor 0%

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

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

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 3  
 Declining Factor 0%

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

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

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

Book Life 5  
 Salvage Amount 0.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u> 16,579	<u>2007</u> 1,024	<u>2008</u> -	<u>2009</u> -	<u>2010</u> -	<u>2011</u> -	<u>2012</u> -	<u>2013</u> 1,533	<u>2014</u> 1,606	<u>2015</u> 3,554	<u>2016</u> -	<u>2017</u> 228	<u>2018</u> 1,360	<u>2019</u> 3,395	<u>2020</u> 3,879	<u>2021</u> -	<u>2022</u> -
<b>Total Depreciation</b>	<b>13,486</b>	<b>102</b>	<b>205</b>	<b>205</b>	<b>205</b>	<b>205</b>	<b>102</b>	<b>153</b>	<b>467</b>	<b>983</b>	<b>1,339</b>	<b>1,362</b>	<b>1,367</b>	<b>1,529</b>	<b>1,740</b>	<b>1,772</b>	<b>1,750</b>
2007	512	102	102	102	102	102	102	-	-	-	-	-	-	-	-	-	-
2008	512		102	102	102	102	102	-	-	-	-	-	-	-	-	-	-
2009	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-				-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-					-	-	-	-	-	-	-	-	-	-	-	-
2012	-						-	-	-	-	-	-	-	-	-	-	-
2013	767							153	153	153	153	153	-	-	-	-	-
2014	1,570								314	314	314	314	314	-	-	-	-
2015	2,580									516	516	516	516	516	-	-	-
2016	1,777										355	355	355	355	355	-	-
2017	114											23	23	23	23	23	-
2018	794												159	159	159	159	159
2019	1,902													476	476	476	476
2020	2,182														727	727	727
2021	776															388	388
2022	-																-

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

Depreciation Schedule  
 (\$ in Thousands)  
 Federal Tax Depreciation

Federal Tax Life 5  
 Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.3200	0.1920	0.1152	0.1728	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	16,579	1,024	-	-	-	-	-	1,533	1,606	3,554	-	228	1,360	3,395	3,879	-	-
<b>Total Depreciation</b>	<b>14,190</b>	<b>102</b>	<b>266</b>	<b>262</b>	<b>157</b>	<b>147</b>	<b>88</b>	<b>153</b>	<b>559</b>	<b>1,166</b>	<b>1,571</b>	<b>1,400</b>	<b>1,105</b>	<b>1,402</b>	<b>1,961</b>	<b>2,119</b>	<b>1,730</b>
2007	512	102	164	98	59	88	-	-	-	-	-	-	-	-	-	-	-
2008	512	-	102	164	98	59	88	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	767	-	-	-	-	-	-	153	245	147	88	132	-	-	-	-	-
2014	1,570	-	-	-	-	-	-	314	502	301	181	271	-	-	-	-	-
2015	2,580	-	-	-	-	-	-	-	516	826	495	297	446	-	-	-	-
2016	1,777	-	-	-	-	-	-	-	-	355	569	341	205	307	-	-	-
2017	114	-	-	-	-	-	-	-	-	-	36	23	22	13	20	-	-
2018	794	-	-	-	-	-	-	-	-	-	-	-	159	254	152	91	137
2019	1,967	-	-	-	-	-	-	-	-	-	-	-	-	476	761	457	274
2020	2,589	-	-	-	-	-	-	-	-	-	-	-	-	-	727	1,164	698
2021	1,008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	388	621
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 6  
 Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2778	0.1852	0.1235	0.2469	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	16,579	1,024	-	-	-	-	-	1,533	1,606	3,554	-	228	1,360	3,395	3,879	-	-
<b>Total Depreciation</b>	<b>13,568</b>	<b>85</b>	<b>228</b>	<b>237</b>	<b>158</b>	<b>190</b>	<b>126</b>	<b>128</b>	<b>475</b>	<b>1,008</b>	<b>1,398</b>	<b>1,374</b>	<b>1,199</b>	<b>1,494</b>	<b>1,867</b>	<b>1,900</b>	<b>1,702</b>
2007	512	85	142	95	63	126	-	-	-	-	-	-	-	-	-	-	-
2008	512	-	85	142	95	63	126	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	767	-	-	-	-	-	128	213	142	95	189	-	-	-	-	-	-
2014	1,570	-	-	-	-	-	-	262	436	291	194	388	-	-	-	-	-
2015	2,580	-	-	-	-	-	-	-	430	717	478	319	637	-	-	-	-
2016	1,777	-	-	-	-	-	-	-	-	296	494	329	219	439	-	-	-
2017	114	-	-	-	-	-	-	-	-	-	19	32	21	14	28	-	-
2018	794	-	-	-	-	-	-	-	-	-	-	132	221	147	98	196	-
2019	1,791	-	-	-	-	-	-	-	-	-	-	-	396	660	440	294	-
2020	2,290	-	-	-	-	-	-	-	-	-	-	-	-	606	1,010	673	-
2021	862	-	-	-	-	-	-	-	-	-	-	-	-	-	323	539	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Southern California Gas Company**  
**OpEx GRC - Mid-Year In-service**  
 SCG Costs - G391.2 (50)

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

Book Life 5  
 Salvage Amount 0.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
	7,649	-	59	1,214	6,376	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>7,649</b>	<b>-</b>	<b>6</b>	<b>133</b>	<b>892</b>	<b>1,530</b>	<b>1,530</b>	<b>1,524</b>	<b>1,397</b>	<b>638</b>	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	30	-	6	6	6	6	6	-	-	-	-	-	-	-	-	-	-
2009	637	-	-	127	127	127	127	127	-	-	-	-	-	-	-	-	-
2010	3,795	-	-	-	759	759	759	759	759	-	-	-	-	-	-	-	-
2011	3,188	-	-	-	-	638	638	638	638	638	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Southern California Gas Company**  
**OpEx GRC - Mid-Year In-service**  
 SCG Costs - G391.2 (50)

Depreciation Schedule  
 (\$ in Thousands)  
 Federal Tax Depreciation

Federal Tax Life 5  
 Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.1600	0.0960	0.0576	0.0864	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	7,649	-	59	1,214	6,376	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>7,649</b>	<b>-</b>	<b>18</b>	<b>387</b>	<b>2,382</b>	<b>2,583</b>	<b>914</b>	<b>580</b>	<b>512</b>	<b>275</b>	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	30	-	18	5	3	2	3	-	-	-	-	-	-	-	-	-	-
2009	637	-	-	382	102	61	37	55	-	-	-	-	-	-	-	-	-
2010	3,795	-	-	-	2,277	607	364	219	328	-	-	-	-	-	-	-	-
2011	3,188	-	-	-	-	1,913	510	306	184	275	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Southern California Gas Company**  
**OpEx GRC - Mid-Year In-service**  
 SCG Costs - G391.2 (50)

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 6  
 Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2778	0.1852	0.1235	0.2469	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	7,649	-	59	1,214	6,376	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>7,649</b>	<b>-</b>	<b>5</b>	<b>114</b>	<b>815</b>	<b>1,707</b>	<b>1,674</b>	<b>1,216</b>	<b>1,331</b>	<b>787</b>	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	30	-	5	8	5	4	7	-	-	-	-	-	-	-	-	-	-
2009	637	-	-	106	177	118	79	157	-	-	-	-	-	-	-	-	-
2010	3,795	-	-	-	633	1,054	703	469	937	-	-	-	-	-	-	-	-
2011	3,188	-	-	-	-	531	886	590	394	787	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



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

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

Book Life 6  
 Salvage Amount 0.0%

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

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

Depreciation Schedule  
 (\$ in Thousands)  
 Federal Tax Depreciation

Federal Tax Life 3  
 Declining Factor 0%

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

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

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 3  
 Declining Factor 0%

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

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>	<b>(738,167)</b>	<b>-</b>	<b>(370)</b>	<b>(1,783)</b>	<b>(8,835)</b>	<b>(19,158)</b>	<b>(33,524)</b>	<b>(43,141)</b>	<b>(48,956)</b>	<b>(54,368)</b>	<b>(65,017)</b>	<b>(74,477)</b>	<b>(80,432)</b>	<b>(86,259)</b>	<b>(92,325)</b>	<b>(96,146)</b>	<b>(33,375)</b>
Revenue Requirement	(738,167)	-	(370)	(1,783)	(8,835)	(19,158)	(33,524)	(43,141)	(48,956)	(54,368)	(65,017)	(74,477)	(80,432)	(86,259)	(92,325)	(96,146)	(33,375)
FF&U:	(12,523)	-	(6)	(30)	(150)	(325)	(569)	(732)	(831)	(922)	(1,103)	(1,264)	(1,365)	(1,463)	(1,566)	(1,631)	(566)
O&M:	(530,611)	-	(361)	(1,687)	(8,409)	(18,165)	(31,455)	(38,647)	(40,947)	(42,771)	(49,733)	(55,518)	(57,842)	(60,021)	(62,409)	(62,646)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(44,347)	-	(1)	(13)	(59)	(150)	(343)	(818)	(1,529)	(2,284)	(3,067)	(3,881)	(4,726)	(5,603)	(6,515)	(7,446)	(7,913)
Return on Common:	(57,260)	-	(1)	(19)	(80)	(191)	(427)	(1,091)	(2,118)	(3,177)	(4,222)	(5,256)	(6,281)	(7,298)	(8,310)	(9,291)	(9,497)
Return on Preferred:	(3,403)	-	(0)	(1)	(5)	(11)	(25)	(65)	(126)	(189)	(251)	(312)	(373)	(434)	(494)	(552)	(564)
Return On Debt:	(34,999)	-	(1)	(11)	(49)	(117)	(261)	(667)	(1,295)	(1,942)	(2,581)	(3,213)	(3,839)	(4,461)	(5,079)	(5,679)	(5,805)
Federal Taxes:	(33,340)	-	(1)	(12)	(51)	(118)	(262)	(677)	(1,283)	(1,881)	(2,479)	(3,070)	(3,656)	(4,238)	(4,816)	(5,375)	(5,422)
State Taxes:	(7,662)	-	(0)	(3)	(13)	(29)	(63)	(164)	(303)	(431)	(561)	(693)	(828)	(966)	(1,107)	(1,247)	(1,255)
Property Taxes:	(14,023)	-	(0)	(5)	(21)	(52)	(118)	(282)	(523)	(771)	(1,020)	(1,271)	(1,522)	(1,775)	(2,029)	(2,279)	(2,354)

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>	<b>(530,611)</b>	-	(361)	(1,687)	(8,409)	(18,165)	(31,455)	(38,647)	(40,947)	(42,771)	(49,733)	(55,518)	(57,842)	(60,021)	(62,409)	(62,646)	-
O&M:	(530,611)	-	(361)	(1,687)	(8,409)	(18,165)	(31,455)	(38,647)	(40,947)	(42,771)	(49,733)	(55,518)	(57,842)	(60,021)	(62,409)	(62,646)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(44,347)	-	(1)	(13)	(59)	(150)	(343)	(818)	(1,529)	(2,284)	(3,067)	(3,881)	(4,726)	(5,603)	(6,515)	(7,446)	(7,913)
Return on Common:	(57,260)	-	(1)	(19)	(80)	(191)	(427)	(1,091)	(2,118)	(3,177)	(4,222)	(5,256)	(6,281)	(7,298)	(8,310)	(9,291)	(9,497)
Return on Preferred:	(3,403)	-	(0)	(1)	(5)	(11)	(25)	(65)	(126)	(189)	(251)	(312)	(373)	(434)	(494)	(552)	(564)
Return On Debt:	(34,999)	-	(1)	(11)	(49)	(117)	(261)	(667)	(1,295)	(1,942)	(2,581)	(3,213)	(3,839)	(4,461)	(5,079)	(5,679)	(5,805)
Federal Taxes:	(33,340)	-	(1)	(12)	(51)	(118)	(262)	(677)	(1,283)	(1,881)	(2,479)	(3,070)	(3,656)	(4,238)	(4,816)	(5,375)	(5,422)
State Taxes:	(7,662)	-	(0)	(3)	(13)	(29)	(63)	(164)	(303)	(431)	(561)	(693)	(828)	(966)	(1,107)	(1,247)	(1,255)
Property Taxes:	(14,023)	-	(0)	(5)	(21)	(52)	(118)	(282)	(523)	(771)	(1,020)	(1,271)	(1,522)	(1,775)	(2,029)	(2,279)	(2,354)
Sum	(725,644)	-	(364)	(1,752)	(8,685)	(18,833)	(32,955)	(42,410)	(48,125)	(53,446)	(63,914)	(73,214)	(79,068)	(84,796)	(90,759)	(94,515)	(32,809)
FF&U Rate		1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%
FF&U	(12,523)	-	(6)	(30)	(150)	(325)	(569)	(732)	(831)	(922)	(1,103)	(1,264)	(1,365)	(1,463)	(1,566)	(1,631)	(566)

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

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

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
Historical Cost	-	(19)	(403)	(1,769)	(4,524)	(10,340)	(24,697)	(46,163)	(68,939)	(92,593)	(117,159)	(142,670)	(169,162)	(196,678)	(224,784)	(238,871)	
Accumulated Depreciation	-	(1)	(14)	(73)	(222)	(565)	(1,383)	(2,912)	(5,196)	(8,263)	(12,144)	(16,870)	(22,473)	(28,988)	(36,434)	(44,347)	
Net Investment	-	(19)	(389)	(1,696)	(4,301)	(9,775)	(23,314)	(43,251)	(63,743)	(84,330)	(105,015)	(125,800)	(146,689)	(167,690)	(188,350)	(194,524)	
Deferred Taxes Impacting Rate Base	-	(3)	(69)	(305)	(1,077)	(2,355)	(3,082)	(3,375)	(4,052)	(5,079)	(6,417)	(8,031)	(9,895)	(12,003)	(14,360)	(16,898)	
Year End Rate Base	-	(15)	(320)	(1,391)	(3,224)	(7,420)	(20,231)	(39,876)	(59,690)	(79,251)	(98,598)	(117,769)	(136,793)	(155,687)	(173,990)	(177,626)	
Average Rate Base	-	(17)	(360)	(1,538)	(3,685)	(8,230)	(21,004)	(40,787)	(61,171)	(81,298)	(101,207)	(120,939)	(140,527)	(159,998)	(178,892)	(182,851)	
Return on Equity (\$)	(57,260)	-	(1)	(19)	(80)	(191)	(427)	(1,091)	(2,118)	(3,177)	(4,222)	(5,256)	(6,281)	(7,298)	(8,310)	(9,291)	(9,497)
Weighted Return on Equity (%)	-	-	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	
Return on Preferred (\$)	(3,403)	-	(0)	(1)	(5)	(11)	(25)	(65)	(126)	(189)	(251)	(312)	(373)	(434)	(494)	(552)	(564)
Weighted Return on Preferred (%)	-	-	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	
Return on Debt (\$)	(34,999)	-	(1)	(11)	(49)	(117)	(261)	(667)	(1,295)	(1,942)	(2,581)	(3,213)	(3,839)	(4,461)	(5,079)	(5,679)	(5,805)
Weighted Return on Debt (%)	-	-	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	
Total Return	(95,661)	-	(2)	(31)	(133)	(320)	(714)	(1,822)	(3,539)	(5,308)	(7,054)	(8,781)	(10,493)	(12,193)	(13,883)	(15,522)	(16,865)
Total Rate	-	-	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	

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

<b>Period:</b>	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>																	
Revenue	(738,167)	-	(370)	(1,783)	(8,835)	(19,158)	(33,524)	(43,141)	(48,956)	(54,368)	(65,017)	(74,477)	(80,432)	(86,259)	(92,325)	(96,146)	(33,375)
Operational Costs	601,504	-	368	1,736	8,638	18,692	32,485	40,479	43,830	46,748	54,924	61,933	65,455	68,862	72,519	74,003	10,833
EBIT	(136,663)	-	(2)	(47)	(197)	(466)	(1,039)	(2,663)	(5,125)	(7,620)	(10,093)	(12,544)	(14,978)	(17,397)	(19,806)	(22,144)	(22,542)
Income Taxes	41,002	-	1	16	64	146	325	840	1,587	2,312	3,039	3,763	4,484	5,204	5,923	6,622	6,677
NOI	(95,661)	-	(2)	(31)	(133)	(320)	(714)	(1,822)	(3,539)	(5,308)	(7,054)	(8,781)	(10,493)	(12,193)	(13,883)	(15,522)	(15,865)
Interest	34,999	-	1	11	49	117	261	667	1,295	1,942	2,581	3,213	3,839	4,461	5,079	5,679	5,805
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	3,403	-	0	1	5	11	25	65	126	189	251	312	373	434	494	552	564
Earnings for Common	(57,260)	-	(1)	(19)	(80)	(191)	(427)	(1,091)	(2,118)	(3,177)	(4,222)	(5,256)	(6,281)	(7,298)	(8,310)	(9,291)	(9,497)
<b>FIT detail:</b>																	
EBIT	(136,663)	-	(2)	(47)	(197)	(466)	(1,039)	(2,663)	(5,125)	(7,620)	(10,093)	(12,544)	(14,978)	(17,397)	(19,806)	(22,144)	(22,542)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes (Prior Period)	(6,407)	-	-	(0)	(3)	(13)	(29)	(63)	(164)	(303)	(431)	(561)	(693)	(828)	(966)	(1,107)	(1,247)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(34,999)	-	(1)	(11)	(49)	(117)	(261)	(667)	(1,295)	(1,942)	(2,581)	(3,213)	(3,839)	(4,461)	(5,079)	(5,679)	(5,805)
Total Federal EBT Adjustments	41,406	-	1	12	52	130	290	730	1,458	2,245	3,012	3,774	4,532	5,289	6,045	6,796	7,051
Federal EBT	(95,257)	-	(2)	(35)	(145)	(336)	(749)	(1,933)	(3,667)	(5,375)	(7,081)	(8,771)	(10,445)	(12,108)	(13,761)	(15,358)	(15,491)
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
<b>FIT</b>	(33,340)	-	(1)	(12)	(51)	(118)	(262)	(677)	(1,283)	(1,881)	(2,479)	(3,070)	(3,656)	(4,238)	(4,816)	(5,375)	(5,422)
<b>SIT detail:</b>																	
EBIT	(136,663)	-	(2)	(47)	(197)	(466)	(1,039)	(2,663)	(5,125)	(7,620)	(10,093)	(12,544)	(14,978)	(17,397)	(19,806)	(22,144)	(22,542)
Depreciation	14,987	-	(0)	(1)	3	26	68	145	403	802	1,169	1,491	1,769	2,006	2,203	2,363	2,542
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(34,999)	-	(1)	(11)	(49)	(117)	(261)	(667)	(1,295)	(1,942)	(2,581)	(3,213)	(3,839)	(4,461)	(5,079)	(5,679)	(5,805)
Total State EBT Adjustments	49,986	-	0	10	52	143	329	812	1,697	2,744	3,749	4,703	5,608	6,467	7,282	8,042	8,346
State EBT	(86,677)	-	(2)	(37)	(146)	(323)	(710)	(1,851)	(3,428)	(4,876)	(6,344)	(7,841)	(9,369)	(10,930)	(12,524)	(14,102)	(14,196)
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
<b>SIT</b>	(7,662)	-	(0)	(3)	(13)	(29)	(63)	(164)	(303)	(431)	(561)	(693)	(828)	(966)	(1,107)	(1,247)	(1,255)



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

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

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

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

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

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

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

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

Southern California Gas Company

OpEx GRC - Mid Year In-service

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>	<b>(198,398)</b>	<b>(3)</b>	<b>(66)</b>	<b>(281)</b>	<b>(679)</b>	<b>(1,526)</b>	<b>(3,828)</b>	<b>(7,302)</b>	<b>(10,859)</b>	<b>(14,426)</b>	<b>(18,001)</b>	<b>(21,592)</b>	<b>(25,203)</b>	<b>(28,839)</b>	<b>(32,419)</b>	<b>(33,375)</b>	
Revenue Requirement	(198,398)	-	(3)	(66)	(281)	(679)	(1,526)	(3,828)	(7,302)	(10,859)	(14,426)	(18,001)	(21,592)	(25,203)	(28,839)	(32,419)	(33,375)
FF&U:	(3,366)	-	(0)	(1)	(5)	(12)	(26)	(65)	(124)	(184)	(245)	(305)	(366)	(428)	(489)	(550)	(566)
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(44,347)	-	(1)	(13)	(59)	(150)	(343)	(818)	(1,529)	(2,284)	(3,067)	(3,881)	(4,726)	(5,603)	(6,515)	(7,446)	(7,913)
Return on Common:	(57,260)	-	(1)	(19)	(80)	(191)	(427)	(1,091)	(2,118)	(3,177)	(4,222)	(5,256)	(6,281)	(7,298)	(8,310)	(9,291)	(9,497)
Return on Preferred:	(3,403)	-	(0)	(1)	(5)	(11)	(25)	(65)	(126)	(189)	(251)	(312)	(373)	(434)	(494)	(552)	(564)
Return On Debt:	(34,999)	-	(1)	(11)	(49)	(117)	(261)	(667)	(1,295)	(1,942)	(2,581)	(3,213)	(3,839)	(4,461)	(5,079)	(5,679)	(5,805)
Federal Taxes:	(33,340)	-	(1)	(12)	(51)	(118)	(262)	(677)	(1,283)	(1,881)	(2,479)	(3,070)	(3,656)	(4,238)	(4,816)	(5,375)	(5,422)
State Taxes:	(7,662)	-	(0)	(3)	(13)	(29)	(63)	(164)	(303)	(431)	(561)	(693)	(828)	(966)	(1,107)	(1,247)	(1,255)
Property Taxes:	(14,023)	-	(0)	(5)	(21)	(52)	(118)	(282)	(523)	(771)	(1,020)	(1,271)	(1,522)	(1,775)	(2,029)	(2,279)	(2,354)

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(44,347)	-	(1)	(13)	(59)	(150)	(343)	(818)	(1,529)	(2,284)	(3,067)	(3,881)	(4,726)	(5,603)	(6,515)	(7,446)	(7,913)
Return on Common:	(57,260)	-	(1)	(19)	(80)	(191)	(427)	(1,091)	(2,118)	(3,177)	(4,222)	(5,256)	(6,281)	(7,298)	(8,310)	(9,291)	(9,497)
Return on Preferred:	(3,403)	-	(0)	(1)	(5)	(11)	(25)	(65)	(126)	(189)	(251)	(312)	(373)	(434)	(494)	(552)	(564)
Return On Debt:	(34,999)	-	(1)	(11)	(49)	(117)	(261)	(667)	(1,295)	(1,942)	(2,581)	(3,213)	(3,839)	(4,461)	(5,079)	(5,679)	(5,805)
Federal Taxes:	(33,340)	-	(1)	(12)	(51)	(118)	(262)	(677)	(1,283)	(1,881)	(2,479)	(3,070)	(3,656)	(4,238)	(4,816)	(5,375)	(5,422)
State Taxes:	(7,662)	-	(0)	(3)	(13)	(29)	(63)	(164)	(303)	(431)	(561)	(693)	(828)	(966)	(1,107)	(1,247)	(1,255)
Property Taxes:	(14,023)	-	(0)	(5)	(21)	(52)	(118)	(282)	(523)	(771)	(1,020)	(1,271)	(1,522)	(1,775)	(2,029)	(2,279)	(2,354)
Sum	(195,033)	-	(3)	(65)	(276)	(668)	(1,500)	(3,763)	(7,178)	(10,675)	(14,181)	(17,696)	(21,226)	(24,775)	(28,350)	(31,869)	(32,809)
FF&U Rate		-	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%
FF&U	(3,366)	-	(0)	(1)	(5)	(12)	(26)	(65)	(124)	(184)	(245)	(305)	(366)	(428)	(489)	(550)	(566)

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																
Historical Cost	-	(19)	(403)	(1,769)	(4,524)	(10,340)	(24,697)	(46,163)	(68,939)	(92,593)	(117,159)	(142,670)	(169,162)	(196,678)	(224,784)	(238,871)
Accumulated Depreciation	-	(1)	(14)	(73)	(222)	(565)	(1,383)	(2,912)	(5,196)	(8,263)	(12,144)	(16,870)	(22,473)	(28,988)	(36,434)	(44,347)
Net Investment	-	(19)	(389)	(1,696)	(4,301)	(9,775)	(23,314)	(43,251)	(63,743)	(84,330)	(105,015)	(125,800)	(146,689)	(167,690)	(188,350)	(194,524)
Deferred Taxes Impacting Rate Base	-	(3)	(69)	(305)	(1,077)	(2,355)	(3,082)	(3,375)	(4,052)	(5,079)	(6,417)	(8,031)	(9,895)	(12,003)	(14,360)	(16,898)
Year End Rate Base	-	(15)	(320)	(1,391)	(3,224)	(7,420)	(20,231)	(39,876)	(59,690)	(79,251)	(98,598)	(117,769)	(136,793)	(155,687)	(173,990)	(177,626)
Average Rate Base	-	(17)	(360)	(1,538)	(3,685)	(8,230)	(21,004)	(40,787)	(61,171)	(81,298)	(101,207)	(120,939)	(140,527)	(159,998)	(178,892)	(182,851)
Return on Equity (\$)	(57,260)	-	(1)	(80)	(191)	(427)	(1,091)	(2,118)	(3,177)	(4,222)	(5,256)	(6,281)	(7,298)	(8,310)	(9,291)	(9,497)
Weighted Return on Equity (%)	-	-	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%
Return on Preferred (\$)	(3,403)	-	(0)	(1)	(5)	(11)	(25)	(65)	(126)	(189)	(251)	(312)	(373)	(434)	(494)	(564)
Weighted Return on Preferred (%)	-	-	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%
Return on Debt (\$)	(34,999)	-	(1)	(49)	(117)	(261)	(667)	(1,295)	(1,942)	(2,581)	(3,213)	(3,839)	(4,461)	(5,079)	(5,679)	(5,805)
Weighted Return on Debt (%)	-	-	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%
Total Return	(95,661)	-	(2)	(31)	(133)	(320)	(714)	(1,822)	(3,539)	(5,308)	(7,054)	(8,781)	(10,493)	(12,193)	(13,883)	(15,522)
Total Rate	-	-	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%

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

<b>Period:</b>	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																
Revenue	(198,398)	-	(3)	(66)	(281)	(679)	(1,526)	(3,828)	(7,302)	(10,859)	(14,426)	(18,001)	(21,592)	(25,203)	(28,839)	(32,419)
Operational Costs	61,735	-	1	19	84	213	487	1,165	2,176	3,239	4,332	5,457	6,614	7,806	9,033	10,275
EBIT	(136,663)	-	(2)	(47)	(197)	(466)	(1,039)	(2,663)	(5,125)	(7,620)	(10,093)	(12,544)	(14,978)	(17,397)	(19,806)	(22,144)
Income Taxes	41,002	-	1	16	64	146	325	840	1,587	2,312	3,039	3,763	4,484	5,204	5,923	6,622
NOI	(95,661)	-	(2)	(31)	(133)	(320)	(714)	(1,822)	(3,539)	(5,308)	(7,054)	(8,781)	(10,493)	(12,193)	(13,883)	(15,522)
Interest	34,999	-	1	11	49	117	261	667	1,295	1,942	2,581	3,213	3,839	4,461	5,079	5,679
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	3,403	-	0	1	5	11	25	65	126	189	251	312	373	434	494	552
Earnings for Common	(57,260)	-	(1)	(19)	(80)	(191)	(427)	(1,091)	(2,118)	(3,177)	(4,222)	(5,256)	(6,281)	(7,298)	(8,310)	(9,291)
<b>FIT detail:</b>																
EBIT	(136,663)	-	(2)	(47)	(197)	(466)	(1,039)	(2,663)	(5,125)	(7,620)	(10,093)	(12,544)	(14,978)	(17,397)	(19,806)	(22,144)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes (Prior Period)	(6,407)	-	-	(0)	(3)	(13)	(29)	(63)	(164)	(303)	(431)	(561)	(693)	(828)	(966)	(1,107)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(34,999)	-	(1)	(11)	(49)	(117)	(261)	(667)	(1,295)	(1,942)	(2,581)	(3,213)	(3,839)	(4,461)	(5,079)	(5,679)
Total Federal EBT Adjustments	41,406	-	1	12	52	130	290	730	1,458	2,245	3,012	3,774	4,532	5,289	6,045	6,796
Federal EBT	(95,257)	-	(2)	(35)	(145)	(336)	(749)	(1,933)	(3,667)	(5,375)	(7,081)	(8,771)	(10,445)	(12,108)	(13,761)	(15,358)
Federal Tax Rate	-	-	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
<b>FIT</b>	(33,340)	-	(1)	(12)	(51)	(118)	(262)	(677)	(1,283)	(1,881)	(2,479)	(3,070)	(3,656)	(4,238)	(4,816)	(5,375)
<b>SIT detail:</b>																
EBIT	(136,663)	-	(2)	(47)	(197)	(466)	(1,039)	(2,663)	(5,125)	(7,620)	(10,093)	(12,544)	(14,978)	(17,397)	(19,806)	(22,144)
Depreciation	14,987	-	(0)	(1)	3	26	68	145	403	802	1,169	1,491	1,769	2,006	2,203	2,363
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(34,999)	-	(1)	(11)	(49)	(117)	(261)	(667)	(1,295)	(1,942)	(2,581)	(3,213)	(3,839)	(4,461)	(5,079)	(5,679)
Total State EBT Adjustments	49,986	-	0	10	52	143	329	812	1,697	2,744	3,749	4,703	5,608	6,467	7,282	8,042
State EBT	(86,677)	-	(2)	(37)	(146)	(323)	(710)	(1,851)	(3,428)	(4,876)	(6,344)	(7,841)	(9,369)	(10,930)	(12,524)	(14,102)
State Tax Rate	-	-	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
<b>SIT</b>	(7,662)	-	(0)	(3)	(13)	(29)	(63)	(164)	(303)	(431)	(561)	(693)	(828)	(966)	(1,107)	(1,247)



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

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

Southern California Gas Company  
 OpEx GRC  
 SCG Benefits

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

	Total	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total Depreciation</b>	<b>(44,347)</b>	-	(1)	(13)	(59)	(150)	(343)	(818)	(1,529)	(2,284)	(3,067)	(3,881)	(4,726)	(5,603)	(6,515)	(7,446)	(7,913)
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	(10)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
2009	(178)	-	-	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)
2010	(588)	-	-	-	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)
2011	(1,095)	-	-	-	-	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)
2012	(2,119)	-	-	-	-	-	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)
2013	(4,756)	-	-	-	-	-	-	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)
2014	(6,400)	-	-	-	-	-	-	-	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)
2015	(6,035)	-	-	-	-	-	-	-	-	(754)	(754)	(754)	(754)	(754)	(754)	(754)	(754)
2016	(5,485)	-	-	-	-	-	-	-	-	-	(784)	(784)	(784)	(784)	(784)	(784)	(784)
2017	(4,882)	-	-	-	-	-	-	-	-	-	-	(814)	(814)	(814)	(814)	(814)	(814)
2018	(4,225)	-	-	-	-	-	-	-	-	-	-	-	(845)	(845)	(845)	(845)	(845)
2019	(3,510)	-	-	-	-	-	-	-	-	-	-	-	-	(878)	(878)	(878)	(878)
2020	(2,734)	-	-	-	-	-	-	-	-	-	-	-	-	-	(911)	(911)	(911)
2021	(1,862)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(931)	(931)
2022	(467)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(467)

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

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

Book Life 48  
 Salvage Amount -59.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.5631	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331
	Total	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	(224,468)	-	-	-	-	-	-	(20,589)	(22,344)	(23,207)	(24,102)	(25,030)	(25,993)	(26,991)	(28,041)	(28,172)	-
<b>Total Depreciation</b>	<b>(39,011)</b>	-	-	-	-	-	-	<b>(341)</b>	<b>(1,052)</b>	<b>(1,807)</b>	<b>(2,590)</b>	<b>(3,404)</b>	<b>(4,249)</b>	<b>(5,126)</b>	<b>(6,038)</b>	<b>(6,969)</b>	<b>(7,436)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>(3,410)</b>	-	-	-	-	-	-	(341)	(341)	(341)	(341)	(341)	(341)	(341)	(341)	(341)	(341)
2014	<b>(6,400)</b>	-	-	-	-	-	-	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)
2015	<b>(6,035)</b>	-	-	-	-	-	-	-	(754)	(754)	(754)	(754)	(754)	(754)	(754)	(754)	(754)
2016	<b>(5,485)</b>	-	-	-	-	-	-	-	-	(784)	(784)	(784)	(784)	(784)	(784)	(784)	(784)
2017	<b>(4,882)</b>	-	-	-	-	-	-	-	-	-	(814)	(814)	(814)	(814)	(814)	(814)	(814)
2018	<b>(4,225)</b>	-	-	-	-	-	-	-	-	-	-	(845)	(845)	(845)	(845)	(845)	(845)
2019	<b>(3,510)</b>	-	-	-	-	-	-	-	-	-	-	-	(878)	(878)	(878)	(878)	(878)
2020	<b>(2,734)</b>	-	-	-	-	-	-	-	-	-	-	-	-	(911)	(911)	(911)	(911)
2021	<b>(1,862)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	(931)	(931)	(931)
2022	<b>(467)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(467)

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

Depreciation Schedule  
 (\$ in Thousands)  
 Federal Tax Depreciation

Federal Tax Life 20  
 Declining Factor 150%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.0894	0.0810	0.0734	0.0665	0.0603	0.0555	0.0555	0.0555	0.0555	0.0555	0.0555	0.0555	0.0555	0.0555	0.0555	0.0277
	Total	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	<b>(224,468)</b>	-	-	-	-	-	-	(20,589)	(22,344)	(23,207)	(24,102)	(25,030)	(25,993)	(26,991)	(28,041)	(28,172)	-
<b>Total Depreciation</b>	<b>(79,861)</b>	-	-	-	-	-	-	<b>(483)</b>	<b>(1,926)</b>	<b>(3,819)</b>	<b>(5,638)</b>	<b>(7,369)</b>	<b>(9,026)</b>	<b>(10,626)</b>	<b>(12,234)</b>	<b>(13,879)</b>	<b>(14,860)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>(6,582)</b>	-	-	-	-	-	-	(483)	(920)	(834)	(755)	(685)	(620)	(571)	(571)	(571)	(571)
2014	<b>(12,533)</b>	-	-	-	-	-	-	(1,006)	(1,918)	(1,738)	(1,575)	(1,428)	(1,294)	(1,191)	(1,191)	(1,191)	(1,191)
2015	<b>(12,033)</b>	-	-	-	-	-	-	(1,068)	(2,035)	(1,844)	(1,671)	(1,515)	(1,373)	(1,264)	(1,264)	(1,264)	(1,264)
2016	<b>(11,185)</b>	-	-	-	-	-	-	-	(2,114)	(1,915)	(1,736)	(1,573)	(1,426)	(1,313)	(1,313)	(1,313)	(1,313)
2017	<b>(10,253)</b>	-	-	-	-	-	-	-	(1,109)	(2,114)	(1,915)	(1,736)	(1,573)	(1,426)	(1,313)	(1,313)	(1,313)
2018	<b>(9,110)</b>	-	-	-	-	-	-	-	-	(1,152)	(2,195)	(2,066)	(1,872)	(1,697)	(1,697)	(1,697)	(1,697)
2019	<b>(7,698)</b>	-	-	-	-	-	-	-	-	-	(1,196)	(2,280)	(2,066)	(1,872)	(1,697)	(1,697)	(1,697)
2020	<b>(5,977)</b>	-	-	-	-	-	-	-	-	-	-	(1,242)	(2,367)	(2,145)	(1,944)	(1,944)	(1,944)
2021	<b>(3,829)</b>	-	-	-	-	-	-	-	-	-	-	-	(1,290)	(2,459)	(2,228)	(2,228)	(2,228)
2022	<b>(660)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,317)	(2,511)	(660)

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

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 35  
Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6211	0.0555	0.0523	0.0493	0.0465	0.0439	0.0414	0.0390	0.0368	0.0347	0.0327	0.0308	0.0291	0.0274	0.0258	0.0244	0.0230
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	(224,468)	-	-	-	-	-	-	(20,589)	(22,344)	(23,207)	(24,102)	(25,030)	(25,993)	(26,991)	(28,041)	(28,172)	-
<b>Total Depreciation</b>	<b>(52,630)</b>	-	-	-	-	-	-	<b>(294)</b>	<b>(1,185)</b>	<b>(2,381)</b>	<b>(3,572)</b>	<b>(4,745)</b>	<b>(5,905)</b>	<b>(7,053)</b>	<b>(8,193)</b>	<b>(9,314)</b>	<b>(9,988)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>(4,406)</b>	-	-	-	-	-	-	(294)	(571)	(539)	(508)	(479)	(452)	(426)	(401)	(379)	(357)
2014	<b>(8,443)</b>	-	-	-	-	-	-	(613)	(1,192)	(1,124)	(1,059)	(999)	(942)	(888)	(837)	(789)	(789)
2015	<b>(6,120)</b>	-	-	-	-	-	-	-	(651)	(1,264)	(1,192)	(1,124)	(1,060)	(999)	(942)	(888)	(888)
2016	<b>(7,511)</b>	-	-	-	-	-	-	-	-	(1,264)	(1,313)	(1,238)	(1,167)	(1,101)	(1,038)	(978)	(978)
2017	<b>(6,784)</b>	-	-	-	-	-	-	-	-	(676)	(702)	(1,364)	(1,286)	(1,212)	(1,143)	(1,078)	(1,078)
2018	<b>(5,926)</b>	-	-	-	-	-	-	-	-	-	(729)	(1,416)	(1,335)	(1,259)	(1,187)	(1,187)	(1,187)
2019	<b>(4,921)</b>	-	-	-	-	-	-	-	-	-	-	(729)	(1,416)	(1,335)	(1,259)	(1,187)	(1,187)
2020	<b>(3,754)</b>	-	-	-	-	-	-	-	-	-	-	-	(786)	(1,471)	(1,387)	(1,307)	(1,307)
2021	<b>(2,363)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	(803)	(1,560)	(1,560)
2022	<b>(402)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(402)

**Southern California Gas Company**  
**OpEx GRC - Mid-Year In-service**  
 SCG Benefits (50)

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

Book Life 48  
 Salvage Amount -59.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.5631	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331
	Total	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	<b>(10,894)</b>	-	(39)	(729)	(2,002)	-	(8,124)	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>(3,999)</b>	-	<b>(1)</b>	<b>(13)</b>	<b>(59)</b>	<b>(92)</b>	<b>(226)</b>	<b>(361)</b>	<b>(361)</b>	<b>(361)</b>	<b>(361)</b>	<b>(361)</b>	<b>(361)</b>	<b>(361)</b>	<b>(361)</b>	<b>(361)</b>	<b>(361)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>(10)</b>	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
2009	<b>(178)</b>	-	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)
2010	<b>(588)</b>	-	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)
2011	<b>(398)</b>	-	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)
2012	<b>(1,480)</b>	-	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)
2013	<b>(1,346)</b>	-	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Southern California Gas Company**  
**OpEx GRC - Mid-Year In-service**  
 SCG Benefits (50)

Depreciation Schedule  
 (\$ in Thousands)  
 Federal Tax Depreciation

Federal Tax Life 20  
 Declining Factor 150%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.0447	0.0405	0.0367	0.0333	0.0301	0.0277	0.0277	0.0277	0.0277	0.0277	0.0277	0.0277	0.0277	0.0277	0.0277	0.0139
	Total	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	(10,894)	-	(39)	(729)	(2,002)	-	(8,124)	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>(9,257)</b>	<b>-</b>	<b>(10)</b>	<b>(202)</b>	<b>(733)</b>	<b>(601)</b>	<b>(2,241)</b>	<b>(2,412)</b>	<b>(440)</b>	<b>(399)</b>	<b>(363)</b>	<b>(334)</b>	<b>(312)</b>	<b>(302)</b>	<b>(302)</b>	<b>(302)</b>	<b>(302)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	(18)	-	(10)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
2009	(357)	-	-	(17)	(16)	(16)	(14)	(13)	(12)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)
2010	(1,233)	-	-	(201)	(61)	(61)	(55)	(50)	(45)	(41)	(38)	(38)	(38)	(38)	(38)	(38)	(38)
2011	(876)	-	-	-	(524)	(524)	(45)	(41)	(37)	(33)	(30)	(28)	(28)	(28)	(28)	(28)	(28)
2012	(3,442)	-	-	-	-	-	(2,126)	(181)	(164)	(149)	(135)	(122)	(113)	(113)	(113)	(113)	(113)
2013	(3,330)	-	-	-	-	-	-	(2,126)	(181)	(164)	(149)	(135)	(122)	(113)	(113)	(113)	(113)
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Southern California Gas Company**  
**OpEx GRC - Mid-Year In-service**  
 SCG Benefits (50)

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 35  
 Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	0.6211	0.0555	0.0523	0.0493	0.0465	0.0439	0.0414	0.0390	0.0368	0.0347	0.0327	0.0308	0.0291	0.0274	0.0258	0.0244	0.0230
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	(10,894)	-	(39)	(729)	(2,002)	-	(8,124)	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>(5,030)</b>	<b>-</b>	<b>(1)</b>	<b>(12)</b>	<b>(61)</b>	<b>(125)</b>	<b>(263)</b>	<b>(480)</b>	<b>(569)</b>	<b>(536)</b>	<b>(506)</b>	<b>(476)</b>	<b>(449)</b>	<b>(423)</b>	<b>(399)</b>	<b>(376)</b>	<b>(355)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	(11)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(0)
2009	(206)	-	(1)	(11)	(21)	(20)	(19)	(18)	(17)	(16)	(15)	(13)	(13)	(12)	(11)	(11)	(10)
2010	(711)	-	-	-	(39)	(76)	(71)	(67)	(64)	(60)	(56)	(53)	(50)	(47)	(45)	(42)	(40)
2011	(492)	-	-	-	-	(29)	(56)	(52)	(49)	(47)	(44)	(41)	(39)	(37)	(35)	(33)	(31)
2012	(1,871)	-	-	-	-	-	(116)	(225)	(213)	(200)	(189)	(178)	(168)	(158)	(149)	(141)	(133)
2013	(1,738)	-	-	-	-	-	-	(116)	(225)	(213)	(200)	(189)	(178)	(168)	(158)	(149)	(141)
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



**Southern California Gas Company**  
**OpEx GRC - Mid-Year In-service**  
 SCG Benefits (100)

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

Book Life 48  
 Salvage Amount -59.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
<u>Depreciation Factors</u>	0.5631	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331
	Total	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	<b>(3,508)</b>	-	-	-	-	(3,508)	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>(1,336)</b>	-	-	-	-	<b>(58)</b>	<b>(116)</b>	<b>(116)</b>	<b>(116)</b>	<b>(116)</b>	<b>(116)</b>	<b>(116)</b>	<b>(116)</b>	<b>(116)</b>	<b>(116)</b>	<b>(116)</b>	<b>(116)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>(697)</b>	-	-	-	-	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)
2012	<b>(639)</b>	-	-	-	-	-	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Southern California Gas Company**  
**OpEx GRC - Mid-Year In-service**  
 SCG Benefits (100)

Depreciation Schedule  
 (\$ in Thousands)  
 Federal Tax Depreciation

Federal Tax Life 20  
 Declining Factor 150%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total <b>(3,508)</b>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>(3,508)</b>	-	-	-	-	(1,754)	(1,754)	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	(1,754)	-	-	-	-	(1,754)	-	-	-	-	-	-	-	-	-	-	-
2012	(1,754)	-	-	-	-	-	(1,754)	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Southern California Gas Company**  
**OpEx GRC - Mid-Year In-service**  
 SCG Benefits (100)

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 35  
 Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6211	0.0555	0.0523	0.0493	0.0465	0.0439	0.0414	0.0390	0.0368	0.0347	0.0327	0.0308	0.0291	0.0274	0.0258	0.0244	0.0230
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	(3,508)	-	-	-	-	(3,508)	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>(1,670)</b>	-	-	-	-	<b>(50)</b>	<b>(147)</b>	<b>(189)</b>	<b>(178)</b>	<b>(168)</b>	<b>(159)</b>	<b>(149)</b>	<b>(141)</b>	<b>(133)</b>	<b>(125)</b>	<b>(118)</b>	<b>(111)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>(862)</b>	-	-	-	-	(50)	(97)	(92)	(87)	(82)	(77)	(73)	(68)	(64)	(61)	(57)	(54)
2012	<b>(808)</b>	-	-	-	-	-	(50)	(97)	(92)	(87)	(82)	(77)	(73)	(68)	(64)	(61)	(57)
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Revenue Requirement</b>	<b>Total</b>	<b>227,983</b>															
		956	951	2,070	(59)	14,781	33,078	33,850	32,388	30,649	27,628	10,857	9,078	8,720	8,678	8,525	5,834
FF&U:	8,130	34	34	74	(2)	527	1,180	1,207	1,155	1,093	985	387	324	311	309	304	208
O&M:	50,119	1,818	7,138	4,870	9,559	8,478	1,856	1,368	1,473	1,581	1,689	1,799	1,924	2,058	2,199	2,309	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	93,991	-	314	1,777	2,865	3,982	13,872	15,555	14,895	14,218	13,405	3,713	2,100	1,828	1,826	1,826	1,814
Return on Common:	30,404	-	76	558	1,024	1,508	3,916	3,897	3,558	3,053	2,407	1,945	1,835	1,797	1,714	1,610	1,507
Return on Preferred:	2,330	-	6	43	78	116	300	299	273	234	184	149	141	138	131	123	116
Return On Debt:	14,216	-	36	261	479	705	1,831	1,822	1,664	1,427	1,125	909	858	840	801	753	705
Federal Taxes:	17,739	(715)	(5,311)	(4,410)	(11,332)	(187)	7,418	6,940	6,743	6,587	5,855	1,160	1,168	1,036	997	929	861
State Taxes:	3,746	(181)	(1,357)	(1,226)	(2,970)	(712)	1,822	1,879	1,824	1,768	1,436	299	245	235	241	233	210
Property Taxes:	7,308	-	16	124	240	365	883	883	804	687	541	495	482	477	459	437	414

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
O&M:	50,119	1,818	7,138	4,870	9,559	8,478	1,856	1,368	1,473	1,581	1,689	1,799	1,924	2,058	2,199	2,309	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	93,991	-	314	1,777	2,865	3,982	13,872	15,555	14,895	14,218	13,405	3,713	2,100	1,828	1,826	1,826	1,814
Return on Common:	30,404	-	76	558	1,024	1,508	3,916	3,897	3,558	3,053	2,407	1,945	1,835	1,797	1,714	1,610	1,507
Return on Preferred:	2,330	-	6	43	78	116	300	299	273	234	184	149	141	138	131	123	116
Return On Debt:	14,216	-	36	261	479	705	1,831	1,822	1,664	1,427	1,125	909	858	840	801	753	705
Federal Taxes:	17,739	(715)	(5,311)	(4,410)	(11,332)	(187)	7,418	6,940	6,743	6,587	5,855	1,160	1,168	1,036	997	929	861
State Taxes:	3,746	(181)	(1,357)	(1,226)	(2,970)	(712)	1,822	1,879	1,824	1,768	1,436	299	245	235	241	233	210
Property Taxes:	7,308	-	16	124	240	365	883	883	804	687	541	495	482	477	459	437	414
Sum	219,853	922	917	1,996	(57)	14,254	31,899	32,642	31,233	29,556	26,643	10,470	8,754	8,409	8,369	8,221	5,626
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	8,130	34	34	74	(2)	527	1,180	1,207	1,155	1,093	985	387	324	311	309	304	208

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

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

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																
Historical Cost	-	1,569	12,014	24,213	38,200	93,681	109,261	116,235	114,229	111,498	107,271	59,809	52,092	49,737	49,318	49,318
Accumulated Depreciation	-	314	2,091	4,956	8,939	22,811	38,365	51,691	59,074	68,084	67,509	21,091	13,799	12,862	14,270	16,084
Net Investment	-	1,255	9,922	19,256	29,261	70,871	70,896	64,543	55,155	43,415	39,762	38,718	38,293	36,874	35,048	33,234
Deferred Taxes Impacting Rate Base	-	28	1,069	2,671	4,388	7,226	6,827	6,318	5,952	5,768	5,959	6,109	6,228	6,322	6,399	6,466
Year End Rate Base	-	1,227	8,853	16,585	24,873	63,645	64,068	58,225	49,202	37,647	33,803	32,609	32,065	30,552	28,649	26,768
Average Rate Base	-	1,398	10,262	18,819	27,723	72,000	71,647	65,418	56,128	44,257	35,755	33,734	33,038	31,512	29,601	27,708
Return on Equity (\$)	30,404	-	76	598	1,024	1,508	3,916	3,897	3,558	3,053	2,407	1,945	1,835	1,797	1,714	1,507
Weighted Return on Equity (%)	-	-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	2,330	-	6	43	78	116	300	299	273	234	184	149	141	138	131	116
Weighted Return on Preferred (%)	-	-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	14,216	-	36	261	479	705	1,831	1,822	1,664	1,427	1,125	909	858	840	801	753
Weighted Return on Debt (%)	-	-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	46,950	-	117	862	1,581	2,328	6,047	6,018	5,494	4,714	3,717	3,003	2,833	2,775	2,647	2,486
Total Rate	-	-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>																	
Revenue	227,983	956	951	2,070	(59)	14,781	33,078	33,850	32,388	30,649	27,628	10,857	9,078	8,720	8,678	8,525	5,834
Operational Costs	(159,548)	(1,852)	(7,502)	(6,845)	(12,662)	(13,352)	(17,791)	(19,013)	(18,327)	(17,579)	(16,620)	(6,395)	(4,831)	(4,674)	(4,794)	(4,876)	(2,436)
EBIT	68,435	(896)	(6,550)	(4,775)	(12,722)	1,429	15,288	14,837	14,061	13,070	11,008	4,462	4,247	4,045	3,884	3,649	3,398
Income Taxes	(21,485)	896	6,668	5,637	14,302	899	(9,240)	(8,819)	(8,567)	(8,355)	(7,291)	(1,459)	(1,414)	(1,271)	(1,238)	(1,163)	(1,071)
NOI	46,950	-	117	862	1,581	2,328	6,047	6,018	5,494	4,714	3,717	3,003	2,833	2,775	2,647	2,486	2,327
Interest	(14,216)	-	(36)	(261)	(479)	(705)	(1,831)	(1,822)	(1,664)	(1,427)	(1,125)	(909)	(858)	(840)	(801)	(753)	(705)
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	(2,330)	-	(6)	(43)	(78)	(116)	(300)	(299)	(273)	(234)	(184)	(149)	(141)	(138)	(131)	(123)	(116)
Earnings for Common	30,404	-	76	558	1,024	1,508	3,916	3,897	3,558	3,053	2,407	1,945	1,835	1,797	1,714	1,610	1,507
<b>FIT detail:</b>																	
EBIT	68,435	(896)	(6,550)	(4,775)	(12,722)	1,429	15,288	14,837	14,061	13,070	11,008	4,462	4,247	4,045	3,884	3,649	3,398
Depreciation	(0)	(1,147)	(8,769)	(8,922)	(20,404)	(4,228)	7,026	8,636	8,747	9,002	8,614	1,197	248	-	-	-	-
State Taxes (Prior Period)	3,536	-	(181)	(1,357)	(1,226)	(2,970)	(712)	1,822	1,879	1,824	1,768	1,436	299	245	235	241	233
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	14,216	-	36	261	479	705	1,831	1,822	1,664	1,427	1,125	909	858	840	801	753	705
Total Federal EBT Adjustments	(17,752)	(1,147)	(8,624)	(7,826)	(19,656)	(1,963)	5,907	4,992	5,205	5,751	5,720	(1,149)	(909)	(1,086)	(1,036)	(993)	(938)
Federal EBT	50,683	(2,043)	(15,174)	(12,601)	(32,378)	(534)	21,195	19,829	19,266	18,821	16,728	3,313	3,338	2,960	2,848	2,655	2,460
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
<b>FIT</b>	17,739	(715)	(5,311)	(4,410)	(11,332)	(187)	7,418	6,940	6,743	6,587	5,855	1,160	1,168	1,036	997	929	861
<b>SIT detail:</b>																	
EBIT	68,435	(896)	(6,550)	(4,775)	(12,722)	1,429	15,288	14,837	14,061	13,070	11,008	4,462	4,247	4,045	3,884	3,649	3,398
Depreciation	(11,846)	(1,147)	(8,762)	(8,838)	(20,397)	(8,784)	7,157	8,240	8,233	8,360	6,362	(169)	(613)	(551)	(360)	(257)	(320)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	14,216	-	36	261	479	705	1,831	1,822	1,664	1,427	1,125	909	858	840	801	753	705
Total State EBT Adjustments	(26,062)	(1,147)	(8,798)	(9,099)	(20,876)	(9,489)	5,326	6,418	6,570	6,932	5,237	(1,078)	(1,471)	(1,391)	(1,162)	(1,010)	(1,024)
State EBT	42,373	(2,043)	(15,348)	(13,874)	(33,598)	(8,060)	20,614	21,255	20,631	20,002	16,245	3,384	2,776	2,654	2,722	2,639	2,374
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
<b>SIT</b>	3,746	(181)	(1,357)	(1,226)	(2,970)	(712)	1,822	1,879	1,824	1,768	1,436	299	245	235	241	233	210



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

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

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Revenue Requirement</b>	<b>165,670</b>	<b>1,084</b>	<b>2,440</b>	<b>1,349</b>	<b>(4,327)</b>	<b>10,313</b>	<b>28,947</b>	<b>28,939</b>	<b>26,417</b>	<b>24,746</b>	<b>21,789</b>	<b>5,308</b>	<b>4,093</b>	<b>4,173</b>	<b>4,254</b>	<b>4,302</b>	<b>1,842</b>
FF&U:	5,908	39	87	48	(154)	368	1,032	1,032	942	882	777	189	146	149	152	153	66
O&M:	50,119	1,818	7,138	4,870	9,559	8,478	1,856	1,368	1,473	1,581	1,689	1,799	1,924	2,058	2,199	2,309	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	69,010	-	231	785	957	1,935	11,731	12,903	12,438	12,379	11,521	1,818	462	462	462	462	462
Return on Common:	16,378	-	56	317	477	838	3,219	2,973	2,310	1,662	1,034	680	616	589	563	536	510
Return on Preferred:	1,255	-	4	24	37	64	247	228	177	127	79	52	47	45	43	41	39
Return On Debt:	7,658	-	26	148	223	392	1,505	1,390	1,080	777	484	318	288	275	263	251	238
Federal Taxes:	9,542	(616)	(4,073)	(3,851)	(12,324)	(1,020)	6,953	6,565	5,839	5,470	4,799	176	351	341	326	310	295
State Taxes:	2,059	(156)	(1,042)	(1,064)	(3,217)	(943)	1,701	1,831	1,663	1,527	1,208	103	91	91	90	89	87
Property Taxes:	3,741	-	12	72	116	202	703	649	494	340	196	174	168	162	157	151	145

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
O&M:	50,119	1,818	7,138	4,870	9,559	8,478	1,856	1,368	1,473	1,581	1,689	1,799	1,924	2,058	2,199	2,309	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	69,010	-	231	785	957	1,935	11,731	12,903	12,438	12,379	11,521	1,818	462	462	462	462	462
Return on Common:	16,378	-	56	317	477	838	3,219	2,973	2,310	1,662	1,034	680	616	589	563	536	510
Return on Preferred:	1,255	-	4	24	37	64	247	228	177	127	79	52	47	45	43	41	39
Return On Debt:	7,658	-	26	148	223	392	1,505	1,390	1,080	777	484	318	288	275	263	251	238
Federal Taxes:	9,542	(616)	(4,073)	(3,851)	(12,324)	(1,020)	6,953	6,565	5,839	5,470	4,799	176	351	341	326	310	295
State Taxes:	2,059	(156)	(1,042)	(1,064)	(3,217)	(943)	1,701	1,831	1,663	1,527	1,208	103	91	91	90	89	87
Property Taxes:	3,741	-	12	72	116	202	703	649	494	340	196	174	168	162	157	151	145
Sum	159,762	1,046	2,353	1,301	(4,172)	9,945	27,915	27,907	25,475	23,863	21,012	5,119	3,947	4,024	4,102	4,149	1,777
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	5,908	39	87	48	(154)	368	1,032	1,032	942	882	777	189	146	149	152	153	66

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

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

**San Diego Gas & Electric**

**OpEx GRC - Beginning of Year In-service**

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																
Historical Cost	-	1,156	6,804	11,305	20,092	72,068	80,650	79,494	77,169	76,872	72,584	24,065	17,289	17,289	17,289	17,289
Accumulated Depreciation	-	231	1,016	1,973	3,908	15,639	28,542	39,824	49,879	61,103	58,632	10,576	4,263	4,725	5,187	5,650
Net Investment	-	925	5,788	9,332	16,184	56,429	52,108	39,669	27,290	15,769	13,951	13,489	13,027	12,564	12,102	11,640
Deferred Taxes Impacting Rate Base	-	23	680	1,415	2,074	4,157	3,652	3,175	2,686	2,343	2,385	2,416	2,442	2,465	2,487	2,509
Year End Rate Base	-	902	5,108	7,917	14,110	52,273	48,455	36,494	24,605	13,426	11,566	11,073	10,585	10,100	9,615	9,130
Average Rate Base	-	1,029	5,829	8,763	15,407	59,179	54,655	42,475	30,549	19,015	12,496	11,319	10,829	10,342	9,857	9,373
Return on Equity (\$)	16,378	-	56	317	477	838	3,219	2,973	2,310	1,662	1,034	680	589	563	536	510
Weighted Return on Equity (%)	-	-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	1,255	-	4	24	37	64	247	228	177	127	79	52	47	45	41	39
Weighted Return on Preferred (%)	-	-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	7,658	-	26	148	223	392	1,505	1,390	1,060	777	484	318	288	275	263	251
Weighted Return on Debt (%)	-	-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	25,291	-	86	490	736	1,294	4,970	4,590	3,567	2,566	1,597	1,050	951	909	869	828
Total Rate	-	-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

**San Diego Gas & Electric**

**OpEx GRC - Beginning of Year In-service**

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
Revenue	165,670	1,084	2,440	1,349	(4,327)	10,313	28,947	28,939	26,417	24,746	21,789	5,308	4,093	4,173	4,254	4,302	1,842
Operational Costs	(128,779)	(1,856)	(7,468)	(5,775)	(10,478)	(10,983)	(15,322)	(15,952)	(15,347)	(15,183)	(14,184)	(3,980)	(2,701)	(2,831)	(2,970)	(3,076)	(673)
EBIT	36,892	(772)	(5,028)	(4,426)	(14,805)	(669)	13,625	12,987	11,070	9,563	7,605	1,328	1,392	1,342	1,284	1,227	1,169
Income Taxes	(11,601)	772	5,115	4,916	15,541	1,963	(8,654)	(8,396)	(7,503)	(6,997)	(6,008)	(279)	(442)	(432)	(415)	(399)	(382)
NOI	25,291	-	86	490	736	1,294	4,970	4,590	3,567	2,566	1,597	1,050	951	909	869	828	787
Interest	(7,658)	-	(26)	(148)	(223)	(392)	(1,505)	(1,390)	(1,080)	(777)	(484)	(318)	(288)	(275)	(263)	(251)	(238)
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	(1,255)	-	(4)	(24)	(37)	(64)	(247)	(228)	(177)	(127)	(79)	(52)	(47)	(45)	(43)	(41)	(39)
Earnings for Common	16,378	-	56	317	477	838	3,219	2,973	2,310	1,662	1,034	680	616	589	563	536	510
<b>FIT detail:</b>																	
EBIT	36,892	(772)	(5,028)	(4,426)	(14,805)	(669)	13,625	12,987	11,070	9,563	7,605	1,328	1,392	1,342	1,284	1,227	1,169
Depreciation	(0)	(989)	(6,737)	(7,471)	(21,247)	(5,071)	6,803	8,862	8,526	8,506	8,118	701	-	-	-	-	-
State Taxes (Prior Period)	1,972	-	(156)	(1,042)	(1,064)	(3,217)	(943)	1,701	1,831	1,663	1,527	1,208	103	91	91	90	89
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	7,658	-	26	148	223	392	1,505	1,390	1,080	777	484	318	288	275	263	251	238
Total Federal EBT Adjustments	(9,630)	(989)	(6,608)	(6,577)	(20,405)	(2,246)	6,241	5,770	5,614	6,066	6,108	(826)	(391)	(366)	(354)	(340)	(327)
Federal EBT	27,262	(1,760)	(11,636)	(11,003)	(35,210)	(2,915)	19,865	18,757	16,684	15,629	13,713	503	1,002	975	930	886	842
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	9,542	(616)	(4,073)	(3,851)	(12,324)	(1,020)	6,953	6,565	5,839	5,470	4,799	176	351	341	326	310	295
<b>SIT detail:</b>																	
EBIT	36,892	(772)	(5,028)	(4,426)	(14,805)	(669)	13,625	12,987	11,070	9,563	7,605	1,328	1,392	1,342	1,284	1,227	1,169
Depreciation	(5,939)	(989)	(6,732)	(7,466)	(21,366)	(9,607)	7,127	9,120	8,823	8,486	6,549	152	(74)	(38)	(5)	26	55
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	7,658	-	26	148	223	392	1,505	1,390	1,080	777	484	318	288	275	263	251	238
Total State EBT Adjustments	(13,597)	(989)	(6,758)	(7,614)	(21,589)	(9,999)	5,622	7,730	7,743	7,709	6,066	(166)	(362)	(314)	(268)	(225)	(183)
State EBT	23,295	(1,760)	(11,786)	(12,040)	(36,394)	(10,669)	19,247	20,717	18,813	17,272	13,671	1,162	1,030	1,028	1,016	1,002	986
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	2,059	(156)	(1,042)	(1,064)	(3,217)	(943)	1,701	1,831	1,663	1,527	1,208	103	91	91	90	89	87

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

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

San Diego Gas & Electric

OpEx GRC - Mid Year In-service

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>	62,313	(129)	(1,488)	721	4,267	4,468	4,131	4,911	5,971	5,903	5,839	5,548	4,985	4,547	4,425	4,222	3,992
Revenue Requirement	2,222	(5)	(53)	26	152	159	147	175	213	211	208	198	178	162	158	151	142
FF&U:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	24,981	-	83	992	1,908	2,047	2,141	2,652	2,457	1,839	1,883	1,895	1,638	1,366	1,364	1,364	1,352
Return on Common:	14,026	-	20	241	547	670	697	924	1,248	1,391	1,373	1,265	1,219	1,208	1,151	1,074	997
Return on Preferred:	1,075	-	2	18	42	51	53	71	96	107	105	97	93	88	82	76	76
Return On Debt:	6,558	-	9	113	256	313	326	432	583	650	642	591	570	565	538	502	466
Federal Taxes:	8,198	(99)	(1,238)	(559)	991	833	465	375	904	1,117	1,056	984	818	695	671	619	566
State Taxes:	1,687	(25)	(315)	(162)	247	231	121	48	161	241	228	196	154	144	151	145	123
Property Taxes:	3,567	-	4	52	124	163	180	234	310	347	344	322	314	315	303	286	269



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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	24,981	-	83	992	1,908	2,047	2,141	2,652	2,457	1,839	1,883	1,895	1,638	1,366	1,364	1,364	1,352
Return on Common:	14,026	-	20	241	547	670	697	924	1,248	1,391	1,373	1,265	1,219	1,208	1,151	1,074	997
Return on Preferred:	1,075	-	2	18	42	51	53	71	96	107	105	97	93	93	88	82	76
Return On Debt:	6,558	-	9	113	256	313	326	432	583	650	642	591	570	565	538	502	466
Federal Taxes:	8,198	(99)	(1,238)	(559)	991	833	465	375	904	1,117	1,056	984	818	695	671	619	566
State Taxes:	1,687	(25)	(315)	(162)	247	231	121	48	161	241	228	196	154	144	151	145	123
Property Taxes:	3,567	-	4	52	124	163	180	234	310	347	344	322	314	315	303	286	269
Sum	60,091	(124)	(1,435)	695	4,115	4,309	3,984	4,736	5,758	5,693	5,631	5,351	4,807	4,385	4,267	4,072	3,850
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	2,222	(5)	(53)	26	152	159	147	175	213	211	208	198	178	162	158	151	142

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	<b>Total</b>																
Historical Cost		-	413	5,209	12,908	18,108	21,613	28,611	36,741	37,059	34,627	34,687	35,743	34,803	32,447	32,028	32,028
Accumulated Depreciation		-	83	1,075	2,983	5,030	7,171	9,823	11,867	9,195	6,981	8,876	10,514	9,536	8,137	9,082	10,434
Net Investment		-	330	4,134	9,925	13,077	14,441	18,788	24,874	27,864	27,646	25,811	25,229	25,266	24,310	22,946	21,594
Deferred Taxes Impacting Rate Base		-	4	389	1,257	2,314	3,069	3,175	3,143	3,266	3,425	3,574	3,693	3,786	3,858	3,912	3,957
Year End Rate Base		-	326	3,745	8,668	10,763	11,372	15,613	21,731	24,598	24,220	22,237	21,536	21,480	20,452	19,034	17,638
Average Rate Base		-	369	4,434	10,056	12,316	12,820	16,992	22,943	25,579	25,242	23,259	22,414	22,210	21,170	19,743	18,336
Return on Equity (\$)	14,026	-	20	241	547	670	697	924	1,248	1,391	1,373	1,265	1,219	1,208	1,151	1,074	997
Weighted Return on Equity (%)		-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	1,075	-	2	18	42	51	53	71	96	107	105	97	93	93	88	82	76
Weighted Return on Preferred (%)		-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	6,558	-	9	113	256	313	326	432	583	650	642	591	570	565	538	502	466
Weighted Return on Debt (%)		-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	21,659	-	31	372	845	1,034	1,077	1,427	1,827	2,148	2,120	1,953	1,883	1,865	1,778	1,658	1,540
Total Rate		-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>																	
Revenue	62,313	(129)	(1,488)	721	4,267	4,468	4,131	4,911	5,971	5,903	5,839	5,548	4,985	4,547	4,425	4,222	3,992
Operational Costs	(30,770)	5	(34)	(1,070)	(2,184)	(2,370)	(2,468)	(3,061)	(2,980)	(2,397)	(2,436)	(2,415)	(2,130)	(1,843)	(1,824)	(1,800)	(1,763)
EBIT	31,543	(124)	(1,522)	(349)	2,083	2,098	1,663	1,850	2,991	3,507	3,403	3,134	2,855	2,704	2,600	2,422	2,229
Income Taxes	(9,884)	124	1,553	721	(1,239)	(1,064)	(586)	(423)	(1,064)	(1,358)	(1,283)	(1,180)	(972)	(838)	(822)	(764)	(689)
NOI	21,659	-	31	372	845	1,034	1,077	1,427	1,927	2,148	2,120	1,953	1,883	1,865	1,778	1,658	1,540
Interest	(6,558)	-	(9)	(113)	(256)	(313)	(326)	(432)	(583)	(650)	(642)	(591)	(570)	(565)	(538)	(502)	(466)
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	(1,075)	-	(2)	(18)	(42)	(51)	(53)	(71)	(96)	(107)	(105)	(97)	(93)	(93)	(88)	(82)	(76)
Earnings for Common	14,026	-	20	241	547	670	697	924	1,248	1,391	1,373	1,265	1,219	1,208	1,151	1,074	997
<b>FIT detail:</b>																	
EBIT	31,543	(124)	(1,522)	(349)	2,083	2,098	1,663	1,850	2,991	3,507	3,403	3,134	2,855	2,704	2,600	2,422	2,229
Depreciation	(0)	(159)	(2,031)	(1,451)	843	843	223	(225)	221	496	496	248	-	-	-	-	-
State Taxes (Prior Period)	1,564	-	(25)	(315)	(162)	247	231	121	48	161	241	228	196	154	144	151	145
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	6,558	-	9	113	256	313	326	432	583	650	642	591	570	565	538	502	466
Total Federal EBT Adjustments	(8,122)	(159)	(2,016)	(1,249)	749	283	(334)	(778)	(410)	(315)	(387)	(323)	(518)	(719)	(682)	(653)	(611)
Federal EBT	23,422	(283)	(3,538)	(1,598)	2,833	2,381	1,329	1,072	2,581	3,191	3,016	2,811	2,336	1,985	1,918	1,769	1,618
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
<b>FIT</b>	8,198	(99)	(1,238)	(559)	991	833	465	375	904	1,117	1,056	984	818	695	671	619	566
<b>SIT detail:</b>																	
EBIT	31,543	(124)	(1,522)	(349)	2,083	2,098	1,663	1,850	2,991	3,507	3,403	3,134	2,855	2,704	2,600	2,422	2,229
Depreciation	(5,907)	(159)	(2,030)	(1,372)	969	824	30	(879)	(590)	(127)	(187)	(321)	(539)	(513)	(355)	(283)	(375)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	6,558	-	9	113	256	313	326	432	583	650	642	591	570	565	538	502	466
Total State EBT Adjustments	(12,465)	(159)	(2,040)	(1,485)	713	511	(296)	(1,312)	(1,173)	(777)	(829)	(912)	(1,109)	(1,078)	(894)	(785)	(841)
State EBT	19,078	(283)	(3,562)	(1,834)	2,796	2,609	1,367	538	1,818	2,730	2,574	2,221	1,745	1,626	1,706	1,637	1,388
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
<b>SIT</b>	1,687	(25)	(315)	(162)	247	231	121	48	161	241	228	196	154	144	151	145	123

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

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

**San Diego Gas & Electric**  
**OpEx GRC**  
SDGE Electric Costs

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

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

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

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

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

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

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 5  
Salvage Amount 0.0%

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



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

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 3  
Declining Factor 0%

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

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

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 3  
Declining Factor 0%

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

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

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

Book Life 5  
 Salvage Amount 0.0%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
	Total	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	<b>3,273</b>	-	-	-	-	-	-	3,273	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>3,273</b>	-	-	-	-	-	-	<b>655</b>	<b>655</b>	<b>655</b>	<b>655</b>	<b>655</b>	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>3,273</b>	-	-	-	-	-	-	655	655	655	655	655	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
 (\$ in Thousands)  
 Federal Tax Depreciation

Federal Tax Life 5  
 Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	<b>3,273</b>	-	-	-	-	-	-	3,273	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>3,273</b>	-	-	-	-	-	-	<b>655</b>	<b>655</b>	<b>655</b>	<b>655</b>	<b>655</b>	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>3,273</b>	-	-	-	-	-	-	655	655	655	655	655	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life	6																
Declining Factor	200%																
Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.1667	0.1667	0.1667	0.3333	-	-	-	-	-	-	-	-	-	-	-	-
	Total	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	<b>3,273</b>	-	-	-	-	-	-	3,273	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>3,273</b>	-	-	-	-	-	-	<b>545</b>	<b>545</b>	<b>545</b>	<b>545</b>	<b>1,091</b>	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>3,273</b>	-	-	-	-	-	-	545	545	545	545	1,091	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
SDGE Electric Costs - C391.2 (50)

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 5  
Salvage Amount 0.0%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
	Total	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	<b>12,445</b>	-	168	645	200	-	11,432	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>12,445</b>	-	<b>34</b>	<b>163</b>	<b>203</b>	<b>203</b>	<b>2,489</b>	<b>2,455</b>	<b>2,326</b>	<b>2,286</b>	<b>2,286</b>	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>168</b>	-	34	34	34	34	34	-	-	-	-	-	-	-	-	-	-
2009	<b>645</b>	-	-	129	129	129	129	129	-	-	-	-	-	-	-	-	-
2010	<b>200</b>	-	-	-	40	40	40	40	40	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	<b>11,432</b>	-	-	-	-	-	2,286	2,286	2,286	2,286	2,286	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
SDGE Electric Costs - C391.2 (50)

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 5  
Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.1000	0.1000	0.1000	0.1000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u> <b>12,445</b>	<u>2007</u> -	<u>2008</u> 168	<u>2009</u> 645	<u>2010</u> 200	<u>2011</u> -	<u>2012</u> 11,432	<u>2013</u> -	<u>2014</u> -	<u>2015</u> -	<u>2016</u> -	<u>2017</u> -	<u>2018</u> -	<u>2019</u> -	<u>2020</u> -	<u>2021</u> -	<u>2022</u> -
<b>Total Depreciation</b>	<b>12,445</b>	-	<b>101</b>	<b>404</b>	<b>201</b>	<b>101</b>	<b>6,960</b>	<b>1,228</b>	<b>1,163</b>	<b>1,143</b>	<b>1,143</b>	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>168</b>	-	101	17	17	17	17	-	-	-	-	-	-	-	-	-	-
2009	<b>645</b>	-	-	387	65	65	65	65	-	-	-	-	-	-	-	-	-
2010	<b>200</b>	-	-	-	120	20	20	20	20	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	<b>11,432</b>	-	-	-	-	-	6,859	1,143	1,143	1,143	1,143	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
 SDGE Electric Costs - C391.2 (50)

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 6  
 Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.1667	0.1667	0.1667	0.3333	-	-	-	-	-	-	-	-	-	-	-	-
	Total	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	12,445	-	168	645	200	-	11,432	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>12,445</b>	-	<b>28</b>	<b>135</b>	<b>169</b>	<b>169</b>	<b>2,102</b>	<b>2,154</b>	<b>1,972</b>	<b>1,905</b>	<b>3,811</b>	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	168	-	28	28	28	28	56	-	-	-	-	-	-	-	-	-	-
2009	645	-	-	108	108	108	108	215	-	-	-	-	-	-	-	-	-
2010	200	-	-	-	33	33	33	33	67	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	11,432	-	-	-	-	-	1,905	1,905	1,905	1,905	3,811	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
SDGE Electric Costs - C391.2 (100)

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 5  
Salvage Amount 0.0%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
	Total	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	<b>2,346</b>	-	-	-	-	2,346	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>2,346</b>	-	-	-	-	<b>469</b>	<b>469</b>	<b>469</b>	<b>469</b>	<b>469</b>	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>2,346</b>	-	-	-	-	<b>469</b>	<b>469</b>	<b>469</b>	<b>469</b>	<b>469</b>	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
SDGE Electric Costs - C391.2 (100)

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 5  
Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u> <b>2,346</b>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>2,346</b>	-	-	-	-	<b>2,346</b>	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>2,346</b>	-	-	-	-	<b>2,346</b>	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
SDGE Electric Costs - C391.2 (100)

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 6  
Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.1667	0.1667	0.1667	0.3333	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	2,346	-	-	-	-	2,346	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>2,346</b>	-	-	-	-	<b>391</b>	<b>391</b>	<b>391</b>	<b>391</b>	<b>782</b>	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	2,346	-	-	-	-	391	391	391	391	782	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 5  
Salvage Amount 0.0%

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

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

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 3  
Declining Factor 0%

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

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

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 3  
Declining Factor 0%

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

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 43  
Salvage Amount -15.0%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	0.4547	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267
Capital In-service	<b>Total</b> <b>1,805</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Total Depreciation</b>	<b>483</b>	-	-	-	-	-	-	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>483</b>	-	-	-	-	-	-	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 20  
Declining Factor 150%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.8438	0.0722	0.0668	0.0618	0.0571	0.0528	0.0489	0.0452	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446
Capital In-service	<u>Total</u> <b>1,805</b>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>960</b>	-	-	-	-	-	-	68	130	121	112	103	95	88	82	81	81
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>960</b>	-	-	-	-	-	-	68	130	121	112	103	95	88	82	81	81
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



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

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 30  
Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>	
Depreciation Factors	0.6803	0.0644	0.0601	0.0561	0.0524	0.0489	0.0456	0.0426	0.0398	0.0371	0.0346	0.0323	0.0302	0.0282	0.0263	0.0245	0.0237	
Capital In-service	<u>Total</u> <b>1,805</b>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	
<b>Total Depreciation</b>	<b>867</b>	-	-	-	-	-	-	1,805	60	116	109	101	95	88	82	77	72	67
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>867</b>	-	-	-	-	-	-	60	116	109	101	95	88	82	77	72	67	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
SDGE Electric Costs - E362 (50)

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 43  
Salvage Amount -15.0%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
<u>Depreciation Factors</u>	0.4547	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267
Capital In-service	<b>Total</b> <b>10,985</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Total Depreciation</b>	<b>3,723</b>	-	-	<b>89</b>	<b>201</b>	<b>201</b>	<b>294</b>	<b>294</b>	<b>294</b>	<b>294</b>	<b>294</b>	<b>294</b>	<b>294</b>	<b>294</b>	<b>294</b>	<b>294</b>	<b>294</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>1,244</b>	-	-	89	89	89	89	89	89	89	89	89	89	89	89	89	89
2010	<b>1,461</b>	-	-	-	112	112	112	112	112	112	112	112	112	112	112	112	112
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	<b>1,017</b>	-	-	-	-	-	92	92	92	92	92	92	92	92	92	92	92
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
SDGE Electric Costs - E362 (50)

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 20  
Declining Factor 150%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.9219	0.0361	0.0334	0.0309	0.0286	0.0264	0.0244	0.0226	0.0223	0.0223	0.0223	0.0223	0.0223	0.0223	0.0223	0.0223	0.0223
Capital In-service	<b>Total</b> <b>10,985</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Total Depreciation</b>	<b>9,067</b>	-	-	<b>1,724</b>	<b>2,300</b>	<b>263</b>	<b>2,037</b>	<b>350</b>	<b>323</b>	<b>299</b>	<b>277</b>	<b>261</b>	<b>252</b>	<b>246</b>	<b>245</b>	<b>245</b>	<b>245</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>2,842</b>	-	-	1,724	120	111	103	95	88	81	75	74	74	74	74	74	74
2010	<b>3,500</b>	-	-	-	2,181	152	140	130	120	111	103	95	94	94	94	94	94
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	<b>2,725</b>	-	-	-	-	-	1,794	125	115	107	99	91	85	78	77	77	77
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
SDGE Electric Costs - E362 (50)

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 30  
Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	0.6803	0.0644	0.0601	0.0561	0.0524	0.0489	0.0456	0.0426	0.0398	0.0371	0.0346	0.0323	0.0302	0.0282	0.0263	0.0245	0.0237
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	10,985	-	-	3,323	4,203	-	3,458	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>6,222</b>	-	-	<b>111</b>	<b>354</b>	<b>471</b>	<b>555</b>	<b>633</b>	<b>591</b>	<b>551</b>	<b>515</b>	<b>480</b>	<b>448</b>	<b>418</b>	<b>391</b>	<b>364</b>	<b>340</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>2,013</b>	-	-	111	214	200	187	174	163	152	142	132	123	115	107	100	94
2010	<b>2,428</b>	-	-	-	140	271	253	236	220	206	192	179	167	156	146	136	127
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	<b>1,781</b>	-	-	-	-	-	115	223	208	194	181	169	158	147	137	128	120
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
 SDGE Electric Costs - E362 (100)

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

Book Life 43  
 Salvage Amount -15.0%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	0.4547	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267
Capital In-service	<u>Total</u> <b>4,499</b>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>1,444</b>	-	-	-	-	<b>120</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>120</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>1,444</b>	-	-	-	-	120	120	120	120	120	120	120	120	120	120	120	120
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
 SDGE Electric Costs - E362 (100)

Depreciation Schedule  
 (\$ in Thousands)  
 Federal Tax Depreciation

Federal Tax Life 20  
 Declining Factor 150%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	0.8438	0.0722	0.0668	0.0618	0.0571	0.0528	0.0489	0.0452	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	4,499	-	-	-	-	4,499	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>2,793</b>	-	-	-	-	<b>169</b>	<b>325</b>	<b>300</b>	<b>278</b>	<b>257</b>	<b>238</b>	<b>220</b>	<b>203</b>	<b>201</b>	<b>201</b>	<b>201</b>	<b>201</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>2,793</b>	-	-	-	-	169	325	300	278	257	238	220	203	201	201	201	201
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
 SDGE Electric Costs - E362 (100)

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 30  
 Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u> <b>4,499</b>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>4,499</b>	-	-	-	-	<b>4,499</b>	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>4,499</b>	-	-	-	-	<b>4,499</b>	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 5  
Salvage Amount 0.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
	<b>6,695</b>	-	763	3,453	-	-	-	2,480	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>6,695</b>	-	<b>76</b>	<b>498</b>	<b>843</b>	<b>843</b>	<b>843</b>	<b>1,015</b>	<b>841</b>	<b>496</b>	<b>496</b>	<b>496</b>	<b>248</b>	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>381</b>	-	76	76	76	76	76	-	-	-	-	-	-	-	-	-	-
2009	<b>2,108</b>	-	-	422	422	422	422	422	-	-	-	-	-	-	-	-	-
2010	<b>1,726</b>	-	-	-	345	345	345	345	345	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>1,240</b>	-	-	-	-	-	-	248	248	248	248	248	-	-	-	-	-
2014	<b>1,240</b>	-	-	-	-	-	-	-	248	248	248	248	248	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



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

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 3  
Declining Factor 0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	6,695	-	763	3,453	-	-	-	2,480	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>6,695</b>	<b>-</b>	<b>381</b>	<b>2,108</b>	<b>1,726</b>	<b>-</b>	<b>-</b>	<b>1,240</b>	<b>1,240</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	381	-	381	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	2,108	-	-	2,108	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	1,726	-	-	-	1,726	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	1,240	-	-	-	-	-	-	1,240	-	-	-	-	-	-	-	-	-
2014	1,240	-	-	-	-	-	-	-	1,240	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 3  
Declining Factor 0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>6,695</b>	-	763	3,453	-	-	-	2,480	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>381</b>	-	381	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>2,108</b>	-	-	2,108	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	<b>1,726</b>	-	-	-	1,726	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>1,240</b>	-	-	-	-	-	-	1,240	-	-	-	-	-	-	-	-	-
2014	<b>1,240</b>	-	-	-	-	-	-	-	1,240	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 5  
Salvage Amount 0.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u> 5,973	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>5,530</b>	-	-	-	-	-	-	2,208	838	-	-	121	1,992	815	-	-	-
2007	-	-	-	-	-	-	-	221	525	609	609	621	612	588	585	585	573
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	1,104	-	-	-	-	-	-	221	221	221	221	221	-	-	-	-	-
2014	1,523	-	-	-	-	-	-	-	305	305	305	305	305	-	-	-	-
2015	419	-	-	-	-	-	-	-	-	84	84	84	84	84	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	60	-	-	-	-	-	-	-	-	-	-	12	12	12	12	12	-
2018	1,056	-	-	-	-	-	-	-	-	-	-	211	211	211	211	211	211
2019	1,123	-	-	-	-	-	-	-	-	-	-	-	281	281	281	281	281
2020	244	-	-	-	-	-	-	-	-	-	-	-	-	81	81	81	81
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 5  
Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>5,973</b>	-	-	-	-	-	-	2,208	838	-	-	121	1,992	815	-	-	-
2007	5,530	-	-	-	-	-	-	221	525	609	609	621	612	588	585	585	573
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	1,104	-	-	-	-	-	-	221	221	221	221	221	-	-	-	-	-
2014	1,523	-	-	-	-	-	-	305	305	305	305	305	305	-	-	-	-
2015	419	-	-	-	-	-	-	84	84	84	84	84	84	84	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	60	-	-	-	-	-	-	-	-	-	-	12	12	12	12	12	-
2018	1,056	-	-	-	-	-	-	-	-	-	-	211	211	211	211	211	211
2019	1,123	-	-	-	-	-	-	-	-	-	-	281	281	281	281	281	281
2020	244	-	-	-	-	-	-	-	-	-	-	-	81	81	81	81	81
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 6  
Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.1667	0.1667	0.1667	0.3333	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	5,973	-	-	-	-	-	-	2,208	838	-	-	121	1,992	815	-	-	-
<b>Total Depreciation</b>	<b>5,302</b>	-	-	-	-	-	-	<b>184</b>	<b>438</b>	<b>508</b>	<b>508</b>	<b>702</b>	<b>764</b>	<b>560</b>	<b>488</b>	<b>498</b>	<b>654</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>1,104</b>	-	-	-	-	-	-	184	184	184	184	368	-	-	-	-	-
2014	<b>1,523</b>	-	-	-	-	-	-	254	254	254	254	508	-	-	-	-	-
2015	<b>419</b>	-	-	-	-	-	-	-	70	70	70	70	140	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	<b>60</b>	-	-	-	-	-	-	-	-	-	-	10	10	10	20	-	-
2018	<b>1,056</b>	-	-	-	-	-	-	-	-	-	-	176	176	176	176	352	-
2019	<b>936</b>	-	-	-	-	-	-	-	-	-	-	234	234	234	234	-	-
2020	<b>204</b>	-	-	-	-	-	-	-	-	-	-	-	68	68	68	68	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid Year In-service**  
SDGE Electric Costs - C391.2 (50)

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 5  
Salvage Amount 0.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>4,806</b>	-	63	4,743	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	32	-	6	6	6	6	6	-	-	-	-	-	-	-	-	-	-
2009	2,403	-	-	481	481	481	481	481	-	-	-	-	-	-	-	-	-
2010	2,371	-	-	-	474	474	474	474	474	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid Year In-service**  
SDGE Electric Costs - C391.2 (50)

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 5  
Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.1000	0.1000	0.1000	0.1000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<b>Total</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
	<b>4,806</b>	-	63	4,743	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>4,806</b>	-	<b>19</b>	<b>1,445</b>	<b>1,666</b>	<b>481</b>	<b>481</b>	<b>477</b>	<b>237</b>	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>32</b>	-	19	3	3	3	3	-	-	-	-	-	-	-	-	-	-
2009	<b>2,403</b>	-	-	1,442	240	240	240	240	-	-	-	-	-	-	-	-	-
2010	<b>2,371</b>	-	-	-	1,423	237	237	237	237	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid Year In-service**  
SDGE Electric Costs - C391.2 (50)

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 6  
Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.1667	0.1667	0.1667	0.3333	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	<b>4,806</b>	-	63	4,743	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>4,806</b>	-	<b>5</b>	<b>406</b>	<b>801</b>	<b>801</b>	<b>806</b>	<b>1,196</b>	<b>790</b>	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>32</b>	-	5	5	5	5	11	-	-	-	-	-	-	-	-	-	-
2009	<b>2,403</b>	-	-	401	401	401	401	801	-	-	-	-	-	-	-	-	-
2010	<b>2,371</b>	-	-	-	395	395	395	395	790	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 43  
Salvage Amount -15.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.4547	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267
Capital In-service	<b>14,890</b>	-	-	-	-	-	-	6,070	5,490	3,330	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>3,458</b>	-	-	-	-	-	-	<b>81</b>	<b>236</b>	<b>354</b>	<b>398</b>	<b>398</b>	<b>398</b>	<b>398</b>	<b>398</b>	<b>398</b>	<b>398</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>812</b>	-	-	-	-	-	-	81	81	81	81	81	81	81	81	81	81
2014	<b>1,391</b>	-	-	-	-	-	-	155	155	155	155	155	155	155	155	155	155
2015	<b>944</b>	-	-	-	-	-	-	-	118	118	118	118	118	118	118	118	118
2016	<b>312</b>	-	-	-	-	-	-	-	-	45	45	45	45	45	45	45	45
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 20  
Declining Factor 150%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.8438	0.0722	0.0668	0.0618	0.0571	0.0528	0.0489	0.0452	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	14,890	-	-	-	-	-	-	6,070	5,490	3,330	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>7,039</b>	-	-	-	-	-	-	<b>114</b>	<b>436</b>	<b>785</b>	<b>954</b>	<b>945</b>	<b>874</b>	<b>809</b>	<b>748</b>	<b>700</b>	<b>674</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>1,613</b>	-	-	-	-	-	-	114	219	203	187	173	160	148	137	135	135
2014	<b>2,814</b>	-	-	-	-	-	-	-	217	417	386	357	330	305	283	261	258
2015	<b>1,951</b>	-	-	-	-	-	-	-	-	165	318	294	272	252	233	216	199
2016	<b>661</b>	-	-	-	-	-	-	-	-	-	62	120	111	103	95	88	81
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 30  
Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6803	0.0644	0.0601	0.0561	0.0524	0.0489	0.0456	0.0426	0.0398	0.0371	0.0346	0.0323	0.0302	0.0282	0.0263	0.0245	0.0237
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	14,890	-	-	-	-	-	-	6,070	5,490	3,330	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>6,402</b>	-	-	-	-	-	-	<b>101</b>	<b>388</b>	<b>702</b>	<b>858</b>	<b>856</b>	<b>799</b>	<b>746</b>	<b>696</b>	<b>650</b>	<b>606</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	1,458	-	-	-	-	-	101	196	183	170	159	148	139	129	121	113	-
2014	2,563	-	-	-	-	-	-	193	372	348	324	303	283	264	246	230	-
2015	1,780	-	-	-	-	-	-	-	147	284	265	248	231	216	201	188	-
2016	601	-	-	-	-	-	-	-	-	56	107	100	93	87	81	76	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid Year In-service**  
SDGE Electric Costs - E362 (50)

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 43  
Salvage Amount -15.0%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	0.4547	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267
Capital In-service	<b>Total</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
	10,440	-	-	572	6,630	-	3,239	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>3,332</b>	-	-	<b>8</b>	<b>104</b>	<b>193</b>	<b>236</b>	<b>279</b>	<b>279</b>	<b>279</b>	<b>279</b>	<b>279</b>	<b>279</b>	<b>279</b>	<b>279</b>	<b>279</b>	<b>279</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>107</b>	-	-	8	8	8	8	8	8	8	8	8	8	8	8	8	8
2010	<b>1,252</b>	-	-	-	96	96	96	96	96	96	96	96	96	96	96	96	96
2011	<b>1,064</b>	-	-	-	-	89	89	89	89	89	89	89	89	89	89	89	89
2012	<b>476</b>	-	-	-	-	-	43	43	43	43	43	43	43	43	43	43	43
2013	<b>433</b>	-	-	-	-	-	-	43	43	43	43	43	43	43	43	43	43
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid Year In-service**  
SDGE Electric Costs - E362 (50)

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 20  
Declining Factor 150%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.9219	0.0361	0.0334	0.0309	0.0286	0.0264	0.0244	0.0226	0.0223	0.0223	0.0223	0.0223	0.0223	0.0223	0.0223	0.0223	0.0223
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	10,440	-	-	572	6,630	-	3,239	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>8,445</b>	-	-	<b>148</b>	<b>1,878</b>	<b>1,859</b>	<b>1,089</b>	<b>1,129</b>	<b>325</b>	<b>301</b>	<b>278</b>	<b>258</b>	<b>244</b>	<b>237</b>	<b>233</b>	<b>233</b>	<b>233</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>244</b>	-	-	<b>148</b>	<b>10</b>	<b>10</b>	<b>9</b>	<b>8</b>	<b>8</b>	<b>7</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
2010	<b>2,998</b>	-	-	-	<b>1,868</b>	<b>130</b>	<b>120</b>	<b>111</b>	<b>103</b>	<b>95</b>	<b>88</b>	<b>81</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>80</b>
2011	<b>2,686</b>	-	-	-	-	<b>1,720</b>	<b>120</b>	<b>111</b>	<b>102</b>	<b>95</b>	<b>88</b>	<b>81</b>	<b>75</b>	<b>74</b>	<b>74</b>	<b>74</b>	<b>74</b>
2012	<b>1,276</b>	-	-	-	-	-	<b>840</b>	<b>58</b>	<b>54</b>	<b>50</b>	<b>46</b>	<b>43</b>	<b>40</b>	<b>37</b>	<b>36</b>	<b>36</b>	<b>36</b>
2013	<b>1,240</b>	-	-	-	-	-	-	<b>840</b>	<b>58</b>	<b>54</b>	<b>50</b>	<b>46</b>	<b>43</b>	<b>40</b>	<b>37</b>	<b>36</b>	<b>36</b>
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid Year In-service**  
SDGE Electric Costs - E362 (50)

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 30  
Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6803	0.0644	0.0601	0.0561	0.0524	0.0489	0.0456	0.0426	0.0398	0.0371	0.0346	0.0323	0.0302	0.0282	0.0263	0.0245	0.0237
Capital In-service	<b>Total</b> <b>10,440</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Total Depreciation</b>	<b>5,676</b>	-	-	10	138	360	500	575	590	551	514	479	447	418	390	364	339
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	169	-	-	10	18	17	16	15	14	13	12	11	10	9	9	8	8
2010	2,080	-	-	-	120	232	217	202	189	176	164	153	143	134	125	116	109
2011	1,815	-	-	-	-	110	214	199	186	174	162	151	141	132	123	115	107
2012	834	-	-	-	-	-	54	104	97	91	85	79	74	69	64	60	56
2013	778	-	-	-	-	-	-	54	104	97	91	85	79	74	69	64	60
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid Year In-service**  
 SDGE Electric Costs - E362 (100)

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

Book Life 43  
 Salvage Amount -15.0%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	0.4547	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267
Capital In-service	<u>Total</u> 3,771	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>1,160</b>	-	-	-	-	<b>50</b>	<b>101</b>	<b>101</b>	<b>101</b>	<b>101</b>	<b>101</b>	<b>101</b>	<b>101</b>	<b>101</b>	<b>101</b>	<b>101</b>	<b>101</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>605</b>	-	-	-	-	50	50	50	50	50	50	50	50	50	50	50	50
2012	<b>555</b>	-	-	-	-	-	50	50	50	50	50	50	50	50	50	50	50
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid Year In-service**  
SDGE Electric Costs - E362 (100)

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 20  
Declining Factor 150%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	3,771	-	-	-	-	3,771	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>3,771</b>	-	-	-	-	<b>1,885</b>	<b>1,885</b>	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>1,885</b>	-	-	-	-	<b>1,885</b>	-	-	-	-	-	-	-	-	-	-	-
2012	<b>1,885</b>	-	-	-	-	-	<b>1,885</b>	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



**San Diego Gas & Electric**  
**OpEx GRC - Mid Year In-service**  
SDGE Electric Costs - E362 (100)

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 30  
Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	0.6803	0.0644	0.0601	0.0561	0.0524	0.0489	0.0456	0.0426	0.0398	0.0371	0.0346	0.0323	0.0302	0.0282	0.0263	0.0245	0.0237
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	3,771	-	-	-	-	3,771	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>2,003</b>	-	-	-	-	<b>63</b>	<b>184</b>	<b>235</b>	<b>219</b>	<b>205</b>	<b>191</b>	<b>178</b>	<b>166</b>	<b>155</b>	<b>145</b>	<b>135</b>	<b>126</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>1,032</b>	-	-	-	-	63	122	113	106	99	92	86	80	75	70	65	61
2012	<b>971</b>	-	-	-	-	-	63	122	113	106	99	92	86	80	75	70	65
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>	(328,228)	-	(27)	(1,765)	(4,828)	(6,960)	(11,026)	(16,276)	(19,719)	(21,639)	(28,119)	(33,983)	(36,527)	(38,583)	(41,121)	(42,375)	(25,280)
Revenue Requirement	(328,228)	-	(27)	(1,765)	(4,828)	(6,960)	(11,026)	(16,276)	(19,719)	(21,639)	(28,119)	(33,983)	(36,527)	(38,583)	(41,121)	(42,375)	(25,280)
FF&U:	(11,705)	-	(1)	(63)	(172)	(248)	(393)	(580)	(703)	(772)	(1,003)	(1,212)	(1,303)	(1,376)	(1,466)	(1,511)	(902)
O&M:	(123,664)	-	(26)	(546)	(1,896)	(3,522)	(5,733)	(7,546)	(8,791)	(9,225)	(11,915)	(13,852)	(14,413)	(14,949)	(15,531)	(15,718)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(52,322)	-	-	(268)	(683)	(967)	(1,346)	(2,021)	(2,633)	(3,046)	(3,932)	(4,912)	(5,526)	(6,038)	(6,655)	(7,113)	(7,183)
Return on Common:	(56,053)	-	-	(335)	(808)	(1,094)	(1,514)	(2,308)	(3,004)	(3,417)	(4,449)	(5,557)	(6,102)	(6,469)	(6,951)	(7,183)	(6,860)
Return on Preferred:	(4,296)	-	-	(26)	(62)	(84)	(116)	(177)	(230)	(262)	(341)	(426)	(468)	(496)	(533)	(551)	(526)
Return On Debt:	(26,208)	-	-	(157)	(378)	(512)	(708)	(1,079)	(1,405)	(1,598)	(2,080)	(2,598)	(2,853)	(3,025)	(3,250)	(3,359)	(3,207)
Federal Taxes:	(33,037)	-	-	(227)	(501)	(456)	(933)	(1,602)	(1,772)	(2,003)	(2,674)	(3,301)	(3,564)	(3,783)	(4,080)	(4,186)	(3,956)
State Taxes:	(7,443)	-	-	(61)	(122)	209	106	(383)	(439)	(480)	(655)	(802)	(851)	(911)	(1,004)	(1,045)	(1,005)
Property Taxes:	(13,498)	-	-	(82)	(206)	(285)	(389)	(579)	(742)	(836)	(1,070)	(1,322)	(1,449)	(1,537)	(1,651)	(1,709)	(1,642)

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
O&M:	(123,664)	-	(26)	(546)	(1,896)	(3,522)	(5,733)	(7,546)	(8,791)	(9,225)	(11,915)	(13,852)	(14,413)	(14,949)	(15,531)	(15,718)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(52,322)	-	-	(268)	(683)	(967)	(1,346)	(2,021)	(2,633)	(3,046)	(3,932)	(4,912)	(5,526)	(6,038)	(6,655)	(7,113)	(7,183)
Return on Common:	(56,053)	-	-	(335)	(808)	(1,094)	(1,514)	(2,308)	(3,004)	(3,417)	(4,449)	(5,557)	(6,102)	(6,469)	(6,951)	(7,183)	(6,860)
Return on Preferred:	(4,296)	-	-	(26)	(62)	(84)	(116)	(177)	(230)	(262)	(341)	(426)	(468)	(496)	(533)	(551)	(526)
Return On Debt:	(26,208)	-	-	(157)	(378)	(512)	(708)	(1,079)	(1,405)	(1,598)	(2,080)	(2,598)	(2,853)	(3,025)	(3,250)	(3,359)	(3,207)
Federal Taxes:	(33,037)	-	-	(227)	(501)	(456)	(933)	(1,602)	(1,772)	(2,003)	(2,674)	(3,301)	(3,564)	(3,783)	(4,080)	(4,186)	(3,956)
State Taxes:	(7,443)	-	-	(61)	(122)	209	106	(383)	(439)	(480)	(655)	(802)	(851)	(911)	(1,004)	(1,045)	(1,005)
Property Taxes:	(13,498)	-	-	(82)	(206)	(285)	(389)	(579)	(742)	(836)	(1,070)	(1,322)	(1,448)	(1,537)	(1,651)	(1,709)	(1,642)
Sum	(316,522)	-	(26)	(1,702)	(4,656)	(6,712)	(10,633)	(15,695)	(19,016)	(20,868)	(27,116)	(32,771)	(35,225)	(37,207)	(39,655)	(40,863)	(24,379)
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	(11,705)	-	(1)	(63)	(172)	(248)	(393)	(580)	(703)	(772)	(1,003)	(1,212)	(1,303)	(1,376)	(1,466)	(1,511)	(902)

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

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

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																
Historical Cost	-	-	(6,873)	(17,501)	(24,789)	(34,483)	(51,787)	(67,475)	(78,061)	(100,746)	(125,868)	(141,600)	(154,714)	(170,523)	(182,270)	(184,071)
Accumulated Depreciation	-	-	(268)	(951)	(1,919)	(3,264)	(5,285)	(7,918)	(10,965)	(14,896)	(19,808)	(25,334)	(31,372)	(38,026)	(45,139)	(52,322)
Net Investment	-	-	(6,605)	(16,549)	(22,871)	(31,219)	(46,502)	(59,557)	(67,097)	(85,850)	(106,060)	(116,266)	(123,342)	(132,497)	(137,131)	(131,749)
Deferred Taxes Impacting Rate Base	-	-	(1,154)	(2,931)	(3,535)	(4,564)	(5,599)	(5,684)	(5,893)	(6,134)	(6,542)	(7,120)	(7,725)	(8,313)	(8,922)	(9,507)
Year End Rate Base	-	-	(5,451)	(13,618)	(19,335)	(26,655)	(40,903)	(53,873)	(61,203)	(79,715)	(99,518)	(109,145)	(115,617)	(124,184)	(128,209)	(122,241)
Average Rate Base	-	-	(6,162)	(14,848)	(20,121)	(27,842)	(42,431)	(55,232)	(62,831)	(81,801)	(102,178)	(112,198)	(118,938)	(127,805)	(132,070)	(126,126)
Return on Equity (\$)	(56,053)	-	(335)	(808)	(1,094)	(1,514)	(2,308)	(3,004)	(3,417)	(4,449)	(5,557)	(6,102)	(6,469)	(6,951)	(7,183)	(6,860)
Weighted Return on Equity (%)	-	-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	(4,296)	-	(26)	(62)	(84)	(116)	(177)	(230)	(262)	(341)	(426)	(468)	(496)	(533)	(551)	(526)
Weighted Return on Preferred (%)	-	-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	(26,208)	-	(157)	(378)	(512)	(708)	(1,079)	(1,405)	(1,598)	(2,080)	(2,598)	(2,853)	(3,025)	(3,250)	(3,359)	(3,207)
Weighted Return on Debt (%)	-	-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	(86,558)	-	(518)	(1,247)	(1,690)	(2,338)	(3,564)	(4,639)	(5,277)	(6,870)	(8,582)	(9,423)	(9,990)	(10,734)	(11,092)	(10,593)
Total Rate	-	-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>																	
Revenue	(328,228)	-	(27)	(1,765)	(4,828)	(6,960)	(11,026)	(16,276)	(19,719)	(21,639)	(28,119)	(33,983)	(36,527)	(38,583)	(41,121)	(42,375)	(25,280)
Operational Costs	201,190	-	27	960	2,958	5,023	7,861	10,727	12,870	13,879	17,919	21,297	22,690	23,900	25,302	26,051	9,726
EBIT	(127,038)	-	(805)	(1,870)	(1,937)	(3,165)	(5,548)	(6,850)	(7,760)	(10,200)	(12,685)	(13,838)	(14,683)	(15,819)	(16,324)	(15,554)	
Income Taxes	40,480	-	288	623	247	827	1,985	2,211	2,483	3,329	4,103	4,414	4,694	5,084	5,231	4,961	
NOI	(86,558)	-	(518)	(1,247)	(1,690)	(2,338)	(3,564)	(4,639)	(5,277)	(6,870)	(8,582)	(9,423)	(9,990)	(10,734)	(11,092)	(10,593)	
Interest	26,208	-	157	378	512	708	1,079	1,405	1,598	2,080	2,598	2,853	3,025	3,250	3,359	3,207	
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Preferred Dividends	4,298	-	26	62	84	116	177	230	262	341	426	468	496	533	551	526	
Earnings for Common	(56,053)	-	(335)	(808)	(1,094)	(1,514)	(2,308)	(3,004)	(3,417)	(4,449)	(5,557)	(6,102)	(6,469)	(6,951)	(7,183)	(6,860)	
<b>FIT detail:</b>																	
EBIT	(127,038)	-	(805)	(1,870)	(1,937)	(3,165)	(5,548)	(6,850)	(7,760)	(10,200)	(12,685)	(13,838)	(14,683)	(15,819)	(16,324)	(15,554)	
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
State Taxes (Prior Period)	(6,438)	-	-	(61)	(122)	209	106	(383)	(439)	(480)	(655)	(802)	(851)	(911)	(1,004)	(1,045)	
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	(26,208)	-	(157)	(378)	(512)	(708)	(1,079)	(1,405)	(1,598)	(2,080)	(2,598)	(2,853)	(3,025)	(3,250)	(3,359)	(3,207)	
Total Federal EBT Adjustments	32,646	-	157	438	634	499	973	1,788	2,037	2,560	3,254	3,656	3,875	4,161	4,363	4,252	
Federal EBT	(94,392)	-	(649)	(1,432)	(1,304)	(2,666)	(4,576)	(5,062)	(5,723)	(7,640)	(9,431)	(10,182)	(10,808)	(11,658)	(11,961)	(11,302)	
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	
<b>FIT</b>	(33,037)	-	(227)	(501)	(456)	(933)	(1,602)	(1,772)	(2,003)	(2,674)	(3,301)	(3,564)	(3,783)	(4,080)	(4,186)	(3,956)	
<b>SIT detail:</b>																	
EBIT	(127,038)	-	(805)	(1,870)	(1,937)	(3,165)	(5,548)	(6,850)	(7,760)	(10,200)	(12,685)	(13,838)	(14,683)	(15,819)	(16,324)	(15,554)	
Depreciation	16,635	-	(39)	114	3,791	3,661	135	479	734	706	1,010	1,363	1,354	1,208	1,144	975	
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	(26,208)	-	(157)	(378)	(512)	(708)	(1,079)	(1,405)	(1,598)	(2,080)	(2,598)	(2,853)	(3,025)	(3,250)	(3,359)	(3,207)	
Total State EBT Adjustments	42,844	-	118	492	4,303	4,370	1,214	1,884	2,332	2,786	3,608	4,216	4,378	4,458	4,503	4,182	
State EBT	(84,194)	-	(688)	(1,378)	2,366	1,204	(4,334)	(4,966)	(5,428)	(7,413)	(9,077)	(9,621)	(10,305)	(11,361)	(11,821)	(11,372)	
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	
<b>SIT</b>	(7,443)	-	(61)	(122)	209	106	(383)	(439)	(480)	(655)	(802)	(851)	(911)	(1,004)	(1,045)	(1,005)	

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

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

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

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

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



**San Diego Gas & Electric**

**OpEx GRC - Beginning of Year In-service**

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

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

**San Diego Gas & Electric**

**OpEx GRC - Beginning of Year In-service**

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

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

San Diego Gas & Electric

OpEx GRC - Mid Year In-service

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Revenue Requirement</b>	<b>Total</b>	(199,990)	-	(1,199)	(2,861)	(3,307)	(5,081)	(8,450)	(10,603)	(12,073)	(15,763)	(19,618)	(21,582)	(23,081)	(25,016)	(26,075)	(25,280)
FF&U:	(7,132)	-	-	(43)	(102)	(118)	(181)	(301)	(378)	(431)	(562)	(700)	(770)	(823)	(892)	(930)	(902)
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(52,322)	-	-	(268)	(683)	(967)	(1,346)	(2,021)	(2,633)	(3,046)	(3,932)	(4,912)	(5,526)	(6,038)	(6,655)	(7,113)	(7,183)
Return on Common:	(56,053)	-	-	(335)	(808)	(1,094)	(1,514)	(2,308)	(3,004)	(3,417)	(4,449)	(5,557)	(6,102)	(6,469)	(6,951)	(7,183)	(6,860)
Return on Preferred:	(4,296)	-	-	(26)	(62)	(84)	(116)	(177)	(230)	(262)	(341)	(426)	(468)	(496)	(533)	(551)	(526)
Return On Debt:	(26,208)	-	-	(157)	(378)	(512)	(708)	(1,079)	(1,405)	(1,598)	(2,080)	(2,598)	(2,853)	(3,025)	(3,250)	(3,359)	(3,207)
Federal Taxes:	(33,037)	-	-	(227)	(501)	(456)	(933)	(1,602)	(1,772)	(2,003)	(2,674)	(3,301)	(3,564)	(3,783)	(4,080)	(4,186)	(3,956)
State Taxes:	(7,443)	-	-	(61)	(122)	209	106	(383)	(439)	(480)	(655)	(802)	(851)	(911)	(1,004)	(1,045)	(1,005)
Property Taxes:	(13,498)	-	-	(82)	(206)	(285)	(389)	(579)	(742)	(836)	(1,070)	(1,322)	(1,449)	(1,537)	(1,651)	(1,709)	(1,642)

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(52,322)	-	-	(268)	(683)	(967)	(1,346)	(2,021)	(2,633)	(3,046)	(3,932)	(4,912)	(5,526)	(6,038)	(6,655)	(7,113)	(7,183)
Return on Common:	(56,053)	-	-	(335)	(808)	(1,094)	(1,514)	(2,308)	(3,004)	(3,417)	(4,449)	(5,557)	(6,102)	(6,469)	(6,951)	(7,183)	(6,860)
Return on Preferred:	(4,296)	-	-	(26)	(62)	(84)	(116)	(177)	(230)	(262)	(341)	(426)	(468)	(496)	(533)	(551)	(526)
Return On Debt:	(26,208)	-	-	(157)	(378)	(512)	(708)	(1,079)	(1,405)	(1,598)	(2,080)	(2,598)	(2,853)	(3,025)	(3,250)	(3,359)	(3,207)
Federal Taxes:	(33,037)	-	-	(227)	(501)	(456)	(933)	(1,602)	(1,772)	(2,003)	(2,674)	(3,301)	(3,564)	(3,783)	(4,080)	(4,186)	(3,956)
State Taxes:	(7,443)	-	-	(61)	(122)	209	106	(383)	(439)	(480)	(655)	(802)	(851)	(911)	(1,004)	(1,045)	(1,005)
Property Taxes:	(13,498)	-	-	(82)	(206)	(285)	(389)	(579)	(742)	(836)	(1,070)	(1,322)	(1,449)	(1,537)	(1,651)	(1,709)	(1,642)
Sum	(192,858)	-	-	(1,156)	(2,759)	(3,189)	(4,900)	(8,149)	(10,225)	(11,643)	(15,201)	(18,919)	(20,812)	(22,258)	(24,124)	(25,145)	(24,379)
FF&U Rate		-	-	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	(7,132)	-	-	(43)	(102)	(118)	(181)	(301)	(378)	(431)	(562)	(700)	(770)	(823)	(892)	(930)	(902)

San Diego Gas & Electric

OpEx GRC - Mid Year In-service

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																
Historical Cost	-	-	(6,873)	(17,501)	(24,789)	(34,483)	(51,787)	(67,475)	(78,061)	(100,746)	(125,868)	(141,600)	(154,714)	(170,523)	(182,270)	(184,071)
Accumulated Depreciation	-	-	(268)	(951)	(1,919)	(3,264)	(5,285)	(7,918)	(10,965)	(14,896)	(19,808)	(25,334)	(31,372)	(38,026)	(45,139)	(52,322)
Net Investment	-	-	(6,605)	(16,549)	(22,871)	(31,219)	(46,502)	(59,557)	(67,097)	(85,850)	(106,060)	(116,266)	(123,342)	(132,497)	(137,131)	(131,749)
Deferred Taxes Impacting Rate Base	-	-	(1,154)	(2,931)	(3,535)	(4,564)	(5,599)	(5,684)	(5,893)	(6,134)	(6,542)	(7,120)	(7,725)	(8,313)	(8,922)	(9,507)
Year End Rate Base	-	-	(5,451)	(13,618)	(19,335)	(26,655)	(40,903)	(53,873)	(61,203)	(79,715)	(99,518)	(109,145)	(115,617)	(124,184)	(128,209)	(122,241)
Average Rate Base	-	-	(6,162)	(14,848)	(20,121)	(27,842)	(42,431)	(55,232)	(62,831)	(81,801)	(102,178)	(112,198)	(118,938)	(127,805)	(132,070)	(126,126)
Return on Equity (\$)	(56,053)	-	(335)	(808)	(1,094)	(1,514)	(2,308)	(3,004)	(3,417)	(4,449)	(5,557)	(6,102)	(6,469)	(6,951)	(7,183)	(6,860)
Weighted Return on Equity (%)	-	-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	(4,296)	-	(26)	(62)	(84)	(116)	(177)	(230)	(262)	(341)	(426)	(468)	(496)	(533)	(551)	(526)
Weighted Return on Preferred (%)	-	-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	(26,208)	-	(157)	(378)	(512)	(708)	(1,079)	(1,405)	(1,598)	(2,080)	(2,598)	(2,853)	(3,025)	(3,250)	(3,359)	(3,207)
Weighted Return on Debt (%)	-	-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	(86,558)	-	(518)	(1,247)	(1,690)	(2,338)	(3,564)	(4,639)	(5,277)	(6,870)	(8,582)	(9,423)	(9,990)	(10,734)	(11,092)	(10,593)
Total Rate	-	-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
Revenue	(199,990)	-	-	(1,199)	(2,861)	(3,307)	(5,081)	(8,450)	(10,603)	(12,073)	(15,763)	(19,618)	(21,582)	(23,081)	(25,016)	(26,075)	(25,280)
Operational Costs	72,952	-	-	393	991	1,370	1,916	2,902	3,753	4,313	5,563	6,933	7,744	8,398	9,198	9,752	9,726
EBIT	(127,038)	-	-	(805)	(1,870)	(1,937)	(3,165)	(5,548)	(6,850)	(7,760)	(10,200)	(12,685)	(13,838)	(14,683)	(15,819)	(16,324)	(15,554)
Income Taxes	40,480	-	-	288	623	247	827	1,985	2,211	2,483	3,329	4,103	4,414	4,694	5,084	5,231	4,961
NOI	(86,558)	-	-	(518)	(1,247)	(1,690)	(2,338)	(3,564)	(4,639)	(5,277)	(6,870)	(8,582)	(9,423)	(9,990)	(10,734)	(11,092)	(10,593)
Interest	26,208	-	-	157	378	512	708	1,079	1,405	1,598	2,080	2,598	2,853	3,025	3,250	3,359	3,207
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	4,298	-	-	26	62	84	116	177	230	262	341	426	468	496	533	551	526
Earnings for Common	(56,053)	-	-	(335)	(808)	(1,094)	(1,514)	(2,308)	(3,004)	(3,417)	(4,449)	(5,557)	(6,102)	(6,469)	(6,951)	(7,183)	(6,860)
<b>FIT detail:</b>																	
EBIT	(127,038)	-	-	(805)	(1,870)	(1,937)	(3,165)	(5,548)	(6,850)	(7,760)	(10,200)	(12,685)	(13,838)	(14,683)	(15,819)	(16,324)	(15,554)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes (Prior Period)	(6,438)	-	-	-	(61)	(122)	209	106	(383)	(439)	(480)	(655)	(802)	(851)	(911)	(1,004)	(1,045)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(26,208)	-	-	(157)	(378)	(512)	(708)	(1,079)	(1,405)	(1,598)	(2,080)	(2,598)	(2,853)	(3,025)	(3,250)	(3,359)	(3,207)
Total Federal EBT Adjustments	32,646	-	-	157	438	634	499	973	1,788	2,037	2,560	3,254	3,656	3,875	4,161	4,363	4,252
Federal EBT	(94,392)	-	-	(649)	(1,432)	(1,304)	(2,666)	(4,576)	(5,062)	(5,723)	(7,640)	(9,431)	(10,182)	(10,808)	(11,658)	(11,961)	(11,302)
Federal Tax Rate	-	-	-	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
<b>FIT</b>	(33,037)	-	-	(227)	(501)	(456)	(933)	(1,602)	(1,772)	(2,003)	(2,674)	(3,301)	(3,564)	(3,783)	(4,080)	(4,186)	(3,956)
<b>SIT detail:</b>																	
EBIT	(127,038)	-	-	(805)	(1,870)	(1,937)	(3,165)	(5,548)	(6,850)	(7,760)	(10,200)	(12,685)	(13,838)	(14,683)	(15,819)	(16,324)	(15,554)
Depreciation	16,635	-	-	(39)	114	3,791	3,661	135	479	734	706	1,010	1,363	1,354	1,208	1,144	975
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(26,208)	-	-	(157)	(378)	(512)	(708)	(1,079)	(1,405)	(1,598)	(2,080)	(2,598)	(2,853)	(3,025)	(3,250)	(3,359)	(3,207)
Total State EBT Adjustments	42,844	-	-	118	492	4,303	4,370	1,214	1,884	2,332	2,786	3,608	4,216	4,378	4,458	4,503	4,182
State EBT	(84,194)	-	-	(688)	(1,378)	2,366	1,204	(4,334)	(4,966)	(5,428)	(7,413)	(9,077)	(9,621)	(10,305)	(11,361)	(11,821)	(11,372)
State Tax Rate	-	-	-	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
<b>SIT</b>	(7,443)	-	-	(61)	(122)	209	106	(383)	(439)	(480)	(655)	(802)	(851)	(911)	(1,004)	(1,045)	(1,005)

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

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

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

	Total	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total Depreciation</b>	<b>(52,322)</b>	-	-	<b>(268)</b>	<b>(683)</b>	<b>(967)</b>	<b>(1,346)</b>	<b>(2,021)</b>	<b>(2,633)</b>	<b>(3,046)</b>	<b>(3,932)</b>	<b>(4,912)</b>	<b>(5,526)</b>	<b>(6,038)</b>	<b>(6,655)</b>	<b>(7,113)</b>	<b>(7,183)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>(3,755)</b>	-	-	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)
2010	<b>(5,391)</b>	-	-	-	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)
2011	<b>(3,413)</b>	-	-	-	-	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)
2012	<b>(4,161)</b>	-	-	-	-	-	(378)	(378)	(378)	(378)	(378)	(378)	(378)	(378)	(378)	(378)	(378)
2013	<b>(6,753)</b>	-	-	-	-	-	-	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)
2014	<b>(5,510)</b>	-	-	-	-	-	-	-	(612)	(612)	(612)	(612)	(612)	(612)	(612)	(612)	(612)
2015	<b>(3,305)</b>	-	-	-	-	-	-	-	-	(413)	(413)	(413)	(413)	(413)	(413)	(413)	(413)
2016	<b>(6,197)</b>	-	-	-	-	-	-	-	-	-	(885)	(885)	(885)	(885)	(885)	(885)	(885)
2017	<b>(5,882)</b>	-	-	-	-	-	-	-	-	-	-	(980)	(980)	(980)	(980)	(980)	(980)
2018	<b>(3,070)</b>	-	-	-	-	-	-	-	-	-	-	-	(614)	(614)	(614)	(614)	(614)
2019	<b>(2,047)</b>	-	-	-	-	-	-	-	-	-	-	-	-	(512)	(512)	(512)	(512)
2020	<b>(1,851)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	(617)	(617)	(617)
2021	<b>(917)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(458)	(458)
2022	<b>(70)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(70)



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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 41  
Salvage Amount -60.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6634	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390
	Total	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	(143,429)	-	-	-	-	-	-	(22,289)	(9,088)	(12,085)	(33,284)	(16,961)	(14,502)	(11,727)	(19,892)	(3,602)	-
<b>Total Depreciation</b>	<b>(33,198)</b>	-	-	-	-	-	-	<b>(435)</b>	<b>(1,047)</b>	<b>(1,460)</b>	<b>(2,345)</b>	<b>(3,326)</b>	<b>(3,940)</b>	<b>(4,452)</b>	<b>(5,069)</b>	<b>(5,527)</b>	<b>(5,597)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>(4,349)</b>	-	-	-	-	-	-	(435)	(435)	(435)	(435)	(435)	(435)	(435)	(435)	(435)	(435)
2014	<b>(5,510)</b>	-	-	-	-	-	-	(612)	(612)	(612)	(612)	(612)	(612)	(612)	(612)	(612)	(612)
2015	<b>(3,305)</b>	-	-	-	-	-	-	-	(413)	(413)	(413)	(413)	(413)	(413)	(413)	(413)	(413)
2016	<b>(6,197)</b>	-	-	-	-	-	-	-	-	(885)	(885)	(885)	(885)	(885)	(885)	(885)	(885)
2017	<b>(5,882)</b>	-	-	-	-	-	-	-	-	-	(980)	(980)	(980)	(980)	(980)	(980)	(980)
2018	<b>(3,070)</b>	-	-	-	-	-	-	-	-	-	-	(614)	(614)	(614)	(614)	(614)	(614)
2019	<b>(2,047)</b>	-	-	-	-	-	-	-	-	-	-	-	(512)	(512)	(512)	(512)	(512)
2020	<b>(1,851)</b>	-	-	-	-	-	-	-	-	-	-	-	-	(617)	(617)	(617)	(617)
2021	<b>(917)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(458)	(458)
2022	<b>(70)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(70)

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

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 5  
Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	0.8438	0.0722	0.0668	0.0618	0.0571	0.0528	0.0489	0.0452	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446
	<b>Total</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Capital In-service	(143,429)	-	-	-	-	-	-	(22,289)	(9,088)	(12,085)	(33,284)	(16,961)	(14,502)	(11,727)	(19,892)	(3,602)	-
<b>Total Depreciation</b>	<b>(47,917)</b>	-	-	-	-	-	-	<b>(418)</b>	<b>(1,393)</b>	<b>(2,274)</b>	<b>(3,351)</b>	<b>(4,892)</b>	<b>(6,057)</b>	<b>(6,685)</b>	<b>(7,268)</b>	<b>(7,787)</b>	<b>(7,792)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>(5,924)</b>	-	-	-	-	-	-	(418)	(804)	(744)	(688)	(637)	(589)	(545)	(504)	(497)	(497)
2014	<b>(7,639)</b>	-	-	-	-	-	-	(588)	(588)	(1,133)	(1,048)	(969)	(896)	(829)	(767)	(709)	(700)
2015	<b>(4,682)</b>	-	-	-	-	-	-	-	-	(397)	(764)	(707)	(654)	(605)	(559)	(518)	(479)
2016	<b>(9,008)</b>	-	-	-	-	-	-	-	-	-	(851)	(1,638)	(1,515)	(1,401)	(1,296)	(1,199)	(1,109)
2017	<b>(8,748)</b>	-	-	-	-	-	-	-	-	-	-	(942)	(1,814)	(1,678)	(1,552)	(1,435)	(1,328)
2018	<b>(4,646)</b>	-	-	-	-	-	-	-	-	-	-	-	(590)	(1,136)	(1,050)	(972)	(899)
2019	<b>(3,124)</b>	-	-	-	-	-	-	-	-	-	-	-	-	(492)	(947)	(876)	(810)
2020	<b>(2,790)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	(593)	(1,141)	(1,056)
2021	<b>(1,288)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(441)	(848)
2022	<b>(68)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(68)

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

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 6  
Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6803	0.0644	0.0601	0.0561	0.0524	0.0489	0.0456	0.0426	0.0398	0.0371	0.0346	0.0323	0.0302	0.0282	0.0263	0.0245	0.0237
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	(143,429)	-	-	-	-	-	-	(22,289)	(9,088)	(12,085)	(33,284)	(16,961)	(14,502)	(11,727)	(19,892)	(3,602)	-
<b>Total Depreciation</b>	<b>(43,399)</b>	-	-	-	-	-	-	<b>(371)</b>	<b>(1,241)</b>	<b>(2,034)</b>	<b>(3,008)</b>	<b>(4,401)</b>	<b>(5,469)</b>	<b>(6,066)</b>	<b>(6,626)</b>	<b>(7,103)</b>	<b>(7,081)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	(5,355)	-	-	-	-	-	-	(371)	(718)	(670)	(626)	(584)	(545)	(509)	(475)	(443)	(414)
2014	(6,956)	-	-	-	-	-	-	(523)	(523)	(1,011)	(944)	(881)	(822)	(767)	(716)	(668)	(624)
2015	(4,273)	-	-	-	-	-	-	-	-	(353)	(682)	(637)	(594)	(555)	(518)	(483)	(451)
2016	(8,189)	-	-	-	-	-	-	-	-	-	(756)	(1,462)	(1,364)	(1,273)	(1,189)	(1,109)	(1,035)
2017	(7,923)	-	-	-	-	-	-	-	-	-	-	(837)	(1,619)	(1,511)	(1,410)	(1,316)	(1,229)
2018	(4,192)	-	-	-	-	-	-	-	-	-	-	-	(524)	(1,014)	(946)	(883)	(824)
2019	(2,807)	-	-	-	-	-	-	-	-	-	-	-	-	(437)	(845)	(789)	(736)
2020	(2,497)	-	-	-	-	-	-	-	-	-	-	-	-	-	(527)	(1,019)	(951)
2021	(1,149)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(392)	(757)
2022	(60)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(60)

**San Diego Gas & Electric**  
**OpEx GRC - Mid-Year In-service**  
SDGE Electric Benefits (50)

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 41  
Salvage Amount -60.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6634	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390
Capital In-service	<b>Total</b> <b>(33,573)</b>	<b>2007</b> -	<b>2008</b> -	<b>2009</b> (13,747)	<b>2010</b> (7,507)	<b>2011</b> -	<b>2012</b> (12,318)	<b>2013</b> -	<b>2014</b> -	<b>2015</b> -	<b>2016</b> -	<b>2017</b> -	<b>2018</b> -	<b>2019</b> -	<b>2020</b> -	<b>2021</b> -	<b>2022</b> -
<b>Total Depreciation</b>	<b>(15,952)</b>	-	-	<b>(268)</b>	<b>(683)</b>	<b>(829)</b>	<b>(1,070)</b>	<b>(1,310)</b>	<b>(1,310)</b>	<b>(1,310)</b>	<b>(1,310)</b>	<b>(1,310)</b>	<b>(1,310)</b>	<b>(1,310)</b>	<b>(1,310)</b>	<b>(1,310)</b>	<b>(1,310)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>(3,755)</b>	-	-	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)
2010	<b>(5,391)</b>	-	-	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)
2011	<b>(1,758)</b>	-	-	(146)	(146)	(146)	(146)	(146)	(146)	(146)	(146)	(146)	(146)	(146)	(146)	(146)	(146)
2012	<b>(2,644)</b>	-	-	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)
2013	<b>(2,404)</b>	-	-	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid-Year In-service**  
SDGE Electric Benefits (50)

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 5  
Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	0.9219	0.0361	0.0334	0.0309	0.0286	0.0264	0.0244	0.0226	0.0223	0.0223	0.0223	0.0223	0.0223	0.0223	0.0223	0.0223	0.0223
	Total	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	(33,573)	-	-	(13,747)	(7,507)	-	(12,318)	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>(27,338)</b>	-	-	<b>(3,566)</b>	<b>(5,761)</b>	<b>(2,560)</b>	<b>(3,898)</b>	<b>(4,067)</b>	<b>(1,029)</b>	<b>(952)</b>	<b>(880)</b>	<b>(824)</b>	<b>(789)</b>	<b>(764)</b>	<b>(751)</b>	<b>(749)</b>	<b>(749)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>(5,877)</b>	-	-	(3,566)	(248)	(229)	(212)	(196)	(182)	(168)	(155)	(153)	(153)	(153)	(153)	(153)	(153)
2010	<b>(8,849)</b>	-	-	-	(5,513)	(384)	(355)	(328)	(304)	(281)	(260)	(240)	(237)	(237)	(237)	(237)	(237)
2011	<b>(3,042)</b>	-	-	-	-	(1,947)	(135)	(125)	(116)	(107)	(99)	(92)	(85)	(84)	(84)	(84)	(84)
2012	<b>(4,854)</b>	-	-	-	-	-	(3,195)	(222)	(206)	(190)	(176)	(163)	(151)	(139)	(137)	(137)	(137)
2013	<b>(4,717)</b>	-	-	-	-	-	-	(3,195)	(222)	(206)	(190)	(176)	(163)	(151)	(139)	(137)	(137)
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid-Year In-service**  
SDGE Electric Benefits (50)

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 6  
Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6803	0.0644	0.0601	0.0561	0.0524	0.0489	0.0456	0.0426	0.0398	0.0371	0.0346	0.0323	0.0302	0.0282	0.0263	0.0245	0.0237
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	(33,573)	-	-	(13,747)	(7,507)	-	(12,318)	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>(18,396)</b>	-	-	<b>(229)</b>	<b>(797)</b>	<b>(1,223)</b>	<b>(1,472)</b>	<b>(1,785)</b>	<b>(1,871)</b>	<b>(1,746)</b>	<b>(1,630)</b>	<b>(1,503)</b>	<b>(1,403)</b>	<b>(1,309)</b>	<b>(1,222)</b>	<b>(1,141)</b>	<b>(1,065)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	(4,071)	-	-	(229)	(443)	(413)	(386)	(360)	(336)	(314)	(293)	(255)	(238)	(222)	(207)	(194)	(181)
2010	(6,138)	-	-	(354)	(685)	(639)	(597)	(557)	(520)	(485)	(453)	(423)	(394)	(368)	(344)	(321)	(312)
2011	(2,055)	-	-	(125)	(242)	(226)	(211)	(197)	(184)	(171)	(160)	(149)	(139)	(130)	(121)	(112)	(103)
2012	(3,173)	-	-	-	(205)	(397)	(370)	(346)	(323)	(301)	(281)	(262)	(245)	(229)	(213)	(197)	(181)
2013	(2,959)	-	-	-	-	(205)	(397)	(370)	(346)	(323)	(301)	(281)	(262)	(245)	(229)	(213)	(197)
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid-Year In-service**  
SDGE Electric Benefits (100)

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 41  
Salvage Amount -60.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6634	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390
Capital In-service	Total <b>(7,070)</b>	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total Depreciation</b>	<b>(3,173)</b>	-	-	-	-	(138)	(276)	(276)	(276)	(276)	(276)	(276)	(276)	(276)	(276)	(276)	(276)
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	(1,655)	-	-	-	-	(138)	(138)	(138)	(138)	(138)	(138)	(138)	(138)	(138)	(138)	(138)	(138)
2012	(1,517)	-	-	-	-	-	(138)	(138)	(138)	(138)	(138)	(138)	(138)	(138)	(138)	(138)	(138)
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid-Year In-service**  
SDGE Electric Benefits (100)

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 5  
Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	0.8438	0.0722	0.0668	0.0618	0.0571	0.0528	0.0489	0.0452	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	(7,070)	-	-	-	-	(7,070)	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>(4,231)</b>	-	-	-	-	<b>(133)</b>	<b>(388)</b>	<b>(491)</b>	<b>(454)</b>	<b>(420)</b>	<b>(389)</b>	<b>(360)</b>	<b>(333)</b>	<b>(318)</b>	<b>(315)</b>	<b>(315)</b>	<b>(315)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>(2,194)</b>	-	-	-	-	(133)	(255)	(236)	(218)	(202)	(187)	(173)	(160)	(158)	(158)	(158)	(158)
2012	<b>(2,037)</b>	-	-	-	-	(133)	(133)	(255)	(236)	(218)	(202)	(187)	(173)	(160)	(158)	(158)	(158)
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



**San Diego Gas & Electric**  
**OpEx GRC - Mid-Year In-service**  
 SDGE Electric Benefits (100)

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 6  
 Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u> <b>(7,070)</b>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>(7,070)</b>	-	-	-	-	<b>(3,535)</b>	<b>(3,535)</b>	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>(3,535)</b>	-	-	-	-	<b>(3,535)</b>	-	-	-	-	-	-	-	-	-	-	-
2012	<b>(3,535)</b>	-	-	-	-	-	<b>(3,535)</b>	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Revenue Requirement</b>	<b>51,256</b>	<b>228</b>	<b>(434)</b>	<b>821</b>	<b>3,829</b>	<b>4,295</b>	<b>6,219</b>	<b>7,093</b>	<b>6,465</b>	<b>5,898</b>	<b>4,935</b>	<b>1,962</b>	<b>1,091</b>	<b>1,035</b>	<b>2,246</b>	<b>3,281</b>	<b>2,294</b>
FF&U:	1,828	8	(15)	29	137	153	222	253	231	210	176	70	39	37	80	117	82
O&M:	14,881	539	2,115	1,443	2,833	2,512	550	405	437	469	502	537	574	615	658	691	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	25,617	-	112	592	898	1,253	3,225	3,839	3,567	3,323	2,987	1,019	368	273	942	1,612	1,607
Return on Common:	3,562	-	27	134	171	201	596	595	466	309	153	50	32	46	212	329	242
Return on Preferred:	273	-	2	10	13	15	46	46	36	24	12	4	2	3	16	25	19
Return On Debt:	1,665	-	13	63	80	94	279	278	218	144	72	23	15	21	99	154	113
Federal Taxes:	2,096	(254)	(2,146)	(1,144)	(251)	18	922	1,214	1,100	1,059	827	203	44	24	146	207	128
State Taxes:	640	(64)	(547)	(334)	(87)	6	255	341	321	306	188	50	11	6	50	80	58
Property Taxes:	694	-	6	28	36	42	125	123	91	54	18	5	5	9	43	65	45

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
O&M:	14,881	539	2,115	1,443	2,833	2,512	550	405	437	469	502	537	574	615	658	691	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	25,617	-	112	592	898	1,253	3,225	3,839	3,567	3,323	2,987	1,019	368	273	942	1,612	1,607
Return on Common:	3,562	-	27	134	171	201	596	595	466	309	153	50	32	46	212	329	242
Return on Preferred:	273	-	2	10	13	15	46	46	36	24	12	4	2	3	16	25	19
Return On Debt:	1,665	-	13	63	80	94	279	278	218	144	72	23	15	21	99	154	113
Federal Taxes:	2,096	(254)	(2,146)	(1,144)	(251)	18	922	1,214	1,100	1,059	827	203	44	24	146	207	128
State Taxes:	640	(64)	(547)	(334)	(87)	6	255	341	321	306	188	50	11	6	50	80	58
Property Taxes:	694	-	6	28	36	42	125	123	91	54	18	5	5	9	43	65	45
Sum	49,428	220	(418)	792	3,692	4,142	5,997	6,840	6,234	5,687	4,759	1,892	1,052	998	2,165	3,164	2,212
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.697%
FF&U	1,828	8	(15)	29	137	153	222	253	231	210	176	70	39	37	80	117	82

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

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

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	<b>Total</b>																
Historical Cost		-	560	2,960	4,490	6,264	16,126	19,753	20,233	18,146	16,711	14,958	5,467	2,404	5,022	8,154	8,058
Accumulated Depreciation		-	112	704	1,602	2,855	6,080	9,919	12,925	13,849	15,306	14,551	5,057	1,702	1,604	2,904	4,416
Net Investment		-	448	2,256	2,888	3,409	10,046	9,835	7,308	4,297	1,405	407	410	702	3,418	5,250	3,642
Deferred Taxes Impacting Rate Base		-	10	156	242	443	966	664	399	165	-	-	-	-	-	-	-
Year End Rate Base		-	438	2,099	2,646	2,967	9,080	9,171	6,909	4,131	1,405	407	410	702	3,418	5,250	3,642
Average Rate Base		-	499	2,468	3,138	3,693	10,954	10,939	8,561	5,676	2,816	917	594	838	3,889	6,055	4,446
Return on Equity (\$)	3,562	-	27	134	171	201	596	595	466	309	153	50	32	46	212	329	242
Weighted Return on Equity (%)		-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	273	-	2	10	13	15	46	46	36	24	12	4	2	3	16	25	19
Weighted Return on Preferred (%)		-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	1,665	-	13	63	80	94	279	276	218	144	72	23	15	21	99	154	113
Weighted Return on Debt (%)		-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	5,500	-	42	207	264	310	920	919	719	477	237	77	50	70	327	509	373
Total Rate		-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>																	
Revenue	51,256	228	(434)	821	3,829	4,295	6,219	7,093	6,465	5,898	4,935	1,962	1,091	1,035	2,246	3,281	2,294
Operational Costs	(43,020)	(547)	(2,218)	(2,092)	(3,903)	(3,961)	(4,122)	(4,620)	(4,325)	(4,056)	(3,683)	(1,631)	(986)	(934)	(1,723)	(2,485)	(1,735)
EBIT	8,236	(318)	(2,651)	(1,271)	(75)	334	2,097	2,474	2,140	1,842	1,252	331	104	101	523	796	559
Income Taxes	(2,736)	318	2,693	1,478	338	(24)	(1,177)	(1,555)	(1,421)	(1,365)	(1,015)	(254)	(54)	(31)	(196)	(287)	(186)
NOI	5,500	0	42	207	264	310	920	919	719	477	237	77	50	70	327	509	373
Interest	(1,665)	-	(13)	(63)	(80)	(94)	(279)	(278)	(218)	(144)	(72)	(23)	(15)	(21)	(99)	(154)	(113)
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	(273)	-	(2)	(10)	(13)	(15)	(46)	(46)	(36)	(24)	(12)	(4)	(2)	(3)	(16)	(25)	(19)
Earnings for Common	3,562	0	27	134	171	201	596	595	466	309	153	50	32	46	212	329	242
<b>FIT detail:</b>																	
EBIT	8,236	(318)	(2,651)	(1,271)	(75)	334	2,097	2,474	2,140	1,842	1,252	331	104	101	523	796	559
Depreciation	0	(408)	(3,531)	(2,483)	(898)	(276)	821	1,527	1,561	1,649	1,489	462	86	-	-	-	-
State Taxes (Prior Period)	582	-	(64)	(547)	(334)	(87)	6	255	341	321	306	188	50	11	6	50	80
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1,665	-	13	63	80	94	279	278	218	144	72	23	15	21	99	154	113
Total Federal EBT Adjustments	(2,248)	(408)	(3,479)	(1,999)	(643)	(283)	537	994	1,002	1,184	1,111	250	20	(32)	(105)	(204)	(193)
Federal EBT	5,988	(726)	(6,130)	(3,270)	(718)	51	2,633	3,468	3,142	3,026	2,363	581	125	69	417	592	366
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	2,096	(254)	(2,146)	(1,144)	(251)	18	922	1,214	1,100	1,059	827	203	44	24	146	207	128
<b>SIT detail:</b>																	
EBIT	8,236	(318)	(2,651)	(1,271)	(75)	334	2,097	2,474	2,140	1,842	1,252	331	104	101	523	796	559
Depreciation	671	(408)	(3,528)	(2,445)	(830)	(176)	1,066	1,664	1,710	1,766	950	263	31	(6)	141	265	206
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1,665	-	13	63	80	94	279	278	218	144	72	23	15	21	99	154	113
Total State EBT Adjustments	(995)	(408)	(3,541)	(2,508)	(910)	(270)	788	1,386	1,493	1,622	879	240	16	(28)	42	111	93
State EBT	7,241	(726)	(6,192)	(3,779)	(985)	64	2,885	3,859	3,632	3,464	2,130	571	120	73	565	907	652
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	640	(64)	(547)	(334)	(87)	6	255	341	321	306	188	50	11	6	50	80	58

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

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

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Revenue Requirement</b>	<b>Total</b>	36,968	273	86	586	2,553	3,201	5,376	6,206	5,488	5,106	4,189	1,284	582	639	683	717	(0)
FF&U:	1,318	10	3	21	91	114	192	221	196	182	149	46	21	23	24	26	26	(0)
O&M:	14,881	539	2,115	1,443	2,833	2,512	550	405	437	469	502	537	574	615	658	691	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	15,779	-	83	247	268	623	2,595	3,073	2,908	2,888	2,533	561	-	-	-	-	-	-
Return on Common:	2,012	-	20	55	46	111	537	526	376	231	95	15	-	-	-	-	-	-
Return on Preferred:	154	-	2	4	3	8	41	40	29	18	7	1	-	-	-	-	-	-
Return On Debt:	941	-	9	26	21	52	251	246	176	108	44	7	-	-	-	-	-	-
Federal Taxes:	1,166	(220)	(1,713)	(945)	(555)	(186)	865	1,233	991	909	703	96	(12)	1	(0)	0	0	(0)
State Taxes:	323	(56)	(437)	(277)	(164)	(58)	230	350	301	263	149	22	(1)	0	(0)	0	0	(0)
Property Taxes:	393	-	4	11	9	24	114	111	75	39	7	-	-	-	-	-	-	-



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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
O&M:	14,881	539	2,115	1,443	2,833	2,512	550	405	437	469	502	537	574	615	658	691	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	15,779	-	83	247	268	623	2,595	3,073	2,908	2,888	2,533	561	-	-	-	-	-
Return on Common:	2,012	-	20	55	46	111	537	526	376	231	95	15	-	-	-	-	-
Return on Preferred:	154	-	2	4	3	8	41	40	29	18	7	1	-	-	-	-	-
Return On Debt:	941	-	9	26	21	52	251	246	176	108	44	7	-	-	-	-	-
Federal Taxes:	1,166	(220)	(1,713)	(945)	(555)	(186)	865	1,233	991	909	703	96	(12)	1	(0)	0	(0)
State Taxes:	323	(56)	(437)	(277)	(164)	(58)	230	350	301	263	149	22	(1)	0	(0)	0	(0)
Property Taxes:	393	-	4	11	9	24	114	111	75	39	7	-	-	-	-	-	-
Sum	35,650	263	83	565	2,462	3,087	5,184	5,985	5,292	4,924	4,040	1,238	561	616	658	691	(0)
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.697%
FF&U	1,318	10	3	21	91	114	192	221	196	182	149	46	21	23	24	26	(0)

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

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

**San Diego Gas & Electric**

**OpEx GRC - Beginning of Year In-service**

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	<b>Total</b>																
Historical Cost		-	413	1,237	1,341	3,115	12,976	15,779	15,366	14,542	14,438	12,665	2,803	-	-	-	-
Accumulated Depreciation		-	83	330	598	1,221	3,816	6,890	9,385	11,448	13,878	12,665	2,803	-	-	-	-
Net Investment		-	330	907	743	1,893	9,160	8,889	5,981	3,093	561	-	-	-	-	-	-
Deferred Taxes Impacting Rate Base		-	8	38	38	297	879	635	399	165	-	-	-	-	-	-	-
Year End Rate Base		-	322	870	705	1,597	8,281	8,255	5,582	2,928	561	-	-	-	-	-	-
Average Rate Base		-	368	1,008	839	2,038	9,870	9,669	6,918	4,255	1,744	280	-	-	-	-	-
Return on Equity (\$)	2,012	-	20	55	46	111	537	526	376	231	95	15	-	-	-	-	-
Weighted Return on Equity (%)		-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	-	-	-	-	-
Return on Preferred (\$)	154	-	2	4	3	8	41	40	29	18	7	1	-	-	-	-	-
Weighted Return on Preferred (%)		-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	-	-	-	-	-
Return on Debt (\$)	941	-	9	26	21	52	251	246	176	108	44	7	-	-	-	-	-
Weighted Return on Debt (%)		-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	-	-	-	-	-
Total Return	3,107	-	31	85	70	171	829	812	581	357	146	24	-	-	-	-	-
Total Rate		-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	-	-	-	-	-

**San Diego Gas & Electric**

**OpEx GRC - Beginning of Year In-service**

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>																	
Revenue	36,968	273	86	586	2,553	3,201	5,376	6,206	5,488	5,106	4,189	1,284	582	639	683	717	(0)
Operational Costs	(32,372)	(548)	(2,205)	(1,723)	(3,201)	(3,273)	(3,451)	(3,811)	(3,615)	(3,577)	(3,191)	(1,143)	(595)	(638)	(683)	(717)	0
EBIT	4,596	(276)	(2,119)	(1,137)	(648)	(72)	1,925	2,395	1,873	1,529	998	141	(13)	1	(0)	0	(0)
Income Taxes	(1,489)	276	2,150	1,222	718	243	(1,096)	(1,583)	(1,292)	(1,171)	(852)	(118)	13	(1)	0	(0)	0
NOI	3,107	0	31	85	70	171	829	812	581	357	146	24	-	0	(0)	(0)	(0)
Interest	(941)	-	(9)	(26)	(21)	(52)	(251)	(246)	(176)	(108)	(44)	(7)	-	-	-	-	-
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	(154)	-	(2)	(4)	(3)	(8)	(41)	(40)	(29)	(18)	(7)	(1)	-	-	-	-	-
Earnings for Common	2,012	0	20	55	46	111	537	526	376	231	95	15	-	0	(0)	(0)	(0)
<b>FIT detail:</b>																	
EBIT	4,596	(276)	(2,119)	(1,137)	(648)	(72)	1,925	2,395	1,873	1,529	998	141	(13)	1	(0)	0	(0)
Depreciation	0	(353)	(2,821)	(1,975)	(1,193)	(571)	741	1,604	1,484	1,477	1,316	290	-	-	-	-	-
State Taxes (Prior Period)	323	-	(56)	(437)	(277)	(164)	(58)	230	350	301	263	149	22	(1)	0	(0)	0
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	941	-	9	26	21	52	251	246	176	108	44	7	-	-	-	-	-
Total Federal EBT Adjustments	(1,264)	(353)	(2,774)	(1,563)	(937)	(459)	547	1,128	958	1,068	1,009	134	(22)	1	(0)	0	(0)
Federal EBT	3,332	(629)	(4,894)	(2,701)	(1,585)	(531)	2,472	3,523	2,831	2,597	2,008	275	(35)	2	(0)	0	(0)
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	1,166	(220)	(1,713)	(945)	(555)	(186)	865	1,233	991	909	703	96	(12)	1	(0)	0	(0)
<b>SIT detail:</b>																	
EBIT	4,596	(276)	(2,119)	(1,137)	(648)	(72)	1,925	2,395	1,873	1,529	998	141	(13)	1	(0)	0	(0)
Depreciation	0	(353)	(2,819)	(1,966)	(1,181)	(527)	933	1,811	1,710	1,550	731	109	-	-	-	-	-
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	941	-	9	26	21	52	251	246	176	108	44	7	-	-	-	-	-
Total State EBT Adjustments	(941)	(353)	(2,828)	(1,991)	(1,202)	(578)	682	1,565	1,534	1,442	687	102	-	-	-	-	-
State EBT	3,656	(629)	(4,947)	(3,128)	(1,850)	(651)	2,606	3,961	3,407	2,971	1,685	244	(13)	1	(0)	0	(0)
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	323	(56)	(437)	(277)	(164)	(58)	230	350	301	263	149	22	(1)	0	(0)	0	(0)

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

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

San Diego Gas & Electric

OpEx GRC - Mid Year In-service

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Revenue Requirement</b>	<b>Total</b>	14,288	(44)	(519)	236	1,275	1,094	843	887	977	792	745	677	509	396	1,563	2,564	2,294
FF&U:	510	(2)	(19)	8	45	39	30	32	35	28	27	24	18	14	56	91	82	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation:	9,838	-	29	344	630	630	765	659	435	454	459	368	273	942	1,612	1,607		
Return on Common:	1,550	-	7	79	125	90	59	69	89	77	58	35	32	46	212	329	242	
Return on Preferred:	119	-	1	6	10	7	5	5	7	6	4	3	2	3	16	25	19	
Return On Debt:	725	-	3	37	58	42	28	32	42	36	27	16	15	21	99	154	113	
Federal Taxes:	930	(34)	(433)	(199)	304	204	56	(19)	109	150	124	107	56	24	146	207	128	
State Taxes:	317	(9)	(110)	(58)	77	63	25	(9)	20	44	39	29	12	6	50	80	58	
Property Taxes:	301	-	1	17	27	19	11	12	17	15	11	5	5	9	43	65	45	

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	9,838	-	29	344	630	630	630	765	659	435	454	459	368	273	942	1,612	1,607
Return on Common:	1,550	-	7	79	125	90	59	69	89	77	58	35	32	46	212	329	242
Return on Preferred:	119	-	1	6	10	7	5	5	7	6	4	3	2	3	16	25	19
Return On Debt:	725	-	3	37	58	42	28	32	42	36	27	16	15	21	99	154	113
Federal Taxes:	930	(34)	(433)	(199)	304	204	56	(19)	109	150	124	107	56	24	146	207	128
State Taxes:	317	(9)	(110)	(58)	77	63	25	(9)	20	44	39	29	12	6	50	80	58
Property Taxes:	301	-	1	17	27	19	11	12	17	15	11	5	5	9	43	65	45
Sum	13,779	(43)	(501)	227	1,230	1,055	813	856	942	763	719	653	491	382	1,507	2,473	2,212
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	510	(2)	(19)	8	45	39	30	32	35	28	27	24	18	14	56	91	82

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	<b>Total</b>																
Historical Cost		-	147	1,722	3,149	3,149	3,149	3,974	4,867	3,604	2,272	2,293	2,665	2,404	5,022	8,154	8,058
Accumulated Depreciation		-	29	374	1,004	1,634	2,264	3,029	3,540	2,401	1,428	1,887	2,254	1,702	1,604	2,904	4,416
Net Investment		-	118	1,348	2,146	1,516	886	945	1,327	1,203	844	407	410	702	3,418	5,250	3,642
Deferred Taxes Impacting Rate Base		-	2	118	204	146	87	29	-	-	-	-	-	-	-	-	-
Year End Rate Base		-	116	1,230	1,941	1,370	799	916	1,327	1,203	844	407	410	702	3,418	5,250	3,642
Average Rate Base		-	132	1,460	2,299	1,656	1,084	1,270	1,642	1,421	1,072	636	594	838	3,889	6,055	4,446
Return on Equity (\$)	1,550	-	7	79	125	90	59	69	89	77	58	35	32	46	212	329	242
Weighted Return on Equity (%)		-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	119	-	1	6	10	7	5	5	7	6	4	3	2	3	16	25	19
Weighted Return on Preferred (%)		-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	725	-	3	37	58	42	28	32	42	36	27	16	15	21	99	154	113
Weighted Return on Debt (%)		-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	2,393	-	11	123	193	139	91	107	138	119	90	53	50	70	327	509	373
Total Rate		-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%



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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>																	
Revenue	14,288	(44)	(519)	236	1,275	1,094	843	887	977	792	745	677	509	396	1,563	2,564	2,294
Operational Costs	(10,648)	2	(12)	(370)	(702)	(688)	(671)	(809)	(710)	(479)	(492)	(488)	(391)	(296)	(1,040)	(1,768)	(1,735)
EBIT	3,640	(43)	(532)	(134)	573	406	172	78	267	313	254	190	118	100	523	796	559
Income Taxes	(1,247)	43	543	257	(380)	(267)	(81)	28	(129)	(194)	(164)	(136)	(68)	(30)	(196)	(287)	(186)
NOI	2,393	-	11	123	193	139	91	107	138	119	90	53	50	70	327	509	373
Interest	(725)	-	(3)	(37)	(58)	(42)	(28)	(32)	(42)	(36)	(27)	(16)	(15)	(21)	(99)	(154)	(113)
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	(119)	-	(1)	(6)	(10)	(7)	(5)	(5)	(7)	(6)	(4)	(3)	(2)	(3)	(16)	(25)	(19)
Earnings for Common	1,550	-	7	79	125	90	59	69	89	77	58	35	32	46	212	329	242
<b>FIT detail:</b>																	
EBIT	3,640	(43)	(532)	(134)	573	406	172	78	267	313	254	190	118	100	523	796	559
Depreciation	(0)	(55)	(710)	(508)	295	295	80	(77)	77	172	172	172	86	-	-	-	-
State Taxes (Prior Period)	259	-	(9)	(110)	(58)	77	63	25	(9)	20	44	39	29	12	6	50	80
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	725	-	3	37	58	42	28	32	42	36	27	16	15	21	99	154	113
Total Federal EBT Adjustments	(984)	(55)	(705)	(435)	294	176	(11)	(133)	44	116	101	117	42	(33)	(105)	(204)	(193)
Federal EBT	2,656	(98)	(1,237)	(569)	867	582	161	(55)	311	429	355	306	160	67	417	592	366
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
<b>FIT</b>	930	(34)	(433)	(199)	304	204	56	(19)	109	150	124	107	56	24	146	207	128
<b>SIT detail:</b>																	
EBIT	3,640	(43)	(532)	(134)	573	406	172	78	267	313	254	190	118	100	523	796	559
Depreciation	671	(55)	(710)	(480)	351	351	134	(147)	1	216	219	154	31	(6)	141	265	206
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	725	-	3	37	58	42	28	32	42	36	27	16	15	21	99	154	113
Total State EBT Adjustments	(54)	(55)	(713)	(517)	292	309	106	(180)	(41)	180	192	138	16	(28)	42	111	93
State EBT	3,586	(98)	(1,245)	(651)	865	715	278	(101)	226	493	446	328	134	73	565	907	652
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
<b>SIT</b>	317	(9)	(110)	(58)	77	63	25	(9)	20	44	39	29	12	6	50	80	58

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

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

**San Diego Gas & Electric**  
**OpEx GRC**  
SDGE Gas Costs

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

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

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

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

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

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

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 5  
Salvage Amount 0.0%

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

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

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 3  
Declining Factor 0%

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

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

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 3  
Declining Factor 0%

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



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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 5  
Salvage Amount 0.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total 1,354	2007 -	2008 -	2009 -	2010 -	2011 -	2012 -	2013 1,354	2014 -	2015 -	2016 -	2017 -	2018 -	2019 -	2020 -	2021 -	2022 -
<b>Total Depreciation</b>	<b>1,354</b>	-	-	-	-	-	-	271	271	271	271	271	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	1,354	-	-	-	-	-	-	271	271	271	271	271	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
 (\$ in Thousands)  
 Federal Tax Depreciation

Federal Tax Life 5  
 Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total 1,354	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total Depreciation</b>	<b>1,354</b>	-	-	-	-	-	-	1,354	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	271	271	271	271	271	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	1,354	-	-	-	-	-	-	271	271	271	271	271	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 6  
 Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.1667	0.1667	0.1667	0.3333	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u> <b>1,354</b>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>1,354</b>	-	-	-	-	-	-	1,354	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	226	226	226	226	451	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>1,354</b>	-	-	-	-	-	-	226	226	226	226	451	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
SDGE Gas Costs - C391.2 (50)

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 5  
Salvage Amount 0.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<b>5,083</b>	-	60	225	70	-	4,728	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>5,083</b>	-	<b>12</b>	<b>57</b>	<b>71</b>	<b>71</b>	<b>1,017</b>	<b>1,005</b>	<b>960</b>	<b>946</b>	<b>946</b>	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>60</b>	-	12	12	12	12	12	-	-	-	-	-	-	-	-	-	-
2009	<b>225</b>	-	-	45	45	45	45	45	-	-	-	-	-	-	-	-	-
2010	<b>70</b>	-	-	-	14	14	14	14	14	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	<b>4,728</b>	-	-	-	-	-	946	946	946	946	946	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
SDGE Gas Costs - C391.2 (50)

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 5  
Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.1000	0.1000	0.1000	0.1000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<b>Total</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
	<b>5,083</b>	-	60	225	70	-	4,728	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>5,083</b>	-	<b>36</b>	<b>141</b>	<b>70</b>	<b>35</b>	<b>2,873</b>	<b>502</b>	<b>480</b>	<b>473</b>	<b>473</b>	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>60</b>	-	36	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>225</b>	-	-	6	6	6	6	-	-	-	-	-	-	-	-	-	-
2010	<b>70</b>	-	-	135	22	22	22	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	42	7	7	7	7	-	-	-	-	-	-	-	-
2012	<b>4,728</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	2,837	473	473	473	473	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
 SDGE Gas Costs - C391.2 (50)

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 6  
 Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.1667	0.1667	0.1667	0.3333	-	-	-	-	-	-	-	-	-	-	-	-
	Total	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	5,083	-	60	225	70	-	4,728	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>5,083</b>	-	<b>10</b>	<b>47</b>	<b>59</b>	<b>59</b>	<b>857</b>	<b>875</b>	<b>811</b>	<b>788</b>	<b>1,576</b>	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	60	-	10	10	10	10	20	-	-	-	-	-	-	-	-	-	-
2009	225	-	-	37	37	37	37	75	-	-	-	-	-	-	-	-	-
2010	70	-	-	-	12	12	12	12	23	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	4,728	-	-	-	-	-	788	788	788	788	1,576	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
SDGE Gas Costs - C391.2 (100)

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 5  
Salvage Amount 0.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total Depreciation</b>	<b>970</b>	-	-	-	-	194	194	194	194	194	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>970</b>	-	-	-	-	194	194	194	194	194	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
SDGE Gas Costs - C391.2 (100)

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 5  
Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	970	-	-	-	-	970	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>970</b>	-	-	-	-	<b>970</b>	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	970	-	-	-	-	970	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
 SDGE Gas Costs - C391.2 (100)

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 6  
 Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.1667	0.1667	0.1667	0.3333	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>970</b>	-	-	-	-	<b>162</b>	<b>162</b>	<b>162</b>	<b>162</b>	<b>323</b>	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>970</b>	-	-	-	-	162	162	162	162	323	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 5  
Salvage Amount 0.0%

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

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

Depreciation Schedule  
 (\$ in Thousands)  
 Federal Tax Depreciation

Federal Tax Life 3  
 Declining Factor 0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u> <b>2,336</b>	<u>2007</u> -	<u>2008</u> 272	<u>2009</u> 1,203	<u>2010</u> -	<u>2011</u> -	<u>2012</u> -	<u>2013</u> 861	<u>2014</u> -	<u>2015</u> -	<u>2016</u> -	<u>2017</u> -	<u>2018</u> -	<u>2019</u> -	<u>2020</u> -	<u>2021</u> -	<u>2022</u> -
<b>Total Depreciation</b>	<b>2,336</b>	-	<b>136</b>	<b>737</b>	<b>601</b>	-	-	<b>430</b>	<b>430</b>	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>136</b>	-	136	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>737</b>	-	-	737	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	<b>601</b>	-	-	-	601	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>430</b>	-	-	-	-	-	-	430	-	-	-	-	-	-	-	-	-
2014	<b>430</b>	-	-	-	-	-	-	-	430	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 3  
Declining Factor 0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>2,336</b>	-	272	1,203	-	-	-	861	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>136</b>	-	136	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>737</b>	-	-	737	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	<b>601</b>	-	-	-	601	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>430</b>	-	-	-	-	-	-	430	-	-	-	-	-	-	-	-	-
2014	<b>430</b>	-	-	-	-	-	-	-	430	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 5  
Salvage Amount 0.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u> <b>9,470</b>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>5,828</b>	-	-	-	-	-	-	79	201	263	282	287	282	273	942	1,612	1,607
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>394</b>	-	-	-	-	-	-	79	79	79	79	79	-	-	-	-	-
2014	<b>610</b>	-	-	-	-	-	-	-	122	122	122	122	122	-	-	-	-
2015	<b>311</b>	-	-	-	-	-	-	-	-	62	62	62	62	62	-	-	-
2016	<b>96</b>	-	-	-	-	-	-	-	-	-	19	19	19	19	19	-	-
2017	<b>21</b>	-	-	-	-	-	-	-	-	-	-	4	4	4	4	4	-
2018	<b>371</b>	-	-	-	-	-	-	-	-	-	-	-	74	74	74	74	74
2019	<b>452</b>	-	-	-	-	-	-	-	-	-	-	-	-	113	113	113	113
2020	<b>2,195</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	732	732	732
2021	<b>1,377</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	689	689
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 5  
Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u> <b>9,470</b>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>5,828</b>	-	-	-	-	-	-	79	201	263	282	287	282	273	942	1,612	1,607
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>394</b>	-	-	-	-	-	-	79	79	79	79	79	-	-	-	-	-
2014	<b>610</b>	-	-	-	-	-	-	122	122	122	122	122	122	-	-	-	-
2015	<b>311</b>	-	-	-	-	-	-	-	62	62	62	62	62	62	-	-	-
2016	<b>96</b>	-	-	-	-	-	-	-	-	19	19	19	19	19	19	-	-
2017	<b>21</b>	-	-	-	-	-	-	-	-	-	4	4	4	4	4	4	-
2018	<b>371</b>	-	-	-	-	-	-	-	-	-	-	74	74	74	74	74	74
2019	<b>452</b>	-	-	-	-	-	-	-	-	-	-	-	113	113	113	113	113
2020	<b>2,195</b>	-	-	-	-	-	-	-	-	-	-	-	-	732	732	732	732
2021	<b>1,377</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	689	689
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 6  
Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.1667	0.1667	0.1667	0.3333	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	9,470	-	-	-	-	-	-	789	432	191	-	42	700	429	6,887	-	-
<b>Total Depreciation</b>	<b>5,157</b>	-	-	-	-	-	-	<b>66</b>	<b>167</b>	<b>219</b>	<b>235</b>	<b>305</b>	<b>337</b>	<b>279</b>	<b>801</b>	<b>1,347</b>	<b>1,401</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>394</b>	-	-	-	-	-	-	66	66	66	66	131	-	-	-	-	-
2014	<b>610</b>	-	-	-	-	-	-	102	102	102	102	102	203	-	-	-	-
2015	<b>311</b>	-	-	-	-	-	-	-	52	52	52	52	104	-	-	-	-
2016	<b>96</b>	-	-	-	-	-	-	-	-	16	16	16	16	16	32	-	-
2017	<b>21</b>	-	-	-	-	-	-	-	-	-	-	4	4	4	4	7	-
2018	<b>371</b>	-	-	-	-	-	-	-	-	-	-	62	62	62	62	62	124
2019	<b>376</b>	-	-	-	-	-	-	-	-	-	-	-	94	94	94	94	94
2020	<b>1,829</b>	-	-	-	-	-	-	-	-	-	-	-	-	610	610	610	610
2021	<b>1,148</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	574	574	574
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid Year In-service**  
SDGE Gas Costs - C391.2 (50)

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 5  
Salvage Amount 0.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<b>Total</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
	<b>1,674</b>	-	23	1,652	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>1,674</b>	-	<b>2</b>	<b>170</b>	<b>335</b>	<b>335</b>	<b>335</b>	<b>333</b>	<b>165</b>	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>11</b>	-	2	2	2	2	2	-	-	-	-	-	-	-	-	-	-
2009	<b>837</b>	-	-	167	167	167	167	167	-	-	-	-	-	-	-	-	-
2010	<b>826</b>	-	-	-	165	165	165	165	165	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



**San Diego Gas & Electric**  
**OpEx GRC - Mid Year In-service**  
 SDGE Gas Costs - C391.2 (50)

Depreciation Schedule  
 (\$ in Thousands)  
 Federal Tax Depreciation

Federal Tax Life 5  
 Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.1000	0.1000	0.1000	0.1000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<b>Total</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
	<b>1,674</b>	-	23	1,652	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>1,674</b>	-	<b>7</b>	<b>503</b>	<b>580</b>	<b>167</b>	<b>167</b>	<b>166</b>	<b>83</b>	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>11</b>	-	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>837</b>	-	-	1	1	1	1	-	-	-	-	-	-	-	-	-	-
2010	<b>826</b>	-	-	502	84	84	84	84	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	496	83	83	83	83	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid Year In-service**  
 SDGE Gas Costs - C391.2 (50)

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 6  
 Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.1667	0.1667	0.1667	0.3333	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	1,674	-	23	1,652	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>1,674</b>	<b>-</b>	<b>2</b>	<b>141</b>	<b>279</b>	<b>279</b>	<b>281</b>	<b>417</b>	<b>275</b>	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	11	-	2	2	2	2	4	-	-	-	-	-	-	-	-	-	-
2009	837	-	-	140	140	140	140	279	-	-	-	-	-	-	-	-	-
2010	826	-	-	-	138	138	138	138	275	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>	(93,468)	-	(8)	(505)	(1,387)	(2,145)	(3,205)	(4,537)	(5,602)	(6,150)	(8,018)	(9,700)	(10,421)	(11,001)	(11,718)	(12,067)	(7,004)
Revenue Requirement	(93,468)	-	(8)	(505)	(1,387)	(2,145)	(3,205)	(4,537)	(5,602)	(6,150)	(8,018)	(9,700)	(10,421)	(11,001)	(11,718)	(12,067)	(7,004)
FF&U:	(3,333)	-	(0)	(18)	(49)	(77)	(114)	(162)	(200)	(219)	(286)	(346)	(372)	(392)	(418)	(430)	(250)
O&M:	(36,647)	-	(8)	(162)	(562)	(1,044)	(1,699)	(2,236)	(2,605)	(2,734)	(3,531)	(4,105)	(4,271)	(4,430)	(4,602)	(4,658)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(12,244)	-	-	(63)	(160)	(226)	(315)	(473)	(616)	(713)	(920)	(1,149)	(1,293)	(1,413)	(1,557)	(1,665)	(1,681)
Return on Common:	(16,356)	-	-	(99)	(240)	(316)	(423)	(652)	(862)	(987)	(1,295)	(1,626)	(1,788)	(1,898)	(2,042)	(2,112)	(2,017)
Return on Preferred:	(1,254)	-	-	(8)	(18)	(24)	(32)	(50)	(66)	(76)	(99)	(125)	(137)	(145)	(156)	(162)	(155)
Return On Debt:	(7,648)	-	-	(47)	(112)	(148)	(198)	(305)	(403)	(462)	(606)	(760)	(836)	(887)	(955)	(987)	(943)
Federal Taxes:	(9,627)	-	-	(67)	(149)	(185)	(253)	(396)	(512)	(579)	(778)	(966)	(1,044)	(1,109)	(1,197)	(1,230)	(1,162)
State Taxes:	(2,158)	-	-	(17)	(35)	(40)	(54)	(87)	(111)	(124)	(174)	(217)	(231)	(247)	(272)	(282)	(269)
Property Taxes:	(4,200)	-	-	(25)	(62)	(86)	(118)	(176)	(226)	(256)	(329)	(407)	(449)	(480)	(519)	(541)	(527)

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
O&M:	(36,647)	-	(8)	(162)	(562)	(1,044)	(1,699)	(2,236)	(2,605)	(2,734)	(3,531)	(4,105)	(4,271)	(4,430)	(4,602)	(4,658)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(12,244)	-	-	(63)	(160)	(226)	(315)	(473)	(616)	(713)	(920)	(1,149)	(1,293)	(1,413)	(1,557)	(1,665)	(1,681)
Return on Common:	(16,356)	-	-	(99)	(240)	(316)	(423)	(652)	(862)	(987)	(1,295)	(1,626)	(1,788)	(1,898)	(2,042)	(2,112)	(2,017)
Return on Preferred:	(1,254)	-	-	(8)	(18)	(24)	(32)	(50)	(66)	(76)	(99)	(125)	(137)	(145)	(156)	(162)	(155)
Return On Debt:	(7,648)	-	-	(47)	(112)	(148)	(198)	(305)	(403)	(462)	(606)	(760)	(836)	(887)	(955)	(987)	(943)
Federal Taxes:	(9,627)	-	-	(67)	(149)	(185)	(253)	(396)	(512)	(579)	(778)	(966)	(1,044)	(1,109)	(1,197)	(1,230)	(1,162)
State Taxes:	(2,158)	-	-	(17)	(35)	(40)	(54)	(87)	(111)	(124)	(174)	(217)	(231)	(247)	(272)	(282)	(269)
Property Taxes:	(4,200)	-	-	(25)	(62)	(86)	(118)	(176)	(226)	(256)	(329)	(407)	(449)	(480)	(519)	(541)	(527)
Sum	(90,134)	-	(8)	(487)	(1,338)	(2,069)	(3,091)	(4,375)	(5,402)	(5,930)	(7,732)	(9,354)	(10,049)	(10,609)	(11,300)	(11,637)	(6,754)
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	(3,333)	-	(0)	(18)	(49)	(77)	(114)	(162)	(200)	(219)	(286)	(346)	(372)	(392)	(418)	(430)	(250)

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

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

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																
Historical Cost	-	-	(2,037)	(5,186)	(7,346)	(10,219)	(15,347)	(19,996)	(23,133)	(29,855)	(37,300)	(41,962)	(45,849)	(50,534)	(54,015)	(54,548)
Accumulated Depreciation	-	-	(63)	(223)	(449)	(764)	(1,237)	(1,853)	(2,566)	(3,486)	(4,635)	(5,928)	(7,341)	(8,899)	(10,563)	(12,244)
Net Investment	-	-	(1,974)	(4,964)	(6,897)	(9,455)	(14,110)	(18,143)	(20,567)	(26,370)	(32,665)	(36,034)	(38,507)	(41,635)	(43,451)	(42,304)
Deferred Taxes Impacting Rate Base	-	-	(354)	(914)	(1,495)	(2,187)	(2,540)	(2,668)	(2,874)	(3,149)	(3,552)	(4,056)	(4,593)	(5,158)	(5,757)	(6,350)
Year End Rate Base	-	-	(1,621)	(4,049)	(5,402)	(7,269)	(11,570)	(15,475)	(17,693)	(23,221)	(29,112)	(31,978)	(33,914)	(36,477)	(37,694)	(35,954)
Average Rate Base	-	-	(1,829)	(4,409)	(5,806)	(7,772)	(11,983)	(15,847)	(18,152)	(23,818)	(29,889)	(32,876)	(34,889)	(37,538)	(38,826)	(37,091)
Return on Equity (\$)	(16,356)	-	(99)	(240)	(316)	(423)	(652)	(862)	(987)	(1,295)	(1,626)	(1,788)	(1,898)	(2,042)	(2,112)	(2,017)
Weighted Return on Equity (%)	-	-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	(1,254)	-	(8)	(18)	(24)	(32)	(50)	(66)	(76)	(99)	(125)	(137)	(145)	(156)	(162)	(155)
Weighted Return on Preferred (%)	-	-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	(7,648)	-	(47)	(112)	(148)	(198)	(305)	(403)	(462)	(606)	(760)	(836)	(887)	(955)	(987)	(943)
Weighted Return on Debt (%)	-	-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	(25,258)	-	(154)	(370)	(488)	(653)	(1,006)	(1,331)	(1,525)	(2,000)	(2,510)	(2,761)	(2,930)	(3,153)	(3,261)	(3,115)
Total Rate	-	-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

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

<b>Period:</b>	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																
Revenue	(93,468)	-	(505)	(1,387)	(2,145)	(3,205)	(4,537)	(5,602)	(6,150)	(8,018)	(9,700)	(10,421)	(11,001)	(11,718)	(12,067)	(7,004)
Operational Costs	56,425	-	8	267	833	1,433	2,246	3,047	3,922	5,066	6,007	6,385	6,715	7,096	7,294	2,458
EBIT	(37,043)	-	(238)	(554)	(713)	(959)	(1,490)	(1,955)	(2,227)	(2,952)	(3,693)	(4,036)	(4,286)	(4,622)	(4,773)	(4,546)
Income Taxes	11,785	-	84	184	225	307	483	624	703	952	1,182	1,275	1,355	1,469	1,512	1,431
NOI	(25,258)	-	(154)	(370)	(488)	(653)	(1,006)	(1,331)	(1,525)	(2,000)	(2,510)	(2,761)	(2,930)	(3,153)	(3,261)	(3,115)
Interest	7,648	-	47	112	148	198	305	403	462	606	760	836	887	955	987	943
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	1,254	-	8	18	24	32	50	66	76	99	125	137	145	156	162	155
Earnings for Common	(16,356)	-	(99)	(240)	(316)	(423)	(652)	(862)	(987)	(1,295)	(1,626)	(1,788)	(1,898)	(2,042)	(2,112)	(2,017)
<b>FIT detail:</b>																
EBIT	(37,043)	-	(238)	(554)	(713)	(959)	(1,490)	(1,955)	(2,227)	(2,952)	(3,693)	(4,036)	(4,286)	(4,622)	(4,773)	(4,546)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes (Prior Period)	(1,890)	-	-	(17)	(35)	(40)	(54)	(87)	(111)	(124)	(174)	(217)	(231)	(247)	(272)	(282)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(7,648)	-	(47)	(112)	(148)	(198)	(305)	(403)	(462)	(606)	(760)	(836)	(887)	(955)	(987)	(943)
Total Federal EBT Adjustments	9,537	-	47	129	183	237	359	490	573	729	934	1,053	1,118	1,201	1,259	1,225
Federal EBT	(27,506)	-	(191)	(425)	(530)	(722)	(1,131)	(1,464)	(1,654)	(2,223)	(2,759)	(2,983)	(3,168)	(3,420)	(3,513)	(3,321)
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
<b>FIT</b>	(9,627)	-	(67)	(149)	(185)	(253)	(396)	(512)	(579)	(778)	(966)	(1,044)	(1,109)	(1,197)	(1,230)	(1,162)
<b>SIT detail:</b>																
EBIT	(37,043)	-	(238)	(554)	(713)	(959)	(1,490)	(1,955)	(2,227)	(2,952)	(3,693)	(4,036)	(4,286)	(4,622)	(4,773)	(4,546)
Depreciation	4,980	-	(5)	43	117	152	196	294	368	381	482	591	608	593	596	565
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(7,648)	-	(47)	(112)	(148)	(198)	(305)	(403)	(462)	(606)	(760)	(836)	(887)	(955)	(987)	(943)
Total State EBT Adjustments	12,628	-	42	155	264	350	501	697	830	986	1,242	1,427	1,495	1,547	1,583	1,508
State EBT	(24,415)	-	(196)	(399)	(448)	(609)	(989)	(1,258)	(1,398)	(1,966)	(2,451)	(2,609)	(2,791)	(3,074)	(3,189)	(3,038)
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
<b>SIT</b>	(2,158)	-	(17)	(35)	(40)	(54)	(87)	(111)	(124)	(174)	(217)	(231)	(247)	(272)	(282)	(269)

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

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



San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

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

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

**San Diego Gas & Electric**

**OpEx GRC - Beginning of Year In-service**

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

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

**San Diego Gas & Electric**

**OpEx GRC - Beginning of Year In-service**

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

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

San Diego Gas & Electric

OpEx GRC - Mid Year In-service

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>	(55,465)	-	(337)	(805)	(1,063)	(1,444)	(2,218)	(2,900)	(3,315)	(4,356)	(5,443)	(5,992)	(6,407)	(6,945)	(7,237)	(7,004)
Revenue Requirement	(55,465)	-	(337)	(805)	(1,063)	(1,444)	(2,218)	(2,900)	(3,315)	(4,356)	(5,443)	(5,992)	(6,407)	(6,945)	(7,237)	(7,004)
FF&U:	(1,978)	-	(12)	(29)	(38)	(51)	(79)	(103)	(118)	(155)	(194)	(214)	(228)	(248)	(258)	(250)
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(12,244)	-	(63)	(160)	(226)	(315)	(473)	(616)	(713)	(920)	(1,149)	(1,293)	(1,413)	(1,557)	(1,665)	(1,681)
Return on Common:	(16,356)	-	(99)	(240)	(316)	(423)	(652)	(862)	(987)	(1,295)	(1,626)	(1,788)	(1,898)	(2,042)	(2,112)	(2,017)
Return on Preferred:	(1,254)	-	(8)	(18)	(24)	(32)	(50)	(66)	(76)	(99)	(125)	(137)	(145)	(156)	(162)	(155)
Return On Debt:	(7,648)	-	(47)	(112)	(148)	(198)	(305)	(403)	(462)	(606)	(760)	(836)	(887)	(955)	(987)	(943)
Federal Taxes:	(9,627)	-	(67)	(149)	(185)	(253)	(396)	(512)	(579)	(778)	(966)	(1,044)	(1,109)	(1,197)	(1,230)	(1,162)
State Taxes:	(2,158)	-	(17)	(35)	(40)	(54)	(87)	(111)	(124)	(174)	(217)	(231)	(247)	(272)	(282)	(269)
Property Taxes:	(4,200)	-	(25)	(62)	(86)	(118)	(176)	(226)	(256)	(329)	(407)	(449)	(480)	(519)	(541)	(527)

San Diego Gas & Electric

OpEx GRC - Mid Year In-service

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	<b>Total</b>																
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(12,244)	-	-	(63)	(160)	(226)	(315)	(473)	(616)	(713)	(920)	(1,149)	(1,293)	(1,413)	(1,557)	(1,665)	(1,681)
Return on Common:	(16,356)	-	-	(99)	(240)	(316)	(423)	(652)	(862)	(987)	(1,295)	(1,626)	(1,788)	(1,898)	(2,042)	(2,112)	(2,017)
Return on Preferred:	(1,254)	-	-	(8)	(18)	(24)	(32)	(50)	(66)	(76)	(99)	(125)	(137)	(145)	(156)	(162)	(155)
Return On Debt:	(7,648)	-	-	(47)	(112)	(148)	(198)	(305)	(403)	(462)	(606)	(760)	(836)	(887)	(955)	(987)	(943)
Federal Taxes:	(9,627)	-	-	(67)	(149)	(185)	(253)	(396)	(512)	(579)	(778)	(966)	(1,044)	(1,109)	(1,197)	(1,230)	(1,162)
State Taxes:	(2,158)	-	-	(17)	(35)	(40)	(54)	(87)	(111)	(124)	(174)	(217)	(231)	(247)	(272)	(282)	(269)
Property Taxes:	(4,200)	-	-	(25)	(62)	(86)	(118)	(176)	(226)	(256)	(329)	(407)	(449)	(480)	(519)	(541)	(527)
Sum	(53,487)	-	-	(325)	(776)	(1,025)	(1,392)	(2,139)	(2,797)	(3,196)	(4,201)	(5,249)	(5,778)	(6,179)	(6,698)	(6,979)	(6,754)
FF&U Rate		-	-	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	(1,978)	-	-	(12)	(29)	(38)	(51)	(79)	(103)	(118)	(155)	(194)	(214)	(228)	(248)	(258)	(250)

**San Diego Gas & Electric**

**OpEx GRC - Mid Year In-service**

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																
Historical Cost	-	-	(2,037)	(5,186)	(7,346)	(10,219)	(15,347)	(19,996)	(23,133)	(29,855)	(37,300)	(41,962)	(45,849)	(50,534)	(54,015)	(54,548)
Accumulated Depreciation	-	-	(63)	(223)	(449)	(764)	(1,237)	(1,853)	(2,566)	(3,486)	(4,635)	(5,928)	(7,341)	(8,899)	(10,563)	(12,244)
Net Investment	-	-	(1,974)	(4,964)	(6,897)	(9,455)	(14,110)	(18,143)	(20,567)	(26,370)	(32,665)	(36,034)	(38,507)	(41,635)	(43,451)	(42,304)
Deferred Taxes Impacting Rate Base	-	-	(354)	(914)	(1,495)	(2,187)	(2,540)	(2,668)	(2,874)	(3,149)	(3,552)	(4,056)	(4,593)	(5,158)	(5,757)	(6,350)
Year End Rate Base	-	-	(1,621)	(4,049)	(5,402)	(7,269)	(11,570)	(15,475)	(17,693)	(23,221)	(29,112)	(31,978)	(33,914)	(36,477)	(37,694)	(35,954)
Average Rate Base	-	-	(1,829)	(4,409)	(5,806)	(7,772)	(11,983)	(15,847)	(18,152)	(23,818)	(29,889)	(32,876)	(34,889)	(37,538)	(38,826)	(37,091)
Return on Equity (\$)	(16,356)	-	(99)	(240)	(316)	(423)	(652)	(862)	(987)	(1,295)	(1,626)	(1,788)	(1,898)	(2,042)	(2,112)	(2,017)
Weighted Return on Equity (%)	-	-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	(1,254)	-	(8)	(18)	(24)	(32)	(50)	(66)	(76)	(99)	(125)	(137)	(145)	(156)	(162)	(155)
Weighted Return on Preferred (%)	-	-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	(7,648)	-	(47)	(112)	(148)	(198)	(305)	(403)	(462)	(606)	(760)	(836)	(887)	(955)	(987)	(943)
Weighted Return on Debt (%)	-	-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	(25,258)	-	(154)	(370)	(488)	(653)	(1,006)	(1,331)	(1,525)	(2,000)	(2,510)	(2,761)	(2,930)	(3,153)	(3,261)	(3,115)
Total Rate	-	-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

**San Diego Gas & Electric**

**OpEx GRC - Mid Year In-service**

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
Revenue	(55,465)	-	-	(337)	(805)	(1,063)	(1,444)	(2,218)	(2,900)	(3,315)	(4,356)	(5,443)	(5,992)	(6,407)	(6,945)	(7,237)	(7,004)
Operational Costs	18,422	-	-	99	250	350	484	728	946	1,087	1,404	1,751	1,956	2,121	2,324	2,464	2,458
EBIT	(37,043)	-	-	(238)	(554)	(713)	(959)	(1,490)	(1,955)	(2,227)	(2,952)	(3,693)	(4,036)	(4,286)	(4,622)	(4,773)	(4,546)
Income Taxes	11,785	-	-	84	184	225	307	483	624	703	952	1,182	1,275	1,355	1,469	1,512	1,431
NOI	(25,258)	-	-	(154)	(370)	(488)	(653)	(1,006)	(1,331)	(1,525)	(2,000)	(2,510)	(2,761)	(2,930)	(3,153)	(3,261)	(3,115)
Interest	7,648	-	-	47	112	148	198	305	403	462	606	760	836	887	955	987	943
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	1,254	-	-	8	18	24	32	50	66	76	99	125	137	145	156	162	155
Earnings for Common	(16,356)	-	-	(99)	(240)	(316)	(423)	(652)	(862)	(987)	(1,295)	(1,626)	(1,788)	(1,898)	(2,042)	(2,112)	(2,017)
<b>FIT detail:</b>																	
EBIT	(37,043)	-	-	(238)	(554)	(713)	(959)	(1,490)	(1,955)	(2,227)	(2,952)	(3,693)	(4,036)	(4,286)	(4,622)	(4,773)	(4,546)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes (Prior Period)	(1,890)	-	-	-	(17)	(35)	(40)	(54)	(87)	(111)	(124)	(174)	(217)	(231)	(247)	(272)	(282)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(7,648)	-	-	(47)	(112)	(148)	(198)	(305)	(403)	(462)	(606)	(760)	(836)	(887)	(955)	(987)	(943)
Total Federal EBT Adjustments	9,537	-	-	47	129	183	237	359	490	573	729	934	1,053	1,118	1,201	1,259	1,225
Federal EBT	(27,506)	-	-	(191)	(425)	(530)	(722)	(1,131)	(1,464)	(1,654)	(2,223)	(2,759)	(2,983)	(3,168)	(3,420)	(3,513)	(3,321)
Federal Tax Rate	-	-	-	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
<b>FIT</b>	(9,627)	-	-	(67)	(149)	(185)	(253)	(396)	(512)	(579)	(778)	(966)	(1,044)	(1,109)	(1,197)	(1,230)	(1,162)
<b>SIT detail:</b>																	
EBIT	(37,043)	-	-	(238)	(554)	(713)	(959)	(1,490)	(1,955)	(2,227)	(2,952)	(3,693)	(4,036)	(4,286)	(4,622)	(4,773)	(4,546)
Depreciation	4,980	-	-	(5)	43	117	152	196	294	368	381	482	591	608	593	596	565
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(7,648)	-	-	(47)	(112)	(148)	(198)	(305)	(403)	(462)	(606)	(760)	(836)	(887)	(955)	(987)	(943)
Total State EBT Adjustments	12,628	-	-	42	155	264	350	501	697	830	986	1,242	1,427	1,495	1,547	1,583	1,508
State EBT	(24,415)	-	-	(196)	(399)	(448)	(609)	(989)	(1,258)	(1,398)	(1,966)	(2,451)	(2,609)	(2,791)	(3,074)	(3,189)	(3,038)
State Tax Rate	-	-	-	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
<b>SIT</b>	(2,158)	-	-	(17)	(35)	(40)	(54)	(87)	(111)	(124)	(174)	(217)	(231)	(247)	(272)	(282)	(269)

**San Diego Gas & Electric**

**OpEx GRC - Mid Year In-service**

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

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



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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

	Total	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total Depreciation</b>	<b>(12,244)</b>	-	-	<b>(63)</b>	<b>(160)</b>	<b>(226)</b>	<b>(315)</b>	<b>(473)</b>	<b>(616)</b>	<b>(713)</b>	<b>(920)</b>	<b>(1,149)</b>	<b>(1,293)</b>	<b>(1,413)</b>	<b>(1,557)</b>	<b>(1,665)</b>	<b>(1,681)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>(879)</b>	-	-	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>
2010	<b>(1,262)</b>	-	-	-	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>
2011	<b>(799)</b>	-	-	-	-	<b>(67)</b>	<b>(67)</b>	<b>(67)</b>	<b>(67)</b>	<b>(67)</b>	<b>(67)</b>	<b>(67)</b>	<b>(67)</b>	<b>(67)</b>	<b>(67)</b>	<b>(67)</b>	<b>(67)</b>
2012	<b>(974)</b>	-	-	-	-	-	<b>(89)</b>	<b>(89)</b>	<b>(89)</b>	<b>(89)</b>	<b>(89)</b>	<b>(89)</b>	<b>(89)</b>	<b>(89)</b>	<b>(89)</b>	<b>(89)</b>	<b>(89)</b>
2013	<b>(1,580)</b>	-	-	-	-	-	-	<b>(158)</b>	<b>(158)</b>	<b>(158)</b>	<b>(158)</b>	<b>(158)</b>	<b>(158)</b>	<b>(158)</b>	<b>(158)</b>	<b>(158)</b>	<b>(158)</b>
2014	<b>(1,289)</b>	-	-	-	-	-	-	-	<b>(143)</b>	<b>(143)</b>	<b>(143)</b>	<b>(143)</b>	<b>(143)</b>	<b>(143)</b>	<b>(143)</b>	<b>(143)</b>	<b>(143)</b>
2015	<b>(773)</b>	-	-	-	-	-	-	-	-	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>
2016	<b>(1,450)</b>	-	-	-	-	-	-	-	-	-	<b>(207)</b>	<b>(207)</b>	<b>(207)</b>	<b>(207)</b>	<b>(207)</b>	<b>(207)</b>	<b>(207)</b>
2017	<b>(1,377)</b>	-	-	-	-	-	-	-	-	-	-	<b>(229)</b>	<b>(229)</b>	<b>(229)</b>	<b>(229)</b>	<b>(229)</b>	<b>(229)</b>
2018	<b>(718)</b>	-	-	-	-	-	-	-	-	-	-	-	<b>(144)</b>	<b>(144)</b>	<b>(144)</b>	<b>(144)</b>	<b>(144)</b>
2019	<b>(479)</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>(120)</b>	<b>(120)</b>	<b>(120)</b>	<b>(120)</b>
2020	<b>(433)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>(144)</b>	<b>(144)</b>	<b>(144)</b>
2021	<b>(215)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>(107)</b>
2022	<b>(16)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>(16)</b>

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 49  
Salvage Amount -51.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.5239	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308
	Total	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	<b>(42,504)</b>	-	-	-	-	-	-	(6,605)	(2,693)	(3,581)	(9,863)	(5,026)	(4,297)	(3,475)	(5,895)	(1,067)	-
<b>Total Depreciation</b>	<b>(7,769)</b>	-	-	-	-	-	-	<b>(102)</b>	<b>(245)</b>	<b>(342)</b>	<b>(549)</b>	<b>(778)</b>	<b>(922)</b>	<b>(1,042)</b>	<b>(1,186)</b>	<b>(1,293)</b>	<b>(1,310)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>(1,018)</b>	-	-	-	-	-	-	(102)	(102)	(102)	(102)	(102)	(102)	(102)	(102)	(102)	(102)
2014	<b>(1,289)</b>	-	-	-	-	-	-	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)
2015	<b>(773)</b>	-	-	-	-	-	-	-	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)
2016	<b>(1,450)</b>	-	-	-	-	-	-	-	-	(207)	(207)	(207)	(207)	(207)	(207)	(207)	(207)
2017	<b>(1,377)</b>	-	-	-	-	-	-	-	-	-	(229)	(229)	(229)	(229)	(229)	(229)	(229)
2018	<b>(718)</b>	-	-	-	-	-	-	-	-	-	-	(144)	(144)	(144)	(144)	(144)	(144)
2019	<b>(479)</b>	-	-	-	-	-	-	-	-	-	-	-	(120)	(120)	(120)	(120)	(120)
2020	<b>(433)</b>	-	-	-	-	-	-	-	-	-	-	-	-	(144)	(144)	(144)	(144)
2021	<b>(215)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(107)	(107)
2022	<b>(16)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(16)

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

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 0  
Declining Factor 0%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.1014	0.0905	0.0808	0.0722	0.0644	0.0632	0.0632	0.0632	0.0632	0.0632	0.0632	0.0632	0.0632	0.0316	-	-
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	<b>(42,504)</b>	-	-	-	-	-	-	(6,605)	(2,693)	(3,581)	(9,863)	(5,026)	(4,297)	(3,475)	(5,895)	(1,067)	-
<b>Total Depreciation</b>	<b>(12,541)</b>	-	-	-	-	-	-	-	-	<b>(299)</b>	<b>(688)</b>	<b>(898)</b>	<b>(1,411)</b>	<b>(1,952)</b>	<b>(2,214)</b>	<b>(2,400)</b>	<b>(2,680)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>(1,852)</b>	-	-	-	-	-	-	-	-	(299)	(267)	(238)	(213)	(209)	(209)	(209)	(209)
2014	<b>(2,313)</b>	-	-	-	-	-	-	-	-	-	(421)	(376)	(336)	(300)	(294)	(294)	(294)
2015	<b>(1,363)</b>	-	-	-	-	-	-	-	-	-	-	(284)	(254)	(226)	(202)	(198)	(198)
2016	<b>(2,495)</b>	-	-	-	-	-	-	-	-	-	-	-	(609)	(543)	(485)	(433)	(425)
2017	<b>(2,293)</b>	-	-	-	-	-	-	-	-	-	-	-	-	(674)	(602)	(537)	(480)
2018	<b>(1,135)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	(422)	(377)	(336)
2019	<b>(666)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(352)	(314)
2020	<b>(424)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(424)
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 0  
Declining Factor 0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6211	0.0555	0.0523	0.0493	0.0465	0.0439	0.0414	0.0390	0.0368	0.0347	0.0327	0.0308	0.0291	0.0274	0.0258	0.0244	0.0230
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	(42,504)	-	-	-	-	-	-	(6,605)	(2,693)	(3,581)	(9,863)	(5,026)	(4,297)	(3,475)	(5,895)	(1,067)	-
<b>Total Depreciation</b>	<b>(11,303)</b>	-	-	-	-	-	-	<b>(94)</b>	<b>(316)</b>	<b>(521)</b>	<b>(773)</b>	<b>(1,133)</b>	<b>(1,414)</b>	<b>(1,578)</b>	<b>(1,732)</b>	<b>(1,867)</b>	<b>(1,875)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	(1,413)	-	-	-	-	-	-	(94)	(183)	(173)	(163)	(154)	(145)	(137)	(129)	(121)	(114)
2014	(1,828)	-	-	-	-	-	-	(133)	(133)	(258)	(243)	(229)	(216)	(204)	(192)	(181)	(171)
2015	(1,118)	-	-	-	-	-	-	-	(90)	(174)	(164)	(155)	(146)	(138)	(130)	(122)	(114)
2016	(2,135)	-	-	-	-	-	-	-	-	(174)	(164)	(155)	(146)	(138)	(130)	(122)	(114)
2017	(2,056)	-	-	-	-	-	-	-	-	(174)	(164)	(155)	(146)	(138)	(130)	(122)	(114)
2018	(1,083)	-	-	-	-	-	-	-	-	(174)	(164)	(155)	(146)	(138)	(130)	(122)	(114)
2019	(722)	-	-	-	-	-	-	-	-	(174)	(164)	(155)	(146)	(138)	(130)	(122)	(114)
2020	(639)	-	-	-	-	-	-	-	-	(174)	(164)	(155)	(146)	(138)	(130)	(122)	(114)
2021	(293)	-	-	-	-	-	-	-	-	(174)	(164)	(155)	(146)	(138)	(130)	(122)	(114)
2022	(15)	-	-	-	-	-	-	-	-	(174)	(164)	(155)	(146)	(138)	(130)	(122)	(114)

**San Diego Gas & Electric**  
**OpEx GRC - Mid-Year In-service**  
SDGE Gas Benefits (50)

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 49  
Salvage Amount -51.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.5239	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308
Capital In-service	<b>Total</b> <b>(9,949)</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Total Depreciation</b>	<b>(3,733)</b>	-	-	(63)	(160)	(194)	(250)	(307)	(307)	(307)	(307)	(307)	(307)	(307)	(307)	(307)	(307)
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	(879)	-	-	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)
2010	(1,262)	-	-	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)
2011	(411)	-	-	(34)	(34)	(34)	(34)	(34)	(34)	(34)	(34)	(34)	(34)	(34)	(34)	(34)	(34)
2012	(619)	-	-	(56)	(56)	(56)	(56)	(56)	(56)	(56)	(56)	(56)	(56)	(56)	(56)	(56)	(56)
2013	(562)	-	-	(56)	(56)	(56)	(56)	(56)	(56)	(56)	(56)	(56)	(56)	(56)	(56)	(56)	(56)
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid-Year In-service**  
SDGE Gas Benefits (50)

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 0  
Declining Factor 0%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.0507	0.0453	0.0404	0.0361	0.0322	0.0316	0.0316	0.0316	0.0316	0.0316	0.0316	0.0316	0.0316	0.0158	-	-
	Total	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	(9,949)	-	-	(4,074)	(2,225)	-	(3,650)	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>(9,186)</b>	-	-	<b>(1,073)</b>	<b>(1,762)</b>	<b>(838)</b>	<b>(1,243)</b>	<b>(1,305)</b>	<b>(399)</b>	<b>(362)</b>	<b>(339)</b>	<b>(324)</b>	<b>(315)</b>	<b>(314)</b>	<b>(314)</b>	<b>(314)</b>	<b>(282)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>(1,973)</b>	-	-	(1,073)	(103)	(92)	(82)	(74)	(66)	(64)	(64)	(64)	(64)	(64)	(64)	(64)	(32)
2010	<b>(3,000)</b>	-	-	-	(1,659)	(160)	(143)	(127)	(114)	(101)	(99)	(99)	(99)	(99)	(99)	(99)	(99)
2011	<b>(1,025)</b>	-	-	-	-	(586)	(56)	(50)	(45)	(40)	(36)	(35)	(35)	(35)	(35)	(35)	(35)
2012	<b>(1,623)</b>	-	-	-	-	-	(962)	(93)	(83)	(74)	(66)	(59)	(58)	(58)	(58)	(58)	(58)
2013	<b>(1,566)</b>	-	-	-	-	-	-	(962)	(93)	(83)	(74)	(66)	(59)	(58)	(58)	(58)	(58)
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid-Year In-service**  
SDGE Gas Benefits (50)

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 0  
Declining Factor 0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6211	0.0555	0.0523	0.0493	0.0465	0.0439	0.0414	0.0390	0.0368	0.0347	0.0327	0.0308	0.0291	0.0274	0.0258	0.0244	0.0230
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	(9,949)	-	-	(4,074)	(2,225)	-	(3,650)	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>(4,902)</b>	-	-	<b>(58)</b>	<b>(203)</b>	<b>(313)</b>	<b>(379)</b>	<b>(462)</b>	<b>(488)</b>	<b>(460)</b>	<b>(433)</b>	<b>(404)</b>	<b>(381)</b>	<b>(360)</b>	<b>(339)</b>	<b>(320)</b>	<b>(301)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>(1,094)</b>	-	-	(58)	(113)	(107)	(101)	(95)	(89)	(84)	(79)	(71)	(67)	(63)	(59)	(56)	(53)
2010	<b>(1,639)</b>	-	-	-	(90)	(175)	(165)	(155)	(147)	(138)	(130)	(123)	(116)	(109)	(103)	(97)	(92)
2011	<b>(547)</b>	-	-	-	-	(32)	(62)	(58)	(55)	(52)	(49)	(46)	(43)	(41)	(39)	(36)	(34)
2012	<b>(841)</b>	-	-	-	-	-	(52)	(101)	(96)	(90)	(85)	(80)	(75)	(71)	(67)	(63)	(60)
2013	<b>(781)</b>	-	-	-	-	-	-	(52)	(101)	(96)	(90)	(85)	(80)	(75)	(71)	(67)	(63)
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid-Year In-service**  
SDGE Gas Benefits (100)

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 49  
Salvage Amount -51.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
<u>Depreciation Factors</u>	0.5239	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	(2,095)	-	-	-	-	(2,095)	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>(742)</b>	-	-	-	-	<b>(32)</b>	<b>(65)</b>	<b>(65)</b>	<b>(65)</b>	<b>(65)</b>	<b>(65)</b>	<b>(65)</b>	<b>(65)</b>	<b>(65)</b>	<b>(65)</b>	<b>(65)</b>	<b>(65)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>(387)</b>	-	-	-	-	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)
2012	<b>(355)</b>	-	-	-	-	-	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



**San Diego Gas & Electric**  
**OpEx GRC - Mid-Year In-service**  
SDGE Gas Benefits (100)

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 0  
Declining Factor 0%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	(2,095)	-	-	-	-	(2,095)	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>(2,095)</b>	-	-	-	-	<b>(1,048)</b>	<b>(1,048)</b>	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	(1,048)	-	-	-	-	(1,048)	-	-	-	-	-	-	-	-	-	-	-
2012	(1,048)	-	-	-	-	-	(1,048)	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid-Year In-service**  
SDGE Gas Benefits (100)

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 0  
Declining Factor 0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6211	0.0555	0.0523	0.0493	0.0465	0.0439	0.0414	0.0390	0.0368	0.0347	0.0327	0.0308	0.0291	0.0274	0.0258	0.0244	0.0230
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	(2,095)	-	-	-	-	(2,095)	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>(997)</b>	-	-	-	-	<b>(30)</b>	<b>(88)</b>	<b>(113)</b>	<b>(107)</b>	<b>(100)</b>	<b>(95)</b>	<b>(89)</b>	<b>(84)</b>	<b>(79)</b>	<b>(75)</b>	<b>(71)</b>	<b>(67)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>(515)</b>	-	-	-	-	(30)	(58)	(55)	(52)	(49)	(46)	(43)	(41)	(39)	(36)	(34)	(32)
2012	<b>(483)</b>	-	-	-	-	-	(30)	(58)	(55)	(52)	(49)	(46)	(43)	(41)	(39)	(36)	(34)
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

## OpEx NPV - SDGE CAPEX

### Beginning of Year Addition

#### OpEx Capital Additions (in 000s)

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

### Mid Year Addition

#### OpEx Capital Additions (in 000s)

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

**Opex NPV - SDGE Benefits**

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

**Opex NPV - SDG&E L&E**

**SDG&E Loaded and Escalated**

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

Escalation - Electric Distribution Plant *	1.0000	1.0079	1.0288	1.0537	1.0849	1.1174	1.1486	1.1732	1.1968	1.2237	1.2522	1.2812	1.2812
Escalation - Electric O&M Labor *	1.0000	1.0261	1.0571	1.0822	1.1108	1.1409	1.1712	1.2028	1.2342	1.2649	1.2967	1.3298	1.3298
Escalation - Electric O&M Non-Labor *	1.0000	1.0193	1.0426	1.0707	1.0975	1.1257	1.1511	1.1709	1.1880	1.2100	1.2322	1.2542	1.2542
Escalation - Gas Plant *	1.0000	1.0137	1.0480	1.0725	1.1032	1.1413	1.1664	1.1773	1.1977	1.2236	1.2494	1.2729	1.2729
Escalation - Gas O&M Labor *	1.0000	1.0261	1.0571	1.0822	1.1108	1.1409	1.1712	1.2028	1.2342	1.2649	1.2967	1.3298	1.3298
Escalation - Gas O&M Non-Labor *	1.0000	1.0180	1.0431	1.0708	1.0981	1.1258	1.1518	1.1744	1.1954	1.2189	1.2431	1.2670	1.2670

**SDG&E - Capital Electric Distribution**    **2007**   **2008**   **2009**   **2010**   **2011**   **2012**   **2013**   **2014**   **2015**   **2016**   **2017**   **2018**   **2019**   **2020**   **2021**

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

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

**SDG&E - Capital Gas Distribution**    **2007**   **2008**   **2009**   **2010**   **2011**   **2012**   **2013**   **2014**   **2015**   **2016**   **2017**   **2018**   **2019**   **2020**   **2021**

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

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

**SDG&E - Total Capital**    **2007**   **2008**   **2009**   **2010**   **2011**   **2012**   **2013**   **2014**   **2015**   **2016**   **2017**   **2018**   **2019**   **2020**   **2021**

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

SDG&E Total Capital    -   -   -   -   -   -   3.2   1.5   0.4   0.2   0.4   2.9   1.5   7.1   0.3

**SDG&E - O&M Electric Dist.**    **2007**   **2008**   **2009**   **2010**   **2011**   **2012**   **2013**   **2014**   **2015**   **2016**   **2017**   **2018**   **2019**   **2020**   **2021**

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

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

**SDG&E - O&M Gas Dist.**    **2007**   **2008**   **2009**   **2010**   **2011**   **2012**   **2013**   **2014**   **2015**   **2016**   **2017**   **2018**   **2019**   **2020**   **2021**

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

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

**SDG&E - Total O&M**    **2007**   **2008**   **2009**   **2010**   **2011**   **2012**   **2013**   **2014**   **2015**   **2016**   **2017**   **2018**   **2019**   **2020**   **2021**

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

SDG&E Total O&M    -   -   -   -   -   -   3.7   3.9   4.1   4.3   4.5   4.7   4.9   5.1   5.3

\* Source: Global Insights

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

**OpEX NPV - SDG&E Spend**

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

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

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

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

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

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

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

**Cap Ex Additions Total**

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

## Opex NPV - SCG Capex

### Beginning of Year Addition

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

### Mid Year Addition

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

**Opex NPV - SCG Benefits**

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



## OpEx NPV - SCG L&E

### SCG Loaded and Escalated

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

Escalation - Gas Plant *	1	1.0137	1.0480	1.0725	1.1032	1.1413	1.1664	1.1773	1.1977	1.2236	1.2494	1.2729	1.2729
Escalation - O&M Labor *	1	1.0261	1.0571	1.0822	1.1108	1.1409	1.1712	1.2028	1.2342	1.2649	1.2967	1.3298	1.3298
Escalation - O&M Non-Labor *	1	1.0184	1.0437	1.0713	1.0985	1.1264	1.1525	1.1758	1.1978	1.2218	1.2466	1.2711	1.2711

<b>SCG - Capital</b>		<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Capital MDT Refresh (1)		-	-	-	-	-	-	-	1.6	3.6	-	-	-	1.8	3.9	-
On Going Costs (2)		-	-	-	-	-	-	0.7	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.8
Refresh Hardware (3)		-	-	-	-	-	-	1.5	-	-	-	0.2	1.4	1.6	-	-
<b>Total Capital</b>		-	-	-	-	-	-	2.2	2.3	4.3	0.7	1.0	2.1	4.2	4.7	0.8
<b>SCG - O&amp;M</b>		<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
OPEX Maintenance Fees (4)		-	-	-	-	-	-	2.1	2.3	2.4	2.6	2.8	3.0	3.2	3.4	3.6
On Going Costs (5)		-	-	-	-	-	-	2.8	2.8	2.9	3.0	3.1	3.1	3.2	3.3	3.3
<b>Total Capital</b>		-	-	-	-	-	-	4.9	5.1	5.3	5.6	5.9	6.1	6.4	6.7	6.9

\* Source: Global Insights

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

## Opex NPV - SCG Spend

### OpEx IDS Additions (in 000s) - by spend

<i>Spend</i>		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<b>Total</b>
Computer Equipment	G-391.2	-	-	-	-	-	-	-
Software 5-8 years	G-391.4	-	1,593	1,963	594	827	880	5,857
Software 9-12 years	G-391.5	7,722	27,311	42,436	43,066	29,975	8,899	159,409
Software 15 years	G-391.55	2,575	8,192	13,405	26,049	29,380	14,712	94,313

#### Model where Tax Credit will Be incurred

BOY		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<b>Total</b>
Computer Equipment	G-391.2							-
Software 5-8 years	G-391.4		606	1,963	594	827	880	4,870
Software 9-12 years	G-391.5			22,852	43,066	29,975	8,899	104,792
Software 15 years	G-391.55							-

MY		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<b>Total</b>
Computer Equipment	G-391.2							-
Software 5-8 years	G-391.4		987					987
Software 9-12 years	G-391.5	7,722	27,311	19,584				54,617
Software 15 years	G-391.55	2,575	8,192	13,405	26,049	29,380	14,712	94,313

#### Model where Tax Credit will Be incurred

BOY		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<b>Total</b>
Computer Equipment	G-391.2								-
Software 5-8 years	G-391.4	-	606	1,963	(1,975)	827	880	(2,301)	-
Software 9-12 years	G-391.5	-	-	22,852	43,066	22,604	(68,202)	(20,320)	-
Software 15 years	G-391.55	-	-	-	-	-	-	-	-

MY		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<b>Total</b>
Computer Equipment	G-391.2								-
Software 5-8 years	G-391.4	-	987	(987)	-	-	-	-	-
Software 9-12 years	G-391.5	7,722	27,311	11,388	(46,421)	-	-	-	-
Software 15 years	G-391.55	2,575	8,192	13,405	(14,572)	29,380	(38,980)	-	-

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

**Opex NPV - Asset Lives**

**So Cal Gas**

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

**SDG&E**

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

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

SL = straight line method

## Opex - NPV

### Net SEU Costs and Benefits (in millions)

		-2	-1	0	1	2	3	4	5	6	7	8	9	10	11	12	13
<b>SEU Revenue Requirement</b>	Total	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Nominal</b>																	
Costs	897	0.7	(6.9)	(27.9)	(12.9)	25.5	92.4	119.6	117.4	111.4	103.4	79.5	74.1	69.8	64.2	57.6	28.9
Hard benefits	(1,160)	-	(0.4)	(4.1)	(15.1)	(28.3)	(47.8)	(64.0)	(74.3)	(82.2)	(101.2)	(118.2)	(127.4)	(135.8)	(145.2)	(150.6)	(65.7)
Soft benefits	(268)	-	(1.9)	(4.4)	(7.5)	(12.4)	(15.6)	(18.0)	(18.8)	(21.1)	(23.4)	(24.5)	(21.9)	(24.2)	(26.5)	(24.3)	(23.3)
Total Rev req w/o soft benefits	(263)	0.7	(7.3)	(32.0)	(27.9)	(2.8)	44.7	55.7	43.1	29.2	2.2	(38.6)	(53.3)	(66.0)	(81.0)	(92.9)	(36.8)
Total Rev req w/ soft benefits	(531)	0.7	(9.2)	(36.4)	(35.4)	(15.2)	29.1	37.7	24.2	8.1	(21.2)	(63.1)	(75.2)	(90.2)	(107.4)	(117.2)	(60.1)
<b>NPV</b>																	
Costs	501	0.8	(7.5)	(27.9)	(11.8)	21.7	72.2	86.1	77.8	68.0	58.1	41.0	35.2	30.5	25.9	21.4	9.9
Hard benefits	(601)	-	(0.4)	(4.1)	(13.9)	(24.0)	(37.3)	(46.0)	(49.2)	(50.1)	(56.9)	(61.2)	(60.7)	(59.7)	(58.7)	(56.1)	(22.6)
Soft benefits	(150)	-	(2.0)	(4.4)	(6.9)	(10.5)	(12.2)	(13.0)	(12.5)	(12.9)	(13.2)	(12.7)	(10.5)	(10.7)	(10.8)	(9.1)	(8.1)
<b>Total Rev req w/o soft benefits</b>	<b>(100)</b>	0.8	(7.9)	(32.0)	(25.7)	(2.3)	34.9	40.1	28.5	17.8	1.2	(20.2)	(25.6)	(29.1)	(32.9)	(34.7)	(12.7)
<b>Total Rev req w/ soft benefits</b>	<b>(249)</b>	0.8	(10.0)	(36.4)	(32.6)	(12.8)	22.7	27.1	16.0	4.9	(12.0)	(32.9)	(36.1)	(39.9)	(43.7)	(43.8)	(20.8)

**Opex - NPV**

Net SEU Costs and Benefits

	Total	-2 2007	-1 2008	0 2009	1 2010	2 2011	3 2012	4 2013	5 2014	6 2015	7 2016	8 2017	9 2018	10 2019	11 2020	12 2021	13 2022
<b>SEU Summary</b>																	
Total Rev req w/o soft benefits	(263,015)	687	(7,299)	(31,996)	(27,925)	(2,757)	44,667	55,695	43,075	29,239	2,224	(38,641)	(53,268)	(66,005)	(80,965)	(92,943)	(36,803)
Total NPV Rev req w/o soft benefits	(99,615)	805	(7,934)	(31,996)	(25,700)	(2,290)	34,948	40,087	28,545	17,849	1,230	(20,158)	(25,563)	(29,136)	(32,859)	(34,693)	(12,748)
Total Rev req w/ soft benefits	(530,945)	687	(9,187)	(36,441)	(35,442)	(15,184)	29,059	37,691	24,243	8,118	(21,186)	(63,124)	(75,204)	(90,211)	(107,441)	(117,249)	(60,074)
Total NPV Rev req w/ soft benefits	(249,483)	805	(9,984)	(36,441)	(32,623)	(12,840)	22,734	27,101	16,030	4,912	(11,986)	(32,893)	(36,112)	(39,866)	(43,678)	(43,834)	(20,808)
<b>SCG Gas - Costs</b>																	
Total Rev Req	595,265	(497)	(7,412)	(30,834)	(16,644)	6,430	53,125	76,682	76,349	72,577	68,423	64,197	61,356	57,431	50,555	43,111	20,417
Total NPV Rev Req	309,622	(587)	(8,056)	(30,834)	(15,315)	5,444	41,386	54,966	50,356	44,045	38,208	32,985	29,007	24,983	20,236	15,878	6,919
<b>SCG Gas - Hard Benefits</b>																	
Total Rev Req	(738,167)	-	(370)	(1,783)	(8,835)	(19,158)	(33,524)	(43,141)	(48,956)	(54,368)	(65,017)	(74,477)	(80,432)	(86,259)	(92,325)	(96,146)	(33,375)
Total NPV Rev Req	(382,658)	-	(402)	(1,783)	(8,129)	(16,220)	(26,116)	(30,924)	(32,289)	(32,995)	(36,306)	(38,267)	(38,026)	(37,524)	(36,955)	(35,411)	(11,310)
<b>SCG Gas - Soft Benefits</b>																	
Total Rev Req	(101,445)	-	(1,264)	(3,560)	(5,374)	(5,942)	(6,441)	(7,123)	(7,849)	(8,570)	(9,288)	(10,003)	(5,899)	(6,610)	(7,319)	(8,025)	(8,178)
Total NPV Rev Req	(60,058)	-	(1,373)	(3,560)	(4,945)	(5,031)	(5,018)	(5,106)	(5,177)	(5,201)	(5,187)	(5,140)	(2,789)	(2,875)	(2,929)	(2,956)	(2,771)
<b>Net SCG (w/o soft benefits)</b>																	
Total Rev Req	(142,902)	(497)	(7,783)	(32,617)	(25,479)	(12,728)	19,601	33,541	27,393	18,209	3,406	(10,281)	(19,077)	(28,829)	(41,770)	(53,035)	(12,958)
Total NPV Rev Req	(73,035)	(587)	(8,458)	(32,617)	(23,444)	(10,776)	15,270	24,042	18,067	11,051	1,902	(5,282)	(9,019)	(12,541)	(16,719)	(19,533)	(4,391)
<b>Net SCG w/ soft benefits</b>																	
Total Rev Req	(244,347)	(497)	(9,046)	(36,177)	(30,853)	(18,670)	13,160	26,418	19,544	9,639	(5,882)	(20,284)	(24,976)	(35,439)	(49,089)	(61,060)	(21,136)
Total NPV Rev Req	(133,093)	(587)	(9,831)	(36,177)	(28,389)	(15,807)	10,252	18,937	12,891	5,850	(3,285)	(10,422)	(11,808)	(15,416)	(19,649)	(22,489)	(7,163)
<b>SDG&amp;E - Electric Costs</b>																	
Total Rev Req	246,613	956	951	2,070	(59)	14,781	33,078	35,500	34,156	32,529	29,617	12,947	11,242	10,939	10,953	10,806	6,145
Total NPV Rev Req	156,021	1,123	1,031	2,070	(55)	12,579	25,969	25,711	22,820	20,049	16,840	6,791	5,440	4,883	4,510	4,105	2,154
<b>SDG&amp;E - Electric Hard Benefits</b>																	
Total Rev Req	(328,228)	-	(27)	(1,765)	(4,828)	(6,960)	(11,026)	(16,276)	(19,719)	(21,639)	(28,119)	(33,983)	(36,527)	(38,583)	(41,121)	(42,375)	(25,280)
Total NPV Rev Req	(169,727)	-	(29)	(1,765)	(4,454)	(5,923)	(8,656)	(11,787)	(13,175)	(13,337)	(15,988)	(17,825)	(17,675)	(17,223)	(16,933)	(16,097)	(8,859)
<b>SDG&amp;E - Electric Soft benefits</b>																	
Total Rev Req	(129,696)	-	(482)	(685)	(1,662)	(5,021)	(7,104)	(8,441)	(8,536)	(9,761)	(10,991)	(11,283)	(12,502)	(13,722)	(14,946)	(12,738)	(11,823)
Total NPV Rev Req	(69,902)	-	(522)	(685)	(1,533)	(4,273)	(5,577)	(6,113)	(5,703)	(6,016)	(6,249)	(5,918)	(6,049)	(6,125)	(6,154)	(4,839)	(4,143)
<b>SDG&amp;E - Electric Summary w/o soft benefits</b>																	
Total Rev Req	(81,615)	956	925	304	(4,887)	7,821	22,052	19,225	14,437	10,889	1,499	(21,036)	(25,285)	(27,644)	(30,168)	(31,568)	(19,135)
Total NPV Rev Req	(13,706)	1,123	1,002	304	(4,508)	6,656	17,313	13,923	9,645	6,712	852	(11,034)	(12,235)	(12,340)	(12,423)	(11,992)	(6,706)
<b>SDG&amp;E - Electric Summary w soft benefits</b>																	
Total Rev Req	(211,310)	956	443	(380)	(6,549)	2,800	14,948	10,784	5,900	1,128	(9,492)	(32,319)	(37,786)	(41,366)	(45,113)	(44,306)	(30,958)
Total NPV Rev Req	(83,608)	1,123	480	(380)	(6,042)	2,383	11,736	7,810	3,942	695	(5,397)	(16,952)	(18,284)	(18,465)	(18,577)	(16,831)	(10,849)
<b>SDG&amp;E - Gas Costs</b>																	
Total Rev Req	54,970	228	(434)	821	3,829	4,295	6,219	7,466	6,847	6,290	5,338	2,375	1,515	1,469	2,691	3,727	2,294
Total NPV Rev Req	35,545	268	(470)	821	3,532	3,655	4,882	5,407	4,575	3,877	3,035	1,246	733	656	1,108	1,416	804
<b>SDG&amp;E - Gas Hard Benefits</b>																	
Total Rev Req	(93,468)	-	(8)	(505)	(1,387)	(2,145)	(3,205)	(4,537)	(5,602)	(6,150)	(8,018)	(9,700)	(10,421)	(11,001)	(11,718)	(12,067)	(7,004)
Total NPV Rev Req	(48,418)	-	(9)	(505)	(1,280)	(1,826)	(2,516)	(3,286)	(3,743)	(3,790)	(4,559)	(5,088)	(5,042)	(4,911)	(4,825)	(4,584)	(2,455)
<b>SDG&amp;E - Gas Soft Benefits</b>																	
Total Rev Req	(36,789)	-	(142)	(200)	(481)	(1,464)	(2,063)	(2,440)	(2,448)	(2,789)	(3,132)	(3,197)	(3,535)	(3,874)	(4,212)	(3,544)	(3,269)
Total NPV Rev Req	(19,908)	-	(154)	(200)	(444)	(1,245)	(1,620)	(1,767)	(1,635)	(1,719)	(1,781)	(1,677)	(1,711)	(1,729)	(1,734)	(1,346)	(1,146)
<b>SDG&amp;E - Gas Summary w/o soft benefits</b>																	
Total Rev Req	(38,498)	228	(441)	316	2,441	2,149	3,014	2,929	1,245	141	(2,680)	(7,325)	(8,906)	(9,532)	(9,027)	(8,340)	(4,710)
Total NPV Rev Req	(12,873)	268	(479)	316	2,252	1,829	2,366	2,121	832	87	(1,524)	(3,842)	(4,310)	(4,255)	(3,717)	(3,168)	(1,651)
<b>SDG&amp;E - Gas Summary w/ soft benefits</b>																	
Total Rev Req	(75,287)	228	(584)	116	1,960	686	950	489	(1,202)	(2,649)	(5,812)	(10,521)	(12,442)	(13,405)	(13,239)	(11,883)	(7,980)
Total NPV Rev Req	(32,782)	268	(633)	116	1,808	584	746	354	(803)	(1,633)	(3,305)	(5,519)	(6,020)	(5,984)	(5,452)	(4,514)	(2,796)
<b>Net SDG&amp;E w/o soft benefits</b>																	
Total Rev Req	(120,113)	1,184	483	620	(2,446)	9,971	25,066	22,154	15,682	11,030	(1,182)	(28,360)	(34,191)	(37,176)	(39,195)	(39,908)	(23,845)
Total NPV Rev Req	(26,580)	1,392	524	620	(2,256)	8,485	19,679	16,045	10,477	6,798	(672)	(14,876)	(16,544)	(16,595)	(16,140)	(15,160)	(8,356)
<b>Net SDG&amp;E w/ soft benefits</b>																	
Total Rev Req	(286,598)	1,184	(141)	(264)	(4,589)	3,486	15,899	11,273	4,698	(1,521)	(15,304)	(42,840)	(50,228)	(54,772)	(58,352)	(56,189)	(38,938)
Total NPV Rev Req	(116,390)	1,392	(153)	(264)	(4,234)	2,967	12,482	8,164	3,139	(937)	(8,702)	(22,471)	(24,304)	(24,449)	(24,029)	(21,345)	(13,646)

SDG&E ROR 8.40%  
SoCalGas ROR 8.68%

**Opex - New SEU Summary**

**Costs and Benefits (NPV)**

	-2	-1	0	1	2	3	4	5	6	7	8	9	10	11	12	13	
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>SEU Summary</b>																	
Capital Related Rev Req	236,240	(5,063)	(26,662)	(46,279)	(45,144)	(3,397)	71,955	94,210	85,415	73,850	57,524	25,698	13,988	3,876	(8,201)	(19,796)	(35,733)
NPV Capital Rev Req	129,497	(5,973)	(28,952)	(46,279)	(41,568)	(2,862)	56,232	67,734	56,530	44,993	32,224	13,055	6,402	1,443	(3,545)	(7,562)	(12,375)
O&M, FF&U	(499,254)	5,751	19,363	14,283	17,220	640	(27,288)	(38,515)	(42,340)	(44,611)	(55,300)	(64,338)	(67,256)	(69,881)	(72,764)	(73,147)	(1,070)
NPV O&M Rev Req	(229,112)	6,778	21,018	14,283	15,868	572	(21,283)	(27,647)	(27,985)	(27,145)	(30,994)	(33,213)	(31,966)	(30,579)	(29,314)	(27,131)	(373)
Total Rev Req	(263,015)	687	(7,299)	(31,996)	(27,925)	(2,757)	44,667	55,695	43,075	29,239	2,224	(38,641)	(53,268)	(66,005)	(80,965)	(92,943)	(36,803)
Total NPV Rev Req	(99,615)	805	(7,934)	(31,996)	(25,700)	(2,290)	34,948	40,087	28,545	17,849	1,230	(20,158)	(25,563)	(29,136)	(32,859)	(34,693)	(12,748)
<b>SCG Gas - Costs</b>																	
Capital Related Rev Req	470,885	(3,849)	(17,905)	(41,208)	(32,576)	(5,920)	44,257	70,513	69,949	65,997	61,662	57,248	54,180	50,030	42,962	35,474	20,070
NPV Capital Rev Req	219,299	(4,546)	(19,459)	(41,208)	(29,974)	(5,012)	34,477	50,544	46,135	40,052	34,433	29,415	25,615	21,764	17,196	13,065	6,802
O&M, FF&U	124,379	3,352	10,493	10,374	15,932	12,350	8,868	6,169	6,400	6,579	6,761	6,949	7,175	7,401	7,593	7,638	346
NPV O&M Rev Req	90,323	3,959	11,403	10,374	14,659	10,456	6,908	4,422	4,221	3,993	3,775	3,570	3,392	3,219	3,039	2,813	117
Total Rev Req	595,265	(497)	(7,412)	(30,834)	(16,644)	6,430	53,125	76,682	76,349	72,577	68,423	64,197	61,356	57,431	50,555	43,111	20,417
Total NPV Rev Req	309,622	(587)	(8,056)	(30,834)	(15,315)	5,444	41,386	54,966	50,356	44,045	38,208	32,985	29,007	24,983	20,236	15,878	6,919
<b>SCG Gas - Benefits</b>																	
Capital Related Rev Req	(195,033)	-	(3)	(65)	(276)	(668)	(1,500)	(3,763)	(7,178)	(10,675)	(14,181)	(17,696)	(21,226)	(24,775)	(28,350)	(31,869)	(32,809)
NPV Capital Rev Req	(87,993)	-	(3)	(65)	(254)	(565)	(1,168)	(2,697)	(4,734)	(6,478)	(7,919)	(9,092)	(10,035)	(10,778)	(11,348)	(11,737)	(11,118)
O&M, FF&U	(543,134)	-	(367)	(1,718)	(8,559)	(18,490)	(32,024)	(39,379)	(41,778)	(43,693)	(50,836)	(56,781)	(59,207)	(61,484)	(63,975)	(64,277)	(566)
NPV O&M Rev Req	(294,665)	-	(399)	(1,718)	(7,875)	(15,655)	(24,948)	(28,227)	(27,555)	(26,516)	(28,387)	(29,175)	(27,991)	(26,746)	(25,607)	(23,674)	(192)
Total Rev Req	(738,167)	-	(370)	(1,783)	(8,835)	(19,158)	(33,524)	(43,141)	(48,956)	(54,368)	(65,017)	(74,477)	(80,432)	(86,259)	(92,325)	(96,146)	(33,375)
Total NPV Rev Req	(382,658)	-	(402)	(1,783)	(8,129)	(16,220)	(26,116)	(30,924)	(32,289)	(32,995)	(36,306)	(38,267)	(38,026)	(37,524)	(36,955)	(35,411)	(11,310)
<b>Net SCG</b>																	
Capital Related Rev Req	275,853	(3,849)	(17,908)	(41,273)	(32,852)	(6,588)	42,757	66,751	62,771	55,323	47,481	39,552	32,955	25,254	14,612	3,605	(12,738)
NPV Capital Rev Req	131,306	(4,546)	(19,463)	(41,273)	(30,228)	(5,577)	33,309	47,847	41,401	33,574	26,514	20,322	15,580	10,986	5,849	1,328	(4,317)
O&M, FF&U	(418,755)	3,352	10,126	8,656	7,373	(6,140)	(23,156)	(33,209)	(35,378)	(37,114)	(44,075)	(49,833)	(52,031)	(54,083)	(56,383)	(56,640)	(220)
NPV O&M Rev Req	(204,341)	3,959	11,005	8,656	6,784	(5,198)	(18,039)	(23,805)	(23,334)	(22,524)	(24,612)	(25,604)	(24,599)	(23,527)	(22,568)	(20,861)	(75)
Total Rev Req	(142,902)	(497)	(7,783)	(32,617)	(25,479)	(12,728)	19,601	33,541	27,393	18,209	3,406	(10,281)	(19,077)	(28,829)	(41,770)	(53,035)	(12,958)
Total NPV Rev Req	(73,035)	(587)	(8,458)	(32,617)	(23,444)	(10,776)	15,270	24,042	18,067	11,051	1,902	(5,282)	(9,019)	(12,541)	(16,719)	(19,533)	(4,391)
<b>SDG&amp;E - Electric Summary</b>																	
Capital Related Rev Req	(20,673)	(896)	(6,221)	(4,030)	(12,376)	2,586	25,143	23,163	19,643	16,505	9,987	(9,961)	(13,666)	(15,582)	(17,622)	(18,895)	(18,453)
NPV Capital Rev Req	4,755	(1,052)	(6,743)	(4,030)	(11,417)	2,201	19,739	16,775	13,124	10,173	5,679	(5,225)	(6,613)	(6,956)	(7,257)	(7,178)	(6,467)
O&M, FF&U	(60,942)	1,852	7,145	4,334	7,489	5,235	(3,091)	(3,938)	(5,206)	(5,616)	(8,489)	(11,075)	(11,619)	(12,062)	(12,546)	(12,673)	(682)
NPV O&M Rev Req	(18,461)	2,176	7,746	4,334	6,908	4,455	(2,426)	(2,852)	(3,478)	(3,461)	(4,827)	(5,809)	(5,622)	(5,384)	(5,166)	(4,814)	(239)
Total Rev Req	(81,615)	956	925	304	(4,887)	7,821	22,052	19,225	14,437	10,889	1,499	(21,036)	(25,285)	(27,644)	(30,168)	(31,568)	(19,135)
Total NPV Rev Req	(13,706)	1,123	1,002	304	(4,508)	6,656	17,313	13,923	9,645	6,712	852	(11,034)	(12,235)	(12,340)	(12,423)	(11,992)	(6,706)
<b>SDG&amp;E - Gas Summary</b>																	
Capital Related Rev Req	(18,940)	(318)	(2,533)	(976)	83	604	4,055	4,296	3,001	2,022	56	(3,894)	(5,301)	(5,796)	(5,191)	(4,506)	(4,542)
NPV Capital Rev Req	(6,563)	(374)	(2,746)	(976)	77	514	3,183	3,112	2,005	1,246	32	(2,042)	(2,565)	(2,587)	(2,137)	(1,712)	(1,592)
O&M, FF&U	(19,558)	547	2,092	1,292	2,358	1,545	(1,041)	(1,367)	(1,756)	(1,881)	(2,736)	(3,431)	(3,605)	(3,736)	(3,836)	(3,834)	(168)
NPV O&M Rev Req	(6,310)	642	2,268	1,292	2,175	1,315	(818)	(990)	(1,173)	(1,160)	(1,556)	(1,800)	(1,745)	(1,668)	(1,580)	(1,457)	(59)
Total Rev Req	(38,498)	228	(441)	316	2,441	2,149	3,014	2,929	1,245	141	(2,680)	(7,325)	(8,906)	(9,532)	(9,027)	(8,340)	(4,710)
Total NPV Rev Req	(12,873)	268	(479)	316	2,252	1,829	2,366	2,121	832	87	(1,524)	(3,842)	(4,310)	(4,255)	(3,717)	(3,168)	(1,651)
<b>Net SDG&amp;E</b>																	
Capital Related Rev Req	(39,613)	(1,214)	(8,754)	(5,006)	(12,292)	3,191	29,198	27,459	22,644	18,527	10,043	(13,854)	(18,967)	(21,378)	(22,813)	(23,401)	(22,995)
NPV Capital Rev Req	(1,809)	(1,427)	(9,489)	(5,006)	(11,340)	2,715	22,923	19,887	15,129	11,419	5,710	(7,267)	(9,178)	(9,543)	(9,394)	(8,890)	(8,058)
O&M, FF&U	(80,499)	2,398	9,237	5,627	9,847	6,780	(4,132)	(5,305)	(6,962)	(7,497)	(11,225)	(14,506)	(15,224)	(15,798)	(16,382)	(16,507)	(850)
NPV O&M Rev Req	(24,771)	2,818	10,013	5,627	9,084	5,770	(3,244)	(3,842)	(4,651)	(4,621)	(6,382)	(7,609)	(7,367)	(7,052)	(6,746)	(6,271)	(298)
Total Rev Req	(120,113)	1,184	483	620	(2,446)	9,971	25,066	22,154	15,682	11,030	(1,182)	(28,360)	(34,191)	(37,176)	(39,195)	(39,908)	(23,845)
Total NPV Rev Req	(26,580)	1,392	524	620	(2,256)	8,485	19,679	16,045	10,477	6,798	(672)	(14,876)	(16,544)	(16,595)	(16,140)	(15,160)	(8,356)

SDG&E ROR 8.40%  
SoCalGas ROR 8.68%

**Opex - Net SEU Summary**

Costs and Benefits

Beginning of Year In-Service

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>SEU Summary</b>																	
CapEx	216,255	-	1,581	9,481	7,227	17,932	146,028	34,005	-	-	-	-	-	-	-	-	
Capital Related Rev Req	326,255	(1,047)	(7,287)	(22,785)	(43,851)	(13,775)	55,962	67,391	60,840	57,087	50,618	28,960	25,439	23,260	21,802	19,048	4,592
O&M, FF&U	(494,348)	5,823	19,735	14,699	17,206	439	(27,535)	(38,886)	(42,642)	(44,738)	(55,166)	(63,929)	(66,644)	(69,086)	(71,759)	(71,979)	114
Total Rev Req	4,776	12,448	(8,086)	(26,644)	(13,336)	28,428	28,505	18,198	12,349	(4,549)	(34,969)	(41,205)	(45,826)	(49,957)	(52,931)	4,706	
<b>SCG Gas - Costs</b>																	
CapEx	119,826	-	12	3,009	2,623	7,371	84,190	22,621	-	-	-	-	-	-	-	-	
Capital Related Rev Req	195,843	-	(469)	(18,338)	(29,749)	(15,816)	25,269	35,273	31,981	30,350	27,757	24,939	23,430	21,293	19,899	17,208	2,815
O&M, FF&U	119,633	3,419	10,793	10,769	15,980	12,179	8,540	5,561	5,744	5,964	6,176	6,391	6,645	6,905	7,195	7,322	49
Total Rev Req	3,419	10,324	(7,569)	(13,768)	(3,637)	33,810	40,834	37,726	36,315	33,933	31,330	30,075	28,198	27,093	24,531	2,864	
<b>SCG Gas - Benefits</b>																	
CapEx	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Related Rev Req	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
O&M, FF&U	(539,768)	-	(367)	(1,717)	(8,554)	(18,479)	(31,998)	(39,314)	(41,654)	(43,509)	(50,592)	(56,476)	(58,840)	(61,056)	(63,486)	(63,727)	-
Total Rev Req	-	(367)	(1,717)	(8,554)	(18,479)	(31,998)	(39,314)	(41,654)	(43,509)	(50,592)	(56,476)	(58,840)	(61,056)	(63,486)	(63,727)	-	
<b>Net SCG</b>																	
CapEx	119,826	-	12	3,009	2,623	7,371	84,190	22,621	-	-	-	-	-	-	-	-	
Capital Related Rev Req	195,843	-	(469)	(18,338)	(29,749)	(15,816)	25,269	35,273	31,981	30,350	27,757	24,939	23,430	21,293	19,899	17,208	2,815
O&M, FF&U	(420,136)	3,419	10,427	9,052	7,427	(6,299)	(23,458)	(33,753)	(35,909)	(37,545)	(44,416)	(50,085)	(52,196)	(54,152)	(56,291)	(56,405)	49
Total Rev Req	3,419	9,957	(9,286)	(22,322)	(22,115)	1,811	1,520	(3,928)	(7,194)	(16,659)	(25,146)	(28,766)	(32,859)	(36,392)	(39,197)	2,864	
<b>SDG&amp;E - Electric Costs</b>																	
CapEx	80,650	-	1,156	5,648	4,501	8,787	51,976	8,581	-	-	-	-	-	-	-	-	
Capital Related Rev Req	109,643	(772)	(4,785)	(3,569)	(13,732)	1,467	26,059	26,539	24,003	22,282	19,323	3,320	2,023	1,966	1,903	1,840	1,777
O&M, FF&U	72,115	1,856	7,225	4,918	9,405	8,846	2,888	4,012	4,071	4,164	4,212	3,780	3,907	4,089	4,281	4,393	66
Total Rev Req	1,084	2,440	1,349	(4,327)	10,313	28,947	30,552	28,074	26,446	23,535	7,100	5,930	6,055	6,184	6,233	1,842	
<b>SDG&amp;E - Electric Benefits</b>																	
CapEx	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Related Rev Req	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
O&M, FF&U	(128,237)	-	(27)	(567)	(1,967)	(3,652)	(5,945)	(7,825)	(9,116)	(9,566)	(12,356)	(14,364)	(14,945)	(15,502)	(16,105)	(16,299)	-
Total Rev Req	-	(27)	(567)	(1,967)	(3,652)	(5,945)	(7,825)	(9,116)	(9,566)	(12,356)	(14,364)	(14,945)	(15,502)	(16,105)	(16,299)	-	
<b>SDG&amp;E - Electric Summary</b>																	
CapEx	80,650	-	1,156	5,648	4,501	8,787	51,976	8,581	-	-	-	-	-	-	-	-	
Capital Related Rev Req	109,643	(772)	(4,785)	(3,569)	(13,732)	1,467	26,059	26,539	24,003	22,282	19,323	3,320	2,023	1,966	1,903	1,840	1,777
O&M, FF&U	(56,122)	1,856	7,198	4,351	7,438	5,194	(3,057)	(3,813)	(5,045)	(5,402)	(8,144)	(10,584)	(11,039)	(11,413)	(11,824)	(11,906)	66
Total Rev Req	1,084	2,413	782	(6,293)	6,661	23,002	22,726	18,957	16,880	11,179	(7,264)	(9,016)	(9,447)	(9,921)	(10,066)	1,842	
<b>SDG&amp;E - Gas Costs</b>																	
CapEx	15,779	-	413	824	104	1,774	9,862	2,803	-	-	-	-	-	-	-	-	
Capital Related Rev Req	20,769	(276)	(2,033)	(878)	(370)	574	4,634	5,579	4,856	4,455	3,538	702	(13)	1	(0)	0	(0)
O&M, FF&U	19,913	548	2,118	1,464	2,924	2,627	742	999	1,015	1,043	1,054	996	1,019	1,072	1,128	1,162	(0)
Total Rev Req	273	86	586	2,553	3,201	5,376	6,578	5,871	5,499	4,592	1,698	1,006	1,073	1,128	1,162	(0)	
<b>SDG&amp;E - Gas Benefits</b>																	
CapEx	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Related Rev Req	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
O&M, FF&U	(38,002)	-	(8)	(168)	(583)	(1,082)	(1,762)	(2,319)	(2,702)	(2,835)	(3,662)	(4,257)	(4,429)	(4,594)	(4,773)	(4,830)	-
Total Rev Req	-	(8)	(168)	(583)	(1,082)	(1,762)	(2,319)	(2,702)	(2,835)	(3,662)	(4,257)	(4,429)	(4,594)	(4,773)	(4,830)	-	
<b>SDG&amp;E - Gas Summary</b>																	
CapEx	15,779	-	413	824	104	1,774	9,862	2,803	-	-	-	-	-	-	-	-	
Capital Related Rev Req	20,769	(276)	(2,033)	(878)	(370)	574	4,634	5,579	4,856	4,455	3,538	702	(13)	1	(0)	0	(0)
O&M, FF&U	(18,089)	548	2,110	1,296	2,341	1,544	(1,020)	(1,320)	(1,687)	(1,791)	(2,607)	(3,261)	(3,410)	(3,521)	(3,644)	(3,668)	(0)
Total Rev Req	273	78	418	1,971	2,118	3,614	4,259	3,169	2,664	931	(2,559)	(3,423)	(3,521)	(3,644)	(3,668)	(0)	
<b>Net SDG&amp;E</b>																	
CapEx	96,429	-	1,569	6,472	4,604	10,561	61,838	11,384	-	-	-	-	-	-	-	-	
Capital Related Rev Req	130,412	(1,047)	(6,818)	(4,447)	(14,102)	2,041	30,693	32,118	28,858	26,737	22,861	4,022	2,009	1,967	1,903	1,840	1,777
O&M, FF&U	(74,212)	2,405	9,309	5,647	9,780	6,738	(4,077)	(5,133)	(6,732)	(7,194)	(10,751)	(13,845)	(14,449)	(14,934)	(15,468)	(15,574)	66
Total Rev Req	1,357	2,491	1,200	(4,323)	8,779	26,616	26,985	22,126	19,543	12,110	(9,823)	(12,439)	(12,967)	(13,565)	(13,734)	1,842	

**Opex - Net SEU Summary**

**Cost and Benefits**

**Midyear In Service**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>SEU Summary</b>																	
CapEx	(234,482)	1,024	1,141	3,469	88,313	(8,902)	32,838	(34,646)	(24,833)	(30,849)	(66,289)	(45,649)	(39,741)	(36,535)	(42,021)	(31,801)	-
Capital Related Rev Req	(90,016)	(4,016)	(19,375)	(23,494)	(1,294)	10,377	15,993	26,819	24,575	16,763	6,907	(3,263)	(11,452)	(19,384)	(30,002)	(38,844)	(40,325)
O&M, FF&U	(4,907)	(73)	(373)	(416)	13	202	247	371	302	127	(134)	(409)	(611)	(795)	(1,005)	(1,168)	(1,184)
Total Rev Req	(4,089)	(19,748)	(23,911)	(1,280)	10,579	16,239	27,189	24,877	16,890	6,773	(3,672)	(12,063)	(20,179)	(31,008)	(40,012)	(41,510)	
<b>SCG Gas - Costs</b>																	
CapEx	180,758	1,024	59	10,397	93,418	-	53,692	2,208	2,305	4,268	721	961	2,109	4,160	4,658	779	-
Capital Related Rev Req	275,042	(3,849)	(17,436)	(22,870)	(2,827)	9,896	18,988	35,241	37,968	35,647	33,905	32,309	30,750	28,377	23,063	18,265	17,255
O&M, FF&U	4,747	(66)	(301)	(395)	(49)	171	328	608	655	615	585	558	531	496	398	315	298
Total Rev Req	(3,916)	(17,737)	(23,265)	(2,876)	10,067	19,315	35,849	38,623	36,262	34,490	32,867	31,281	29,233	23,461	18,580	17,553	
<b>SCG Gas - Benefits</b>																	
CapEx	(238,871)	-	(39)	(729)	(2,002)	(3,508)	(8,124)	(20,589)	(22,344)	(23,207)	(24,102)	(25,030)	(25,993)	(26,991)	(28,041)	(28,172)	-
Capital Related Rev Req	(195,033)	-	(3)	(65)	(276)	(668)	(1,500)	(3,763)	(7,178)	(10,675)	(14,181)	(17,696)	(21,226)	(24,775)	(28,350)	(31,869)	(32,809)
FF&U	(3,366)	-	(0)	(1)	(5)	(12)	(26)	(65)	(124)	(184)	(245)	(305)	(366)	(428)	(489)	(550)	(566)
Total Rev Req	-	(3)	(66)	(281)	(679)	(1,526)	(3,828)	(7,302)	(10,859)	(14,426)	(18,001)	(21,592)	(25,203)	(28,839)	(32,419)	(33,375)	
<b>Net SCG</b>																	
CapEx	(58,113)	1,024	20	9,668	91,416	(3,508)	45,568	(18,381)	(20,039)	(18,939)	(23,381)	(24,069)	(23,883)	(22,832)	(23,383)	(27,393)	-
Capital Related Rev Req	80,009	(3,849)	(17,439)	(22,935)	(3,103)	9,228	17,488	31,478	30,790	24,972	19,724	14,613	9,525	3,961	(5,287)	(13,604)	(15,554)
O&M, FF&U	1,381	(66)	(301)	(396)	(54)	159	302	543	531	431	340	252	164	68	(91)	(235)	(268)
Total Rev Req	(3,916)	(17,740)	(23,331)	(3,157)	9,388	17,790	32,021	31,321	25,403	20,065	14,865	9,689	4,030	(5,378)	(13,838)	(15,822)	
<b>SDG&amp;E - Electric Costs</b>																	
CapEx	48,770	-	826	8,767	6,630	3,771	3,239	10,979	6,556	3,564	239	365	2,242	1,070	261	261	-
Capital Related Rev Req	62,542	(124)	(1,435)	695	4,115	4,309	3,984	4,772	5,865	5,866	5,865	5,638	5,123	4,709	4,599	4,410	4,150
O&M, FF&U	2,313	(5)	(53)	26	152	159	147	176	217	217	209	189	174	170	163	153	
Total Rev Req	(129)	(1,488)	721	4,267	4,468	4,131	4,949	6,082	6,083	6,082	5,847	5,313	4,884	4,769	4,573	4,303	
<b>SDG&amp;E - Electric Benefits</b>																	
CapEx	(184,071)	-	-	(13,747)	(7,507)	(7,070)	(12,318)	(22,289)	(9,088)	(12,085)	(33,284)	(16,961)	(14,502)	(11,727)	(19,892)	(3,602)	-
Capital Related Rev Req	(192,858)	-	-	(1,156)	(2,759)	(3,189)	(4,900)	(8,149)	(10,225)	(11,643)	(15,201)	(18,919)	(20,812)	(22,258)	(24,124)	(25,145)	(24,379)
FF&U	(7,132)	-	-	(43)	(102)	(118)	(181)	(301)	(378)	(431)	(562)	(700)	(770)	(823)	(892)	(930)	(902)
Total Rev Req	-	-	(1,199)	(2,861)	(3,307)	(5,081)	(8,450)	(10,603)	(12,073)	(15,763)	(19,618)	(21,582)	(23,081)	(25,016)	(26,075)	(25,280)	
<b>SDG&amp;E - Electric Summary</b>																	
CapEx	(135,301)	-	826	(4,980)	(878)	(3,299)	(9,079)	(11,310)	(2,532)	(8,520)	(33,045)	(16,596)	(12,260)	(10,657)	(19,630)	(3,341)	-
Capital Related Rev Req	(130,316)	(124)	(1,435)	(461)	1,356	1,119	(916)	(3,376)	(4,360)	(5,777)	(9,335)	(13,280)	(15,689)	(17,548)	(19,525)	(20,735)	(20,229)
O&M, FF&U	(4,819)	(5)	(53)	(17)	50	41	(34)	(125)	(161)	(214)	(345)	(491)	(580)	(649)	(722)	(767)	(748)
Total Rev Req	(129)	(1,488)	(478)	1,406	1,161	(950)	(3,501)	(4,521)	(5,990)	(9,681)	(13,771)	(16,269)	(18,197)	(20,247)	(21,502)	(20,977)	
<b>SDG&amp;E - Gas Costs</b>																	
CapEx	13,480	-	295	2,854	-	-	1,650	432	191	-	42	700	429	6,887	-	-	
Capital Related Rev Req	13,779	(43)	(501)	227	1,230	1,055	813	856	942	763	719	653	491	382	1,507	2,473	2,212
O&M, FF&U	510	(2)	(19)	8	45	39	30	32	35	28	27	24	18	14	56	91	82
Total Rev Req	(44)	(519)	236	1,275	1,094	843	887	977	792	745	677	509	396	1,563	2,564	2,294	
<b>SDG&amp;E - Gas Benefits</b>																	
CapEx	(54,548)	-	-	(4,074)	(2,225)	(2,095)	(3,650)	(6,605)	(2,693)	(3,581)	(9,863)	(5,026)	(4,297)	(3,475)	(5,895)	(1,067)	-
Capital Related Rev Req	(53,487)	-	-	(325)	(776)	(1,025)	(1,392)	(2,139)	(2,797)	(3,196)	(4,201)	(5,249)	(5,778)	(6,179)	(6,698)	(6,979)	(6,754)
FF&U	(1,978)	-	-	(12)	(29)	(38)	(51)	(79)	(103)	(118)	(155)	(194)	(214)	(228)	(248)	(258)	(250)
Total Rev Req	-	-	(337)	(805)	(1,063)	(1,444)	(2,218)	(2,900)	(3,315)	(4,356)	(5,443)	(5,992)	(6,407)	(6,945)	(7,237)	(7,004)	
<b>SDG&amp;E - Gas Summary</b>																	
CapEx	(41,068)	-	295	(1,219)	(2,225)	(2,095)	(3,650)	(4,956)	(2,262)	(3,390)	(9,863)	(4,984)	(3,597)	(3,046)	992	(1,067)	-
Capital Related Rev Req	(39,709)	(43)	(501)	(98)	454	30	(579)	(1,283)	(1,855)	(2,433)	(3,482)	(4,596)	(5,288)	(5,797)	(5,191)	(4,506)	(4,542)
O&M, FF&U	(1,468)	(2)	(19)	(4)	17	1	(21)	(47)	(69)	(90)	(129)	(170)	(196)	(214)	(192)	(167)	(168)
Total Rev Req	(44)	(519)	(102)	471	31	(600)	(1,330)	(1,924)	(2,523)	(3,611)	(4,766)	(5,483)	(6,011)	(5,382)	(4,672)	(4,710)	
<b>Net SDG&amp;E</b>																	
CapEx	(176,369)	-	1,121	(6,199)	(3,103)	(5,394)	(12,730)	(16,265)	(4,794)	(11,910)	(42,908)	(21,580)	(15,857)	(13,703)	(18,638)	(4,408)	-
Capital Related Rev Req	(170,025)	(167)	(1,936)	(559)	1,810	1,149	(1,495)	(4,659)	(6,215)	(8,210)	(12,818)	(17,876)	(20,976)	(23,345)	(24,716)	(25,241)	(24,772)
O&M, FF&U	(6,288)	(6)	(72)	(21)	67	42	(55)	(172)	(230)	(304)	(474)	(661)	(776)	(863)	(914)	(933)	(916)
Total Rev Req	(173)	(2,008)	(580)	1,877	1,192	(1,550)	(4,832)	(6,444)	(8,513)	(13,292)	(18,537)	(21,752)	(24,208)	(25,630)	(26,174)	(25,688)	



## Opex - Net SEU Summary

### Soft Benefits (NPV)

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

SDG&E ROR 8.40%

SoCalGas ROR 8.68%

## Opex - Net SEU Summary

### Soft Benefits

#### Beginning of Year In-Service

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

## Opex - Net SEU Summary

### Soft Benefits

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

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>	595,265	(497)	(7,412)	(30,834)	(16,644)	6,430	53,125	76,682	76,349	72,577	68,423	64,197	61,356	57,431	50,555	43,111	20,417
<b>Revenue Requirement</b>	595,265	(497)	(7,412)	(30,834)	(16,644)	6,430	53,125	76,682	76,349	72,577	68,423	64,197	61,356	57,431	50,555	43,111	20,417
FF&U:	10,099	(8)	(126)	(523)	(282)	109	901	1,301	1,295	1,231	1,161	1,089	1,041	974	858	731	346
O&M:	114,281	3,361	10,618	10,897	16,214	12,241	7,967	4,868	5,104	5,348	5,600	5,860	6,134	6,427	6,735	6,906	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	273,373	102	213	1,434	6,799	11,849	22,664	26,980	26,702	26,507	25,858	24,608	24,695	24,077	21,570	18,557	10,757
Return on Common:	81,283	24	44	414	3,007	5,313	10,161	11,497	10,248	9,060	7,845	6,582	5,384	4,283	3,326	2,420	1,676
Return on Preferred:	4,830	1	3	25	179	316	604	683	609	538	466	391	320	255	198	144	100
Return On Debt:	49,682	15	27	253	1,838	3,247	6,211	7,027	6,264	5,538	4,795	4,023	3,291	2,618	2,033	1,479	1,024
Federal Taxes:	34,826	(3,192)	(14,472)	(34,412)	(35,336)	(21,519)	2,315	17,418	18,751	17,493	16,465	15,849	15,153	14,024	11,858	9,689	4,742
State Taxes:	9,500	(805)	(3,728)	(9,014)	(6,306)	54	4,374	5,137	4,903	4,558	4,406	4,232	3,919	3,330	2,730	1,442	
Property Taxes:	17,390	5	9	91	669	1,180	2,249	2,535	2,239	1,958	1,675	1,388	1,107	854	646	455	329

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
O&M:	114,281	3,361	10,618	10,897	16,214	12,241	7,967	4,868	5,104	5,348	5,600	5,860	6,134	6,427	6,735	6,906	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	273,373	102	213	1,434	6,799	11,849	22,664	26,980	26,702	26,507	25,858	24,608	24,695	24,077	21,570	18,557	10,757
Return on Common:	81,283	24	44	414	3,007	5,313	10,161	11,497	10,248	9,060	7,845	6,582	5,384	4,283	3,326	2,420	1,676
Return on Preferred:	4,830	1	3	25	179	316	604	683	609	538	466	391	320	255	198	144	100
Return On Debt:	49,682	15	27	253	1,838	3,247	6,211	7,027	6,264	5,538	4,795	4,023	3,291	2,618	2,033	1,479	1,024
Federal Taxes:	34,826	(3,192)	(14,472)	(34,412)	(35,336)	(21,519)	2,315	17,418	18,751	17,483	16,465	15,849	15,153	14,024	11,858	9,689	4,742
State Taxes:	9,500	(805)	(3,728)	(9,014)	(9,731)	(6,306)	54	4,374	5,137	4,903	4,558	4,406	4,232	3,919	3,330	2,730	1,442
Property Taxes:	17,390	5	9	91	669	1,180	2,249	2,535	2,239	1,958	1,675	1,388	1,107	854	646	455	329
Sum	585,166	(489)	(7,287)	(30,311)	(16,362)	6,321	52,224	75,382	75,054	71,346	67,262	63,108	60,315	56,456	49,697	42,380	20,070
FF&U Rate		1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%
FF&U	10,099	(8)	(126)	(523)	(282)	109	901	1,301	1,295	1,231	1,161	1,089	1,041	974	858	731	346

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

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

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																
Historical Cost	512	1,066	9,303	63,833	117,913	228,949	279,008	280,711	280,352	278,504	273,094	267,540	269,570	265,323	237,447	204,761
Accumulated Depreciation	102	316	1,750	8,549	20,398	43,063	69,530	95,679	118,540	140,056	158,414	176,019	198,992	211,907	199,869	177,550
Net Investment	410	750	7,553	55,284	97,515	185,886	209,478	185,032	161,812	138,448	114,680	91,521	70,578	53,417	37,578	27,211
Deferred Taxes Impacting Rate Base	-	27	557	1,027	1,264	1,884	1,332	808	420	237	255	164	121	200	323	317
Year End Rate Base	410	723	6,996	54,257	96,250	184,002	208,146	184,224	161,392	138,211	114,425	91,356	70,457	53,217	37,255	26,894
Average Rate Base	461	843	7,978	57,892	102,294	195,644	221,360	197,313	174,451	151,048	126,738	103,658	82,474	64,041	46,595	32,269
Return on Equity (\$)	81,283	24	414	3,007	5,313	10,161	11,497	10,248	9,060	7,845	6,582	5,384	4,283	3,326	2,420	1,676
Weighted Return on Equity (%)	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%
Return on Preferred (\$)	4,830	1	3	25	179	316	604	683	809	538	466	391	320	255	198	144
Weighted Return on Preferred (%)	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%
Return on Debt (\$)	49,682	15	27	253	1,838	3,247	6,211	7,027	6,264	5,538	4,795	4,023	3,291	2,618	2,033	1,479
Weighted Return on Debt (%)	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%
Total Return	135,795	40	73	692	5,023	8,876	16,975	19,207	17,120	15,137	13,106	10,997	8,994	7,156	5,557	4,043
Total Rate	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>	<b>595,265</b>	<b>(497)</b>	<b>(7,412)</b>	<b>(30,834)</b>	<b>(16,644)</b>	<b>6,430</b>	<b>53,125</b>	<b>76,682</b>	<b>76,349</b>	<b>72,577</b>	<b>68,423</b>	<b>64,197</b>	<b>61,356</b>	<b>57,431</b>	<b>50,555</b>	<b>43,111</b>	<b>20,417</b>
Revenue	(415,142)	(3,460)	(10,715)	(11,900)	(23,400)	(25,379)	(33,782)	(35,684)	(35,340)	(35,045)	(34,294)	(32,945)	(32,977)	(32,332)	(29,809)	(26,649)	(11,432)
Operational Costs	180,122	(3,957)	(18,127)	(42,734)	(40,044)	(18,949)	19,344	40,999	41,008	37,532	34,129	31,252	28,378	25,099	20,745	16,462	8,984
EBIT	(44,327)	3,997	18,200	43,426	45,067	27,825	(2,368)	(21,792)	(23,888)	(22,396)	(21,023)	(20,255)	(19,384)	(17,943)	(15,189)	(12,419)	(6,184)
Income Taxes	135,795	40	73	692	5,023	8,876	16,975	19,207	17,120	15,137	13,106	10,997	8,994	7,156	5,557	4,043	2,800
NOI	(49,682)	(15)	(27)	(253)	(1,838)	(3,247)	(6,211)	(7,027)	(6,264)	(5,538)	(4,795)	(4,023)	(3,291)	(2,618)	(2,033)	(1,479)	(1,024)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest During Construction	(4,830)	(1)	(3)	(25)	(179)	(316)	(604)	(683)	(609)	(538)	(466)	(391)	(320)	(255)	(198)	(144)	(100)
Preferred Dividends	81,283	24	44	414	3,007	5,313	10,161	11,497	10,248	9,060	7,845	6,582	5,384	4,283	3,326	2,420	1,676
Earnings for Common	<b>FIT detail:</b>																
EBIT	180,122	(3,957)	(18,127)	(42,734)	(40,044)	(18,949)	19,344	40,999	41,008	37,532	34,129	31,252	28,378	25,099	20,745	16,462	8,984
Depreciation	(22,878)	(5,149)	(24,000)	(59,062)	(68,092)	(49,017)	(12,826)	15,849	23,205	23,122	22,612	22,612	22,612	21,819	19,088	16,030	8,320
State Taxes (Prior Period)	8,058	-	(805)	(3,728)	(9,014)	(9,731)	(6,306)	54	4,374	5,137	4,903	4,558	4,406	4,232	3,919	3,330	2,730
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	49,682	15	27	253	1,838	3,247	6,211	7,027	6,264	5,538	4,795	4,023	3,291	2,618	2,033	1,479	1,024
Total Federal EBT Adjustments	(80,618)	(5,163)	(23,222)	(55,587)	(60,916)	(42,533)	(12,730)	8,768	12,567	12,448	12,914	14,031	14,915	14,969	13,136	11,220	4,565
Federal EBT	99,504	(9,120)	(41,349)	(98,321)	(100,960)	(61,482)	6,613	49,767	53,576	49,980	47,043	45,283	43,294	40,068	33,881	27,682	13,549
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
<b>FIT</b>	<b>34,826</b>	<b>(3,192)</b>	<b>(14,472)</b>	<b>(34,412)</b>	<b>(35,336)</b>	<b>(21,519)</b>	<b>2,315</b>	<b>17,418</b>	<b>18,751</b>	<b>17,493</b>	<b>16,465</b>	<b>15,849</b>	<b>15,153</b>	<b>14,024</b>	<b>11,858</b>	<b>9,689</b>	<b>4,742</b>
<b>SIT detail:</b>																	
EBIT	180,122	(3,957)	(18,127)	(42,734)	(40,044)	(18,949)	19,344	40,999	41,008	37,532	34,129	31,252	28,378	25,099	20,745	16,462	8,984
Depreciation	(22,969)	(5,131)	(24,021)	(58,976)	(68,199)	(49,138)	(12,527)	15,505	23,362	23,466	22,225	22,616	22,780	21,853	18,961	15,902	8,354
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	49,682	15	27	253	1,838	3,247	6,211	7,027	6,264	5,538	4,795	4,023	3,291	2,618	2,033	1,479	1,024
Total State EBT Adjustments	(72,651)	(5,146)	(24,048)	(59,230)	(70,037)	(52,385)	(18,738)	8,478	17,099	17,928	17,430	18,592	19,490	19,235	16,928	14,423	7,330
State EBT	107,471	(9,103)	(42,175)	(101,963)	(110,081)	(71,334)	606	49,477	58,107	55,460	51,559	49,844	47,868	44,334	37,673	30,884	16,314
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
<b>SIT</b>	<b>9,500</b>	<b>(805)</b>	<b>(3,728)</b>	<b>(9,014)</b>	<b>(9,731)</b>	<b>(6,306)</b>	<b>54</b>	<b>4,374</b>	<b>5,137</b>	<b>4,903</b>	<b>4,558</b>	<b>4,406</b>	<b>4,232</b>	<b>3,919</b>	<b>3,330</b>	<b>2,730</b>	<b>1,442</b>



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

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

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Revenue Requirement</b>	<b>315,476</b>	<b>3,419</b>	<b>10,324</b>	<b>(7,569)</b>	<b>(13,768)</b>	<b>(3,637)</b>	<b>33,810</b>	<b>40,834</b>	<b>37,726</b>	<b>36,315</b>	<b>33,933</b>	<b>31,330</b>	<b>30,075</b>	<b>28,198</b>	<b>27,093</b>	<b>24,531</b>	<b>2,864</b>
FF&U:	5,352	58	175	(128)	(234)	(62)	574	693	640	616	576	532	510	478	460	416	49
O&M:	114,281	3,361	10,618	10,897	16,214	12,241	7,967	4,868	5,104	5,348	5,600	5,860	6,134	6,427	6,735	6,906	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	119,826	-	2	604	1,043	1,780	10,908	13,321	12,719	12,709	12,281	10,863	10,863	10,479	10,479	9,742	2,032
Return on Common:	29,082	-	1	130	213	527	4,551	5,080	4,417	3,772	3,140	2,546	1,982	1,428	884	359	53
Return on Preferred:	1,728	-	0	8	13	31	270	302	262	224	187	151	118	85	53	21	3
Return On Debt:	17,776	-	0	79	130	322	2,782	3,105	2,700	2,306	1,919	1,556	1,211	873	540	219	32
Federal Taxes:	16,723	-	(377)	(15,320)	(24,617)	(14,382)	4,859	9,844	8,536	8,202	7,501	7,274	6,931	6,378	6,102	5,343	449
State Taxes:	4,609	-	(95)	(3,869)	(6,580)	(4,210)	896	2,505	2,386	2,330	2,071	2,020	1,929	1,781	1,699	1,500	246
Property Taxes:	6,099	-	0	29	48	116	1,003	1,115	961	808	659	528	396	269	142	25	-

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
O&M:	114,281	3,361	10,618	10,897	16,214	12,241	7,967	4,868	5,104	5,348	5,600	5,860	6,134	6,427	6,735	6,906	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	119,826	-	2	604	1,043	1,780	10,908	13,321	12,719	12,709	12,281	10,863	10,863	10,479	10,479	9,742	2,032
Return on Common:	29,082	-	1	130	213	527	4,551	5,080	4,417	3,772	3,140	2,546	1,982	1,428	884	359	53
Return on Preferred:	1,728	-	0	8	13	31	270	302	262	224	187	151	118	85	53	21	3
Return On Debt:	17,776	-	0	79	130	322	2,782	3,105	2,700	2,306	1,919	1,556	1,211	873	540	219	32
Federal Taxes:	16,723	-	(377)	(15,320)	(24,617)	(14,382)	4,859	9,844	8,536	8,202	7,501	7,274	6,931	6,378	6,102	5,343	449
State Taxes:	4,609	-	(95)	(3,869)	(6,580)	(4,210)	896	2,505	2,386	2,330	2,071	2,020	1,929	1,781	1,699	1,500	246
Property Taxes:	6,099	-	0	29	48	116	1,003	1,115	961	808	659	528	396	269	142	25	-
Sum	310,124	3,361	10,149	(7,441)	(13,534)	(3,575)	33,236	40,141	37,086	35,699	33,357	30,799	29,564	27,719	26,634	24,115	2,815
FF&U Rate		1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%
FF&U	5,352	58	175	(128)	(234)	(62)	574	693	640	616	576	532	510	478	460	416	49

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

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

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	<b>Total</b>																
Historical Cost		-	12	3,021	5,644	13,015	97,205	119,826	119,814	116,805	116,751	114,182	107,093	107,093	104,792	104,792	97,421
Accumulated Depreciation		-	2	607	1,650	3,430	14,338	27,659	40,367	50,067	62,293	70,587	74,361	84,840	93,018	102,760	97,421
Net Investment		-	10	2,414	3,994	9,585	82,867	92,167	79,447	66,738	54,458	43,595	32,733	22,253	11,774	2,032	-
Deferred Taxes Impacting Rate Base		-	2	423	388	277	1,117	895	635	282	-	-	-	-	-	-	-
Year End Rate Base		-	8	1,992	3,606	9,308	81,750	91,271	78,812	66,457	54,458	43,595	32,733	22,253	11,774	2,032	-
Average Rate Base		-	10	2,504	4,111	10,143	87,624	97,821	85,042	72,634	60,457	49,027	38,164	27,493	17,014	6,903	1,016
Return on Equity (\$)	29,082	-	1	130	213	527	4,551	5,080	4,417	3,772	3,140	2,546	1,982	1,428	884	359	53
Weighted Return on Equity (%)		-	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%
Return on Preferred (\$)	1,728	-	0	8	13	31	270	302	262	224	187	151	118	85	53	21	3
Weighted Return on Preferred (%)		-	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%
Return on Debt (\$)	17,776	-	0	79	130	322	2,782	3,105	2,700	2,306	1,919	1,556	1,211	873	540	219	32
Weighted Return on Debt (%)		-	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%
Total Return	48,586	-	1	217	357	880	7,603	8,488	7,379	6,302	5,246	4,254	3,311	2,385	1,476	599	88
Total Rate		-	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>	<b>315,476</b>	<b>3,419</b>	<b>10,324</b>	<b>(7,569)</b>	<b>(13,768)</b>	<b>(3,637)</b>	<b>33,810</b>	<b>40,834</b>	<b>37,726</b>	<b>36,315</b>	<b>33,933</b>	<b>31,330</b>	<b>30,075</b>	<b>28,198</b>	<b>27,093</b>	<b>24,531</b>	<b>2,864</b>
Revenue	(245,558)	(3,419)	(10,796)	(11,402)	(17,072)	(14,076)	(20,451)	(19,997)	(19,425)	(19,480)	(19,115)	(17,781)	(17,903)	(17,653)	(17,816)	(17,089)	(2,081)
Operational Costs	69,918	-	(472)	(18,971)	(30,840)	(17,712)	13,359	20,836	18,301	16,834	14,817	13,549	12,171	10,544	9,277	7,442	783
EBIT	(21,332)	-	473	19,189	31,197	18,592	(5,756)	(12,349)	(10,922)	(10,532)	(9,572)	(9,295)	(8,860)	(8,159)	(7,801)	(6,843)	(6,955)
Income Taxes	48,586	-	1	217	357	880	7,603	8,488	7,379	6,302	5,246	4,254	3,311	2,385	1,476	599	88
NOI	(17,776)	-	(0)	(79)	(130)	(322)	(2,782)	(3,105)	(2,700)	(2,306)	(1,919)	(1,556)	(1,211)	(873)	(540)	(219)	(32)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest During Construction	(1,728)	-	(0)	(8)	(13)	(31)	(270)	(302)	(262)	(224)	(187)	(151)	(118)	(85)	(53)	(21)	(3)
Preferred Dividends	29,082	-	1	130	213	527	4,551	5,080	4,417	3,772	3,140	2,546	1,982	1,428	884	359	53
Earnings for Common																	
<b>FIT detail:</b>																	
EBIT	69,918	-	(472)	(18,971)	(30,840)	(17,712)	13,359	20,836	18,301	16,834	14,817	13,549	12,171	10,544	9,277	7,442	783
Depreciation	0	-	(606)	(24,815)	(43,232)	(29,637)	(904)	11,291	11,291	11,291	10,863	10,863	10,863	10,479	10,479	9,742	2,032
State Taxes (Prior Period)	4,363	-	-	(95)	(3,869)	(6,580)	(4,210)	896	2,505	2,386	2,330	2,071	2,020	1,929	1,781	1,699	1,500
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	17,776	-	0	79	130	322	2,782	3,105	2,700	2,306	1,919	1,556	1,211	873	540	219	32
Total Federal EBT Adjustments	(22,139)	-	(606)	(24,799)	(39,493)	(23,379)	525	7,289	6,087	6,599	6,613	7,235	7,631	7,677	8,158	7,824	500
Federal EBT	47,779	-	(1,078)	(43,771)	(70,333)	(41,091)	13,884	28,125	24,387	23,433	21,431	20,784	19,802	18,222	17,435	15,266	1,283
Federal Tax Rate	-	-	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
<b>FIT</b>	<b>16,723</b>	<b>-</b>	<b>(377)</b>	<b>(15,320)</b>	<b>(24,617)</b>	<b>(14,382)</b>	<b>4,859</b>	<b>9,844</b>	<b>8,536</b>	<b>8,202</b>	<b>7,501</b>	<b>7,274</b>	<b>6,931</b>	<b>6,378</b>	<b>6,102</b>	<b>5,343</b>	<b>449</b>
<b>SIT detail:</b>																	
EBIT	69,918	-	(472)	(18,971)	(30,840)	(17,712)	13,359	20,836	18,301	16,834	14,817	13,549	12,171	10,544	9,277	7,442	783
Depreciation	0	-	(606)	(24,716)	(43,464)	(29,595)	(437)	10,602	11,393	11,833	10,530	10,863	10,863	10,479	10,479	9,742	2,032
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	17,776	-	0	79	130	322	2,782	3,105	2,700	2,306	1,919	1,556	1,211	873	540	219	32
Total State EBT Adjustments	(17,776)	-	(606)	(24,795)	(43,594)	(29,917)	(3,218)	7,497	8,694	9,528	8,611	9,306	9,651	9,606	9,939	9,523	2,000
State EBT	52,143	-	(1,078)	(43,767)	(74,434)	(47,630)	10,140	28,333	26,994	26,362	23,428	22,855	21,822	20,151	19,216	16,965	2,783
State Tax Rate	-	-	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
<b>SIT</b>	<b>4,609</b>	<b>-</b>	<b>(95)</b>	<b>(3,869)</b>	<b>(6,580)</b>	<b>(4,210)</b>	<b>896</b>	<b>2,505</b>	<b>2,386</b>	<b>2,330</b>	<b>2,071</b>	<b>2,020</b>	<b>1,929</b>	<b>1,781</b>	<b>1,699</b>	<b>1,500</b>	<b>246</b>

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

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

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>	<b>279,788</b>	<b>(3,916)</b>	<b>(17,737)</b>	<b>(23,265)</b>	<b>(2,876)</b>	<b>10,067</b>	<b>19,315</b>	<b>35,849</b>	<b>38,623</b>	<b>36,262</b>	<b>34,490</b>	<b>32,867</b>	<b>31,281</b>	<b>29,233</b>	<b>23,461</b>	<b>18,580</b>	<b>17,553</b>
Revenue Requirement	4,747	(66)	(301)	(395)	(49)	171	328	608	655	615	585	558	531	496	398	315	298
FF&U:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	153,547	102	211	830	5,756	10,069	11,756	13,658	13,982	13,798	13,577	13,746	13,832	13,598	11,091	8,815	8,725
Return on Common:	52,201	24	43	284	2,793	4,786	5,610	6,416	5,831	5,288	4,705	4,036	3,402	2,856	2,442	2,061	1,623
Return on Preferred:	3,102	1	3	17	166	284	333	381	347	314	280	240	202	170	145	123	96
Return On Debt:	31,906	15	26	174	1,707	2,925	3,429	3,922	3,564	3,232	2,876	2,467	2,079	1,745	1,493	1,260	992
Federal Taxes:	18,104	(3,192)	(14,095)	(19,093)	(10,719)	(7,137)	(2,545)	7,575	10,216	9,291	8,964	8,575	8,222	7,646	5,756	4,346	4,293
State Taxes:	4,891	(805)	(3,633)	(5,145)	(3,151)	(2,095)	(843)	1,869	2,750	2,572	2,487	2,386	2,302	2,138	1,632	1,231	1,196
Property Taxes:	11,290	5	9	62	621	1,064	1,247	1,419	1,278	1,150	1,016	860	711	585	504	430	329



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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	153,547	102	211	830	5,756	10,069	11,756	13,658	13,982	13,798	13,577	13,746	13,832	13,598	11,091	8,815	8,725
Return on Common:	52,201	24	43	284	2,793	4,786	5,610	6,416	5,831	5,288	4,705	4,036	3,402	2,856	2,442	2,061	1,623
Return on Preferred:	3,102	1	3	17	166	284	333	381	347	314	290	240	202	170	145	123	96
Return On Debt:	31,906	15	26	174	1,707	2,925	3,429	3,922	3,564	3,232	2,876	2,467	2,079	1,745	1,493	1,260	992
Federal Taxes:	18,104	(3,192)	(14,095)	(19,093)	(10,719)	(7,137)	(2,545)	7,575	10,216	9,291	8,964	8,575	8,222	7,646	5,756	4,346	4,293
State Taxes:	4,891	(805)	(3,633)	(5,145)	(3,151)	(2,095)	(843)	1,869	2,750	2,572	2,487	2,386	2,302	2,138	1,632	1,231	1,196
Property Taxes:	11,290	5	9	62	621	1,064	1,247	1,419	1,278	1,150	1,016	860	711	585	504	430	329
Sum	275,042	(3,849)	(17,436)	(22,870)	(2,827)	9,896	18,988	35,241	37,968	35,647	33,905	32,309	30,750	28,737	23,063	18,265	17,255
FF&U Rate		1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%
FF&U	4,747	(66)	(301)	(395)	(49)	171	328	608	655	615	585	558	531	496	398	315	298

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																
Historical Cost	512	1,054	6,282	58,189	104,898	131,744	159,182	160,897	163,547	161,753	158,912	160,447	162,477	160,531	132,655	107,340
Accumulated Depreciation	102	313	1,143	6,899	16,968	28,724	41,871	55,312	68,474	77,763	87,827	101,659	114,152	118,889	97,109	80,129
Net Investment	410	740	5,138	51,290	87,930	103,020	117,311	105,585	95,073	83,990	71,085	58,788	48,325	41,643	35,546	27,211
Deferred Taxes Impacting Rate Base	-	26	134	639	988	767	437	173	138	237	255	164	121	200	323	317
Year End Rate Base	410	715	5,004	50,651	86,942	102,253	116,875	105,412	94,935	83,753	70,830	58,624	48,204	41,443	35,223	26,894
Average Rate Base	461	833	5,473	53,781	92,151	108,020	123,539	112,272	101,817	90,591	77,712	66,495	54,981	47,028	39,692	31,253
Return on Equity (\$)	52,201	24	43	284	4,786	5,610	6,416	5,831	5,288	4,705	4,036	3,402	2,856	2,442	2,061	1,623
Weighted Return on Equity (%)	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%
Return on Preferred (\$)	3,102	1	3	17	166	284	333	381	347	314	280	240	202	170	145	123
Weighted Return on Preferred (%)	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%
Return on Debt (\$)	31,906	15	26	174	1,707	2,925	3,429	3,922	3,564	3,232	2,876	2,467	2,079	1,745	1,493	1,260
Weighted Return on Debt (%)	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%
Total Return	87,209	40	72	475	4,666	7,996	9,373	10,719	9,741	8,834	7,860	6,743	5,683	4,771	4,080	3,444
Total Rate	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>																	
Revenue	279,788	(3,916)	(17,737)	(23,265)	(2,876)	10,067	19,315	35,849	38,623	36,262	34,490	32,867	31,281	29,233	23,461	18,580	17,553
Operational Costs	(169,584)	(41)	81	(498)	(6,328)	(11,304)	(13,330)	(15,686)	(15,915)	(15,564)	(15,179)	(15,163)	(15,074)	(14,678)	(11,993)	(9,560)	(9,352)
EBIT	110,204	(3,957)	(17,655)	(23,762)	(9,204)	(1,237)	5,985	20,163	22,708	20,698	19,311	17,703	16,207	14,554	11,468	9,020	8,201
Income Taxes	(22,995)	3,997	17,728	24,237	13,870	9,232	3,388	(9,444)	(12,966)	(11,864)	(11,451)	(10,960)	(10,524)	(9,784)	(7,388)	(5,576)	(5,489)
NOI	87,209	40	72	475	4,666	7,996	9,373	10,719	9,741	8,834	7,860	6,743	5,683	4,771	4,080	3,444	2,712
Interest	(31,906)	(15)	(26)	(174)	(1,707)	(2,925)	(3,429)	(3,922)	(3,564)	(3,232)	(2,876)	(2,467)	(2,079)	(1,745)	(1,493)	(1,260)	(992)
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	(3,102)	(1)	(3)	(17)	(166)	(284)	(333)	(381)	(347)	(314)	(280)	(240)	(202)	(170)	(145)	(123)	(96)
Earnings for Common	52,201	24	43	284	2,793	4,786	5,610	6,416	5,831	5,288	4,705	4,036	3,402	2,856	2,442	2,061	1,623
<b>FIT detail:</b>																	
EBIT	110,204	(3,957)	(17,655)	(23,762)	(9,204)	(1,237)	5,985	20,163	22,708	20,698	19,311	17,703	16,207	14,554	11,468	9,020	8,201
Depreciation	(22,878)	(5,149)	(23,394)	(34,247)	(24,860)	(19,380)	(11,922)	4,558	11,914	11,831	11,749	11,749	11,749	11,339	8,609	6,288	6,288
State Taxes (Prior Period)	3,695	-	(805)	(3,633)	(5,145)	(3,151)	(2,095)	(843)	1,869	2,750	2,572	2,487	2,386	2,302	2,138	1,632	1,231
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	31,906	15	26	174	1,707	2,925	3,429	3,922	3,564	3,232	2,876	2,467	2,079	1,745	1,493	1,260	992
Total Federal EBT Adjustments	(58,479)	(5,163)	(22,615)	(30,788)	(21,422)	(19,154)	(13,256)	1,479	6,481	5,849	6,301	6,796	7,284	7,292	4,978	3,396	4,065
Federal EBT	51,725	(9,120)	(40,271)	(54,551)	(30,627)	(20,391)	(7,271)	21,642	29,188	26,547	25,613	24,499	23,492	21,846	16,446	12,416	12,266
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
<b>FIT</b>	18,104	(3,192)	(14,095)	(19,093)	(10,719)	(7,137)	(2,545)	7,575	10,216	9,291	8,964	8,575	8,222	7,646	5,756	4,346	4,293
<b>SIT detail:</b>																	
EBIT	110,204	(3,957)	(17,655)	(23,762)	(9,204)	(1,237)	5,985	20,163	22,708	20,698	19,311	17,703	16,207	14,554	11,468	9,020	8,201
Depreciation	(22,969)	(5,131)	(23,415)	(34,261)	(24,736)	(19,542)	(12,090)	4,902	11,969	11,632	11,695	11,753	11,918	11,374	8,482	6,160	6,322
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	31,906	15	26	174	1,707	2,925	3,429	3,922	3,564	3,232	2,876	2,467	2,079	1,745	1,493	1,260	992
Total State EBT Adjustments	(54,876)	(5,146)	(23,442)	(34,435)	(26,443)	(22,468)	(15,519)	981	8,405	8,400	8,819	9,286	9,839	9,628	6,989	4,900	5,330
State EBT	55,329	(9,103)	(41,097)	(58,197)	(35,647)	(23,704)	(9,534)	21,143	31,113	29,098	28,130	26,989	26,046	24,183	18,457	13,920	13,531
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
<b>SIT</b>	4,891	(805)	(3,633)	(5,145)	(3,151)	(2,095)	(843)	1,869	2,750	2,572	2,487	2,386	2,302	2,138	1,632	1,231	1,196

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

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

Southern California Gas Company  
 OpEx GRC  
 SCG Costs

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>273,373</b>	<b>102</b>	<b>213</b>	<b>1,434</b>	<b>6,799</b>	<b>11,849</b>	<b>22,664</b>	<b>26,980</b>	<b>26,702</b>	<b>26,507</b>	<b>25,858</b>	<b>24,608</b>	<b>24,695</b>	<b>24,077</b>	<b>21,570</b>	<b>18,557</b>	<b>10,757</b>
2007	512	102	102	102	102	102	-	-	-	-	-	-	-	-	-	-	-
2008	554	-	111	111	111	111	111	-	-	-	-	-	-	-	-	-	-
2009	8,237	-	-	1,221	1,221	1,221	1,221	1,221	492	410	410	410	410	-	-	-	-
2010	51,822	-	-	-	5,365	5,365	5,365	5,365	5,365	4,595	4,085	4,085	4,085	4,085	1,354	1,354	1,354
2011	50,018	-	-	-	-	5,050	5,050	5,050	5,050	5,050	4,412	4,412	4,412	4,412	4,412	1,354	1,354
2012	103,877	-	-	-	-	-	10,918	10,918	10,918	10,918	10,918	9,500	9,500	9,500	9,500	9,500	1,790
2013	41,622	-	-	-	-	-	-	4,426	4,426	4,426	4,426	4,426	4,205	3,822	3,822	3,822	3,822
2014	2,257	-	-	-	-	-	-	-	451	451	451	451	451	-	-	-	-
2015	3,286	-	-	-	-	-	-	-	-	657	657	657	657	657	-	-	-
2016	2,494	-	-	-	-	-	-	-	-	-	499	499	499	499	499	-	-
2017	841	-	-	-	-	-	-	-	-	-	-	168	168	168	168	168	-
2018	1,535	-	-	-	-	-	-	-	-	-	-	-	307	307	307	307	307
2019	2,508	-	-	-	-	-	-	-	-	-	-	-	-	627	627	627	627
2020	2,645	-	-	-	-	-	-	-	-	-	-	-	-	-	882	882	882
2021	1,087	-	-	-	-	-	-	-	-	-	-	-	-	-	-	544	544
2022	78	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	78

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

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

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

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

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

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

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

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

Book Life 10  
 Salvage Amount 0.0%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	-	-	-	-	-	-	-
	Total	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	<b>104,792</b>	-	-	-	-	7,371	77,101	20,320	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>104,792</b>	-	-	-	-	<b>737</b>	<b>8,447</b>	<b>10,479</b>	<b>10,479</b>	<b>10,479</b>	<b>10,479</b>	<b>10,479</b>	<b>10,479</b>	<b>10,479</b>	<b>10,479</b>	<b>9,742</b>	<b>2,032</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>7,371</b>	-	-	-	-	737	737	737	737	737	737	737	737	737	737	-	-
2012	<b>77,101</b>	-	-	-	-	-	7,710	7,710	7,710	7,710	7,710	7,710	7,710	7,710	7,710	7,710	-
2013	<b>20,320</b>	-	-	-	-	-	-	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



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

Depreciation Schedule  
 (\$ in Thousands)  
 Federal Tax Depreciation

Federal Tax Life 3  
 Declining Factor 0%

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

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

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 3  
 Declining Factor 0%

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

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

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

Book Life 6  
 Salvage Amount 0.0%

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

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

Depreciation Schedule  
 (\$ in Thousands)  
 Federal Tax Depreciation

Federal Tax Life 3  
 Declining Factor 0%

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

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

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 3  
 Declining Factor 0%

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

**Southern California Gas Company**  
**OpEx GRC - Beginning of Year In-service**  
 SCG Costs - G391.2 (50)

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

Book Life 5  
 Salvage Amount 0.0%

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

**Southern California Gas Company**  
**OpEx GRC - Beginning of Year In-service**  
 SCG Costs - G391.2 (50)

Depreciation Schedule  
 (\$ in Thousands)  
 Federal Tax Depreciation

Federal Tax Life 5  
 Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.1600	0.0960	0.0576	0.0864	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	10,164	-	12	3,009	54	-	7,089	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>10,164</b>	<b>-</b>	<b>7</b>	<b>1,807</b>	<b>515</b>	<b>298</b>	<b>4,433</b>	<b>1,397</b>	<b>685</b>	<b>408</b>	<b>612</b>	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	12	-	7	2	1	1	1	-	-	-	-	-	-	-	-	-	-
2009	3,009	-	-	1,805	481	289	173	260	-	-	-	-	-	-	-	-	-
2010	54	-	-	-	32	9	5	3	5	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	7,089	-	-	-	-	-	4,253	1,134	681	408	612	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Southern California Gas Company**  
**OpEx GRC - Beginning of Year In-service**  
 SCG Costs - G391.2 (50)

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 6  
 Declining Factor 200%

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



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

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

Book Life 10  
 Salvage Amount 0.0%

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

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

Depreciation Schedule  
 (\$ in Thousands)  
 Federal Tax Depreciation

Federal Tax Life 3  
 Declining Factor 0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<b>54,617</b>	-	-	8,196	46,421	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>54,617</b>	-	-	<b>4,098</b>	<b>27,309</b>	<b>23,211</b>	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>4,098</b>	-	-	4,098	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	<b>27,309</b>	-	-	-	27,309	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>23,211</b>	-	-	-	-	23,211	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 3  
 Declining Factor 0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<b>54,617</b>	-	-	8,196	46,421	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>54,617</b>	-	-	<b>4,098</b>	<b>27,309</b>	<b>23,211</b>	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>4,098</b>	-	-	4,098	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	<b>27,309</b>	-	-	-	27,309	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>23,211</b>	-	-	-	-	23,211	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

Book Life 15  
 Salvage Amount 0.0%

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

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

Depreciation Schedule  
 (\$ in Thousands)  
 Federal Tax Depreciation

Federal Tax Life 3  
 Declining Factor 0%

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

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

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 3  
 Declining Factor 0%

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

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

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

Book Life 5  
 Salvage Amount 0.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
	Total	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	23,192	1,024	-	-	-	-	-	2,208	2,305	4,268	721	961	2,109	4,160	4,658	779	-
<b>Total Depreciation</b>	<b>18,859</b>	<b>102</b>	<b>205</b>	<b>205</b>	<b>205</b>	<b>205</b>	<b>102</b>	<b>221</b>	<b>672</b>	<b>1,329</b>	<b>1,828</b>	<b>1,996</b>	<b>2,083</b>	<b>2,258</b>	<b>2,483</b>	<b>2,527</b>	<b>2,437</b>
2007	512	102	102	102	102	102	-	-	-	-	-	-	-	-	-	-	-
2008	512	-	102	102	102	102	102	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	1,104	-	-	-	-	-	-	221	221	221	221	221	-	-	-	-	-
2014	2,257	-	-	-	-	-	-	451	451	451	451	451	451	-	-	-	-
2015	3,286	-	-	-	-	-	-	657	657	657	657	657	657	657	-	-	-
2016	2,494	-	-	-	-	-	-	-	-	499	499	499	499	499	499	-	-
2017	841	-	-	-	-	-	-	-	-	-	168	168	168	168	168	168	-
2018	1,535	-	-	-	-	-	-	-	-	-	-	307	307	307	307	307	307
2019	2,508	-	-	-	-	-	-	-	-	-	-	-	627	627	627	627	627
2020	2,645	-	-	-	-	-	-	-	-	-	-	-	-	882	882	882	882
2021	1,087	-	-	-	-	-	-	-	-	-	-	-	-	-	-	544	544
2022	78	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	78

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

Depreciation Schedule  
 (\$ in Thousands)  
 Federal Tax Depreciation

Federal Tax Life 5  
 Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.3200	0.1920	0.1152	0.1728	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	23,192	1,024	-	-	-	-	-	2,208	2,305	4,268	721	961	2,109	4,160	4,658	779	-
<b>Total Depreciation</b>	<b>19,764</b>	<b>102</b>	<b>266</b>	<b>262</b>	<b>157</b>	<b>147</b>	<b>88</b>	<b>221</b>	<b>805</b>	<b>1,591</b>	<b>2,111</b>	<b>2,048</b>	<b>1,823</b>	<b>2,135</b>	<b>2,707</b>	<b>2,878</b>	<b>2,421</b>
2007	512	102	164	98	59	88	-	-	-	-	-	-	-	-	-	-	-
2008	512	-	102	164	98	59	88	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	1,104	-	-	-	-	-	-	221	353	212	127	191	-	-	-	-	-
2014	2,257	-	-	-	-	-	-	451	722	433	260	390	-	-	-	-	-
2015	3,286	-	-	-	-	-	-	657	1,052	631	379	568	-	-	-	-	-
2016	2,494	-	-	-	-	-	-	499	798	479	287	431	-	-	-	-	-
2017	841	-	-	-	-	-	-	-	168	269	161	97	145	-	-	-	-
2018	1,535	-	-	-	-	-	-	-	-	491	295	177	265	-	-	-	-
2019	2,593	-	-	-	-	-	-	-	-	627	1,003	602	361	-	-	-	-
2020	3,139	-	-	-	-	-	-	-	-	882	1,411	846	-	-	-	-	-
2021	1,414	-	-	-	-	-	-	-	-	544	870	-	-	-	-	-	-
2022	78	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



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

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 6  
 Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2778	0.1852	0.1235	0.2469	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	23,192	1,024	-	-	-	-	-	2,208	2,305	4,268	721	961	2,109	4,160	4,658	779	-
<b>Total Depreciation</b>	<b>18,950</b>	<b>85</b>	<b>228</b>	<b>237</b>	<b>158</b>	<b>190</b>	<b>126</b>	<b>184</b>	<b>683</b>	<b>1,379</b>	<b>1,883</b>	<b>1,993</b>	<b>1,914</b>	<b>2,224</b>	<b>2,609</b>	<b>2,655</b>	<b>2,402</b>
2007	512	85	142	95	63	126	-	-	-	-	-	-	-	-	-	-	-
2008	512	-	85	142	95	63	126	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	1,104	-	-	-	-	-	-	184	307	204	136	273	-	-	-	-	-
2014	2,257	-	-	-	-	-	-	376	627	418	279	557	-	-	-	-	-
2015	3,286	-	-	-	-	-	-	-	548	913	609	406	811	-	-	-	-
2016	2,494	-	-	-	-	-	-	-	-	416	693	462	308	616	-	-	-
2017	841	-	-	-	-	-	-	-	-	-	140	234	156	104	208	-	-
2018	1,535	-	-	-	-	-	-	-	-	-	-	426	284	190	379	-	-
2019	2,360	-	-	-	-	-	-	-	-	-	-	522	871	580	816	-	-
2020	2,776	-	-	-	-	-	-	-	-	-	-	-	735	1,225	816	-	-
2021	1,208	-	-	-	-	-	-	-	-	-	-	-	-	453	755	-	-
2022	65	-	-	-	-	-	-	-	-	-	-	-	-	-	65	-	-

**Southern California Gas Company**  
**OpEx GRC - Mid-Year In-service**  
 SCG Costs - G391.2 (50)

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

Book Life 5  
 Salvage Amount 0.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
	7,649	-	59	1,214	6,376	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>7,649</b>	<b>-</b>	<b>6</b>	<b>133</b>	<b>892</b>	<b>1,530</b>	<b>1,530</b>	<b>1,524</b>	<b>1,397</b>	<b>638</b>	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	30	-	6	6	6	6	6	-	-	-	-	-	-	-	-	-	-
2009	637	-	-	127	127	127	127	127	-	-	-	-	-	-	-	-	-
2010	3,795	-	-	-	759	759	759	759	759	-	-	-	-	-	-	-	-
2011	3,188	-	-	-	-	638	638	638	638	638	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Southern California Gas Company**  
**OpEx GRC - Mid-Year In-service**  
 SCG Costs - G391.2 (50)

Depreciation Schedule  
 (\$ in Thousands)  
 Federal Tax Depreciation

Federal Tax Life 5  
 Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.1600	0.0960	0.0576	0.0864	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	7,649	-	59	1,214	6,376	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>7,649</b>	<b>-</b>	<b>18</b>	<b>387</b>	<b>2,382</b>	<b>2,583</b>	<b>914</b>	<b>580</b>	<b>512</b>	<b>275</b>	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	30	-	18	5	3	2	3	-	-	-	-	-	-	-	-	-	-
2009	637	-	-	382	102	61	37	55	-	-	-	-	-	-	-	-	-
2010	3,795	-	-	-	2,277	607	364	219	328	-	-	-	-	-	-	-	-
2011	3,188	-	-	-	-	1,913	510	306	184	275	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Southern California Gas Company**  
**OpEx GRC - Mid-Year In-service**  
 SCG Costs - G391.2 (50)

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 6  
 Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2778	0.1852	0.1235	0.2469	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	7,649	-	59	1,214	6,376	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>7,649</b>	<b>-</b>	<b>5</b>	<b>114</b>	<b>815</b>	<b>1,707</b>	<b>1,674</b>	<b>1,216</b>	<b>1,331</b>	<b>787</b>	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	30	-	5	8	5	4	7	-	-	-	-	-	-	-	-	-	-
2009	637	-	-	106	177	118	79	157	-	-	-	-	-	-	-	-	-
2010	3,795	-	-	-	633	1,054	703	469	937	-	-	-	-	-	-	-	-
2011	3,188	-	-	-	-	531	886	590	394	787	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

Book Life 6  
 Salvage Amount 0.0%

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

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

Depreciation Schedule  
 (\$ in Thousands)  
 Federal Tax Depreciation

Federal Tax Life 3  
 Declining Factor 0%

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

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

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 3  
 Declining Factor 0%

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

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>	<b>(738,167)</b>	<b>-</b>	<b>(370)</b>	<b>(1,783)</b>	<b>(8,835)</b>	<b>(19,158)</b>	<b>(33,524)</b>	<b>(43,141)</b>	<b>(48,956)</b>	<b>(54,368)</b>	<b>(65,017)</b>	<b>(74,477)</b>	<b>(80,432)</b>	<b>(86,259)</b>	<b>(92,325)</b>	<b>(96,146)</b>	<b>(33,375)</b>
Revenue Requirement	(738,167)	-	(370)	(1,783)	(8,835)	(19,158)	(33,524)	(43,141)	(48,956)	(54,368)	(65,017)	(74,477)	(80,432)	(86,259)	(92,325)	(96,146)	(33,375)
FF&U:	(12,523)	-	(6)	(30)	(150)	(325)	(569)	(732)	(831)	(922)	(1,103)	(1,264)	(1,365)	(1,463)	(1,566)	(1,631)	(566)
O&M:	(530,611)	-	(361)	(1,687)	(8,409)	(18,165)	(31,455)	(38,647)	(40,947)	(42,771)	(49,733)	(55,518)	(57,842)	(60,021)	(62,409)	(62,646)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(44,347)	-	(1)	(13)	(59)	(150)	(343)	(818)	(1,529)	(2,284)	(3,067)	(3,881)	(4,726)	(5,603)	(6,515)	(7,446)	(7,913)
Return on Common:	(57,260)	-	(1)	(19)	(80)	(191)	(427)	(1,091)	(2,118)	(3,177)	(4,222)	(5,256)	(6,281)	(7,298)	(8,310)	(9,291)	(9,497)
Return on Preferred:	(3,403)	-	(0)	(1)	(5)	(11)	(25)	(65)	(126)	(189)	(251)	(312)	(373)	(434)	(494)	(552)	(564)
Return On Debt:	(34,999)	-	(1)	(11)	(49)	(117)	(261)	(667)	(1,295)	(1,942)	(2,581)	(3,213)	(3,839)	(4,461)	(5,079)	(5,679)	(5,805)
Federal Taxes:	(33,340)	-	(1)	(12)	(51)	(118)	(262)	(677)	(1,283)	(1,881)	(2,479)	(3,070)	(3,656)	(4,238)	(4,816)	(5,375)	(5,422)
State Taxes:	(7,662)	-	(0)	(3)	(13)	(29)	(63)	(164)	(303)	(431)	(561)	(693)	(828)	(966)	(1,107)	(1,247)	(1,255)
Property Taxes:	(14,023)	-	(0)	(5)	(21)	(52)	(118)	(282)	(523)	(771)	(1,020)	(1,271)	(1,522)	(1,775)	(2,029)	(2,279)	(2,354)



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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>	<b>(530,611)</b>	-	(361)	(1,687)	(8,409)	(18,165)	(31,455)	(38,647)	(40,947)	(42,771)	(49,733)	(55,518)	(57,842)	(60,021)	(62,409)	(62,646)	-
O&M:	(530,611)	-	(361)	(1,687)	(8,409)	(18,165)	(31,455)	(38,647)	(40,947)	(42,771)	(49,733)	(55,518)	(57,842)	(60,021)	(62,409)	(62,646)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(44,347)	-	(1)	(13)	(59)	(150)	(343)	(818)	(1,529)	(2,284)	(3,067)	(3,881)	(4,726)	(5,603)	(6,515)	(7,446)	(7,913)
Return on Common:	(57,260)	-	(1)	(19)	(80)	(191)	(427)	(1,091)	(2,118)	(3,177)	(4,222)	(5,256)	(6,281)	(7,298)	(8,310)	(9,291)	(9,497)
Return on Preferred:	(3,403)	-	(0)	(1)	(5)	(11)	(25)	(65)	(126)	(189)	(251)	(312)	(373)	(434)	(494)	(552)	(564)
Return On Debt:	(34,999)	-	(1)	(11)	(49)	(117)	(261)	(667)	(1,295)	(1,942)	(2,581)	(3,213)	(3,839)	(4,461)	(5,079)	(5,679)	(5,805)
Federal Taxes:	(33,340)	-	(1)	(12)	(51)	(118)	(262)	(677)	(1,283)	(1,881)	(2,479)	(3,070)	(3,656)	(4,238)	(4,816)	(5,375)	(5,422)
State Taxes:	(7,662)	-	(0)	(3)	(13)	(29)	(63)	(164)	(303)	(431)	(561)	(693)	(828)	(966)	(1,107)	(1,247)	(1,255)
Property Taxes:	(14,023)	-	(0)	(5)	(21)	(52)	(118)	(282)	(523)	(771)	(1,020)	(1,271)	(1,522)	(1,775)	(2,029)	(2,279)	(2,354)
Sum	(725,644)	-	(364)	(1,752)	(8,685)	(18,833)	(32,955)	(42,410)	(48,125)	(53,446)	(63,914)	(73,214)	(79,068)	(84,796)	(90,759)	(94,515)	(32,809)
FF&U Rate		1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%
FF&U	(12,523)	-	(6)	(30)	(150)	(325)	(569)	(732)	(831)	(922)	(1,103)	(1,264)	(1,365)	(1,463)	(1,566)	(1,631)	(566)

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

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

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
Historical Cost		-	(19)	(403)	(1,769)	(4,524)	(10,340)	(24,697)	(46,163)	(68,939)	(92,593)	(117,159)	(142,670)	(169,162)	(196,678)	(224,784)	(238,871)
Accumulated Depreciation		-	(1)	(14)	(73)	(222)	(565)	(1,383)	(2,912)	(5,196)	(8,263)	(12,144)	(16,870)	(22,473)	(28,988)	(36,434)	(44,347)
Net Investment		-	(19)	(389)	(1,696)	(4,301)	(9,775)	(23,314)	(43,251)	(63,743)	(84,330)	(105,015)	(125,800)	(146,689)	(167,690)	(188,350)	(194,524)
Deferred Taxes Impacting Rate Base		-	(3)	(69)	(305)	(1,077)	(2,355)	(3,082)	(3,375)	(4,052)	(5,079)	(6,417)	(8,031)	(9,895)	(12,003)	(14,360)	(16,898)
Year End Rate Base		-	(15)	(320)	(1,391)	(3,224)	(7,420)	(20,231)	(39,876)	(59,690)	(79,251)	(98,598)	(117,769)	(136,793)	(155,687)	(173,990)	(177,626)
Average Rate Base		-	(17)	(360)	(1,538)	(3,685)	(8,230)	(21,004)	(40,787)	(61,171)	(81,298)	(101,207)	(120,939)	(140,527)	(159,998)	(178,892)	(182,851)
Return on Equity (\$)	(57,260)	-	(1)	(19)	(80)	(191)	(427)	(1,091)	(2,118)	(3,177)	(4,222)	(5,256)	(6,281)	(7,298)	(8,310)	(9,291)	(9,497)
Weighted Return on Equity (%)		-	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%
Return on Preferred (\$)	(3,403)	-	(0)	(1)	(5)	(11)	(25)	(65)	(126)	(189)	(251)	(312)	(373)	(434)	(494)	(552)	(564)
Weighted Return on Preferred (%)		-	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%
Return on Debt (\$)	(34,999)	-	(1)	(11)	(49)	(117)	(261)	(667)	(1,295)	(1,942)	(2,581)	(3,213)	(3,839)	(4,461)	(5,079)	(5,679)	(5,805)
Weighted Return on Debt (%)		-	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%
Total Return	(95,661)	-	(2)	(31)	(133)	(320)	(714)	(1,822)	(3,539)	(5,308)	(7,054)	(8,781)	(10,493)	(12,193)	(13,883)	(15,522)	(15,865)
Total Rate		-	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>																	
Revenue	(738,167)	-	(370)	(1,783)	(8,835)	(19,158)	(33,524)	(43,141)	(48,956)	(54,368)	(65,017)	(74,477)	(80,432)	(86,259)	(92,325)	(96,146)	(33,375)
Operational Costs	601,504	-	368	1,736	8,638	18,692	32,485	40,479	43,830	46,748	54,924	61,933	65,455	68,862	72,519	74,003	10,833
EBIT	(136,663)	-	(2)	(47)	(197)	(466)	(1,039)	(2,663)	(5,125)	(7,620)	(10,093)	(12,544)	(14,978)	(17,397)	(19,806)	(22,144)	(22,542)
Income Taxes	41,002	-	1	16	64	146	325	840	1,587	2,312	3,039	3,763	4,484	5,204	5,923	6,622	6,677
NOI	(95,661)	-	(2)	(31)	(133)	(320)	(714)	(1,822)	(3,539)	(5,308)	(7,054)	(8,781)	(10,493)	(12,193)	(13,883)	(15,522)	(15,865)
Interest	34,999	-	1	11	49	117	261	667	1,295	1,942	2,581	3,213	3,839	4,461	5,079	5,679	5,805
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	3,403	-	0	-	5	11	25	65	126	189	251	312	373	434	494	552	564
Earnings for Common	(57,260)	-	(1)	(19)	(80)	(191)	(427)	(1,091)	(2,118)	(3,177)	(4,222)	(5,256)	(6,281)	(7,298)	(8,310)	(9,291)	(9,497)
<b>FIT detail:</b>																	
EBIT	(136,663)	-	(2)	(47)	(197)	(466)	(1,039)	(2,663)	(5,125)	(7,620)	(10,093)	(12,544)	(14,978)	(17,397)	(19,806)	(22,144)	(22,542)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes (Prior Period)	(6,407)	-	-	(0)	(3)	(13)	(29)	(63)	(164)	(303)	(431)	(561)	(693)	(828)	(966)	(1,107)	(1,247)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(34,999)	-	(1)	(11)	(49)	(117)	(261)	(667)	(1,295)	(1,942)	(2,581)	(3,213)	(3,839)	(4,461)	(5,079)	(5,679)	(5,805)
Total Federal EBT Adjustments	41,406	-	1	12	52	130	290	730	1,458	2,245	3,012	3,774	4,532	5,289	6,045	6,786	7,051
Federal EBT	(95,257)	-	(2)	(35)	(145)	(336)	(749)	(1,933)	(3,667)	(5,375)	(7,081)	(8,771)	(10,445)	(12,108)	(13,761)	(15,358)	(15,491)
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
<b>FIT</b>	(33,340)	-	(1)	(12)	(51)	(118)	(262)	(677)	(1,283)	(1,881)	(2,479)	(3,070)	(3,656)	(4,238)	(4,816)	(5,375)	(5,422)
<b>SIT detail:</b>																	
EBIT	(136,663)	-	(2)	(47)	(197)	(466)	(1,039)	(2,663)	(5,125)	(7,620)	(10,093)	(12,544)	(14,978)	(17,397)	(19,806)	(22,144)	(22,542)
Depreciation	14,987	-	(0)	(1)	3	26	68	145	403	802	1,169	1,491	1,769	2,006	2,203	2,363	2,542
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(34,999)	-	(1)	(11)	(49)	(117)	(261)	(667)	(1,295)	(1,942)	(2,581)	(3,213)	(3,839)	(4,461)	(5,079)	(5,679)	(5,805)
Total State EBT Adjustments	49,986	-	0	10	52	143	329	812	1,697	2,744	3,749	4,703	5,608	6,467	7,282	8,042	8,346
State EBT	(86,677)	-	(2)	(37)	(146)	(323)	(710)	(1,851)	(3,428)	(4,876)	(6,344)	(7,841)	(9,369)	(10,930)	(12,524)	(14,102)	(14,196)
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
<b>SIT</b>	(7,662)	-	(0)	(3)	(13)	(29)	(63)	(164)	(303)	(431)	(561)	(693)	(828)	(966)	(1,107)	(1,247)	(1,255)

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

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

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

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

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

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

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

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



Southern California Gas Company

OpEx GRC - Mid Year In-service

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>	<b>(198,398)</b>	<b>-</b>	<b>(3)</b>	<b>(66)</b>	<b>(281)</b>	<b>(679)</b>	<b>(1,526)</b>	<b>(3,828)</b>	<b>(7,302)</b>	<b>(10,859)</b>	<b>(14,426)</b>	<b>(18,001)</b>	<b>(21,592)</b>	<b>(25,203)</b>	<b>(28,839)</b>	<b>(32,419)</b>	<b>(33,375)</b>
Revenue Requirement	(198,398)	-	(3)	(66)	(281)	(679)	(1,526)	(3,828)	(7,302)	(10,859)	(14,426)	(18,001)	(21,592)	(25,203)	(28,839)	(32,419)	(33,375)
FF&U:	(3,366)	-	(0)	(1)	(5)	(12)	(26)	(65)	(124)	(184)	(245)	(305)	(366)	(428)	(489)	(550)	(566)
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(44,347)	-	(1)	(13)	(59)	(150)	(343)	(818)	(1,529)	(2,284)	(3,067)	(3,881)	(4,726)	(5,603)	(6,515)	(7,446)	(7,913)
Return on Common:	(57,260)	-	(1)	(19)	(80)	(191)	(427)	(1,091)	(2,118)	(3,177)	(4,222)	(5,256)	(6,281)	(7,298)	(8,310)	(9,291)	(9,497)
Return on Preferred:	(3,403)	-	(0)	(1)	(5)	(11)	(25)	(65)	(126)	(189)	(251)	(312)	(373)	(434)	(494)	(552)	(564)
Return On Debt:	(34,999)	-	(1)	(11)	(49)	(117)	(261)	(667)	(1,295)	(1,942)	(2,581)	(3,213)	(3,839)	(4,461)	(5,079)	(5,679)	(5,805)
Federal Taxes:	(33,340)	-	(1)	(12)	(51)	(118)	(262)	(677)	(1,283)	(1,881)	(2,479)	(3,070)	(3,656)	(4,238)	(4,816)	(5,375)	(5,422)
State Taxes:	(7,662)	-	(0)	(3)	(13)	(29)	(63)	(164)	(303)	(431)	(561)	(693)	(828)	(966)	(1,107)	(1,247)	(1,255)
Property Taxes:	(14,023)	-	(0)	(5)	(21)	(52)	(118)	(282)	(523)	(771)	(1,020)	(1,271)	(1,522)	(1,775)	(2,029)	(2,279)	(2,354)

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(44,347)	-	(1)	(13)	(59)	(150)	(343)	(818)	(1,529)	(2,284)	(3,067)	(3,881)	(4,726)	(5,603)	(6,515)	(7,446)	(7,913)
Return on Common:	(57,260)	-	(1)	(19)	(80)	(191)	(427)	(1,091)	(2,118)	(3,177)	(4,222)	(5,256)	(6,281)	(7,298)	(8,310)	(9,291)	(9,497)
Return on Preferred:	(3,403)	-	(0)	(1)	(5)	(11)	(25)	(65)	(126)	(189)	(251)	(312)	(373)	(434)	(494)	(552)	(564)
Return On Debt:	(34,999)	-	(1)	(11)	(49)	(117)	(261)	(667)	(1,295)	(1,942)	(2,581)	(3,213)	(3,839)	(4,461)	(5,079)	(5,679)	(5,805)
Federal Taxes:	(33,340)	-	(1)	(12)	(51)	(118)	(262)	(677)	(1,283)	(1,881)	(2,479)	(3,070)	(3,656)	(4,238)	(4,816)	(5,375)	(5,422)
State Taxes:	(7,662)	-	(0)	(3)	(13)	(29)	(63)	(164)	(303)	(431)	(561)	(693)	(828)	(966)	(1,107)	(1,247)	(1,255)
Property Taxes:	(14,023)	-	(0)	(5)	(21)	(52)	(118)	(282)	(523)	(771)	(1,020)	(1,271)	(1,522)	(1,775)	(2,029)	(2,279)	(2,354)
Sum	(195,033)	-	(3)	(65)	(276)	(668)	(1,500)	(3,763)	(7,178)	(10,675)	(14,181)	(17,696)	(21,226)	(24,775)	(28,350)	(31,869)	(32,809)
FF&U Rate		-	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%
FF&U	(3,366)	-	(0)	(1)	(5)	(12)	(26)	(65)	(124)	(184)	(245)	(305)	(366)	(428)	(489)	(550)	(566)

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																
Historical Cost	-	(19)	(403)	(1,769)	(4,524)	(10,340)	(24,697)	(46,163)	(68,939)	(92,593)	(117,159)	(142,670)	(169,162)	(196,678)	(224,784)	(238,871)
Accumulated Depreciation	-	(1)	(14)	(73)	(222)	(565)	(1,383)	(2,912)	(5,196)	(8,263)	(12,144)	(16,870)	(22,473)	(28,988)	(36,434)	(44,347)
Net Investment	-	(19)	(389)	(1,696)	(4,301)	(9,775)	(23,314)	(43,251)	(63,743)	(84,330)	(105,015)	(125,800)	(146,689)	(167,690)	(188,350)	(194,524)
Deferred Taxes Impacting Rate Base	-	(3)	(69)	(305)	(1,077)	(2,355)	(3,082)	(3,375)	(4,052)	(5,079)	(6,417)	(8,031)	(9,895)	(12,003)	(14,360)	(16,898)
Year End Rate Base	-	(15)	(320)	(1,391)	(3,224)	(7,420)	(20,231)	(39,876)	(59,690)	(79,251)	(98,598)	(117,769)	(136,793)	(155,687)	(173,990)	(177,626)
Average Rate Base	-	(17)	(360)	(1,538)	(3,685)	(8,230)	(21,004)	(40,787)	(61,171)	(81,298)	(101,207)	(120,939)	(140,527)	(159,998)	(178,892)	(182,851)
Return on Equity (\$)	(57,260)	-	(1)	(80)	(191)	(427)	(1,091)	(2,118)	(3,177)	(4,222)	(5,256)	(6,281)	(7,298)	(8,310)	(9,291)	(9,497)
Weighted Return on Equity (%)	-	-	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%
Return on Preferred (\$)	(3,403)	-	(0)	(1)	(5)	(11)	(25)	(65)	(126)	(189)	(251)	(312)	(373)	(434)	(494)	(564)
Weighted Return on Preferred (%)	-	-	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%
Return on Debt (\$)	(34,999)	-	(1)	(49)	(117)	(261)	(667)	(1,295)	(1,942)	(2,581)	(3,213)	(3,839)	(4,461)	(5,079)	(5,679)	(5,805)
Weighted Return on Debt (%)	-	-	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%
Total Return	(95,661)	-	(2)	(31)	(133)	(320)	(714)	(1,822)	(3,539)	(5,308)	(7,054)	(8,781)	(10,493)	(12,193)	(13,883)	(15,522)
Total Rate	-	-	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																
Revenue	(198,398)	-	(3)	(66)	(281)	(679)	(1,526)	(3,828)	(7,302)	(10,859)	(14,426)	(18,001)	(21,592)	(25,203)	(28,839)	(32,419)
Operational Costs	61,735	-	1	19	84	213	487	1,165	2,176	3,239	4,332	5,457	6,614	7,806	9,033	10,275
EBIT	(136,663)	-	(2)	(47)	(197)	(466)	(1,039)	(2,663)	(5,125)	(7,620)	(10,093)	(12,544)	(14,978)	(17,397)	(19,806)	(22,144)
Income Taxes	41,002	-	1	16	64	146	325	840	1,587	2,312	3,039	3,763	4,484	5,204	5,923	6,622
NOI	(95,661)	-	(2)	(31)	(133)	(320)	(714)	(1,822)	(3,539)	(5,308)	(7,054)	(8,781)	(10,493)	(12,193)	(13,883)	(15,522)
Interest	34,999	-	1	11	49	117	261	667	1,295	1,942	2,581	3,213	3,839	4,461	5,079	5,679
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	3,403	-	0	-	5	11	25	65	126	189	251	312	373	434	494	552
Earnings for Common	(57,260)	-	(1)	(19)	(80)	(191)	(427)	(1,091)	(2,118)	(3,177)	(4,222)	(5,256)	(6,281)	(7,298)	(8,310)	(9,291)
<b>FIT detail:</b>																
EBIT	(136,663)	-	(2)	(47)	(197)	(466)	(1,039)	(2,663)	(5,125)	(7,620)	(10,093)	(12,544)	(14,978)	(17,397)	(19,806)	(22,144)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes (Prior Period)	(6,407)	-	-	(0)	(3)	(13)	(29)	(63)	(164)	(303)	(431)	(561)	(693)	(828)	(966)	(1,107)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(34,999)	-	(1)	(11)	(49)	(117)	(261)	(667)	(1,295)	(1,942)	(2,581)	(3,213)	(3,839)	(4,461)	(5,079)	(5,679)
Total Federal EBT Adjustments	41,406	-	1	12	52	130	290	730	1,458	2,245	3,012	3,774	4,532	5,289	6,045	6,796
Federal EBT	(95,257)	-	(2)	(35)	(145)	(336)	(749)	(1,933)	(3,667)	(5,375)	(7,081)	(8,771)	(10,445)	(12,108)	(13,761)	(15,358)
Federal Tax Rate	-	-	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
<b>FIT</b>	(33,340)	-	(1)	(12)	(51)	(118)	(262)	(677)	(1,283)	(1,881)	(2,479)	(3,070)	(3,656)	(4,238)	(4,816)	(5,375)
<b>SIT detail:</b>																
EBIT	(136,663)	-	(2)	(47)	(197)	(466)	(1,039)	(2,663)	(5,125)	(7,620)	(10,093)	(12,544)	(14,978)	(17,397)	(19,806)	(22,144)
Depreciation	14,987	-	(0)	(1)	3	26	68	145	403	802	1,169	1,491	1,769	2,006	2,203	2,363
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(34,999)	-	(1)	(11)	(49)	(117)	(261)	(667)	(1,295)	(1,942)	(2,581)	(3,213)	(3,839)	(4,461)	(5,079)	(5,679)
Total State EBT Adjustments	49,986	-	0	10	52	143	329	812	1,697	2,744	3,749	4,703	5,608	6,467	7,282	8,042
State EBT	(86,677)	-	(2)	(37)	(146)	(323)	(710)	(1,851)	(3,428)	(4,876)	(6,344)	(7,841)	(9,369)	(10,930)	(12,524)	(14,102)
State Tax Rate	-	-	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
<b>SIT</b>	(7,662)	-	(0)	(3)	(13)	(29)	(63)	(164)	(303)	(431)	(561)	(693)	(828)	(966)	(1,107)	(1,247)

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

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

Southern California Gas Company  
 OpEx GRC  
 SCG Benefits

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

	Total	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total Depreciation</b>	<b>(44,347)</b>	-	(1)	(13)	(59)	(150)	(343)	(818)	(1,529)	(2,284)	(3,067)	(3,881)	(4,726)	(5,603)	(6,515)	(7,446)	(7,913)
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	(10)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
2009	(178)	-	-	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)
2010	(588)	-	-	-	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)
2011	(1,095)	-	-	-	-	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)
2012	(2,119)	-	-	-	-	-	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)
2013	(4,756)	-	-	-	-	-	-	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)
2014	(6,400)	-	-	-	-	-	-	-	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)
2015	(6,035)	-	-	-	-	-	-	-	-	(754)	(754)	(754)	(754)	(754)	(754)	(754)	(754)
2016	(5,485)	-	-	-	-	-	-	-	-	-	(784)	(784)	(784)	(784)	(784)	(784)	(784)
2017	(4,882)	-	-	-	-	-	-	-	-	-	-	(814)	(814)	(814)	(814)	(814)	(814)
2018	(4,225)	-	-	-	-	-	-	-	-	-	-	-	(845)	(845)	(845)	(845)	(845)
2019	(3,510)	-	-	-	-	-	-	-	-	-	-	-	-	(878)	(878)	(878)	(878)
2020	(2,734)	-	-	-	-	-	-	-	-	-	-	-	-	-	(911)	(911)	(911)
2021	(1,862)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(931)	(931)
2022	(467)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(467)

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 48  
Salvage Amount -59.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.5631	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331
	Total	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	(224,468)	-	-	-	-	-	-	(20,589)	(22,344)	(23,207)	(24,102)	(25,030)	(25,993)	(26,991)	(28,041)	(28,172)	-
<b>Total Depreciation</b>	<b>(39,011)</b>	-	-	-	-	-	-	<b>(341)</b>	<b>(1,052)</b>	<b>(1,807)</b>	<b>(2,590)</b>	<b>(3,404)</b>	<b>(4,249)</b>	<b>(5,126)</b>	<b>(6,038)</b>	<b>(6,969)</b>	<b>(7,436)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>(3,410)</b>	-	-	-	-	-	-	(341)	(341)	(341)	(341)	(341)	(341)	(341)	(341)	(341)	(341)
2014	<b>(6,400)</b>	-	-	-	-	-	-	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)
2015	<b>(6,035)</b>	-	-	-	-	-	-	-	(754)	(754)	(754)	(754)	(754)	(754)	(754)	(754)	(754)
2016	<b>(5,485)</b>	-	-	-	-	-	-	-	-	(784)	(784)	(784)	(784)	(784)	(784)	(784)	(784)
2017	<b>(4,882)</b>	-	-	-	-	-	-	-	-	-	(814)	(814)	(814)	(814)	(814)	(814)	(814)
2018	<b>(4,225)</b>	-	-	-	-	-	-	-	-	-	-	(845)	(845)	(845)	(845)	(845)	(845)
2019	<b>(3,510)</b>	-	-	-	-	-	-	-	-	-	-	-	(878)	(878)	(878)	(878)	(878)
2020	<b>(2,734)</b>	-	-	-	-	-	-	-	-	-	-	-	-	(911)	(911)	(911)	(911)
2021	<b>(1,862)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	(931)	(931)	(931)
2022	<b>(467)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(467)

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

Depreciation Schedule  
 (\$ in Thousands)  
 Federal Tax Depreciation

Federal Tax Life 20  
 Declining Factor 150%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.0894	0.0810	0.0734	0.0665	0.0603	0.0555	0.0555	0.0555	0.0555	0.0555	0.0555	0.0555	0.0555	0.0555	0.0555	0.0277
	Total	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	<b>(224,468)</b>	-	-	-	-	-	-	(20,589)	(22,344)	(23,207)	(24,102)	(25,030)	(25,993)	(26,991)	(28,041)	(28,172)	-
<b>Total Depreciation</b>	<b>(79,861)</b>	-	-	-	-	-	-	<b>(483)</b>	<b>(1,926)</b>	<b>(3,819)</b>	<b>(5,638)</b>	<b>(7,369)</b>	<b>(9,026)</b>	<b>(10,626)</b>	<b>(12,234)</b>	<b>(13,879)</b>	<b>(14,860)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>(6,582)</b>	-	-	-	-	-	-	(483)	(920)	(834)	(755)	(685)	(620)	(571)	(571)	(571)	(571)
2014	<b>(12,533)</b>	-	-	-	-	-	-	(1,006)	(1,918)	(1,738)	(1,575)	(1,428)	(1,294)	(1,191)	(1,191)	(1,191)	(1,191)
2015	<b>(12,033)</b>	-	-	-	-	-	-	(1,068)	(2,035)	(1,844)	(1,671)	(1,515)	(1,373)	(1,264)	(1,264)	(1,264)	(1,264)
2016	<b>(11,185)</b>	-	-	-	-	-	-	-	(2,114)	(1,915)	(1,736)	(1,573)	(1,426)	(1,313)	(1,313)	(1,313)	(1,313)
2017	<b>(10,253)</b>	-	-	-	-	-	-	-	(1,109)	(2,114)	(1,915)	(1,736)	(1,573)	(1,426)	(1,313)	(1,313)	(1,313)
2018	<b>(9,110)</b>	-	-	-	-	-	-	-	-	(1,152)	(2,195)	(2,066)	(1,872)	(1,697)	(1,697)	(1,697)	(1,697)
2019	<b>(7,698)</b>	-	-	-	-	-	-	-	-	-	(1,196)	(2,280)	(2,066)	(1,872)	(1,697)	(1,697)	(1,697)
2020	<b>(5,977)</b>	-	-	-	-	-	-	-	-	-	-	(1,242)	(2,367)	(2,145)	(1,944)	(1,944)	(1,944)
2021	<b>(3,829)</b>	-	-	-	-	-	-	-	-	-	-	-	(1,290)	(2,459)	(2,228)	(2,228)	(2,228)
2022	<b>(660)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,317)	(2,511)	(660)



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

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 35  
Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6211	0.0555	0.0523	0.0493	0.0465	0.0439	0.0414	0.0390	0.0368	0.0347	0.0327	0.0308	0.0291	0.0274	0.0258	0.0244	0.0230
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	(224,468)	-	-	-	-	-	-	(20,589)	(22,344)	(23,207)	(24,102)	(25,030)	(25,993)	(26,991)	(28,041)	(28,172)	-
<b>Total Depreciation</b>	<b>(52,630)</b>	-	-	-	-	-	-	<b>(294)</b>	<b>(1,185)</b>	<b>(2,381)</b>	<b>(3,572)</b>	<b>(4,745)</b>	<b>(5,905)</b>	<b>(7,053)</b>	<b>(8,193)</b>	<b>(9,314)</b>	<b>(9,988)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>(4,406)</b>	-	-	-	-	-	-	(294)	(571)	(539)	(508)	(479)	(452)	(426)	(401)	(379)	(357)
2014	<b>(8,443)</b>	-	-	-	-	-	-	(613)	(1,192)	(1,124)	(1,059)	(999)	(942)	(888)	(837)	(789)	(789)
2015	<b>(6,120)</b>	-	-	-	-	-	-	-	(651)	(1,264)	(1,192)	(1,124)	(1,060)	(999)	(942)	(888)	(888)
2016	<b>(7,511)</b>	-	-	-	-	-	-	-	-	(1,264)	(1,192)	(1,124)	(1,060)	(999)	(942)	(888)	(888)
2017	<b>(6,784)</b>	-	-	-	-	-	-	-	-	(676)	(1,313)	(1,238)	(1,167)	(1,101)	(1,038)	(978)	(978)
2018	<b>(5,926)</b>	-	-	-	-	-	-	-	-	-	(702)	(1,364)	(1,286)	(1,212)	(1,143)	(1,078)	(1,078)
2019	<b>(4,921)</b>	-	-	-	-	-	-	-	-	-	-	(729)	(1,416)	(1,335)	(1,259)	(1,187)	(1,187)
2020	<b>(3,754)</b>	-	-	-	-	-	-	-	-	-	-	-	(757)	(1,471)	(1,387)	(1,307)	(1,307)
2021	<b>(2,363)</b>	-	-	-	-	-	-	-	-	-	-	-	-	(786)	(1,527)	(1,440)	(1,440)
2022	<b>(402)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	(803)	(1,560)	(402)

**Southern California Gas Company**  
**OpEx GRC - Mid-Year In-service**  
 SCG Benefits (50)

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

Book Life 48  
 Salvage Amount -59.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.5631	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331
	Total	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	(10,894)	-	(39)	(729)	(2,002)	-	(8,124)	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>(3,999)</b>	<b>-</b>	<b>(1)</b>	<b>(13)</b>	<b>(59)</b>	<b>(92)</b>	<b>(226)</b>	<b>(361)</b>	<b>(361)</b>	<b>(361)</b>	<b>(361)</b>	<b>(361)</b>	<b>(361)</b>	<b>(361)</b>	<b>(361)</b>	<b>(361)</b>	<b>(361)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	(10)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
2009	(178)	-	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)
2010	(588)	-	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)
2011	(398)	-	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)
2012	(1,480)	-	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)
2013	(1,346)	-	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Southern California Gas Company**  
**OpEx GRC - Mid-Year In-service**  
 SCG Benefits (50)

Depreciation Schedule  
 (\$ in Thousands)  
 Federal Tax Depreciation

Federal Tax Life 20  
 Declining Factor 150%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.0447	0.0405	0.0367	0.0333	0.0301	0.0277	0.0277	0.0277	0.0277	0.0277	0.0277	0.0277	0.0277	0.0277	0.0277	0.0139
	Total	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	(10,894)	-	(39)	(729)	(2,002)	-	(8,124)	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>(9,257)</b>	<b>-</b>	<b>(10)</b>	<b>(202)</b>	<b>(733)</b>	<b>(601)</b>	<b>(2,241)</b>	<b>(2,412)</b>	<b>(440)</b>	<b>(399)</b>	<b>(363)</b>	<b>(334)</b>	<b>(312)</b>	<b>(302)</b>	<b>(302)</b>	<b>(302)</b>	<b>(302)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	(18)	-	(10)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
2009	(357)	-	-	(17)	(16)	(16)	(14)	(13)	(12)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)
2010	(1,233)	-	-	(201)	(61)	(61)	(55)	(50)	(45)	(41)	(38)	(38)	(38)	(38)	(38)	(38)	(38)
2011	(876)	-	-	-	(524)	(524)	(45)	(41)	(37)	(33)	(30)	(28)	(28)	(28)	(28)	(28)	(28)
2012	(3,442)	-	-	-	-	-	(2,126)	(181)	(164)	(149)	(135)	(122)	(113)	(113)	(113)	(113)	(113)
2013	(3,330)	-	-	-	-	-	-	(2,126)	(181)	(164)	(149)	(135)	(122)	(113)	(113)	(113)	(113)
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Southern California Gas Company**  
**OpEx GRC - Mid-Year In-service**  
 SCG Benefits (50)

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 35  
 Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	0.6211	0.0555	0.0523	0.0493	0.0465	0.0439	0.0414	0.0390	0.0368	0.0347	0.0327	0.0308	0.0291	0.0274	0.0258	0.0244	0.0230
Capital In-service	<b>Total</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
	<b>(10,894)</b>	-	(39)	(729)	(2,002)	-	(8,124)	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>(5,030)</b>	-	<b>(1)</b>	<b>(12)</b>	<b>(61)</b>	<b>(125)</b>	<b>(263)</b>	<b>(480)</b>	<b>(569)</b>	<b>(536)</b>	<b>(506)</b>	<b>(476)</b>	<b>(449)</b>	<b>(423)</b>	<b>(399)</b>	<b>(376)</b>	<b>(355)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>(11)</b>	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(0)
2009	<b>(206)</b>	-	(1)	(11)	(21)	(20)	(19)	(18)	(17)	(16)	(15)	(13)	(13)	(12)	(11)	(11)	(10)
2010	<b>(711)</b>	-	-	-	(39)	(76)	(71)	(67)	(64)	(60)	(56)	(53)	(50)	(47)	(45)	(42)	(40)
2011	<b>(492)</b>	-	-	-	-	(29)	(56)	(52)	(49)	(47)	(44)	(41)	(39)	(37)	(35)	(33)	(31)
2012	<b>(1,871)</b>	-	-	-	-	-	(116)	(225)	(213)	(200)	(189)	(178)	(168)	(158)	(149)	(141)	(133)
2013	<b>(1,738)</b>	-	-	-	-	-	-	(116)	(225)	(213)	(200)	(189)	(178)	(168)	(158)	(149)	(141)
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Southern California Gas Company**  
**OpEx GRC - Mid-Year In-service**  
 SCG Benefits (100)

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

Book Life 48  
 Salvage Amount -59.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
<u>Depreciation Factors</u>	0.5631	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331
Capital In-service	Total <b>(3,508)</b>	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total Depreciation</b>	<b>(1,336)</b>	-	-	-	-	(58)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	(697)	-	-	-	-	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)
2012	(639)	-	-	-	-	-	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Southern California Gas Company**  
**OpEx GRC - Mid-Year In-service**  
 SCG Benefits (100)

Depreciation Schedule  
 (\$ in Thousands)  
 Federal Tax Depreciation

Federal Tax Life 20  
 Declining Factor 150%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total <b>(3,508)</b>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>(3,508)</b>	-	-	-	-	(3,508)	(1,754)	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	(1,754)	-	-	-	-	(1,754)	-	-	-	-	-	-	-	-	-	-	-
2012	(1,754)	-	-	-	-	-	(1,754)	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Southern California Gas Company**  
**OpEx GRC - Mid-Year In-service**  
 SCG Benefits (100)

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 35  
 Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6211	0.0555	0.0523	0.0493	0.0465	0.0439	0.0414	0.0390	0.0368	0.0347	0.0327	0.0308	0.0291	0.0274	0.0258	0.0244	0.0230
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	(3,508)	-	-	-	-	(3,508)	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>(1,670)</b>	-	-	-	-	<b>(50)</b>	<b>(147)</b>	<b>(189)</b>	<b>(178)</b>	<b>(168)</b>	<b>(159)</b>	<b>(149)</b>	<b>(141)</b>	<b>(133)</b>	<b>(125)</b>	<b>(118)</b>	<b>(111)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>(862)</b>	-	-	-	-	(50)	(97)	(92)	(87)	(82)	(77)	(73)	(68)	(64)	(61)	(57)	(54)
2012	<b>(808)</b>	-	-	-	-	-	(50)	(97)	(92)	(87)	(82)	(77)	(73)	(68)	(64)	(61)	(57)
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Revenue Requirement</b>	<b>246,613</b>	<b>956</b>	<b>951</b>	<b>2,070</b>	<b>(59)</b>	<b>14,781</b>	<b>33,078</b>	<b>35,500</b>	<b>34,156</b>	<b>32,529</b>	<b>29,617</b>	<b>12,947</b>	<b>11,242</b>	<b>10,939</b>	<b>10,953</b>	<b>10,806</b>	<b>6,145</b>
FF&U:	8,795	34	34	74	(2)	527	1,180	1,266	1,218	1,160	1,056	462	401	390	391	385	219
O&M:	65,633	1,818	7,138	4,870	9,559	8,478	1,856	2,923	3,070	3,221	3,373	3,527	3,695	3,873	4,061	4,171	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	95,771	-	314	1,777	2,865	3,982	13,872	15,577	14,962	14,331	13,565	3,922	2,337	2,070	2,073	2,078	2,044
Return on Common:	30,671	-	76	558	1,024	1,508	3,916	3,902	3,573	3,076	2,435	1,976	1,868	1,830	1,748	1,645	1,536
Return on Preferred:	2,351	-	6	43	78	116	300	299	274	236	187	151	143	140	134	126	118
Return On Debt:	14,341	-	36	261	479	705	1,831	1,825	1,671	1,438	1,139	924	873	856	817	769	718
Federal Taxes:	17,896	(715)	(5,311)	(4,410)	(11,332)	(187)	7,418	6,944	6,753	6,602	5,872	1,177	1,187	1,055	1,017	950	877
State Taxes:	3,797	(181)	(1,357)	(1,226)	(2,970)	(712)	1,822	1,880	1,827	1,774	1,443	306	251	240	246	239	214
Property Taxes:	7,358	-	16	124	240	365	883	884	807	692	546	501	488	483	466	443	419



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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
O&M:	65,633	1,818	7,138	4,870	9,559	8,478	1,856	2,923	3,070	3,221	3,373	3,527	3,695	3,873	4,061	4,171	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	95,771	-	314	1,777	2,865	3,982	13,872	15,577	14,962	14,331	13,565	3,922	2,337	2,070	2,073	2,078	2,044
Return on Common:	30,671	-	76	558	1,024	1,508	3,916	3,902	3,573	3,076	2,435	1,976	1,868	1,830	1,748	1,645	1,536
Return on Preferred:	2,351	-	6	43	78	116	300	299	274	236	187	151	143	140	134	126	118
Return On Debt:	14,341	-	36	261	479	705	1,831	1,825	1,671	1,438	1,139	924	873	856	817	769	718
Federal Taxes:	17,896	(715)	(5,311)	(4,410)	(11,332)	(187)	7,418	6,944	6,753	6,602	5,872	1,177	1,187	1,055	1,017	950	877
State Taxes:	3,797	(181)	(1,357)	(1,226)	(2,970)	(712)	1,822	1,880	1,827	1,774	1,443	306	251	240	246	239	214
Property Taxes:	7,358	-	16	124	240	365	883	884	807	692	546	501	488	483	466	443	419
Sum	237,818	922	917	1,996	(57)	14,254	31,899	34,234	32,938	31,369	28,561	12,485	10,842	10,549	10,563	10,421	5,926
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	8,795	34	34	74	(2)	527	1,180	1,266	1,218	1,160	1,056	462	401	390	391	385	219

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

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

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	<b>Total</b>																
Historical Cost		-	1,569	12,014	24,213	38,200	93,681	109,372	116,570	114,795	112,302	108,316	61,101	53,526	51,204	50,815	50,709
Accumulated Depreciation		-	314	2,091	4,956	8,939	22,811	38,388	51,781	59,276	68,447	68,081	21,899	14,739	13,825	15,253	17,060
Net Investment		-	1,255	9,922	19,256	29,261	70,871	70,984	64,790	55,518	43,855	40,235	39,202	38,787	37,380	35,563	33,649
Deferred Taxes Impacting Rate Base		-	28	1,069	2,671	4,388	7,226	6,827	6,318	5,952	5,768	5,959	6,109	6,228	6,322	6,399	6,466
Year End Rate Base		-	1,227	8,853	16,585	24,873	63,645	64,157	58,471	49,566	38,087	34,276	33,092	32,559	31,057	29,164	27,183
Average Rate Base		-	1,398	10,262	18,819	27,723	72,000	71,746	65,698	56,549	44,777	36,332	34,336	33,654	32,141	30,241	28,239
Return on Equity (\$)	30,671	-	76	598	1,024	1,508	3,916	3,902	3,573	3,076	2,435	1,976	1,868	1,830	1,748	1,645	1,536
Weighted Return on Equity (%)		-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	2,351	-	6	43	78	116	300	299	274	236	187	151	143	140	134	126	118
Weighted Return on Preferred (%)		-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	14,341	-	36	261	479	705	1,831	1,825	1,671	1,438	1,139	924	873	856	817	769	718
Weighted Return on Debt (%)		-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	47,363	-	117	862	1,581	2,328	6,047	6,026	5,518	4,750	3,761	3,052	2,884	2,827	2,699	2,540	2,372
Total Rate		-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>	<b>246,613</b>	<b>956</b>	<b>951</b>	<b>2,070</b>	<b>(59)</b>	<b>14,781</b>	<b>33,078</b>	<b>35,500</b>	<b>34,156</b>	<b>32,529</b>	<b>29,617</b>	<b>12,947</b>	<b>11,242</b>	<b>10,939</b>	<b>10,953</b>	<b>10,806</b>	<b>6,145</b>
Revenue	(177,557)	(1,852)	(7,502)	(6,845)	(12,662)	(13,352)	(17,791)	(20,650)	(20,058)	(19,404)	(18,541)	(8,412)	(6,921)	(6,817)	(6,991)	(7,078)	(2,682)
Operational Costs	69,056	(896)	(6,550)	(4,775)	(12,722)	1,429	15,288	14,850	14,098	13,125	11,076	4,535	4,321	4,122	3,963	3,729	3,463
EBIT	(21,693)	896	6,668	5,637	14,302	899	(9,240)	(8,824)	(8,580)	(8,375)	(7,316)	(1,483)	(1,437)	(1,296)	(1,263)	(1,189)	(1,091)
Income Taxes	47,363	-	117	862	1,581	2,328	6,047	6,026	5,518	4,750	3,761	3,052	2,884	2,827	2,699	2,540	2,372
NOI	(14,341)	-	(36)	(261)	(479)	(705)	(1,831)	(1,825)	(1,671)	(1,438)	(1,139)	(924)	(873)	(856)	(817)	(769)	(718)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest During Construction	(2,351)	-	(6)	(43)	(78)	(116)	(300)	(299)	(274)	(236)	(187)	(151)	(143)	(140)	(134)	(126)	(118)
Preferred Dividends	30,671	-	76	558	1,024	1,508	3,916	3,902	3,573	3,076	2,435	1,976	1,868	1,830	1,748	1,645	1,536
Earnings for Common																	
<b>FIT detail:</b>																	
EBIT	69,056	(896)	(6,550)	(4,775)	(12,722)	1,429	15,288	14,850	14,098	13,125	11,076	4,535	4,321	4,122	3,963	3,729	3,463
Depreciation	(0)	(1,147)	(8,769)	(8,922)	(20,404)	(4,228)	7,026	8,636	8,747	9,002	8,614	1,197	248	-	-	-	-
State Taxes (Prior Period)	3,583	-	(181)	(1,357)	(1,226)	(2,970)	(712)	1,822	1,880	1,827	1,774	1,443	306	251	240	246	239
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	14,341	-	36	261	479	705	1,831	1,825	1,671	1,438	1,139	924	873	856	817	769	718
Total Federal EBT Adjustments	(17,923)	(1,147)	(8,624)	(7,826)	(19,656)	(1,963)	5,907	4,990	5,196	5,737	5,702	(1,171)	(931)	(1,107)	(1,058)	(1,015)	(957)
Federal EBT	51,133	(2,043)	(15,174)	(12,601)	(32,378)	(534)	21,195	19,840	19,295	18,862	16,778	3,364	3,390	3,016	2,905	2,713	2,506
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
<b>FIT</b>	<b>17,896</b>	<b>(715)</b>	<b>(5,311)</b>	<b>(4,410)</b>	<b>(11,332)</b>	<b>(187)</b>	<b>7,418</b>	<b>6,944</b>	<b>6,753</b>	<b>6,602</b>	<b>5,872</b>	<b>1,177</b>	<b>1,187</b>	<b>1,055</b>	<b>1,017</b>	<b>950</b>	<b>877</b>
<b>SIT detail:</b>																	
EBIT	69,056	(896)	(6,550)	(4,775)	(12,722)	1,429	15,288	14,850	14,098	13,125	11,076	4,535	4,321	4,122	3,963	3,729	3,463
Depreciation	(11,765)	(1,147)	(8,762)	(8,838)	(20,397)	(8,784)	7,157	8,244	8,244	8,378	6,389	(152)	(611)	(549)	(359)	(255)	(322)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	14,341	-	36	261	479	705	1,831	1,825	1,671	1,438	1,139	924	873	856	817	769	718
Total State EBT Adjustments	(26,105)	(1,147)	(8,798)	(9,099)	(20,876)	(9,489)	5,326	6,420	6,574	6,940	5,250	(1,076)	(1,484)	(1,405)	(1,176)	(1,025)	(1,041)
State EBT	42,951	(2,043)	(15,348)	(13,874)	(33,598)	(8,060)	20,614	21,270	20,672	20,065	16,326	3,458	2,837	2,717	2,787	2,704	2,422
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
<b>SIT</b>	<b>3,797</b>	<b>(181)</b>	<b>(1,357)</b>	<b>(1,226)</b>	<b>(2,970)</b>	<b>(712)</b>	<b>1,822</b>	<b>1,880</b>	<b>1,827</b>	<b>1,774</b>	<b>1,443</b>	<b>306</b>	<b>251</b>	<b>240</b>	<b>246</b>	<b>239</b>	<b>214</b>

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

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

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Revenue Requirement</b>	<b>181,758</b>	<b>1,084</b>	<b>2,440</b>	<b>1,349</b>	<b>(4,327)</b>	<b>10,313</b>	<b>28,947</b>	<b>30,552</b>	<b>28,074</b>	<b>26,446</b>	<b>23,535</b>	<b>7,100</b>	<b>5,930</b>	<b>6,055</b>	<b>6,184</b>	<b>6,233</b>	<b>1,842</b>
FF&U:	6,482	39	87	48	(154)	368	1,032	1,090	1,001	943	839	253	211	216	221	222	66
O&M:	65,633	1,818	7,138	4,870	9,559	8,478	1,856	2,923	3,070	3,221	3,373	3,527	3,695	3,873	4,061	4,171	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	69,010	-	231	785	957	1,935	11,731	12,903	12,438	12,379	11,521	1,818	462	462	462	462	462
Return on Common:	16,378	-	56	317	477	838	3,219	2,973	2,310	1,662	1,034	680	616	589	563	536	510
Return on Preferred:	1,255	-	4	24	37	64	247	228	177	127	79	52	47	45	43	41	39
Return On Debt:	7,658	-	26	148	223	392	1,505	1,390	1,080	777	484	318	288	275	263	251	238
Federal Taxes:	9,542	(616)	(4,073)	(3,851)	(12,324)	(1,020)	6,953	6,565	5,839	5,470	4,799	176	351	341	326	310	295
State Taxes:	2,059	(156)	(1,042)	(1,064)	(3,217)	(943)	1,701	1,831	1,663	1,527	1,208	103	91	91	90	89	87
Property Taxes:	3,741	-	12	72	116	202	703	649	494	340	196	174	168	162	157	151	145

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
O&M:	65,633	1,818	7,138	4,870	9,559	8,478	1,856	2,923	3,070	3,221	3,373	3,527	3,695	3,873	4,061	4,171	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	69,010	-	231	785	957	1,935	11,731	12,903	12,438	12,379	11,521	1,818	462	462	462	462	462
Return on Common:	16,378	-	56	317	477	838	3,219	2,973	2,310	1,662	1,034	680	616	589	563	536	510
Return on Preferred:	1,255	-	4	24	37	64	247	228	177	127	79	52	47	45	43	41	39
Return On Debt:	7,658	-	26	148	223	392	1,505	1,390	1,080	777	484	318	288	275	263	251	238
Federal Taxes:	9,542	(616)	(4,073)	(3,851)	(12,324)	(1,020)	6,953	6,565	5,839	5,470	4,799	176	351	341	326	310	295
State Taxes:	2,059	(156)	(1,042)	(1,064)	(3,217)	(943)	1,701	1,663	1,527	1,208	103	91	91	90	89	89	87
Property Taxes:	3,741	-	12	72	116	202	703	649	494	340	196	174	168	162	157	151	145
Sum	175,276	1,046	2,353	1,301	(4,172)	9,945	27,915	29,462	27,073	25,503	22,696	6,847	5,718	5,839	5,964	6,011	1,777
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	6,482	39	87	48	(154)	368	1,032	1,090	1,001	943	839	253	211	216	221	222	66

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

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



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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																
Historical Cost	-	1,156	6,804	11,305	20,092	72,068	80,650	79,494	77,169	76,872	72,584	24,065	17,289	17,289	17,289	17,289
Accumulated Depreciation	-	231	1,016	1,973	3,908	15,639	28,542	39,824	49,879	61,103	58,632	10,576	4,263	4,725	5,187	5,650
Net Investment	-	925	5,788	9,332	16,184	56,429	52,108	39,669	27,290	15,769	13,951	13,489	13,027	12,564	12,102	11,640
Deferred Taxes Impacting Rate Base	-	23	680	1,415	2,074	4,157	3,652	3,175	2,686	2,343	2,385	2,416	2,442	2,465	2,487	2,509
Year End Rate Base	-	902	5,108	7,917	14,110	52,273	48,455	36,494	24,605	13,426	11,566	11,073	10,585	10,100	9,615	9,130
Average Rate Base	-	1,029	5,829	8,763	15,407	59,179	54,655	42,475	30,549	19,015	12,496	11,319	10,829	10,342	9,857	9,373
Return on Equity (\$)	16,378	-	56	317	477	838	3,219	2,973	2,310	1,662	1,034	680	616	589	563	536
Weighted Return on Equity (%)	-	-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	1,255	-	4	24	37	64	247	228	177	127	79	52	47	45	43	39
Weighted Return on Preferred (%)	-	-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	7,658	-	26	148	223	392	1,505	1,390	1,060	777	484	318	288	275	263	251
Weighted Return on Debt (%)	-	-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	25,291	-	86	490	736	1,294	4,970	4,590	3,567	2,566	1,597	1,050	951	909	869	828
Total Rate	-	-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

**San Diego Gas & Electric**

**OpEx GRC - Beginning of Year In-service**

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
Revenue	181,758	1,084	2,440	1,349	(4,327)	10,313	28,947	30,552	28,074	26,446	23,535	7,100	5,930	6,055	6,184	6,233	1,842
Operational Costs	(144,867)	(1,856)	(7,468)	(5,775)	(10,478)	(10,983)	(15,322)	(17,565)	(17,004)	(16,883)	(15,930)	(5,772)	(4,537)	(4,714)	(4,900)	(5,006)	(673)
EBIT	36,892	(772)	(5,028)	(4,426)	(14,805)	(669)	13,625	12,987	11,070	9,563	7,605	1,328	1,392	1,342	1,284	1,227	1,169
Income Taxes	(11,601)	772	5,115	4,916	15,541	1,963	(8,654)	(8,396)	(7,503)	(6,997)	(6,008)	(279)	(442)	(432)	(415)	(399)	(382)
NOI	25,291	-	86	490	736	1,294	4,970	4,590	3,567	2,566	1,597	1,050	951	909	869	828	787
Interest	(7,658)	-	(26)	(148)	(223)	(392)	(1,505)	(1,390)	(1,080)	(777)	(484)	(318)	(288)	(275)	(263)	(251)	(238)
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	(1,255)	-	(4)	(24)	(37)	(64)	(247)	(228)	(177)	(127)	(79)	(52)	(47)	(45)	(43)	(41)	(39)
Earnings for Common	16,378	-	56	317	477	838	3,219	2,973	2,310	1,662	1,034	680	616	589	563	536	510
<b>FIT detail:</b>																	
EBIT	36,892	(772)	(5,028)	(4,426)	(14,805)	(669)	13,625	12,987	11,070	9,563	7,605	1,328	1,392	1,342	1,284	1,227	1,169
Depreciation	(0)	(989)	(6,737)	(7,471)	(21,247)	(5,071)	6,803	8,862	8,526	8,506	8,118	701	-	-	-	-	-
State Taxes (Prior Period)	1,972	-	(156)	(1,042)	(1,064)	(3,217)	(943)	1,701	1,831	1,663	1,527	1,208	103	91	91	90	89
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	7,658	-	26	148	223	392	1,505	1,390	1,080	777	484	318	288	275	263	251	238
Total Federal EBT Adjustments	(9,630)	(989)	(6,608)	(6,577)	(20,405)	(2,246)	6,241	5,770	5,614	6,066	6,108	(826)	(391)	(366)	(354)	(340)	(327)
Federal EBT	27,262	(1,760)	(11,636)	(11,003)	(35,210)	(2,915)	19,865	18,757	16,684	15,629	13,713	503	1,002	975	930	886	842
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	9,542	(616)	(4,073)	(3,851)	(12,324)	(1,020)	6,953	6,565	5,839	5,470	4,799	176	351	341	326	310	295
<b>SIT detail:</b>																	
EBIT	36,892	(772)	(5,028)	(4,426)	(14,805)	(669)	13,625	12,987	11,070	9,563	7,605	1,328	1,392	1,342	1,284	1,227	1,169
Depreciation	(5,939)	(989)	(6,732)	(7,466)	(21,366)	(9,607)	7,127	9,120	8,823	8,486	6,549	152	(74)	(38)	(5)	26	55
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	7,658	-	26	148	223	392	1,505	1,390	1,080	777	484	318	288	275	263	251	238
Total State EBT Adjustments	(13,597)	(989)	(6,758)	(7,614)	(21,589)	(9,999)	5,622	7,730	7,743	7,709	6,066	(166)	(362)	(314)	(268)	(225)	(183)
State EBT	23,295	(1,760)	(11,786)	(12,040)	(36,394)	(10,669)	19,247	20,717	18,813	17,272	13,671	1,162	1,030	1,028	1,016	1,002	986
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	2,059	(156)	(1,042)	(1,064)	(3,217)	(943)	1,701	1,831	1,663	1,527	1,208	103	91	91	90	89	87

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

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

San Diego Gas & Electric

OpEx GRC - Mid Year In-service

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Revenue Requirement</b>	<b>64,855</b>	<b>(129)</b>	<b>(1,488)</b>	<b>721</b>	<b>4,267</b>	<b>4,468</b>	<b>4,131</b>	<b>4,949</b>	<b>6,082</b>	<b>6,083</b>	<b>6,082</b>	<b>5,847</b>	<b>5,313</b>	<b>4,884</b>	<b>4,769</b>	<b>4,573</b>	<b>4,303</b>
FF&U:	2,313	(5)	(53)	26	152	159	147	176	217	217	217	209	189	174	170	163	153
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	26,761	-	83	992	1,908	2,047	2,141	2,674	2,524	1,952	2,044	2,104	1,874	1,608	1,611	1,616	1,582
Return on Common:	14,294	-	20	241	547	670	697	930	1,263	1,414	1,401	1,296	1,252	1,241	1,186	1,109	1,026
Return on Preferred:	1,096	-	2	18	42	51	53	71	97	108	107	99	96	95	91	85	79
Return On Debt:	6,683	-	9	113	256	313	326	435	591	661	655	606	585	580	554	518	480
Federal Taxes:	8,355	(99)	(1,238)	(559)	991	833	465	379	914	1,131	1,073	1,002	836	714	691	639	582
State Taxes:	1,738	(25)	(315)	(162)	247	231	121	49	164	247	235	203	160	149	157	150	127
Property Taxes:	3,617	-	4	52	124	163	180	235	313	352	350	327	320	321	309	292	274

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	26,761	-	83	992	1,908	2,047	2,141	2,674	2,524	1,952	2,044	2,104	1,874	1,608	1,611	1,616	1,582
Return on Common:	14,294	-	20	241	547	670	697	930	1,263	1,414	1,401	1,296	1,252	1,241	1,186	1,109	1,026
Return on Preferred:	1,096	-	2	18	42	51	53	71	97	108	107	99	96	95	91	85	79
Return On Debt:	6,683	-	9	113	256	313	326	435	591	661	655	606	585	580	554	518	480
Federal Taxes:	8,355	(99)	(1,238)	(559)	991	833	465	379	914	1,131	1,073	1,002	836	714	691	639	582
State Taxes:	1,738	(25)	(315)	(162)	247	231	121	49	164	247	235	203	160	149	157	150	127
Property Taxes:	3,617	-	4	52	124	163	180	235	313	352	350	327	320	321	309	292	274
<b>Sum</b>	62,542	(124)	(1,435)	695	4,115	4,309	3,984	4,772	5,865	5,866	5,865	5,638	5,123	4,709	4,599	4,410	4,150
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	2,313	(5)	(53)	26	152	159	147	176	217	217	217	209	189	174	170	163	153

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																
Historical Cost	-	413	5,209	12,908	18,108	21,613	28,722	37,077	37,626	35,430	35,732	37,035	36,237	33,915	33,526	33,420
Accumulated Depreciation	-	83	1,075	2,983	5,030	7,171	9,845	11,956	9,398	7,344	9,449	11,323	10,476	9,099	10,065	11,410
Net Investment	-	330	4,134	9,925	13,077	14,441	18,877	25,120	28,228	28,086	26,283	25,713	25,761	24,815	23,461	22,010
Deferred Taxes Impacting Rate Base	-	4	389	1,257	2,314	3,069	3,175	3,143	3,266	3,425	3,574	3,693	3,786	3,858	3,912	3,957
Year End Rate Base	-	326	3,745	8,668	10,763	11,372	15,701	21,977	24,962	24,661	22,709	22,020	21,974	20,958	19,549	18,053
Average Rate Base	-	369	4,434	10,056	12,316	12,820	17,092	23,223	26,000	25,762	23,836	23,016	22,825	21,799	20,384	18,866
Return on Equity (\$)	14,294	-	20	241	547	670	697	930	1,263	1,414	1,401	1,296	1,252	1,241	1,109	1,026
Weighted Return on Equity (%)	-	-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	1,096	-	2	18	42	51	53	71	97	108	107	99	96	95	91	85
Weighted Return on Preferred (%)	-	-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	6,683	-	9	113	256	313	326	435	591	661	655	606	585	590	554	480
Weighted Return on Debt (%)	-	-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	22,072	-	31	372	845	1,034	1,077	1,436	1,950	2,184	2,164	2,002	1,933	1,917	1,831	1,712
Total Rate	-	-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>																	
Revenue	64,855	(129)	(1,488)	721	4,267	4,468	4,131	4,949	6,082	6,083	6,082	5,847	5,313	4,884	4,769	4,573	4,303
Operational Costs	(32,690)	5	(34)	(1,070)	(2,184)	(2,370)	(2,468)	(3,086)	(3,054)	(2,521)	(2,611)	(2,640)	(2,384)	(2,103)	(2,090)	(2,071)	(2,009)
EBIT	32,164	(124)	(1,522)	(349)	2,083	2,098	1,663	1,863	3,028	3,562	3,471	3,206	2,929	2,780	2,679	2,502	2,294
Income Taxes	(10,092)	124	1,553	721	(1,239)	(1,064)	(586)	(428)	(1,078)	(1,378)	(1,308)	(1,205)	(996)	(863)	(848)	(790)	(709)
NOI	22,072	-	31	372	845	1,034	1,077	1,436	1,950	2,184	2,164	2,002	1,933	1,917	1,831	1,712	1,585
Interest	(6,683)	-	(9)	(113)	(256)	(313)	(326)	(435)	(591)	(661)	(655)	(606)	(585)	(580)	(554)	(518)	(480)
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	(1,096)	-	(2)	(18)	(42)	(51)	(53)	(71)	(97)	(108)	(107)	(99)	(96)	(95)	(91)	(85)	(79)
Earnings for Common	14,294	-	20	241	547	670	697	930	1,263	1,414	1,401	1,296	1,252	1,241	1,186	1,109	1,026
<b>FIT detail:</b>																	
EBIT	32,164	(124)	(1,522)	(349)	2,083	2,098	1,663	1,863	3,028	3,562	3,471	3,206	2,929	2,780	2,679	2,502	2,294
Depreciation	(0)	(159)	(2,031)	(1,451)	843	843	223	(225)	221	496	496	496	248	-	-	-	-
State Taxes (Prior Period)	1,611	-	(25)	(315)	(162)	247	231	121	49	164	247	235	203	160	149	157	150
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	6,683	-	9	113	256	313	326	435	591	661	655	606	585	580	554	518	480
Total Federal EBT Adjustments	(8,294)	(159)	(2,016)	(1,249)	749	283	(334)	(781)	(418)	(330)	(406)	(345)	(540)	(740)	(704)	(675)	(630)
Federal EBT	23,871	(283)	(3,538)	(1,598)	2,833	2,381	1,329	1,083	2,610	3,232	3,065	2,862	2,388	2,040	1,975	1,827	1,664
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
<b>FIT</b>	8,355	(99)	(1,238)	(559)	991	833	465	379	914	1,131	1,073	1,002	836	714	691	639	582
<b>SIT detail:</b>																	
EBIT	32,164	(124)	(1,522)	(349)	2,083	2,098	1,663	1,863	3,028	3,562	3,471	3,206	2,929	2,780	2,679	2,502	2,294
Depreciation	(5,826)	(159)	(2,030)	(1,372)	969	824	30	(876)	(578)	(108)	(161)	(304)	(537)	(511)	(354)	(282)	(378)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	6,683	-	9	113	256	313	326	435	591	661	655	606	585	580	554	518	480
Total State EBT Adjustments	(12,509)	(159)	(2,040)	(1,485)	713	511	(296)	(1,310)	(1,169)	(769)	(816)	(910)	(1,122)	(1,091)	(908)	(800)	(857)
State EBT	19,656	(283)	(3,562)	(1,834)	2,796	2,609	1,367	553	1,860	2,793	2,656	2,296	1,806	1,689	1,771	1,702	1,436
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
<b>SIT</b>	1,738	(25)	(315)	(162)	247	231	121	49	164	247	235	203	160	149	157	150	127

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

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



**San Diego Gas & Electric**  
**OpEx GRC**  
SDGE Electric Costs

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

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

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

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

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

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

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 5  
Salvage Amount 0.0%

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

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

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 3  
Declining Factor 0%

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

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

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 3  
Declining Factor 0%

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

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 5  
Salvage Amount 0.0%

Period	<u>Total</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
<u>Depreciation Factors</u>	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	<b>3,273</b>	-	-	-	-	-	-	3,273	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>3,273</b>	-	-	-	-	-	-	<b>655</b>	<b>655</b>	<b>655</b>	<b>655</b>	<b>655</b>	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>3,273</b>	-	-	-	-	-	-	655	655	655	655	655	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 5  
Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u> <b>3,273</b>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>3,273</b>	-	-	-	-	-	-	3,273	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	655	655	655	655	655	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>3,273</b>	-	-	-	-	-	-	655	655	655	655	655	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



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

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 6  
 Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.1667	0.1667	0.1667	0.3333	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u> <b>3,273</b>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>3,273</b>	-	-	-	-	-	-	3,273	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	545	545	545	545	1,091	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>3,273</b>	-	-	-	-	-	-	545	545	545	545	1,091	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
 SDGE Electric Costs - C391.2 (50)

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

Book Life 5  
 Salvage Amount 0.0%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
	Total	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	<b>12,445</b>	-	168	645	200	-	11,432	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>12,445</b>	-	<b>34</b>	<b>163</b>	<b>203</b>	<b>203</b>	<b>2,489</b>	<b>2,455</b>	<b>2,326</b>	<b>2,286</b>	<b>2,286</b>	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>168</b>	-	34	34	34	34	34	-	-	-	-	-	-	-	-	-	-
2009	<b>645</b>	-	-	129	129	129	129	129	-	-	-	-	-	-	-	-	-
2010	<b>200</b>	-	-	-	40	40	40	40	40	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	<b>11,432</b>	-	-	-	-	-	2,286	2,286	2,286	2,286	2,286	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
SDGE Electric Costs - C391.2 (50)

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 5  
Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.1000	0.1000	0.1000	0.1000	-	-	-	-	-	-	-	-	-	-	-	-
	Total	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	<b>12,445</b>	-	168	645	200	-	11,432	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>12,445</b>	-	<b>101</b>	<b>404</b>	<b>201</b>	<b>101</b>	<b>6,960</b>	<b>1,228</b>	<b>1,163</b>	<b>1,143</b>	<b>1,143</b>	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>168</b>	-	101	17	17	17	17	-	-	-	-	-	-	-	-	-	-
2009	<b>645</b>	-	-	387	65	65	65	65	-	-	-	-	-	-	-	-	-
2010	<b>200</b>	-	-	-	120	20	20	20	20	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	<b>11,432</b>	-	-	-	-	-	6,859	1,143	1,143	1,143	1,143	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
 SDGE Electric Costs - C391.2 (50)

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 6  
 Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.1667	0.1667	0.1667	0.3333	-	-	-	-	-	-	-	-	-	-	-	-
	Total	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	12,445	-	168	645	200	-	11,432	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>12,445</b>	-	<b>28</b>	<b>135</b>	<b>169</b>	<b>169</b>	<b>2,102</b>	<b>2,154</b>	<b>1,972</b>	<b>1,905</b>	<b>3,811</b>	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	168	-	28	28	28	28	56	-	-	-	-	-	-	-	-	-	-
2009	645	-	-	108	108	108	108	215	-	-	-	-	-	-	-	-	-
2010	200	-	-	-	33	33	33	33	67	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	11,432	-	-	-	-	-	1,905	1,905	1,905	1,905	3,811	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
SDGE Electric Costs - C391.2 (100)

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 5  
Salvage Amount 0.0%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
	Total	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	<b>2,346</b>	-	-	-	-	2,346	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>2,346</b>	-	-	-	-	<b>469</b>	<b>469</b>	<b>469</b>	<b>469</b>	<b>469</b>	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>2,346</b>	-	-	-	-	<b>469</b>	<b>469</b>	<b>469</b>	<b>469</b>	<b>469</b>	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
SDGE Electric Costs - C391.2 (100)

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 5  
Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	2,346	-	-	-	-	2,346	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>2,346</b>	-	-	-	-	<b>2,346</b>	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	2,346	-	-	-	-	2,346	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
 SDGE Electric Costs - C391.2 (100)

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 6  
 Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.1667	0.1667	0.1667	0.3333	-	-	-	-	-	-	-	-	-	-	-	-
	Total	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	<b>2,346</b>	-	-	-	-	2,346	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>2,346</b>	-	-	-	-	<b>391</b>	<b>391</b>	<b>391</b>	<b>391</b>	<b>782</b>	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>2,346</b>	-	-	-	-	391	391	391	391	782	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 5  
Salvage Amount 0.0%

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



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

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 3  
Declining Factor 0%

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

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

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 3  
Declining Factor 0%

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

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 43  
Salvage Amount -15.0%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	0.4547	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267
Capital In-service	<u>Total</u> <b>1,805</b>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>483</b>	-	-	-	-	-	-	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>483</b>	-	-	-	-	-	-	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 20  
Declining Factor 150%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.8438	0.0722	0.0668	0.0618	0.0571	0.0528	0.0489	0.0452	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	1,805	-	-	-	-	-	-	1,805	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>960</b>	-	-	-	-	-	-	<b>68</b>	<b>130</b>	<b>121</b>	<b>112</b>	<b>103</b>	<b>95</b>	<b>88</b>	<b>82</b>	<b>81</b>	<b>81</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>960</b>	-	-	-	-	-	-	<b>68</b>	<b>130</b>	<b>121</b>	<b>112</b>	<b>103</b>	<b>95</b>	<b>88</b>	<b>82</b>	<b>81</b>	<b>81</b>
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 30  
Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	0.6803	0.0644	0.0601	0.0561	0.0524	0.0489	0.0456	0.0426	0.0398	0.0371	0.0346	0.0323	0.0302	0.0282	0.0263	0.0245	0.0237
Capital In-service	<u>Total</u> <b>1,805</b>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>867</b>	-	-	-	-	-	-	60	116	109	101	95	88	82	77	72	67
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>867</b>	-	-	-	-	-	-	60	116	109	101	95	88	82	77	72	67
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
SDGE Electric Costs - E362 (50)

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 43  
Salvage Amount -15.0%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	0.4547	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267
	Total	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	<b>10,985</b>	-	-	3,323	4,203	-	3,458	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>3,723</b>	-	-	<b>89</b>	<b>201</b>	<b>201</b>	<b>294</b>	<b>294</b>	<b>294</b>	<b>294</b>	<b>294</b>	<b>294</b>	<b>294</b>	<b>294</b>	<b>294</b>	<b>294</b>	<b>294</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>1,244</b>	-	-	89	89	89	89	89	89	89	89	89	89	89	89	89	89
2010	<b>1,461</b>	-	-	-	112	112	112	112	112	112	112	112	112	112	112	112	112
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	<b>1,017</b>	-	-	-	-	-	92	92	92	92	92	92	92	92	92	92	92
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
SDGE Electric Costs - E362 (50)

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 20  
Declining Factor 150%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.9219	0.0361	0.0334	0.0309	0.0286	0.0264	0.0244	0.0226	0.0223	0.0223	0.0223	0.0223	0.0223	0.0223	0.0223	0.0223	0.0223
Capital In-service	<b>Total</b> <b>10,985</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Total Depreciation</b>	<b>9,067</b>	-	-	<b>1,724</b>	<b>2,300</b>	<b>263</b>	<b>2,037</b>	<b>350</b>	<b>323</b>	<b>299</b>	<b>277</b>	<b>261</b>	<b>252</b>	<b>246</b>	<b>245</b>	<b>245</b>	<b>245</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>2,842</b>	-	-	1,724	120	111	103	95	88	81	75	74	74	74	74	74	74
2010	<b>3,500</b>	-	-	-	2,181	152	140	130	120	111	103	95	94	94	94	94	94
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	<b>2,725</b>	-	-	-	-	-	1,794	125	115	107	99	91	85	78	77	77	77
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
SDGE Electric Costs - E362 (50)

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 30  
Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	0.6803	0.0644	0.0601	0.0561	0.0524	0.0489	0.0456	0.0426	0.0398	0.0371	0.0346	0.0323	0.0302	0.0282	0.0263	0.0245	0.0237
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	10,985	-	-	3,323	4,203	-	3,458	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>6,222</b>	-	-	<b>111</b>	<b>354</b>	<b>471</b>	<b>555</b>	<b>633</b>	<b>591</b>	<b>551</b>	<b>515</b>	<b>480</b>	<b>448</b>	<b>418</b>	<b>391</b>	<b>364</b>	<b>340</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>2,013</b>	-	-	111	214	200	187	174	163	152	142	132	123	115	107	100	94
2010	<b>2,428</b>	-	-	-	140	271	253	236	220	206	192	179	167	156	146	136	127
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	<b>1,781</b>	-	-	-	-	-	115	223	208	194	181	169	158	147	137	128	120
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
SDGE Electric Costs - E362 (100)

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 43  
Salvage Amount -15.0%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	0.4547	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267
Capital In-service	<u>Total</u> 4,499	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>1,444</b>	-	-	-	-	120	120	120	120	120	120	120	120	120	120	120	120
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	1,444	-	-	-	-	120	120	120	120	120	120	120	120	120	120	120	120
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
SDGE Electric Costs - E362 (100)

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 20  
Declining Factor 150%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	0.8438	0.0722	0.0668	0.0618	0.0571	0.0528	0.0489	0.0452	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	4,499	-	-	-	-	4,499	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>2,793</b>	-	-	-	-	<b>169</b>	<b>325</b>	<b>300</b>	<b>278</b>	<b>257</b>	<b>238</b>	<b>220</b>	<b>203</b>	<b>201</b>	<b>201</b>	<b>201</b>	<b>201</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>2,793</b>	-	-	-	-	169	325	300	278	257	238	220	203	201	201	201	201
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
 SDGE Electric Costs - E362 (100)

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 30  
 Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u> <b>4,499</b>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>4,499</b>	-	-	-	-	<b>4,499</b>	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>4,499</b>	-	-	-	-	<b>4,499</b>	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 5  
Salvage Amount 0.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	6,695	-	763	3,453	-	-	-	2,480	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>6,695</b>	<b>-</b>	<b>76</b>	<b>498</b>	<b>843</b>	<b>843</b>	<b>843</b>	<b>1,015</b>	<b>841</b>	<b>496</b>	<b>496</b>	<b>496</b>	<b>248</b>	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	381	-	76	76	76	76	76	-	-	-	-	-	-	-	-	-	-
2009	2,108	-	-	422	422	422	422	422	-	-	-	-	-	-	-	-	-
2010	1,726	-	-	-	345	345	345	345	345	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	1,240	-	-	-	-	-	-	248	248	248	248	248	-	-	-	-	-
2014	1,240	-	-	-	-	-	-	-	248	248	248	248	248	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 3  
Declining Factor 0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	6,695	-	763	3,453	-	-	-	2,480	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>6,695</b>	<b>-</b>	<b>381</b>	<b>2,108</b>	<b>1,726</b>	<b>-</b>	<b>-</b>	<b>1,240</b>	<b>1,240</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	381	-	381	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	2,108	-	-	2,108	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	1,726	-	-	-	1,726	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	1,240	-	-	-	-	-	-	1,240	-	-	-	-	-	-	-	-	-
2014	1,240	-	-	-	-	-	-	-	1,240	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 3  
Declining Factor 0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>6,695</b>	-	763	3,453	-	-	-	2,480	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>381</b>	-	381	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>2,108</b>	-	-	2,108	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	<b>1,726</b>	-	-	-	1,726	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>1,240</b>	-	-	-	-	-	-	1,240	-	-	-	-	-	-	-	-	-
2014	<b>1,240</b>	-	-	-	-	-	-	-	1,240	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 5  
Salvage Amount 0.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
	Total	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	8,168	-	-	-	-	-	-	2,429	1,066	234	239	365	2,242	1,070	261	261	-
<b>Total Depreciation</b>	<b>7,309</b>	-	-	-	-	-	-	<b>243</b>	<b>592</b>	<b>722</b>	<b>770</b>	<b>830</b>	<b>848</b>	<b>830</b>	<b>833</b>	<b>838</b>	<b>803</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	1,215	-	-	-	-	-	-	243	243	243	243	243	-	-	-	-	-
2014	1,748	-	-	-	-	-	-	350	350	350	350	350	350	-	-	-	-
2015	650	-	-	-	-	-	-	-	130	130	130	130	130	130	-	-	-
2016	237	-	-	-	-	-	-	-	-	47	47	47	47	47	47	-	-
2017	302	-	-	-	-	-	-	-	-	-	60	60	60	60	60	-	-
2018	1,303	-	-	-	-	-	-	-	-	-	-	261	261	261	261	261	261
2019	1,325	-	-	-	-	-	-	-	-	-	-	331	331	331	331	331	331
2020	399	-	-	-	-	-	-	-	-	-	-	-	133	133	133	133	133
2021	105	-	-	-	-	-	-	-	-	-	-	-	-	-	52	52	52
2022	26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26	26

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

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 5  
Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<b>8,168</b>	-	-	-	-	-	-	2,429	1,066	234	239	365	2,242	1,070	261	261	-
<b>Total Depreciation</b>	<b>7,309</b>	-	-	-	-	-	-	<b>243</b>	<b>592</b>	<b>722</b>	<b>770</b>	<b>830</b>	<b>848</b>	<b>830</b>	<b>833</b>	<b>838</b>	<b>803</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>1,215</b>	-	-	-	-	-	-	243	243	243	243	243	-	-	-	-	-
2014	<b>1,748</b>	-	-	-	-	-	-	350	350	350	350	350	350	-	-	-	-
2015	<b>650</b>	-	-	-	-	-	-	-	130	130	130	130	130	130	-	-	-
2016	<b>237</b>	-	-	-	-	-	-	-	-	47	47	47	47	47	47	-	-
2017	<b>302</b>	-	-	-	-	-	-	-	-	-	60	60	60	60	60	-	-
2018	<b>1,303</b>	-	-	-	-	-	-	-	-	-	-	261	261	261	261	261	261
2019	<b>1,325</b>	-	-	-	-	-	-	-	-	-	-	331	331	331	331	331	331
2020	<b>399</b>	-	-	-	-	-	-	-	-	-	-	-	133	133	133	133	133
2021	<b>105</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	52	52	52
2022	<b>26</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26	26



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

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 6  
Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.1667	0.1667	0.1667	0.3333	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	<b>8,168</b>	-	-	-	-	-	-	2,429	1,066	234	239	365	2,242	1,070	261	261	-
<b>Total Depreciation</b>	<b>7,000</b>	-	-	-	-	-	-	<b>202</b>	<b>494</b>	<b>602</b>	<b>642</b>	<b>894</b>	<b>998</b>	<b>800</b>	<b>733</b>	<b>748</b>	<b>887</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>1,215</b>	-	-	-	-	-	-	202	202	202	202	405	-	-	-	-	-
2014	<b>1,748</b>	-	-	-	-	-	-	291	291	291	291	583	-	-	-	-	-
2015	<b>650</b>	-	-	-	-	-	-	-	108	108	108	108	217	-	-	-	-
2016	<b>237</b>	-	-	-	-	-	-	-	-	39	39	39	39	79	-	-	-
2017	<b>302</b>	-	-	-	-	-	-	-	-	-	50	50	50	101	-	-	-
2018	<b>1,303</b>	-	-	-	-	-	-	-	-	-	-	217	217	217	217	434	-
2019	<b>1,104</b>	-	-	-	-	-	-	-	-	-	-	-	276	276	276	276	-
2020	<b>333</b>	-	-	-	-	-	-	-	-	-	-	-	-	111	111	111	-
2021	<b>87</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	44	44	-
2022	<b>22</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid Year In-service**  
 SDGE Electric Costs - C391.2 (50)

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

Book Life 5  
 Salvage Amount 0.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>4,806</b>	-	63	4,743	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	32	-	6	6	6	6	6	-	-	-	-	-	-	-	-	-	-
2009	2,403	-	-	481	481	481	481	481	-	-	-	-	-	-	-	-	-
2010	2,371	-	-	-	474	474	474	474	474	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid Year In-service**  
 SDGE Electric Costs - C391.2 (50)

Depreciation Schedule  
 (\$ in Thousands)  
 Federal Tax Depreciation

Federal Tax Life 5  
 Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.1000	0.1000	0.1000	0.1000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<b>Total</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
	<b>4,806</b>	-	63	4,743	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>4,806</b>	-	<b>19</b>	<b>1,445</b>	<b>1,666</b>	<b>481</b>	<b>481</b>	<b>477</b>	<b>237</b>	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>32</b>	-	19	3	3	3	3	-	-	-	-	-	-	-	-	-	-
2009	<b>2,403</b>	-	-	1,442	240	240	240	240	-	-	-	-	-	-	-	-	-
2010	<b>2,371</b>	-	-	-	1,423	237	237	237	237	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid Year In-service**  
SDGE Electric Costs - C391.2 (50)

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 6  
Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.1667	0.1667	0.1667	0.3333	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u> <b>4,806</b>	<u>2007</u> -	<u>2008</u> 63	<u>2009</u> 4,743	<u>2010</u> -	<u>2011</u> -	<u>2012</u> -	<u>2013</u> -	<u>2014</u> -	<u>2015</u> -	<u>2016</u> -	<u>2017</u> -	<u>2018</u> -	<u>2019</u> -	<u>2020</u> -	<u>2021</u> -	<u>2022</u> -
<b>Total Depreciation</b>	<b>4,806</b>	-	<b>5</b>	<b>406</b>	<b>801</b>	<b>801</b>	<b>806</b>	<b>1,196</b>	<b>790</b>	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>32</b>	-	5	5	5	5	11	-	-	-	-	-	-	-	-	-	-
2009	<b>2,403</b>	-	-	401	401	401	401	801	-	-	-	-	-	-	-	-	-
2010	<b>2,371</b>	-	-	-	395	395	395	395	790	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 43  
Salvage Amount -15.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.4547	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267
Capital In-service	<b>14,890</b>	-	-	-	-	-	-	6,070	5,490	3,330	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>3,458</b>	-	-	-	-	-	-	<b>81</b>	<b>236</b>	<b>354</b>	<b>398</b>	<b>398</b>	<b>398</b>	<b>398</b>	<b>398</b>	<b>398</b>	<b>398</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>812</b>	-	-	-	-	-	-	81	81	81	81	81	81	81	81	81	81
2014	<b>1,391</b>	-	-	-	-	-	-	155	155	155	155	155	155	155	155	155	155
2015	<b>944</b>	-	-	-	-	-	-	-	118	118	118	118	118	118	118	118	118
2016	<b>312</b>	-	-	-	-	-	-	-	-	45	45	45	45	45	45	45	45
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 20  
Declining Factor 150%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.8438	0.0722	0.0668	0.0618	0.0571	0.0528	0.0489	0.0452	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	14,890	-	-	-	-	-	-	6,070	5,490	3,330	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>7,039</b>	-	-	-	-	-	-	<b>114</b>	<b>436</b>	<b>785</b>	<b>954</b>	<b>945</b>	<b>874</b>	<b>809</b>	<b>748</b>	<b>700</b>	<b>674</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>1,613</b>	-	-	-	-	-	-	114	219	203	187	173	160	148	137	135	135
2014	<b>2,814</b>	-	-	-	-	-	-	-	217	417	386	357	330	305	283	261	258
2015	<b>1,951</b>	-	-	-	-	-	-	-	-	165	318	294	272	252	233	216	199
2016	<b>661</b>	-	-	-	-	-	-	-	-	-	62	120	111	103	95	88	81
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 30  
 Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6803	0.0644	0.0601	0.0561	0.0524	0.0489	0.0456	0.0426	0.0398	0.0371	0.0346	0.0323	0.0302	0.0282	0.0263	0.0245	0.0237
Capital In-service	<b>Total</b> <b>14,890</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Total Depreciation</b>	<b>6,402</b>	-	-	-	-	-	-	6,070	5,490	3,330	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	101	388	702	858	856	799	746	696	650	606
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>1,458</b>	-	-	-	-	-	-	101	196	183	170	159	148	139	129	121	113
2014	<b>2,563</b>	-	-	-	-	-	-	-	193	372	348	324	303	283	264	246	230
2015	<b>1,780</b>	-	-	-	-	-	-	-	-	147	284	265	248	231	216	201	188
2016	<b>601</b>	-	-	-	-	-	-	-	-	-	56	107	100	93	87	81	76
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid Year In-service**  
SDGE Electric Costs - E362 (50)

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 43  
Salvage Amount -15.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.4547	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267
Capital In-service	<b>10,440</b>	-	-	572	6,630	-	3,239	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>3,332</b>	-	-	<b>8</b>	<b>104</b>	<b>193</b>	<b>236</b>	<b>279</b>	<b>279</b>	<b>279</b>	<b>279</b>	<b>279</b>	<b>279</b>	<b>279</b>	<b>279</b>	<b>279</b>	<b>279</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>107</b>	-	-	8	8	8	8	8	8	8	8	8	8	8	8	8	8
2010	<b>1,252</b>	-	-	-	96	96	96	96	96	96	96	96	96	96	96	96	96
2011	<b>1,064</b>	-	-	-	-	89	89	89	89	89	89	89	89	89	89	89	89
2012	<b>476</b>	-	-	-	-	-	43	43	43	43	43	43	43	43	43	43	43
2013	<b>433</b>	-	-	-	-	-	-	43	43	43	43	43	43	43	43	43	43
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



**San Diego Gas & Electric**  
**OpEx GRC - Mid Year In-service**  
SDGE Electric Costs - E362 (50)

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 20  
Declining Factor 150%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.9219	0.0361	0.0334	0.0309	0.0286	0.0264	0.0244	0.0226	0.0223	0.0223	0.0223	0.0223	0.0223	0.0223	0.0223	0.0223	0.0223
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	10,440	-	-	572	6,630	-	3,239	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>8,445</b>	-	-	<b>148</b>	<b>1,878</b>	<b>1,859</b>	<b>1,089</b>	<b>1,129</b>	<b>325</b>	<b>301</b>	<b>278</b>	<b>258</b>	<b>244</b>	<b>237</b>	<b>233</b>	<b>233</b>	<b>233</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>244</b>	-	-	148	10	10	9	8	8	7	6	6	6	6	6	6	6
2010	<b>2,998</b>	-	-	-	1,868	130	120	111	103	95	88	81	80	80	80	80	80
2011	<b>2,686</b>	-	-	-	-	1,720	120	111	102	95	88	81	75	74	74	74	74
2012	<b>1,276</b>	-	-	-	-	-	840	58	54	50	46	43	40	37	36	36	36
2013	<b>1,240</b>	-	-	-	-	-	-	840	58	54	50	46	43	40	37	36	36
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid Year In-service**  
SDGE Electric Costs - E362 (50)

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 30  
Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6803	0.0644	0.0601	0.0561	0.0524	0.0489	0.0456	0.0426	0.0398	0.0371	0.0346	0.0323	0.0302	0.0282	0.0263	0.0245	0.0237
Capital In-service	<b>Total</b> <b>10,440</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Total Depreciation</b>	<b>5,676</b>	-	-	10	138	360	500	575	590	551	514	479	447	418	390	364	339
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	169	-	-	10	18	17	16	15	14	13	12	11	10	9	9	8	8
2010	2,080	-	-	-	120	232	217	202	189	176	164	153	143	134	125	116	109
2011	1,815	-	-	-	-	110	214	199	186	174	162	151	141	132	123	115	107
2012	834	-	-	-	-	-	54	104	97	91	85	79	74	69	64	60	56
2013	778	-	-	-	-	-	-	54	104	97	91	85	79	74	69	64	60
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid Year In-service**  
SDGE Electric Costs - E362 (100)

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 43  
Salvage Amount -15.0%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
<u>Depreciation Factors</u>	0.4547	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267
Capital In-service	<u>Total</u> 3,771	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>1,160</b>	-	-	-	-	<b>50</b>	<b>101</b>	<b>101</b>	<b>101</b>	<b>101</b>	<b>101</b>	<b>101</b>	<b>101</b>	<b>101</b>	<b>101</b>	<b>101</b>	<b>101</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>605</b>	-	-	-	-	50	50	50	50	50	50	50	50	50	50	50	50
2012	<b>555</b>	-	-	-	-	-	50	50	50	50	50	50	50	50	50	50	50
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid Year In-service**  
SDGE Electric Costs - E362 (100)

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 20  
Declining Factor 150%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u> <b>3,771</b>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>3,771</b>	-	-	-	-	<b>1,885</b>	<b>1,885</b>	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>1,885</b>	-	-	-	-	<b>1,885</b>	-	-	-	-	-	-	-	-	-	-	-
2012	<b>1,885</b>	-	-	-	-	-	<b>1,885</b>	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid Year In-service**  
SDGE Electric Costs - E362 (100)

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 30  
Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	0.6803	0.0644	0.0601	0.0561	0.0524	0.0489	0.0456	0.0426	0.0398	0.0371	0.0346	0.0323	0.0302	0.0282	0.0263	0.0245	0.0237
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	3,771	-	-	-	-	3,771	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>2,003</b>	-	-	-	-	<b>63</b>	<b>184</b>	<b>235</b>	<b>219</b>	<b>205</b>	<b>191</b>	<b>178</b>	<b>166</b>	<b>155</b>	<b>145</b>	<b>135</b>	<b>126</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>1,032</b>	-	-	-	-	63	122	113	106	99	92	86	80	75	70	65	61
2012	<b>971</b>	-	-	-	-	-	63	122	113	106	99	92	86	80	75	70	65
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>	(328,228)	-	(27)	(1,765)	(4,828)	(6,960)	(11,026)	(16,276)	(19,719)	(21,639)	(28,119)	(33,983)	(36,527)	(38,583)	(41,121)	(42,375)	(25,280)
Revenue Requirement	(328,228)	-	(27)	(1,765)	(4,828)	(6,960)	(11,026)	(16,276)	(19,719)	(21,639)	(28,119)	(33,983)	(36,527)	(38,583)	(41,121)	(42,375)	(25,280)
FF&U:	(11,705)	-	(1)	(63)	(172)	(248)	(393)	(580)	(703)	(772)	(1,003)	(1,212)	(1,303)	(1,376)	(1,466)	(1,511)	(902)
O&M:	(123,664)	-	(26)	(546)	(1,896)	(3,522)	(5,733)	(7,546)	(8,791)	(9,225)	(11,915)	(13,852)	(14,413)	(14,949)	(15,531)	(15,718)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(52,322)	-	-	(268)	(683)	(967)	(1,346)	(2,021)	(2,633)	(3,046)	(3,932)	(4,912)	(5,526)	(6,038)	(6,655)	(7,113)	(7,183)
Return on Common:	(56,053)	-	-	(335)	(808)	(1,094)	(1,514)	(2,308)	(3,004)	(3,417)	(4,449)	(5,557)	(6,102)	(6,469)	(6,951)	(7,183)	(6,860)
Return on Preferred:	(4,296)	-	-	(26)	(62)	(84)	(116)	(177)	(230)	(262)	(341)	(426)	(468)	(496)	(533)	(551)	(526)
Return On Debt:	(26,208)	-	-	(157)	(378)	(512)	(708)	(1,079)	(1,405)	(1,598)	(2,080)	(2,598)	(2,853)	(3,025)	(3,250)	(3,359)	(3,207)
Federal Taxes:	(33,037)	-	-	(227)	(501)	(456)	(933)	(1,602)	(1,772)	(2,003)	(2,674)	(3,301)	(3,564)	(3,783)	(4,080)	(4,186)	(3,956)
State Taxes:	(7,443)	-	-	(61)	(122)	209	106	(383)	(439)	(480)	(655)	(802)	(851)	(911)	(1,004)	(1,045)	(1,005)
Property Taxes:	(13,498)	-	-	(82)	(206)	(285)	(389)	(579)	(742)	(836)	(1,070)	(1,322)	(1,449)	(1,537)	(1,651)	(1,709)	(1,642)

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
O&M:	(123,664)	-	(26)	(546)	(1,896)	(3,522)	(5,733)	(7,546)	(8,791)	(9,225)	(11,915)	(13,852)	(14,413)	(14,949)	(15,531)	(15,718)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(52,322)	-	-	(268)	(683)	(967)	(1,346)	(2,021)	(2,633)	(3,046)	(3,932)	(4,912)	(5,526)	(6,038)	(6,655)	(7,113)	(7,183)
Return on Common:	(56,053)	-	-	(335)	(808)	(1,094)	(1,514)	(2,308)	(3,004)	(3,417)	(4,449)	(5,557)	(6,102)	(6,469)	(6,951)	(7,183)	(6,860)
Return on Preferred:	(4,296)	-	-	(26)	(62)	(84)	(116)	(177)	(230)	(262)	(341)	(426)	(468)	(496)	(533)	(551)	(526)
Return On Debt:	(26,208)	-	-	(157)	(378)	(512)	(708)	(1,079)	(1,405)	(1,598)	(2,080)	(2,598)	(2,853)	(3,025)	(3,250)	(3,359)	(3,207)
Federal Taxes:	(33,037)	-	-	(227)	(501)	(456)	(933)	(1,602)	(1,772)	(2,003)	(2,674)	(3,301)	(3,564)	(3,783)	(4,080)	(4,186)	(3,956)
State Taxes:	(7,443)	-	-	(61)	(122)	209	106	(383)	(439)	(480)	(655)	(802)	(851)	(911)	(1,004)	(1,045)	(1,005)
Property Taxes:	(13,498)	-	-	(82)	(206)	(285)	(389)	(579)	(742)	(836)	(1,070)	(1,322)	(1,448)	(1,537)	(1,651)	(1,709)	(1,642)
Sum	(316,522)	-	(26)	(1,702)	(4,656)	(6,712)	(10,633)	(15,695)	(19,016)	(20,868)	(27,116)	(32,771)	(35,225)	(37,207)	(39,655)	(40,863)	(24,379)
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	(11,705)	-	(1)	(63)	(172)	(248)	(393)	(580)	(703)	(772)	(1,003)	(1,212)	(1,303)	(1,376)	(1,466)	(1,511)	(902)

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

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



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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																
Historical Cost	-	-	(6,873)	(17,501)	(24,789)	(34,483)	(51,787)	(67,475)	(78,061)	(100,746)	(125,868)	(141,600)	(154,714)	(170,523)	(182,270)	(184,071)
Accumulated Depreciation	-	-	(268)	(951)	(1,919)	(3,264)	(5,285)	(7,918)	(10,965)	(14,896)	(19,808)	(25,334)	(31,372)	(38,026)	(45,139)	(52,322)
Net Investment	-	-	(6,605)	(16,549)	(22,871)	(31,219)	(46,502)	(59,557)	(67,097)	(85,850)	(106,060)	(116,266)	(123,342)	(132,497)	(137,131)	(131,749)
Deferred Taxes Impacting Rate Base	-	-	(1,154)	(2,931)	(3,535)	(4,564)	(5,599)	(5,684)	(5,893)	(6,134)	(6,542)	(7,120)	(7,725)	(8,313)	(8,922)	(9,507)
Year End Rate Base	-	-	(5,451)	(13,618)	(19,335)	(26,655)	(40,903)	(53,873)	(61,203)	(79,715)	(99,518)	(109,145)	(115,617)	(124,184)	(128,209)	(122,241)
Average Rate Base	-	-	(6,162)	(14,848)	(20,121)	(27,842)	(42,431)	(55,232)	(62,831)	(81,801)	(102,178)	(112,198)	(118,938)	(127,805)	(132,070)	(126,126)
Return on Equity (\$)	(56,053)	-	(335)	(808)	(1,094)	(1,514)	(2,308)	(3,004)	(3,417)	(4,449)	(5,557)	(6,102)	(6,469)	(6,951)	(7,183)	(6,860)
Weighted Return on Equity (%)	-	-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	(4,296)	-	(26)	(62)	(84)	(116)	(177)	(230)	(262)	(341)	(426)	(468)	(496)	(533)	(551)	(526)
Weighted Return on Preferred (%)	-	-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	(26,208)	-	(157)	(378)	(512)	(708)	(1,079)	(1,405)	(1,598)	(2,080)	(2,598)	(2,853)	(3,025)	(3,250)	(3,359)	(3,207)
Weighted Return on Debt (%)	-	-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	(86,558)	-	(518)	(1,247)	(1,690)	(2,338)	(3,564)	(4,639)	(5,277)	(6,870)	(8,582)	(9,423)	(9,990)	(10,734)	(11,092)	(10,593)
Total Rate	-	-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>																	
Revenue	(328,228)	-	(27)	(1,765)	(4,828)	(6,960)	(11,026)	(16,276)	(19,719)	(21,639)	(28,119)	(33,983)	(36,527)	(38,583)	(41,121)	(42,375)	(25,280)
Operational Costs	201,190	-	27	960	2,958	5,023	7,861	10,727	12,870	13,879	17,919	21,297	22,690	23,900	25,302	26,051	9,726
EBIT	(127,038)	-	(805)	(1,870)	(1,937)	(3,165)	(5,548)	(6,850)	(7,760)	(10,200)	(12,685)	(13,838)	(14,683)	(15,819)	(16,324)	(15,554)	
Income Taxes	40,480	-	288	623	247	827	1,985	2,211	2,483	3,329	4,103	4,414	4,694	5,084	5,231	4,961	
NOI	(86,558)	-	(518)	(1,247)	(1,690)	(2,338)	(3,564)	(4,639)	(5,277)	(6,870)	(8,582)	(9,423)	(9,990)	(10,734)	(11,092)	(10,593)	
Interest	26,208	-	157	378	512	708	1,079	1,405	1,598	2,080	2,598	2,853	3,025	3,250	3,359	3,207	
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Preferred Dividends	4,298	-	26	62	84	116	177	230	262	341	426	468	496	533	551	526	
Earnings for Common	(56,053)	-	(335)	(808)	(1,094)	(1,514)	(2,308)	(3,004)	(3,417)	(4,449)	(5,557)	(6,102)	(6,469)	(6,951)	(7,183)	(6,860)	
<b>FIT detail:</b>																	
EBIT	(127,038)	-	(805)	(1,870)	(1,937)	(3,165)	(5,548)	(6,850)	(7,760)	(10,200)	(12,685)	(13,838)	(14,683)	(15,819)	(16,324)	(15,554)	
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
State Taxes (Prior Period)	(6,438)	-	-	(61)	(122)	209	106	(383)	(439)	(480)	(655)	(802)	(851)	(911)	(1,004)	(1,045)	
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	(26,208)	-	(157)	(378)	(512)	(708)	(1,079)	(1,405)	(1,598)	(2,080)	(2,598)	(2,853)	(3,025)	(3,250)	(3,359)	(3,207)	
Total Federal EBT Adjustments	32,646	-	157	438	634	499	973	1,788	2,037	2,560	3,254	3,656	3,875	4,161	4,363	4,252	
Federal EBT	(94,392)	-	(649)	(1,432)	(1,304)	(2,666)	(4,576)	(5,062)	(5,723)	(7,640)	(9,431)	(10,182)	(10,808)	(11,658)	(11,961)	(11,302)	
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	
<b>FIT</b>	(33,037)	-	(227)	(501)	(456)	(933)	(1,602)	(1,772)	(2,003)	(2,674)	(3,301)	(3,564)	(3,783)	(4,080)	(4,186)	(3,956)	
<b>SIT detail:</b>																	
EBIT	(127,038)	-	(805)	(1,870)	(1,937)	(3,165)	(5,548)	(6,850)	(7,760)	(10,200)	(12,685)	(13,838)	(14,683)	(15,819)	(16,324)	(15,554)	
Depreciation	16,635	-	(39)	114	3,791	3,661	135	479	734	706	1,010	1,363	1,354	1,208	1,144	975	
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	(26,208)	-	(157)	(378)	(512)	(708)	(1,079)	(1,405)	(1,598)	(2,080)	(2,598)	(2,853)	(3,025)	(3,250)	(3,359)	(3,207)	
Total State EBT Adjustments	42,844	-	118	492	4,303	4,370	1,214	1,884	2,332	2,786	3,608	4,216	4,378	4,458	4,503	4,182	
State EBT	(84,194)	-	(688)	(1,378)	2,366	1,204	(4,334)	(4,966)	(5,428)	(7,413)	(9,077)	(9,621)	(10,305)	(11,361)	(11,821)	(11,372)	
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	
<b>SIT</b>	(7,443)	-	(61)	(122)	209	106	(383)	(439)	(480)	(655)	(802)	(851)	(911)	(1,004)	(1,045)	(1,005)	

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

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

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

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

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

**San Diego Gas & Electric**

**OpEx GRC - Beginning of Year In-service**

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

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

**San Diego Gas & Electric**

**OpEx GRC - Beginning of Year In-service**

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

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

San Diego Gas & Electric

OpEx GRC - Mid Year In-service

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Revenue Requirement</b>	<b>Total</b>	(199,990)	-	(1,199)	(2,861)	(3,307)	(5,081)	(8,450)	(10,603)	(12,073)	(15,763)	(19,618)	(21,582)	(23,081)	(25,016)	(26,075)	(25,280)
FF&U:	(7,132)	-	-	(43)	(102)	(118)	(181)	(301)	(378)	(431)	(562)	(700)	(770)	(823)	(892)	(930)	(902)
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(52,322)	-	-	(268)	(683)	(967)	(1,346)	(2,021)	(2,633)	(3,046)	(3,932)	(4,912)	(5,526)	(6,038)	(6,655)	(7,113)	(7,183)
Return on Common:	(56,053)	-	-	(335)	(808)	(1,094)	(1,514)	(2,308)	(3,004)	(3,417)	(4,449)	(5,557)	(6,102)	(6,469)	(6,951)	(7,183)	(6,860)
Return on Preferred:	(4,296)	-	-	(26)	(62)	(84)	(116)	(177)	(230)	(262)	(341)	(426)	(468)	(496)	(533)	(551)	(526)
Return On Debt:	(26,208)	-	-	(157)	(378)	(512)	(708)	(1,079)	(1,405)	(1,598)	(2,080)	(2,598)	(2,853)	(3,025)	(3,250)	(3,359)	(3,207)
Federal Taxes:	(33,037)	-	-	(227)	(501)	(456)	(933)	(1,602)	(1,772)	(2,003)	(2,674)	(3,301)	(3,564)	(3,783)	(4,080)	(4,186)	(3,956)
State Taxes:	(7,443)	-	-	(61)	(122)	209	106	(383)	(439)	(480)	(655)	(802)	(851)	(911)	(1,004)	(1,045)	(1,005)
Property Taxes:	(13,498)	-	-	(82)	(206)	(285)	(389)	(579)	(742)	(836)	(1,070)	(1,322)	(1,449)	(1,537)	(1,651)	(1,709)	(1,642)

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(52,322)	-	-	(268)	(683)	(967)	(1,346)	(2,021)	(2,633)	(3,046)	(3,932)	(4,912)	(5,526)	(6,038)	(6,655)	(7,113)	(7,183)
Return on Common:	(56,053)	-	-	(335)	(808)	(1,094)	(1,514)	(2,308)	(3,004)	(3,417)	(4,449)	(5,557)	(6,102)	(6,469)	(6,951)	(7,183)	(6,860)
Return on Preferred:	(4,296)	-	-	(26)	(62)	(84)	(116)	(177)	(230)	(262)	(341)	(426)	(468)	(496)	(533)	(551)	(526)
Return On Debt:	(26,208)	-	-	(157)	(378)	(512)	(708)	(1,079)	(1,405)	(1,598)	(2,080)	(2,598)	(2,853)	(3,025)	(3,250)	(3,359)	(3,207)
Federal Taxes:	(33,037)	-	-	(227)	(501)	(456)	(933)	(1,602)	(1,772)	(2,003)	(2,674)	(3,301)	(3,564)	(3,783)	(4,080)	(4,186)	(3,956)
State Taxes:	(7,443)	-	-	(61)	(122)	209	106	(383)	(439)	(480)	(655)	(802)	(851)	(911)	(1,004)	(1,045)	(1,005)
Property Taxes:	(13,498)	-	-	(82)	(206)	(285)	(389)	(579)	(742)	(836)	(1,070)	(1,322)	(1,449)	(1,537)	(1,651)	(1,709)	(1,642)
Sum	(192,858)	-	-	(1,156)	(2,759)	(3,189)	(4,900)	(8,149)	(10,225)	(11,643)	(15,201)	(18,919)	(20,812)	(22,258)	(24,124)	(25,145)	(24,379)
FF&U Rate		-	-	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	(7,132)	-	-	(43)	(102)	(118)	(181)	(301)	(378)	(431)	(562)	(700)	(770)	(823)	(892)	(930)	(902)



San Diego Gas & Electric

OpEx GRC - Mid Year In-service

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																
Historical Cost	-	-	(6,873)	(17,501)	(24,789)	(34,483)	(51,787)	(67,475)	(78,061)	(100,746)	(125,868)	(141,600)	(154,714)	(170,523)	(182,270)	(184,071)
Accumulated Depreciation	-	-	(268)	(951)	(1,919)	(3,264)	(5,285)	(7,918)	(10,965)	(14,896)	(19,808)	(25,334)	(31,372)	(38,026)	(45,139)	(52,322)
Net Investment	-	-	(6,605)	(16,549)	(22,871)	(31,219)	(46,502)	(59,557)	(67,097)	(85,850)	(106,060)	(116,266)	(123,342)	(132,497)	(137,131)	(131,749)
Deferred Taxes Impacting Rate Base	-	-	(1,154)	(2,931)	(3,535)	(4,564)	(5,599)	(5,684)	(5,893)	(6,134)	(6,542)	(7,120)	(7,725)	(8,313)	(8,922)	(9,507)
Year End Rate Base	-	-	(5,451)	(13,618)	(19,335)	(26,655)	(40,903)	(53,873)	(61,203)	(79,715)	(99,518)	(109,145)	(115,617)	(124,184)	(128,209)	(122,241)
Average Rate Base	-	-	(6,162)	(14,848)	(20,121)	(27,842)	(42,431)	(55,232)	(62,831)	(81,801)	(102,178)	(112,198)	(118,938)	(127,805)	(132,070)	(126,126)
Return on Equity (\$)	(56,053)	-	(335)	(808)	(1,094)	(1,514)	(2,308)	(3,004)	(3,417)	(4,449)	(5,557)	(6,102)	(6,469)	(6,951)	(7,183)	(6,860)
Weighted Return on Equity (%)	-	-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	(4,296)	-	(26)	(62)	(84)	(116)	(177)	(230)	(262)	(341)	(426)	(468)	(496)	(533)	(551)	(526)
Weighted Return on Preferred (%)	-	-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	(26,208)	-	(157)	(378)	(512)	(708)	(1,079)	(1,405)	(1,598)	(2,080)	(2,598)	(2,853)	(3,025)	(3,250)	(3,359)	(3,207)
Weighted Return on Debt (%)	-	-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	(86,558)	-	(518)	(1,247)	(1,690)	(2,338)	(3,564)	(4,639)	(5,277)	(6,870)	(8,582)	(9,423)	(9,990)	(10,734)	(11,092)	(10,593)
Total Rate	-	-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
Revenue	(199,990)	-	-	(1,199)	(2,861)	(3,307)	(5,081)	(8,450)	(10,603)	(12,073)	(15,763)	(19,618)	(21,582)	(23,081)	(25,016)	(26,075)	(25,280)
Operational Costs	72,952	-	-	393	991	1,370	1,916	2,902	3,753	4,313	5,563	6,933	7,744	8,398	9,198	9,752	9,726
EBIT	(127,038)	-	-	(805)	(1,870)	(1,937)	(3,165)	(5,548)	(6,850)	(7,760)	(10,200)	(12,685)	(13,838)	(14,683)	(15,819)	(16,324)	(15,554)
Income Taxes	40,480	-	-	288	623	247	827	1,985	2,211	2,483	3,329	4,103	4,414	4,694	5,084	5,231	4,961
NOI	(86,558)	-	-	(518)	(1,247)	(1,690)	(2,338)	(3,564)	(4,639)	(5,277)	(6,870)	(8,582)	(9,423)	(9,990)	(10,734)	(11,092)	(10,593)
Interest	26,208	-	-	157	378	512	708	1,079	1,405	1,598	2,080	2,598	2,853	3,025	3,250	3,359	3,207
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	4,298	-	-	26	62	84	116	177	230	262	341	426	468	496	533	551	526
Earnings for Common	(56,053)	-	-	(335)	(808)	(1,094)	(1,514)	(2,308)	(3,004)	(3,417)	(4,449)	(5,557)	(6,102)	(6,469)	(6,951)	(7,183)	(6,860)
<b>FIT detail:</b>																	
EBIT	(127,038)	-	-	(805)	(1,870)	(1,937)	(3,165)	(5,548)	(6,850)	(7,760)	(10,200)	(12,685)	(13,838)	(14,683)	(15,819)	(16,324)	(15,554)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes (Prior Period)	(6,438)	-	-	-	(61)	(122)	209	106	(383)	(439)	(480)	(655)	(802)	(851)	(911)	(1,004)	(1,045)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(26,208)	-	-	(157)	(378)	(512)	(708)	(1,079)	(1,405)	(1,598)	(2,080)	(2,598)	(2,853)	(3,025)	(3,250)	(3,359)	(3,207)
Total Federal EBT Adjustments	32,646	-	-	157	438	634	499	973	1,788	2,037	2,560	3,254	3,656	3,875	4,161	4,363	4,252
Federal EBT	(94,392)	-	-	(649)	(1,432)	(1,304)	(2,666)	(4,576)	(5,062)	(5,723)	(7,640)	(9,431)	(10,182)	(10,808)	(11,658)	(11,961)	(11,302)
Federal Tax Rate	-	-	-	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
<b>FIT</b>	(33,037)	-	-	(227)	(501)	(456)	(933)	(1,602)	(1,772)	(2,003)	(2,674)	(3,301)	(3,564)	(3,783)	(4,080)	(4,186)	(3,956)
<b>SIT detail:</b>																	
EBIT	(127,038)	-	-	(805)	(1,870)	(1,937)	(3,165)	(5,548)	(6,850)	(7,760)	(10,200)	(12,685)	(13,838)	(14,683)	(15,819)	(16,324)	(15,554)
Depreciation	16,635	-	-	(39)	114	3,791	3,661	135	479	734	706	1,010	1,363	1,354	1,208	1,144	975
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(26,208)	-	-	(157)	(378)	(512)	(708)	(1,079)	(1,405)	(1,598)	(2,080)	(2,598)	(2,853)	(3,025)	(3,250)	(3,359)	(3,207)
Total State EBT Adjustments	42,844	-	-	118	492	4,303	4,370	1,214	1,884	2,332	2,786	3,608	4,216	4,378	4,458	4,503	4,182
State EBT	(84,194)	-	-	(688)	(1,378)	2,366	1,204	(4,334)	(4,966)	(5,428)	(7,413)	(9,077)	(9,621)	(10,305)	(11,361)	(11,821)	(11,372)
State Tax Rate	-	-	-	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
<b>SIT</b>	(7,443)	-	-	(61)	(122)	209	106	(383)	(439)	(480)	(655)	(802)	(851)	(911)	(1,004)	(1,045)	(1,005)

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

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

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

	Total	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total Depreciation</b>	<b>(52,322)</b>	-	-	<b>(268)</b>	<b>(683)</b>	<b>(967)</b>	<b>(1,346)</b>	<b>(2,021)</b>	<b>(2,633)</b>	<b>(3,046)</b>	<b>(3,932)</b>	<b>(4,912)</b>	<b>(5,526)</b>	<b>(6,038)</b>	<b>(6,655)</b>	<b>(7,113)</b>	<b>(7,183)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>(3,755)</b>	-	-	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)
2010	<b>(5,391)</b>	-	-	-	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)
2011	<b>(3,413)</b>	-	-	-	-	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)
2012	<b>(4,161)</b>	-	-	-	-	-	(378)	(378)	(378)	(378)	(378)	(378)	(378)	(378)	(378)	(378)	(378)
2013	<b>(6,753)</b>	-	-	-	-	-	-	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)
2014	<b>(5,510)</b>	-	-	-	-	-	-	-	(612)	(612)	(612)	(612)	(612)	(612)	(612)	(612)	(612)
2015	<b>(3,305)</b>	-	-	-	-	-	-	-	-	(413)	(413)	(413)	(413)	(413)	(413)	(413)	(413)
2016	<b>(6,197)</b>	-	-	-	-	-	-	-	-	-	(885)	(885)	(885)	(885)	(885)	(885)	(885)
2017	<b>(5,882)</b>	-	-	-	-	-	-	-	-	-	-	(980)	(980)	(980)	(980)	(980)	(980)
2018	<b>(3,070)</b>	-	-	-	-	-	-	-	-	-	-	-	(614)	(614)	(614)	(614)	(614)
2019	<b>(2,047)</b>	-	-	-	-	-	-	-	-	-	-	-	-	(512)	(512)	(512)	(512)
2020	<b>(1,851)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	(617)	(617)	(617)
2021	<b>(917)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(458)	(458)
2022	<b>(70)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(70)

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 41  
Salvage Amount -60.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6634	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390
	Total	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	(143,429)	-	-	-	-	-	-	(22,289)	(9,088)	(12,085)	(33,284)	(16,961)	(14,502)	(11,727)	(19,892)	(3,602)	-
<b>Total Depreciation</b>	<b>(33,198)</b>	-	-	-	-	-	-	<b>(435)</b>	<b>(1,047)</b>	<b>(1,460)</b>	<b>(2,345)</b>	<b>(3,326)</b>	<b>(3,940)</b>	<b>(4,452)</b>	<b>(5,069)</b>	<b>(5,527)</b>	<b>(5,597)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>(4,349)</b>	-	-	-	-	-	-	(435)	(435)	(435)	(435)	(435)	(435)	(435)	(435)	(435)	(435)
2014	<b>(5,510)</b>	-	-	-	-	-	-	(612)	(612)	(612)	(612)	(612)	(612)	(612)	(612)	(612)	(612)
2015	<b>(3,305)</b>	-	-	-	-	-	-	-	(413)	(413)	(413)	(413)	(413)	(413)	(413)	(413)	(413)
2016	<b>(6,197)</b>	-	-	-	-	-	-	-	-	(885)	(885)	(885)	(885)	(885)	(885)	(885)	(885)
2017	<b>(5,882)</b>	-	-	-	-	-	-	-	-	-	(980)	(980)	(980)	(980)	(980)	(980)	(980)
2018	<b>(3,070)</b>	-	-	-	-	-	-	-	-	-	-	(614)	(614)	(614)	(614)	(614)	(614)
2019	<b>(2,047)</b>	-	-	-	-	-	-	-	-	-	-	-	(512)	(512)	(512)	(512)	(512)
2020	<b>(1,851)</b>	-	-	-	-	-	-	-	-	-	-	-	-	(617)	(617)	(617)	(617)
2021	<b>(917)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(458)	(458)
2022	<b>(70)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(70)

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

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 5  
Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	0.8438	0.0722	0.0668	0.0618	0.0571	0.0528	0.0489	0.0452	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446
	<b>Total</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Capital In-service	(143,429)	-	-	-	-	-	-	(22,289)	(9,088)	(12,085)	(33,284)	(16,961)	(14,502)	(11,727)	(19,892)	(3,602)	-
<b>Total Depreciation</b>	<b>(47,917)</b>	-	-	-	-	-	-	<b>(418)</b>	<b>(1,393)</b>	<b>(2,274)</b>	<b>(3,351)</b>	<b>(4,892)</b>	<b>(6,057)</b>	<b>(6,685)</b>	<b>(7,268)</b>	<b>(7,787)</b>	<b>(7,792)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>(5,924)</b>	-	-	-	-	-	-	(418)	(804)	(744)	(688)	(637)	(589)	(545)	(504)	(497)	(497)
2014	<b>(7,639)</b>	-	-	-	-	-	-	(588)	(588)	(1,133)	(1,048)	(969)	(896)	(829)	(767)	(709)	(700)
2015	<b>(4,682)</b>	-	-	-	-	-	-	-	-	(397)	(764)	(707)	(654)	(605)	(559)	(518)	(479)
2016	<b>(9,008)</b>	-	-	-	-	-	-	-	-	-	(851)	(1,638)	(1,515)	(1,401)	(1,296)	(1,199)	(1,109)
2017	<b>(8,748)</b>	-	-	-	-	-	-	-	-	-	-	(942)	(1,814)	(1,678)	(1,552)	(1,435)	(1,328)
2018	<b>(4,646)</b>	-	-	-	-	-	-	-	-	-	-	-	(590)	(1,136)	(1,050)	(972)	(899)
2019	<b>(3,124)</b>	-	-	-	-	-	-	-	-	-	-	-	-	(492)	(947)	(876)	(810)
2020	<b>(2,790)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	(593)	(1,141)	(1,056)
2021	<b>(1,288)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(441)	(848)
2022	<b>(68)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(68)

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

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 6  
Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6803	0.0644	0.0601	0.0561	0.0524	0.0489	0.0456	0.0426	0.0398	0.0371	0.0346	0.0323	0.0302	0.0282	0.0263	0.0245	0.0237
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	(143,429)	-	-	-	-	-	-	(22,289)	(9,088)	(12,085)	(33,284)	(16,961)	(14,502)	(11,727)	(19,892)	(3,602)	-
<b>Total Depreciation</b>	<b>(43,399)</b>	-	-	-	-	-	-	<b>(371)</b>	<b>(1,241)</b>	<b>(2,034)</b>	<b>(3,008)</b>	<b>(4,401)</b>	<b>(5,469)</b>	<b>(6,066)</b>	<b>(6,626)</b>	<b>(7,103)</b>	<b>(7,081)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	(5,355)	-	-	-	-	-	-	(371)	(718)	(670)	(626)	(584)	(545)	(509)	(475)	(443)	(414)
2014	(6,956)	-	-	-	-	-	-	(523)	(523)	(1,011)	(944)	(881)	(822)	(767)	(716)	(668)	(624)
2015	(4,273)	-	-	-	-	-	-	-	-	(353)	(682)	(637)	(594)	(555)	(518)	(483)	(451)
2016	(8,189)	-	-	-	-	-	-	-	-	-	(756)	(1,462)	(1,364)	(1,273)	(1,189)	(1,109)	(1,035)
2017	(7,923)	-	-	-	-	-	-	-	-	-	-	(837)	(1,619)	(1,511)	(1,410)	(1,316)	(1,229)
2018	(4,192)	-	-	-	-	-	-	-	-	-	-	-	(524)	(1,014)	(946)	(883)	(824)
2019	(2,807)	-	-	-	-	-	-	-	-	-	-	-	-	(437)	(845)	(789)	(736)
2020	(2,497)	-	-	-	-	-	-	-	-	-	-	-	-	-	(527)	(845)	(951)
2021	(1,149)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(392)	(757)
2022	(60)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(60)

**San Diego Gas & Electric**  
**OpEx GRC - Mid-Year In-service**  
SDGE Electric Benefits (50)

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 41  
Salvage Amount -60.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6634	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390
	Total	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	(33,573)	-	-	(13,747)	(7,507)	-	(12,318)	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>(15,952)</b>	-	-	<b>(268)</b>	<b>(683)</b>	<b>(829)</b>	<b>(1,070)</b>	<b>(1,310)</b>	<b>(1,310)</b>	<b>(1,310)</b>	<b>(1,310)</b>	<b>(1,310)</b>	<b>(1,310)</b>	<b>(1,310)</b>	<b>(1,310)</b>	<b>(1,310)</b>	<b>(1,310)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>(3,755)</b>	-	-	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)
2010	<b>(5,391)</b>	-	-	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)
2011	<b>(1,758)</b>	-	-	(146)	(146)	(146)	(146)	(146)	(146)	(146)	(146)	(146)	(146)	(146)	(146)	(146)	(146)
2012	<b>(2,644)</b>	-	-	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)
2013	<b>(2,404)</b>	-	-	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



**San Diego Gas & Electric**  
**OpEx GRC - Mid-Year In-service**  
SDGE Electric Benefits (50)

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 5  
Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	0.9219	0.0361	0.0334	0.0309	0.0286	0.0264	0.0244	0.0226	0.0223	0.0223	0.0223	0.0223	0.0223	0.0223	0.0223	0.0223	0.0223
	Total	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	(33,573)	-	-	(13,747)	(7,507)	-	(12,318)	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>(27,338)</b>	-	-	<b>(3,566)</b>	<b>(5,761)</b>	<b>(2,560)</b>	<b>(3,898)</b>	<b>(4,067)</b>	<b>(1,029)</b>	<b>(952)</b>	<b>(880)</b>	<b>(824)</b>	<b>(789)</b>	<b>(764)</b>	<b>(751)</b>	<b>(749)</b>	<b>(749)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>(5,877)</b>	-	-	(3,566)	(248)	(229)	(212)	(196)	(182)	(168)	(155)	(153)	(153)	(153)	(153)	(153)	(153)
2010	<b>(8,849)</b>	-	-	-	(5,513)	(384)	(355)	(328)	(304)	(281)	(260)	(240)	(237)	(237)	(237)	(237)	(237)
2011	<b>(3,042)</b>	-	-	-	-	(1,947)	(135)	(125)	(116)	(107)	(99)	(92)	(85)	(84)	(84)	(84)	(84)
2012	<b>(4,854)</b>	-	-	-	-	-	(3,195)	(222)	(206)	(190)	(176)	(163)	(151)	(139)	(137)	(137)	(137)
2013	<b>(4,717)</b>	-	-	-	-	-	-	(3,195)	(222)	(206)	(190)	(176)	(163)	(151)	(139)	(137)	(137)
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid-Year In-service**  
SDGE Electric Benefits (50)

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 6  
Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6803	0.0644	0.0601	0.0561	0.0524	0.0489	0.0456	0.0426	0.0398	0.0371	0.0346	0.0323	0.0302	0.0282	0.0263	0.0245	0.0237
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	(33,573)	-	-	(13,747)	(7,507)	-	(12,318)	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>(18,396)</b>	-	-	<b>(229)</b>	<b>(797)</b>	<b>(1,223)</b>	<b>(1,472)</b>	<b>(1,785)</b>	<b>(1,871)</b>	<b>(1,746)</b>	<b>(1,630)</b>	<b>(1,503)</b>	<b>(1,403)</b>	<b>(1,309)</b>	<b>(1,222)</b>	<b>(1,141)</b>	<b>(1,065)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	(4,071)	-	-	(229)	(443)	(413)	(386)	(360)	(336)	(314)	(293)	(255)	(238)	(222)	(207)	(194)	(181)
2010	(6,138)	-	-	(354)	(685)	(639)	(597)	(557)	(520)	(485)	(453)	(423)	(394)	(368)	(344)	(321)	(312)
2011	(2,055)	-	-	(125)	(242)	(226)	(211)	(197)	(184)	(171)	(160)	(149)	(139)	(130)	(121)	(112)	(103)
2012	(3,173)	-	-	(205)	(397)	(370)	(346)	(323)	(301)	(281)	(262)	(245)	(229)	(213)	(200)	(187)	(174)
2013	(2,959)	-	-	(205)	(397)	(370)	(346)	(323)	(301)	(281)	(262)	(245)	(229)	(213)	(200)	(187)	(174)
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid-Year In-service**  
SDGE Electric Benefits (100)

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 41  
Salvage Amount -60.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6634	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390
	Total	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	(7,070)	-	-	-	-	(7,070)	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>(3,173)</b>	-	-	-	-	<b>(138)</b>	<b>(276)</b>	<b>(276)</b>	<b>(276)</b>	<b>(276)</b>	<b>(276)</b>	<b>(276)</b>	<b>(276)</b>	<b>(276)</b>	<b>(276)</b>	<b>(276)</b>	<b>(276)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	(1,655)	-	-	-	-	(138)	(138)	(138)	(138)	(138)	(138)	(138)	(138)	(138)	(138)	(138)	(138)
2012	(1,517)	-	-	-	-	-	(138)	(138)	(138)	(138)	(138)	(138)	(138)	(138)	(138)	(138)	(138)
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid-Year In-service**  
SDGE Electric Benefits (100)

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 5  
Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	0.8438	0.0722	0.0668	0.0618	0.0571	0.0528	0.0489	0.0452	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	(7,070)	-	-	-	-	(7,070)	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>(4,231)</b>	-	-	-	-	<b>(133)</b>	<b>(388)</b>	<b>(491)</b>	<b>(454)</b>	<b>(420)</b>	<b>(389)</b>	<b>(360)</b>	<b>(333)</b>	<b>(318)</b>	<b>(315)</b>	<b>(315)</b>	<b>(315)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>(2,194)</b>	-	-	-	-	(133)	(255)	(236)	(218)	(202)	(187)	(173)	(160)	(158)	(158)	(158)	(158)
2012	<b>(2,037)</b>	-	-	-	-	(133)	(133)	(255)	(236)	(218)	(202)	(187)	(173)	(160)	(158)	(158)	(158)
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid-Year In-service**  
 SDGE Electric Benefits (100)

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 6  
 Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<b>Total</b> <b>(7,070)</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Total Depreciation</b>	<b>(7,070)</b>	-	-	-	-	(3,535)	(3,535)	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>(3,535)</b>	-	-	-	-	(3,535)	-	-	-	-	-	-	-	-	-	-	-
2012	<b>(3,535)</b>	-	-	-	-	-	(3,535)	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Revenue Requirement</b>	<b>54,970</b>	<b>228</b>	<b>(434)</b>	<b>821</b>	<b>3,829</b>	<b>4,295</b>	<b>6,219</b>	<b>7,466</b>	<b>6,847</b>	<b>6,290</b>	<b>5,338</b>	<b>2,375</b>	<b>1,515</b>	<b>1,469</b>	<b>2,691</b>	<b>3,727</b>	<b>2,294</b>
FF&U:	1,960	8	(15)	29	137	153	222	266	244	224	190	85	54	52	96	133	82
O&M:	18,462	539	2,115	1,443	2,833	2,512	550	764	805	847	891	935	983	1,034	1,088	1,121	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	25,617	-	112	592	898	1,253	3,225	3,839	3,567	3,323	2,987	1,019	368	273	942	1,612	1,607
Return on Common:	3,562	-	27	134	171	201	596	595	466	309	153	50	32	46	212	329	242
Return on Preferred:	273	-	2	10	13	15	46	46	36	24	12	4	2	3	16	25	19
Return On Debt:	1,665	-	13	63	80	94	279	278	218	144	72	23	15	21	99	154	113
Federal Taxes:	2,096	(254)	(2,146)	(1,144)	(251)	18	922	1,214	1,100	1,059	827	203	44	24	146	207	128
State Taxes:	640	(64)	(547)	(334)	(87)	6	255	341	321	306	188	50	11	6	50	80	58
Property Taxes:	694	-	6	28	36	42	125	123	91	54	18	5	5	9	43	65	45

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
O&M:	18,462	539	2,115	1,443	2,833	2,512	550	764	805	847	891	935	983	1,034	1,088	1,121	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	25,617	-	112	592	898	1,253	3,225	3,839	3,567	3,323	2,987	1,019	368	273	942	1,612	1,607
Return on Common:	3,562	-	27	134	171	201	596	595	466	309	153	50	32	46	212	329	242
Return on Preferred:	273	-	2	10	13	15	46	46	36	24	12	4	2	3	16	25	19
Return On Debt:	1,665	-	13	63	80	94	279	278	218	144	72	23	15	21	99	154	113
Federal Taxes:	2,096	(254)	(2,146)	(1,144)	(251)	18	922	1,214	1,100	1,059	827	203	44	24	146	207	128
State Taxes:	640	(64)	(547)	(334)	(87)	6	255	341	321	306	188	50	11	6	50	80	58
Property Taxes:	694	-	6	28	36	42	125	123	91	54	18	5	5	9	43	65	45
Sum	53,009	220	(418)	792	3,692	4,142	5,997	7,199	6,603	6,066	5,147	2,291	1,461	1,417	2,595	3,594	2,212
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.697%
FF&U	1,960	8	(15)	29	137	153	222	266	244	224	190	85	54	52	96	133	82

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

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



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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	<b>Total</b>																
Historical Cost		-	560	2,960	4,490	6,264	16,126	19,753	20,233	18,146	16,711	14,958	5,467	2,404	5,022	8,154	8,058
Accumulated Depreciation		-	112	704	1,602	2,855	6,080	9,919	12,925	13,849	15,306	14,551	5,057	1,702	1,604	2,904	4,416
Net Investment		-	448	2,256	2,888	3,409	10,046	9,835	7,308	4,297	1,405	407	410	702	3,418	5,250	3,642
Deferred Taxes Impacting Rate Base		-	10	156	242	443	966	664	399	165	-	-	-	-	-	-	-
Year End Rate Base		-	438	2,099	2,646	2,967	9,080	9,171	6,909	4,131	1,405	407	410	702	3,418	5,250	3,642
Average Rate Base		-	499	2,468	3,138	3,693	10,954	10,939	8,561	5,676	2,816	917	594	838	3,889	6,055	4,446
Return on Equity (\$)	3,562	-	27	134	171	201	596	595	466	309	153	50	32	46	212	329	242
Weighted Return on Equity (%)		-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	273	-	2	10	13	15	46	46	36	24	12	4	2	3	16	25	19
Weighted Return on Preferred (%)		-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	1,665	-	13	63	80	94	279	276	218	144	72	23	15	21	99	154	113
Weighted Return on Debt (%)		-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	5,500	-	42	207	264	310	920	919	719	477	237	77	50	70	327	509	373
Total Rate		-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>	<b>54,970</b>	<b>228</b>	<b>(434)</b>	<b>821</b>	<b>3,829</b>	<b>4,295</b>	<b>6,219</b>	<b>7,466</b>	<b>6,847</b>	<b>6,290</b>	<b>5,338</b>	<b>2,375</b>	<b>1,515</b>	<b>1,469</b>	<b>2,691</b>	<b>3,727</b>	<b>2,294</b>
Revenue	(46,734)	(547)	(2,218)	(2,092)	(3,903)	(3,961)	(4,122)	(4,992)	(4,707)	(4,448)	(4,086)	(2,044)	(1,410)	(1,368)	(2,169)	(2,931)	(1,735)
Operational Costs	8,236	(318)	(2,651)	(1,271)	(75)	334	2,097	2,474	2,140	1,842	1,252	331	104	101	523	796	559
EBIT	(2,736)	318	2,693	1,478	338	(24)	(1,177)	(1,555)	(1,421)	(1,365)	(1,015)	(254)	(54)	(31)	(196)	(287)	(186)
Income Taxes	5,500	0	42	207	264	310	920	919	719	477	237	77	50	70	327	509	373
NOI	(1,665)	-	(13)	(63)	(80)	(94)	(279)	(278)	(218)	(144)	(72)	(23)	(15)	(21)	(99)	(154)	(113)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest During Construction	(273)	-	(2)	(10)	(13)	(15)	(46)	(46)	(36)	(24)	(12)	(4)	(2)	(3)	(16)	(25)	(19)
Preferred Dividends	3,562	0	27	134	171	201	596	595	466	309	153	50	32	46	212	329	242
Earnings for Common																	
<b>FIT detail:</b>																	
EBIT	8,236	(318)	(2,651)	(1,271)	(75)	334	2,097	2,474	2,140	1,842	1,252	331	104	101	523	796	559
Depreciation	0	(408)	(3,531)	(2,483)	(898)	(276)	821	1,527	1,561	1,649	1,489	462	86	-	-	-	-
State Taxes (Prior Period)	582	-	(64)	(547)	(334)	(87)	6	255	341	321	306	188	50	11	6	50	80
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1,665	-	13	63	80	94	279	278	218	144	72	23	15	21	99	154	113
Total Federal EBT Adjustments	(2,248)	(408)	(3,479)	(1,999)	(643)	(283)	537	994	1,002	1,184	1,111	250	20	(32)	(105)	(204)	(193)
Federal EBT	5,988	(726)	(6,130)	(3,270)	(718)	51	2,633	3,468	3,142	3,026	2,363	581	125	69	417	592	366
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	2,096	(254)	(2,146)	(1,144)	(251)	18	922	1,214	1,100	1,059	827	203	44	24	146	207	128
<b>SIT detail:</b>																	
EBIT	8,236	(318)	(2,651)	(1,271)	(75)	334	2,097	2,474	2,140	1,842	1,252	331	104	101	523	796	559
Depreciation	671	(408)	(3,528)	(2,445)	(830)	(176)	1,066	1,664	1,710	1,766	950	263	31	(6)	141	265	206
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1,665	-	13	63	80	94	279	278	218	144	72	23	15	21	99	154	113
Total State EBT Adjustments	(995)	(408)	(3,541)	(2,508)	(910)	(270)	788	1,386	1,493	1,622	879	240	16	(28)	42	111	93
State EBT	7,241	(726)	(6,192)	(3,779)	(985)	64	2,885	3,859	3,632	3,464	2,130	571	120	73	565	907	652
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	640	(64)	(547)	(334)	(87)	6	255	341	321	306	188	50	11	6	50	80	58

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

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

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Revenue Requirement</b>	<b>40,682</b>	<b>273</b>	<b>86</b>	<b>586</b>	<b>2,553</b>	<b>3,201</b>	<b>5,376</b>	<b>6,578</b>	<b>5,871</b>	<b>5,499</b>	<b>4,592</b>	<b>1,698</b>	<b>1,006</b>	<b>1,073</b>	<b>1,128</b>	<b>1,162</b>	<b>(0)</b>
FF&U:	1,451	10	3	21	91	114	192	235	209	196	164	61	36	38	40	41	(0)
O&M:	18,462	539	2,115	1,443	2,833	2,512	550	764	805	847	891	935	983	1,034	1,088	1,121	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	15,779	-	83	247	268	623	2,595	3,073	2,908	2,888	2,533	561	-	-	-	-	-
Return on Common:	2,012	-	20	55	46	111	537	526	376	231	95	15	-	-	-	-	-
Return on Preferred:	154	-	2	4	3	8	41	40	29	18	7	1	-	-	-	-	-
Return On Debt:	941	-	9	26	21	52	251	246	176	108	44	7	-	-	-	-	-
Federal Taxes:	1,166	(220)	(1,713)	(945)	(555)	(186)	865	1,233	991	909	703	96	(12)	1	(0)	0	(0)
State Taxes:	323	(56)	(437)	(277)	(164)	(58)	230	350	301	263	149	22	(1)	0	(0)	0	(0)
Property Taxes:	393	-	4	11	9	24	114	111	75	39	7	-	-	-	-	-	-

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
O&M:	18,462	539	2,115	1,443	2,833	2,512	550	764	805	847	891	935	983	1,034	1,088	1,121	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	15,779	-	83	247	268	623	2,595	3,073	2,908	2,888	2,533	561	-	-	-	-	-
Return on Common:	2,012	-	20	55	46	111	537	526	376	231	95	15	-	-	-	-	-
Return on Preferred:	154	-	2	4	3	8	41	40	29	18	7	1	-	-	-	-	-
Return On Debt:	941	-	9	26	21	52	251	246	176	108	44	7	-	-	-	-	-
Federal Taxes:	1,166	(220)	(1,713)	(945)	(555)	(186)	865	1,233	991	909	703	96	(12)	1	(0)	0	(0)
State Taxes:	323	(56)	(437)	(277)	(164)	(58)	230	350	301	263	149	22	(1)	0	(0)	0	(0)
Property Taxes:	393	-	4	11	9	24	114	111	75	39	7	-	-	-	-	-	-
Sum	39,231	263	83	565	2,462	3,087	5,184	6,344	5,661	5,302	4,429	1,637	970	1,035	1,088	1,121	(0)
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.697%
FF&U	1,451	10	3	21	91	114	192	235	209	196	164	61	36	38	40	41	(0)

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

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

**San Diego Gas & Electric**

**OpEx GRC - Beginning of Year In-service**

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	<b>Total</b>																
Historical Cost		-	413	1,237	1,341	3,115	12,976	15,779	15,366	14,542	14,438	12,665	2,803	-	-	-	-
Accumulated Depreciation		-	83	330	598	1,221	3,816	6,890	9,385	11,448	13,878	12,665	2,803	-	-	-	-
Net Investment		-	330	907	743	1,893	9,160	8,889	5,981	3,093	561	-	-	-	-	-	-
Deferred Taxes Impacting Rate Base		-	8	38	38	297	879	635	399	165	-	-	-	-	-	-	-
Year End Rate Base		-	322	870	705	1,597	8,281	8,255	5,582	2,928	561	-	-	-	-	-	-
Average Rate Base		-	368	1,008	839	2,038	9,870	9,669	6,918	4,255	1,744	280	-	-	-	-	-
Return on Equity (\$)	2,012	-	20	55	46	111	537	526	376	231	95	15	-	-	-	-	-
Weighted Return on Equity (%)		-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	-	-	-	-	-
Return on Preferred (\$)	154	-	2	4	3	8	41	40	29	18	7	1	-	-	-	-	-
Weighted Return on Preferred (%)		-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	-	-	-	-	-
Return on Debt (\$)	941	-	9	26	21	52	251	246	176	108	44	7	-	-	-	-	-
Weighted Return on Debt (%)		-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	-	-	-	-	-
Total Return	3,107	-	31	85	70	171	829	812	581	357	146	24	-	-	-	-	-
Total Rate		-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	-	-	-	-	-

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>																	
Revenue	40,682	273	86	586	2,553	3,201	5,376	6,578	5,871	5,499	4,592	1,698	1,006	1,073	1,128	1,162	(0)
Operational Costs	(36,085)	(548)	(2,205)	(1,723)	(3,201)	(3,273)	(3,451)	(4,183)	(3,997)	(3,970)	(3,594)	(1,557)	(1,019)	(1,072)	(1,128)	(1,162)	0
EBIT	4,596	(276)	(2,119)	(1,137)	(648)	(72)	1,925	2,395	1,873	1,529	998	141	(13)	1	(0)	0	(0)
Income Taxes	(1,489)	276	2,150	1,222	718	243	(1,096)	(1,583)	(1,292)	(1,171)	(852)	(118)	13	(1)	0	(0)	0
NOI	3,107	0	31	85	70	171	829	812	581	357	146	24	-	0	(0)	(0)	(0)
Interest	(941)	-	(9)	(26)	(21)	(52)	(251)	(246)	(176)	(108)	(44)	(7)	-	-	-	-	-
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	(154)	-	(2)	(4)	(3)	(8)	(41)	(40)	(29)	(18)	(7)	(1)	-	-	-	-	-
Earnings for Common	2,012	0	20	55	46	111	537	526	376	231	95	15	-	0	(0)	(0)	(0)
<b>FIT detail:</b>																	
EBIT	4,596	(276)	(2,119)	(1,137)	(648)	(72)	1,925	2,395	1,873	1,529	998	141	(13)	1	(0)	0	(0)
Depreciation	0	(353)	(2,821)	(1,975)	(1,193)	(571)	741	1,604	1,484	1,477	1,316	290	-	-	-	-	-
State Taxes (Prior Period)	323	-	(56)	(437)	(277)	(164)	(58)	230	350	301	263	149	22	(1)	0	(0)	0
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	941	-	9	26	21	52	251	246	176	108	44	7	-	-	-	-	-
Total Federal EBT Adjustments	(1,264)	(353)	(2,774)	(1,563)	(937)	(459)	547	1,128	958	1,068	1,009	134	(22)	1	(0)	0	(0)
Federal EBT	3,332	(629)	(4,894)	(2,701)	(1,585)	(531)	2,472	3,523	2,831	2,597	2,008	275	(35)	2	(0)	0	(0)
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT	1,166	(220)	(1,713)	(945)	(555)	(186)	865	1,233	991	909	703	96	(12)	1	(0)	0	(0)
<b>SIT detail:</b>																	
EBIT	4,596	(276)	(2,119)	(1,137)	(648)	(72)	1,925	2,395	1,873	1,529	998	141	(13)	1	(0)	0	(0)
Depreciation	0	(353)	(2,819)	(1,966)	(1,181)	(527)	933	1,811	1,710	1,550	731	109	-	-	-	-	-
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	941	-	9	26	21	52	251	246	176	108	44	7	-	-	-	-	-
Total State EBT Adjustments	(941)	(353)	(2,828)	(1,991)	(1,202)	(578)	682	1,565	1,534	1,442	687	102	-	-	-	-	-
State EBT	3,656	(629)	(4,947)	(3,128)	(1,850)	(651)	2,606	3,961	3,407	2,971	1,685	244	(13)	1	(0)	0	(0)
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
SIT	323	(56)	(437)	(277)	(164)	(58)	230	350	301	263	149	22	(1)	0	(0)	0	(0)



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

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

San Diego Gas & Electric

OpEx GRC - Mid Year In-service

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Revenue Requirement</b>	<b>Total</b>	14,288	(44)	(519)	236	1,275	1,094	843	887	977	792	745	677	509	396	1,563	2,564	2,294
FF&U:	510	(2)	(19)	8	45	39	30	32	35	28	27	24	18	14	56	91	82	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation:	9,838	-	29	344	630	630	765	659	435	454	459	368	273	942	1,612	1,607		
Return on Common:	1,550	-	7	79	125	90	59	69	89	77	58	35	32	46	212	329	242	
Return on Preferred:	119	-	1	6	10	7	5	5	7	6	4	3	2	3	16	25	19	
Return On Debt:	725	-	3	37	58	42	28	32	42	36	27	16	15	21	99	154	113	
Federal Taxes:	930	(34)	(433)	(199)	304	204	56	(19)	109	150	124	107	56	24	146	207	128	
State Taxes:	317	(9)	(110)	(58)	77	63	25	(9)	20	44	39	29	12	6	50	80	58	
Property Taxes:	301	-	1	17	27	19	11	12	17	15	11	5	5	9	43	65	45	

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	9,838	-	29	344	630	630	630	765	659	435	454	459	368	273	942	1,612	1,607
Return on Common:	1,550	-	7	79	125	90	59	69	89	77	58	35	32	46	212	329	242
Return on Preferred:	119	-	1	6	10	7	5	5	7	6	4	3	2	3	16	25	19
Return On Debt:	725	-	3	37	58	42	28	32	42	36	27	16	15	21	99	154	113
Federal Taxes:	930	(34)	(433)	(199)	304	204	56	(19)	109	150	124	107	56	24	146	207	128
State Taxes:	317	(9)	(110)	(58)	77	63	25	(9)	20	44	39	29	12	6	50	80	58
Property Taxes:	301	-	1	17	27	19	11	12	17	15	11	5	5	9	43	65	45
Sum	13,779	(43)	(501)	227	1,230	1,055	813	856	942	763	719	653	491	382	1,507	2,473	2,212
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	510	(2)	(19)	8	45	39	30	32	35	28	27	24	18	14	56	91	82

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	<b>Total</b>																
Historical Cost		-	147	1,722	3,149	3,149	3,149	3,974	4,867	3,604	2,272	2,293	2,665	2,404	5,022	8,154	8,058
Accumulated Depreciation		-	29	374	1,004	1,634	2,264	3,029	3,540	2,401	1,428	1,887	2,254	1,702	1,604	2,904	4,416
Net Investment		-	118	1,348	2,146	1,516	886	945	1,327	1,203	844	407	410	702	3,418	5,250	3,642
Deferred Taxes Impacting Rate Base		-	2	118	204	146	87	29	-	-	-	-	-	-	-	-	-
Year End Rate Base		-	116	1,230	1,941	1,370	799	916	1,327	1,203	844	407	410	702	3,418	5,250	3,642
Average Rate Base		-	132	1,460	2,299	1,656	1,084	1,270	1,642	1,421	1,072	636	594	838	3,889	6,055	4,446
Return on Equity (\$)	1,550	-	7	79	125	90	59	69	89	77	58	35	32	46	212	329	242
Weighted Return on Equity (%)		-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	119	-	1	6	10	7	5	5	7	6	4	3	2	3	16	25	19
Weighted Return on Preferred (%)		-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	725	-	3	37	58	42	28	32	42	36	27	16	15	21	99	154	113
Weighted Return on Debt (%)		-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	2,393	-	11	123	193	139	91	107	138	119	90	53	50	70	327	509	373
Total Rate		-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>																	
Revenue	14,288	(44)	(519)	236	1,275	1,094	843	887	977	792	745	677	509	396	1,563	2,564	2,294
Operational Costs	(10,648)	2	(12)	(370)	(702)	(688)	(671)	(809)	(710)	(479)	(492)	(488)	(391)	(296)	(1,040)	(1,768)	(1,735)
EBIT	3,640	(43)	(532)	(134)	573	406	172	78	267	313	254	190	118	100	523	796	559
Income Taxes	(1,247)	43	543	257	(380)	(267)	(81)	28	(129)	(194)	(164)	(136)	(68)	(30)	(196)	(287)	(186)
NOI	2,393	-	11	123	193	139	91	107	138	119	90	53	50	70	327	509	373
Interest	(725)	-	(3)	(37)	(58)	(42)	(28)	(32)	(42)	(36)	(27)	(16)	(15)	(21)	(99)	(154)	(113)
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	(119)	-	(1)	(6)	(10)	(7)	(5)	(5)	(7)	(6)	(4)	(3)	(2)	(3)	(16)	(25)	(19)
Earnings for Common	1,550	-	7	79	125	90	59	69	89	77	58	35	32	46	212	329	242
<b>FIT detail:</b>																	
EBIT	3,640	(43)	(532)	(134)	573	406	172	78	267	313	254	190	118	100	523	796	559
Depreciation	(0)	(55)	(710)	(508)	295	295	80	(77)	77	172	172	172	86	-	-	-	-
State Taxes (Prior Period)	259	-	(9)	(110)	(58)	77	63	25	(9)	20	44	39	29	12	6	50	80
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	725	-	3	37	58	42	28	32	42	36	27	16	15	21	99	154	113
Total Federal EBT Adjustments	(984)	(55)	(705)	(435)	294	176	(11)	(133)	44	116	101	117	42	(33)	(105)	(204)	(193)
Federal EBT	2,656	(98)	(1,237)	(569)	867	582	161	(55)	311	429	355	306	160	67	417	592	366
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
<b>FIT</b>	930	(34)	(433)	(199)	304	204	56	(19)	109	150	124	107	56	24	146	207	128
<b>SIT detail:</b>																	
EBIT	3,640	(43)	(532)	(134)	573	406	172	78	267	313	254	190	118	100	523	796	559
Depreciation	671	(55)	(710)	(480)	351	351	134	(147)	1	216	219	154	31	(6)	141	265	206
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	725	-	3	37	58	42	28	32	42	36	27	16	15	21	99	154	113
Total State EBT Adjustments	(54)	(55)	(713)	(517)	292	309	106	(180)	(41)	180	192	138	16	(28)	42	111	93
State EBT	3,586	(98)	(1,245)	(651)	865	715	278	(101)	226	493	446	328	134	73	565	907	652
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
<b>SIT</b>	317	(9)	(110)	(58)	77	63	25	(9)	20	44	39	29	12	6	50	80	58

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

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

**San Diego Gas & Electric**  
**OpEx GRC**  
SDGE Gas Costs

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

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

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

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

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



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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

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

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 5  
Salvage Amount 0.0%

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

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

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 3  
Declining Factor 0%

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

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

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 3  
Declining Factor 0%

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

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 5  
Salvage Amount 0.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
<u>Depreciation Factors</u>	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total Depreciation</b>	<b>1,354</b>	-	-	-	-	-	-	1,354	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	271	271	271	271	271	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	1,354	-	-	-	-	-	-	271	271	271	271	271	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 5  
Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total 1,354	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total Depreciation</b>	<b>1,354</b>	-	-	-	-	-	-	1,354	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	271	271	271	271	271	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	1,354	-	-	-	-	-	-	271	271	271	271	271	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 6  
Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.1667	0.1667	0.1667	0.3333	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u> <b>1,354</b>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>1,354</b>	-	-	-	-	-	-	1,354	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	226	226	226	226	451	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>1,354</b>	-	-	-	-	-	-	226	226	226	226	451	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
SDGE Gas Costs - C391.2 (50)

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 5  
Salvage Amount 0.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<b>5,083</b>	-	60	225	70	-	4,728	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>5,083</b>	-	<b>12</b>	<b>57</b>	<b>71</b>	<b>71</b>	<b>1,017</b>	<b>1,005</b>	<b>960</b>	<b>946</b>	<b>946</b>	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>60</b>	-	12	12	12	12	12	-	-	-	-	-	-	-	-	-	-
2009	<b>225</b>	-	-	45	45	45	45	45	-	-	-	-	-	-	-	-	-
2010	<b>70</b>	-	-	-	14	14	14	14	14	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	<b>4,728</b>	-	-	-	-	-	946	946	946	946	946	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
 SDGE Gas Costs - C391.2 (50)

Depreciation Schedule  
 (\$ in Thousands)  
 Federal Tax Depreciation

Federal Tax Life 5  
 Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.1000	0.1000	0.1000	0.1000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<b>Total</b> <b>5,083</b>	<b>2007</b> -	<b>2008</b> 60	<b>2009</b> 225	<b>2010</b> 70	<b>2011</b> -	<b>2012</b> 4,728	<b>2013</b> -	<b>2014</b> -	<b>2015</b> -	<b>2016</b> -	<b>2017</b> -	<b>2018</b> -	<b>2019</b> -	<b>2020</b> -	<b>2021</b> -	<b>2022</b> -
<b>Total Depreciation</b>	<b>5,083</b>	-	<b>36</b>	<b>141</b>	<b>70</b>	<b>35</b>	<b>2,873</b>	<b>502</b>	<b>480</b>	<b>473</b>	<b>473</b>	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>60</b>	-	36	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>225</b>	-	-	6	6	6	6	-	-	-	-	-	-	-	-	-	-
2010	<b>70</b>	-	-	135	22	22	22	22	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	42	7	7	7	7	-	-	-	-	-	-	-	-
2012	<b>4,728</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	2,837	473	473	473	473	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
 SDGE Gas Costs - C391.2 (50)

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 6  
 Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.1667	0.1667	0.1667	0.3333	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<b>5,083</b>	-	60	225	70	-	4,728	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>5,083</b>	-	<b>10</b>	<b>47</b>	<b>59</b>	<b>59</b>	<b>857</b>	<b>875</b>	<b>811</b>	<b>788</b>	<b>1,576</b>	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>60</b>	-	10	10	10	10	20	-	-	-	-	-	-	-	-	-	-
2009	<b>225</b>	-	-	37	37	37	37	75	-	-	-	-	-	-	-	-	-
2010	<b>70</b>	-	-	-	12	12	12	12	23	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	<b>4,728</b>	-	-	-	-	-	788	788	788	788	1,576	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
SDGE Gas Costs - C391.2 (100)

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 5  
Salvage Amount 0.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total Depreciation</b>	<b>970</b>	-	-	-	-	194	194	194	194	194	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>970</b>	-	-	-	-	194	194	194	194	194	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
SDGE Gas Costs - C391.2 (100)

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 5  
Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>970</b>	-	-	-	-	<b>970</b>	-	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>970</b>	-	-	-	-	970	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Beginning of Year In-service**  
SDGE Gas Costs - C391.2 (100)

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 6  
Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.1667	0.1667	0.1667	0.3333	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>970</b>	-	-	-	-	<b>162</b>	<b>162</b>	<b>162</b>	<b>162</b>	<b>323</b>	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>970</b>	-	-	-	-	162	162	162	162	323	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 5  
Salvage Amount 0.0%

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

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

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 3  
Declining Factor 0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	<b>2,336</b>	-	272	1,203	-	-	-	861	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>2,336</b>	-	<b>136</b>	<b>737</b>	<b>601</b>	-	-	<b>430</b>	<b>430</b>	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>136</b>	-	136	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>737</b>	-	-	737	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	<b>601</b>	-	-	-	601	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>430</b>	-	-	-	-	-	-	430	-	-	-	-	-	-	-	-	-
2014	<b>430</b>	-	-	-	-	-	-	-	430	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 3  
Declining Factor 0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	2,336	-	272	1,203	-	-	-	861	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>2,336</b>	-	<b>136</b>	<b>737</b>	<b>601</b>	-	-	<b>430</b>	<b>430</b>	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>136</b>	-	136	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>737</b>	-	-	737	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	<b>601</b>	-	-	-	601	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>430</b>	-	-	-	-	-	-	430	-	-	-	-	-	-	-	-	-
2014	<b>430</b>	-	-	-	-	-	-	-	430	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 5  
Salvage Amount 0.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u> <b>9,470</b>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>5,828</b>	-	-	-	-	-	-	79	201	263	282	287	282	273	942	1,612	1,607
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>394</b>	-	-	-	-	-	-	79	79	79	79	79	-	-	-	-	-
2014	<b>610</b>	-	-	-	-	-	-	-	122	122	122	122	122	-	-	-	-
2015	<b>311</b>	-	-	-	-	-	-	-	-	62	62	62	62	62	-	-	-
2016	<b>96</b>	-	-	-	-	-	-	-	-	-	19	19	19	19	19	-	-
2017	<b>21</b>	-	-	-	-	-	-	-	-	-	-	4	4	4	4	4	-
2018	<b>371</b>	-	-	-	-	-	-	-	-	-	-	-	74	74	74	74	74
2019	<b>452</b>	-	-	-	-	-	-	-	-	-	-	-	-	113	113	113	113
2020	<b>2,195</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	732	732	732
2021	<b>1,377</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	689	689
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 5  
Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<u>Total</u> <b>9,470</b>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>5,828</b>	-	-	-	-	-	-	79	201	263	282	287	282	273	942	1,612	1,607
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>394</b>	-	-	-	-	-	-	79	79	79	79	79	-	-	-	-	-
2014	<b>610</b>	-	-	-	-	-	-	122	122	122	122	122	122	-	-	-	-
2015	<b>311</b>	-	-	-	-	-	-	-	62	62	62	62	62	62	-	-	-
2016	<b>96</b>	-	-	-	-	-	-	-	-	19	19	19	19	19	19	-	-
2017	<b>21</b>	-	-	-	-	-	-	-	-	-	4	4	4	4	4	4	-
2018	<b>371</b>	-	-	-	-	-	-	-	-	-	-	74	74	74	74	74	74
2019	<b>452</b>	-	-	-	-	-	-	-	-	-	-	-	113	113	113	113	113
2020	<b>2,195</b>	-	-	-	-	-	-	-	-	-	-	-	-	732	732	732	732
2021	<b>1,377</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	689	689
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 6  
Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.1667	0.1667	0.1667	0.3333	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	9,470	-	-	-	-	-	-	789	432	191	-	42	700	429	6,887	-	-
<b>Total Depreciation</b>	<b>5,157</b>	-	-	-	-	-	-	<b>66</b>	<b>167</b>	<b>219</b>	<b>235</b>	<b>305</b>	<b>337</b>	<b>279</b>	<b>801</b>	<b>1,347</b>	<b>1,401</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>394</b>	-	-	-	-	-	-	66	66	66	66	131	-	-	-	-	-
2014	<b>610</b>	-	-	-	-	-	-	102	102	102	102	102	203	-	-	-	-
2015	<b>311</b>	-	-	-	-	-	-	-	52	52	52	52	104	-	-	-	-
2016	<b>96</b>	-	-	-	-	-	-	-	-	16	16	16	16	16	32	-	-
2017	<b>21</b>	-	-	-	-	-	-	-	-	-	-	4	4	4	4	7	-
2018	<b>371</b>	-	-	-	-	-	-	-	-	-	-	62	62	62	62	62	124
2019	<b>376</b>	-	-	-	-	-	-	-	-	-	-	-	94	94	94	94	94
2020	<b>1,829</b>	-	-	-	-	-	-	-	-	-	-	-	-	610	610	610	610
2021	<b>1,148</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	574	574	574
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid Year In-service**  
 SDGE Gas Costs - C391.2 (50)

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

Book Life 5  
 Salvage Amount 0.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.2000	0.2000	0.2000	0.2000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<b>Total</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
	<b>1,674</b>	-	23	1,652	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>1,674</b>	-	<b>2</b>	<b>170</b>	<b>335</b>	<b>335</b>	<b>335</b>	<b>333</b>	<b>165</b>	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>11</b>	-	2	2	2	2	2	-	-	-	-	-	-	-	-	-	-
2009	<b>837</b>	-	-	167	167	167	167	167	-	-	-	-	-	-	-	-	-
2010	<b>826</b>	-	-	-	165	165	165	165	165	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid Year In-service**  
 SDGE Gas Costs - C391.2 (50)

Depreciation Schedule  
 (\$ in Thousands)  
 Federal Tax Depreciation

Federal Tax Life 5  
 Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.1000	0.1000	0.1000	0.1000	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	<b>Total</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
	<b>1,674</b>	-	23	1,652	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>1,674</b>	-	<b>7</b>	<b>503</b>	<b>580</b>	<b>167</b>	<b>167</b>	<b>166</b>	<b>83</b>	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>11</b>	-	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>837</b>	-	-	1	1	1	1	-	-	-	-	-	-	-	-	-	-
2010	<b>826</b>	-	-	502	84	84	84	84	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	496	83	83	83	83	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid Year In-service**  
 SDGE Gas Costs - C391.2 (50)

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 6  
 Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.1667	0.1667	0.1667	0.3333	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	<b>1,674</b>	-	23	1,652	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>1,674</b>	-	<b>2</b>	<b>141</b>	<b>279</b>	<b>279</b>	<b>281</b>	<b>417</b>	<b>275</b>	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>11</b>	-	2	2	2	2	4	-	-	-	-	-	-	-	-	-	-
2009	<b>837</b>	-	-	140	140	140	140	279	-	-	-	-	-	-	-	-	-
2010	<b>826</b>	-	-	-	138	138	138	138	275	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>	(93,468)	-	(8)	(505)	(1,387)	(2,145)	(3,205)	(4,537)	(5,602)	(6,150)	(8,018)	(9,700)	(10,421)	(11,001)	(11,718)	(12,067)	(7,004)
Revenue Requirement	(93,468)	-	(8)	(505)	(1,387)	(2,145)	(3,205)	(4,537)	(5,602)	(6,150)	(8,018)	(9,700)	(10,421)	(11,001)	(11,718)	(12,067)	(7,004)
FF&U:	(3,333)	-	(0)	(18)	(49)	(77)	(114)	(162)	(200)	(219)	(286)	(346)	(372)	(392)	(418)	(430)	(250)
O&M:	(36,647)	-	(8)	(162)	(562)	(1,044)	(1,699)	(2,236)	(2,605)	(2,734)	(3,531)	(4,105)	(4,271)	(4,430)	(4,602)	(4,658)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(12,244)	-	-	(63)	(160)	(226)	(315)	(473)	(616)	(713)	(920)	(1,149)	(1,293)	(1,413)	(1,557)	(1,665)	(1,681)
Return on Common:	(16,356)	-	-	(99)	(240)	(316)	(423)	(652)	(862)	(987)	(1,295)	(1,626)	(1,788)	(1,898)	(2,042)	(2,112)	(2,017)
Return on Preferred:	(1,254)	-	-	(8)	(18)	(24)	(32)	(50)	(66)	(76)	(99)	(125)	(137)	(145)	(156)	(162)	(155)
Return On Debt:	(7,648)	-	-	(47)	(112)	(148)	(198)	(305)	(403)	(462)	(606)	(760)	(836)	(887)	(955)	(987)	(943)
Federal Taxes:	(9,627)	-	-	(67)	(149)	(185)	(253)	(396)	(512)	(579)	(778)	(966)	(1,044)	(1,109)	(1,197)	(1,230)	(1,162)
State Taxes:	(2,158)	-	-	(17)	(35)	(40)	(54)	(87)	(111)	(124)	(174)	(217)	(231)	(247)	(272)	(282)	(269)
Property Taxes:	(4,200)	-	-	(25)	(62)	(86)	(118)	(176)	(226)	(256)	(329)	(407)	(449)	(480)	(519)	(541)	(527)

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
O&M:	(36,647)	-	(8)	(162)	(562)	(1,044)	(1,699)	(2,236)	(2,605)	(2,734)	(3,531)	(4,105)	(4,271)	(4,430)	(4,602)	(4,658)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(12,244)	-	-	(63)	(160)	(226)	(315)	(473)	(616)	(713)	(920)	(1,149)	(1,293)	(1,413)	(1,557)	(1,665)	(1,681)
Return on Common:	(16,356)	-	-	(99)	(240)	(316)	(423)	(652)	(862)	(987)	(1,295)	(1,626)	(1,788)	(1,898)	(2,042)	(2,112)	(2,017)
Return on Preferred:	(1,254)	-	-	(8)	(18)	(24)	(32)	(50)	(66)	(76)	(99)	(125)	(137)	(145)	(156)	(162)	(155)
Return On Debt:	(7,648)	-	-	(47)	(112)	(148)	(198)	(305)	(403)	(462)	(606)	(760)	(836)	(887)	(955)	(987)	(943)
Federal Taxes:	(9,627)	-	-	(67)	(149)	(185)	(253)	(396)	(512)	(579)	(778)	(966)	(1,044)	(1,109)	(1,197)	(1,230)	(1,162)
State Taxes:	(2,158)	-	-	(17)	(35)	(40)	(54)	(87)	(111)	(124)	(174)	(217)	(231)	(247)	(272)	(282)	(269)
Property Taxes:	(4,200)	-	-	(25)	(62)	(86)	(118)	(176)	(226)	(256)	(329)	(407)	(449)	(480)	(519)	(541)	(527)
Sum	(90,134)	-	(8)	(487)	(1,338)	(2,069)	(3,091)	(4,375)	(5,402)	(5,930)	(7,732)	(9,354)	(10,049)	(10,609)	(11,300)	(11,637)	(6,754)
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	(3,333)	-	(0)	(18)	(49)	(77)	(114)	(162)	(200)	(219)	(286)	(346)	(372)	(392)	(418)	(430)	(250)



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

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

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																
Historical Cost	-	-	(2,037)	(5,186)	(7,346)	(10,219)	(15,347)	(19,996)	(23,133)	(29,855)	(37,300)	(41,962)	(45,849)	(50,534)	(54,015)	(54,548)
Accumulated Depreciation	-	-	(63)	(223)	(449)	(764)	(1,237)	(1,853)	(2,566)	(3,486)	(4,635)	(5,928)	(7,341)	(8,899)	(10,563)	(12,244)
Net Investment	-	-	(1,974)	(4,964)	(6,897)	(9,455)	(14,110)	(18,143)	(20,567)	(26,370)	(32,665)	(36,034)	(38,507)	(41,635)	(43,451)	(42,304)
Deferred Taxes Impacting Rate Base	-	-	(354)	(914)	(1,495)	(2,187)	(2,540)	(2,668)	(2,874)	(3,149)	(3,552)	(4,056)	(4,593)	(5,158)	(5,757)	(6,350)
Year End Rate Base	-	-	(1,621)	(4,049)	(5,402)	(7,269)	(11,570)	(15,475)	(17,693)	(23,221)	(29,112)	(31,978)	(33,914)	(36,477)	(37,694)	(35,954)
Average Rate Base	-	-	(1,829)	(4,409)	(5,806)	(7,772)	(11,983)	(15,847)	(18,152)	(23,818)	(29,889)	(32,876)	(34,889)	(37,538)	(38,826)	(37,091)
Return on Equity (\$)	(16,356)	-	(99)	(240)	(316)	(423)	(652)	(862)	(987)	(1,295)	(1,626)	(1,788)	(1,898)	(2,042)	(2,112)	(2,017)
Weighted Return on Equity (%)	-	-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	(1,254)	-	(8)	(18)	(24)	(32)	(50)	(66)	(76)	(99)	(125)	(137)	(145)	(156)	(162)	(155)
Weighted Return on Preferred (%)	-	-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	(7,648)	-	(47)	(112)	(148)	(198)	(305)	(403)	(462)	(606)	(760)	(836)	(887)	(955)	(987)	(943)
Weighted Return on Debt (%)	-	-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	(25,258)	-	(154)	(370)	(488)	(653)	(1,006)	(1,331)	(1,525)	(2,000)	(2,510)	(2,761)	(2,930)	(3,153)	(3,261)	(3,115)
Total Rate	-	-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

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

<b>Period:</b>	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																
Revenue	(93,468)	-	(8)	(505)	(1,387)	(2,145)	(4,537)	(5,602)	(6,150)	(8,018)	(9,700)	(10,421)	(11,001)	(11,718)	(12,067)	(7,004)
Operational Costs	56,425	-	8	267	833	1,433	2,246	3,047	3,922	5,066	6,007	6,385	6,715	7,096	7,294	2,458
EBIT	(37,043)	-	(238)	(554)	(713)	(959)	(1,490)	(1,955)	(2,227)	(2,952)	(3,693)	(4,036)	(4,286)	(4,622)	(4,773)	(4,546)
Income Taxes	11,785	-	84	184	225	307	483	624	703	952	1,182	1,275	1,355	1,469	1,512	1,431
NOI	(25,258)	-	(154)	(370)	(488)	(653)	(1,006)	(1,331)	(1,525)	(2,000)	(2,510)	(2,761)	(2,930)	(3,153)	(3,261)	(3,115)
Interest	7,648	-	47	112	148	198	305	403	462	606	760	836	887	955	987	943
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	1,254	-	8	18	24	32	50	66	76	99	125	137	145	156	162	155
Earnings for Common	(16,356)	-	(99)	(240)	(316)	(423)	(652)	(862)	(987)	(1,295)	(1,626)	(1,788)	(1,898)	(2,042)	(2,112)	(2,017)
<b>FIT detail:</b>																
EBIT	(37,043)	-	(238)	(554)	(713)	(959)	(1,490)	(1,955)	(2,227)	(2,952)	(3,693)	(4,036)	(4,286)	(4,622)	(4,773)	(4,546)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes (Prior Period)	(1,890)	-	-	(17)	(35)	(40)	(54)	(87)	(111)	(124)	(174)	(217)	(231)	(247)	(272)	(282)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(7,648)	-	(47)	(112)	(148)	(198)	(305)	(403)	(462)	(606)	(760)	(836)	(887)	(955)	(987)	(943)
Total Federal EBT Adjustments	9,537	-	47	129	183	237	359	490	573	729	934	1,053	1,118	1,201	1,259	1,225
Federal EBT	(27,506)	-	(191)	(425)	(530)	(722)	(1,131)	(1,464)	(1,654)	(2,223)	(2,759)	(2,983)	(3,168)	(3,420)	(3,513)	(3,321)
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
<b>FIT</b>	(9,627)	-	(67)	(149)	(185)	(253)	(396)	(512)	(579)	(778)	(966)	(1,044)	(1,109)	(1,197)	(1,230)	(1,162)
<b>SIT detail:</b>																
EBIT	(37,043)	-	(238)	(554)	(713)	(959)	(1,490)	(1,955)	(2,227)	(2,952)	(3,693)	(4,036)	(4,286)	(4,622)	(4,773)	(4,546)
Depreciation	4,980	-	(5)	43	117	152	196	294	368	381	482	591	608	593	596	565
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(7,648)	-	(47)	(112)	(148)	(198)	(305)	(403)	(462)	(606)	(760)	(836)	(887)	(955)	(987)	(943)
Total State EBT Adjustments	12,628	-	42	155	264	350	501	697	830	986	1,242	1,427	1,495	1,547	1,583	1,508
State EBT	(24,415)	-	(196)	(399)	(448)	(609)	(989)	(1,258)	(1,398)	(1,966)	(2,451)	(2,609)	(2,791)	(3,074)	(3,189)	(3,038)
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
<b>SIT</b>	(2,158)	-	(17)	(35)	(40)	(54)	(87)	(111)	(124)	(174)	(217)	(231)	(247)	(272)	(282)	(269)

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

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

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

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

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

**San Diego Gas & Electric**

**OpEx GRC - Beginning of Year In-service**

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

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

**San Diego Gas & Electric**

**OpEx GRC - Beginning of Year In-service**

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

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

San Diego Gas & Electric

OpEx GRC - Mid Year In-service

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>	(55,465)	-	(337)	(805)	(1,063)	(1,444)	(2,218)	(2,900)	(3,315)	(4,356)	(5,443)	(5,992)	(6,407)	(6,945)	(7,237)	(7,004)
Revenue Requirement	(1,978)	-	(12)	(29)	(38)	(51)	(79)	(103)	(118)	(155)	(194)	(214)	(228)	(248)	(258)	(250)
FF&U:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	(12,244)	-	(63)	(160)	(226)	(315)	(473)	(616)	(713)	(920)	(1,149)	(1,293)	(1,413)	(1,557)	(1,665)	(1,681)
Depreciation:	(16,356)	-	(99)	(240)	(316)	(423)	(652)	(862)	(987)	(1,295)	(1,626)	(1,788)	(1,898)	(2,042)	(2,112)	(2,017)
Return on Common:	(1,254)	-	(8)	(18)	(24)	(32)	(50)	(66)	(76)	(99)	(125)	(137)	(145)	(156)	(162)	(155)
Return on Preferred:	(7,648)	-	(47)	(112)	(148)	(198)	(305)	(403)	(462)	(606)	(760)	(836)	(887)	(955)	(987)	(943)
Return On Debt:	(9,627)	-	(67)	(149)	(185)	(253)	(396)	(512)	(579)	(778)	(966)	(1,044)	(1,109)	(1,197)	(1,230)	(1,162)
Federal Taxes:	(2,158)	-	(17)	(35)	(40)	(54)	(87)	(111)	(124)	(174)	(217)	(231)	(247)	(272)	(282)	(269)
State Taxes:	(4,200)	-	(25)	(62)	(86)	(118)	(176)	(226)	(256)	(329)	(407)	(449)	(480)	(519)	(541)	(527)
Property Taxes:																



San Diego Gas & Electric

OpEx GRC - Mid Year In-service

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	<b>Total</b>																
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(12,244)	-	-	(63)	(160)	(226)	(315)	(473)	(616)	(713)	(920)	(1,149)	(1,293)	(1,413)	(1,557)	(1,665)	(1,681)
Return on Common:	(16,356)	-	-	(99)	(240)	(316)	(423)	(652)	(862)	(987)	(1,295)	(1,626)	(1,788)	(1,898)	(2,042)	(2,112)	(2,017)
Return on Preferred:	(1,254)	-	-	(8)	(18)	(24)	(32)	(50)	(66)	(76)	(99)	(125)	(137)	(145)	(156)	(162)	(155)
Return On Debt:	(7,648)	-	-	(47)	(112)	(148)	(198)	(305)	(403)	(462)	(606)	(760)	(836)	(887)	(955)	(987)	(943)
Federal Taxes:	(9,627)	-	-	(67)	(149)	(185)	(253)	(396)	(512)	(579)	(778)	(966)	(1,044)	(1,109)	(1,197)	(1,230)	(1,162)
State Taxes:	(2,158)	-	-	(17)	(35)	(40)	(54)	(87)	(111)	(124)	(174)	(217)	(231)	(247)	(272)	(282)	(269)
Property Taxes:	(4,200)	-	-	(25)	(62)	(86)	(118)	(176)	(226)	(256)	(329)	(407)	(449)	(480)	(519)	(541)	(527)
Sum	(53,487)	-	-	(325)	(776)	(1,025)	(1,392)	(2,139)	(2,797)	(3,196)	(4,201)	(5,249)	(5,778)	(6,179)	(6,698)	(6,979)	(6,754)
FF&U Rate		-	-	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	(1,978)	-	-	(12)	(29)	(38)	(51)	(79)	(103)	(118)	(155)	(194)	(214)	(228)	(248)	(258)	(250)

**San Diego Gas & Electric**

**OpEx GRC - Mid Year In-service**

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																
Historical Cost	-	-	(2,037)	(5,186)	(7,346)	(10,219)	(15,347)	(19,996)	(23,133)	(29,855)	(37,300)	(41,962)	(45,849)	(50,534)	(54,015)	(54,548)
Accumulated Depreciation	-	-	(63)	(223)	(449)	(764)	(1,237)	(1,853)	(2,566)	(3,486)	(4,635)	(5,928)	(7,341)	(8,899)	(10,563)	(12,244)
Net Investment	-	-	(1,974)	(4,964)	(6,897)	(9,455)	(14,110)	(18,143)	(20,567)	(26,370)	(32,665)	(36,034)	(38,507)	(41,635)	(43,451)	(42,304)
Deferred Taxes Impacting Rate Base	-	-	(354)	(914)	(1,495)	(2,187)	(2,540)	(2,668)	(2,874)	(3,149)	(3,552)	(4,056)	(4,593)	(5,158)	(5,757)	(6,350)
Year End Rate Base	-	-	(1,621)	(4,049)	(5,402)	(7,269)	(11,570)	(15,475)	(17,693)	(23,221)	(29,112)	(31,978)	(33,914)	(36,477)	(37,694)	(35,954)
Average Rate Base	-	-	(1,829)	(4,409)	(5,806)	(7,772)	(11,983)	(15,847)	(18,152)	(23,818)	(29,889)	(32,876)	(34,889)	(37,538)	(38,826)	(37,091)
Return on Equity (\$)	(16,356)	-	(99)	(240)	(316)	(423)	(652)	(862)	(987)	(1,295)	(1,626)	(1,788)	(1,898)	(2,042)	(2,112)	(2,017)
Weighted Return on Equity (%)	-	-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	(1,254)	-	(8)	(18)	(24)	(32)	(50)	(66)	(76)	(99)	(125)	(137)	(145)	(156)	(162)	(155)
Weighted Return on Preferred (%)	-	-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	(7,648)	-	(47)	(112)	(148)	(198)	(305)	(403)	(462)	(606)	(760)	(836)	(887)	(955)	(987)	(943)
Weighted Return on Debt (%)	-	-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	(25,258)	-	(154)	(370)	(488)	(653)	(1,006)	(1,331)	(1,525)	(2,000)	(2,510)	(2,761)	(2,930)	(3,153)	(3,261)	(3,115)
Total Rate	-	-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

**San Diego Gas & Electric**

**OpEx GRC - Mid Year In-service**

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
Revenue	(55,465)	-	-	(337)	(805)	(1,063)	(1,444)	(2,218)	(2,900)	(3,315)	(4,356)	(5,443)	(5,992)	(6,407)	(6,945)	(7,237)	(7,004)
Operational Costs	18,422	-	-	99	250	350	484	728	946	1,087	1,404	1,751	1,956	2,121	2,324	2,464	2,458
EBIT	(37,043)	-	-	(238)	(554)	(713)	(959)	(1,490)	(1,955)	(2,227)	(2,952)	(3,693)	(4,036)	(4,286)	(4,622)	(4,773)	(4,546)
Income Taxes	11,785	-	-	84	184	225	307	483	624	703	952	1,182	1,275	1,355	1,469	1,512	1,431
NOI	(25,258)	-	-	(154)	(370)	(488)	(653)	(1,006)	(1,331)	(1,525)	(2,000)	(2,510)	(2,761)	(2,930)	(3,153)	(3,261)	(3,115)
Interest	7,648	-	-	47	112	148	198	305	403	462	606	760	836	887	955	987	943
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	1,254	-	-	8	18	24	32	50	66	76	99	125	137	145	156	162	155
Earnings for Common	(16,356)	-	-	(99)	(240)	(316)	(423)	(652)	(862)	(987)	(1,295)	(1,626)	(1,788)	(1,898)	(2,042)	(2,112)	(2,017)
<b>FIT detail:</b>																	
EBIT	(37,043)	-	-	(238)	(554)	(713)	(959)	(1,490)	(1,955)	(2,227)	(2,952)	(3,693)	(4,036)	(4,286)	(4,622)	(4,773)	(4,546)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes (Prior Period)	(1,890)	-	-	-	(17)	(35)	(40)	(54)	(87)	(111)	(124)	(174)	(217)	(231)	(247)	(272)	(282)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(7,648)	-	-	(47)	(112)	(148)	(198)	(305)	(403)	(462)	(606)	(760)	(836)	(887)	(955)	(987)	(943)
Total Federal EBT Adjustments	9,537	-	-	47	129	183	237	359	490	573	729	934	1,053	1,118	1,201	1,259	1,225
Federal EBT	(27,506)	-	-	(191)	(425)	(530)	(722)	(1,131)	(1,464)	(1,654)	(2,223)	(2,759)	(2,983)	(3,168)	(3,420)	(3,513)	(3,321)
Federal Tax Rate	-	-	-	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
<b>FIT</b>	(9,627)	-	-	(67)	(149)	(185)	(253)	(396)	(512)	(579)	(778)	(966)	(1,044)	(1,109)	(1,197)	(1,230)	(1,162)
<b>SIT detail:</b>																	
EBIT	(37,043)	-	-	(238)	(554)	(713)	(959)	(1,490)	(1,955)	(2,227)	(2,952)	(3,693)	(4,036)	(4,286)	(4,622)	(4,773)	(4,546)
Depreciation	4,980	-	-	(5)	43	117	152	196	294	368	381	482	591	608	593	596	565
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(7,648)	-	-	(47)	(112)	(148)	(198)	(305)	(403)	(462)	(606)	(760)	(836)	(887)	(955)	(987)	(943)
Total State EBT Adjustments	12,628	-	-	42	155	264	350	501	697	830	986	1,242	1,427	1,495	1,547	1,583	1,508
State EBT	(24,415)	-	-	(196)	(399)	(448)	(609)	(989)	(1,258)	(1,398)	(1,966)	(2,451)	(2,609)	(2,791)	(3,074)	(3,189)	(3,038)
State Tax Rate	-	-	-	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
<b>SIT</b>	(2,158)	-	-	(17)	(35)	(40)	(54)	(87)	(111)	(124)	(174)	(217)	(231)	(247)	(272)	(282)	(269)

**San Diego Gas & Electric**

**OpEx GRC - Mid Year In-service**

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

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

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>(12,244)</b>	-	-	<b>(63)</b>	<b>(160)</b>	<b>(226)</b>	<b>(315)</b>	<b>(473)</b>	<b>(616)</b>	<b>(713)</b>	<b>(920)</b>	<b>(1,149)</b>	<b>(1,293)</b>	<b>(1,413)</b>	<b>(1,557)</b>	<b>(1,665)</b>	<b>(1,681)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>(879)</b>	-	-	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>
2010	<b>(1,262)</b>	-	-	-	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>
2011	<b>(799)</b>	-	-	-	-	<b>(67)</b>	<b>(67)</b>	<b>(67)</b>	<b>(67)</b>	<b>(67)</b>	<b>(67)</b>	<b>(67)</b>	<b>(67)</b>	<b>(67)</b>	<b>(67)</b>	<b>(67)</b>	<b>(67)</b>
2012	<b>(974)</b>	-	-	-	-	-	<b>(89)</b>	<b>(89)</b>	<b>(89)</b>	<b>(89)</b>	<b>(89)</b>	<b>(89)</b>	<b>(89)</b>	<b>(89)</b>	<b>(89)</b>	<b>(89)</b>	<b>(89)</b>
2013	<b>(1,580)</b>	-	-	-	-	-	-	<b>(158)</b>	<b>(158)</b>	<b>(158)</b>	<b>(158)</b>	<b>(158)</b>	<b>(158)</b>	<b>(158)</b>	<b>(158)</b>	<b>(158)</b>	<b>(158)</b>
2014	<b>(1,289)</b>	-	-	-	-	-	-	-	<b>(143)</b>	<b>(143)</b>	<b>(143)</b>	<b>(143)</b>	<b>(143)</b>	<b>(143)</b>	<b>(143)</b>	<b>(143)</b>	<b>(143)</b>
2015	<b>(773)</b>	-	-	-	-	-	-	-	-	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>
2016	<b>(1,450)</b>	-	-	-	-	-	-	-	-	-	<b>(207)</b>	<b>(207)</b>	<b>(207)</b>	<b>(207)</b>	<b>(207)</b>	<b>(207)</b>	<b>(207)</b>
2017	<b>(1,377)</b>	-	-	-	-	-	-	-	-	-	-	<b>(229)</b>	<b>(229)</b>	<b>(229)</b>	<b>(229)</b>	<b>(229)</b>	<b>(229)</b>
2018	<b>(718)</b>	-	-	-	-	-	-	-	-	-	-	-	<b>(144)</b>	<b>(144)</b>	<b>(144)</b>	<b>(144)</b>	<b>(144)</b>
2019	<b>(479)</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>(120)</b>	<b>(120)</b>	<b>(120)</b>	<b>(120)</b>
2020	<b>(433)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>(144)</b>	<b>(144)</b>	<b>(144)</b>
2021	<b>(215)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>(107)</b>
2022	<b>(16)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>(16)</b>

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 49  
Salvage Amount -51.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.5239	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	(42,504)	-	-	-	-	-	-	(6,605)	(2,693)	(3,581)	(9,863)	(5,026)	(4,297)	(3,475)	(5,895)	(1,067)	-
<b>Total Depreciation</b>	<b>(7,769)</b>	-	-	-	-	-	-	<b>(102)</b>	<b>(245)</b>	<b>(342)</b>	<b>(549)</b>	<b>(778)</b>	<b>(922)</b>	<b>(1,042)</b>	<b>(1,186)</b>	<b>(1,293)</b>	<b>(1,310)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>(1,018)</b>	-	-	-	-	-	-	(102)	(102)	(102)	(102)	(102)	(102)	(102)	(102)	(102)	(102)
2014	<b>(1,289)</b>	-	-	-	-	-	-	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)
2015	<b>(773)</b>	-	-	-	-	-	-	-	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)
2016	<b>(1,450)</b>	-	-	-	-	-	-	-	-	(207)	(207)	(207)	(207)	(207)	(207)	(207)	(207)
2017	<b>(1,377)</b>	-	-	-	-	-	-	-	-	-	(229)	(229)	(229)	(229)	(229)	(229)	(229)
2018	<b>(718)</b>	-	-	-	-	-	-	-	-	-	-	(144)	(144)	(144)	(144)	(144)	(144)
2019	<b>(479)</b>	-	-	-	-	-	-	-	-	-	-	-	(120)	(120)	(120)	(120)	(120)
2020	<b>(433)</b>	-	-	-	-	-	-	-	-	-	-	-	-	(144)	(144)	(144)	(144)
2021	<b>(215)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(107)	(107)
2022	<b>(16)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(16)

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

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 0  
Declining Factor 0%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.1014	0.0905	0.0808	0.0722	0.0644	0.0632	0.0632	0.0632	0.0632	0.0632	0.0632	0.0632	0.0632	0.0316	-	-
	Total	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	<b>(42,504)</b>	-	-	-	-	-	-	(6,605)	(2,693)	(3,581)	(9,863)	(5,026)	(4,297)	(3,475)	(5,895)	(1,067)	-
<b>Total Depreciation</b>	<b>(12,541)</b>	-	-	-	-	-	-	-	-	<b>(299)</b>	<b>(688)</b>	<b>(898)</b>	<b>(1,411)</b>	<b>(1,952)</b>	<b>(2,214)</b>	<b>(2,400)</b>	<b>(2,680)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	<b>(1,852)</b>	-	-	-	-	-	-	-	-	(299)	(267)	(238)	(213)	(209)	(209)	(209)	(209)
2014	<b>(2,313)</b>	-	-	-	-	-	-	-	-	-	(421)	(376)	(336)	(300)	(294)	(294)	(294)
2015	<b>(1,363)</b>	-	-	-	-	-	-	-	-	-	-	(284)	(254)	(226)	(202)	(198)	(198)
2016	<b>(2,495)</b>	-	-	-	-	-	-	-	-	-	-	-	(609)	(543)	(485)	(433)	(425)
2017	<b>(2,293)</b>	-	-	-	-	-	-	-	-	-	-	-	-	(674)	(602)	(537)	(480)
2018	<b>(1,135)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	(422)	(377)	(336)
2019	<b>(666)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(352)	(314)
2020	<b>(424)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(424)
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 0  
Declining Factor 0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6211	0.0555	0.0523	0.0493	0.0465	0.0439	0.0414	0.0390	0.0368	0.0347	0.0327	0.0308	0.0291	0.0274	0.0258	0.0244	0.0230
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	(42,504)	-	-	-	-	-	-	(6,605)	(2,693)	(3,581)	(9,863)	(5,026)	(4,297)	(3,475)	(5,895)	(1,067)	-
<b>Total Depreciation</b>	<b>(11,303)</b>	-	-	-	-	-	-	<b>(94)</b>	<b>(316)</b>	<b>(521)</b>	<b>(773)</b>	<b>(1,133)</b>	<b>(1,414)</b>	<b>(1,578)</b>	<b>(1,732)</b>	<b>(1,867)</b>	<b>(1,875)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	(1,413)	-	-	-	-	-	-	(94)	(183)	(173)	(163)	(154)	(145)	(137)	(129)	(121)	(114)
2014	(1,828)	-	-	-	-	-	-	(133)	(133)	(258)	(243)	(229)	(216)	(204)	(192)	(181)	(171)
2015	(1,118)	-	-	-	-	-	-	-	-	(90)	(174)	(164)	(155)	(146)	(138)	(130)	(122)
2016	(2,135)	-	-	-	-	-	-	-	-	-	(192)	(174)	(164)	(155)	(146)	(138)	(130)
2017	(2,056)	-	-	-	-	-	-	-	-	-	-	(192)	(174)	(164)	(155)	(146)	(138)
2018	(1,083)	-	-	-	-	-	-	-	-	-	-	-	(133)	(259)	(244)	(230)	(217)
2019	(722)	-	-	-	-	-	-	-	-	-	-	-	-	(111)	(216)	(203)	(192)
2020	(639)	-	-	-	-	-	-	-	-	-	-	-	-	-	(134)	(260)	(245)
2021	(293)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(99)	(193)
2022	(15)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(15)



**San Diego Gas & Electric**  
**OpEx GRC - Mid-Year In-service**  
SDGE Gas Benefits (50)

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 49  
Salvage Amount -51.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.5239	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308
Capital In-service	<b>Total</b> <b>(9,949)</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Total Depreciation</b>	<b>(3,733)</b>	-	-	<b>(63)</b>	<b>(160)</b>	<b>(194)</b>	<b>(250)</b>	<b>(307)</b>	<b>(307)</b>	<b>(307)</b>	<b>(307)</b>	<b>(307)</b>	<b>(307)</b>	<b>(307)</b>	<b>(307)</b>	<b>(307)</b>	<b>(307)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	<b>(879)</b>	-	-	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>
2010	<b>(1,262)</b>	-	-	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>
2011	<b>(411)</b>	-	-	<b>(34)</b>	<b>(34)</b>	<b>(34)</b>	<b>(34)</b>	<b>(34)</b>	<b>(34)</b>	<b>(34)</b>	<b>(34)</b>	<b>(34)</b>	<b>(34)</b>	<b>(34)</b>	<b>(34)</b>	<b>(34)</b>	<b>(34)</b>
2012	<b>(619)</b>	-	-	<b>(56)</b>	<b>(56)</b>	<b>(56)</b>	<b>(56)</b>	<b>(56)</b>	<b>(56)</b>	<b>(56)</b>	<b>(56)</b>	<b>(56)</b>	<b>(56)</b>	<b>(56)</b>	<b>(56)</b>	<b>(56)</b>	<b>(56)</b>
2013	<b>(562)</b>	-	-	<b>(56)</b>	<b>(56)</b>	<b>(56)</b>	<b>(56)</b>	<b>(56)</b>	<b>(56)</b>	<b>(56)</b>	<b>(56)</b>	<b>(56)</b>	<b>(56)</b>	<b>(56)</b>	<b>(56)</b>	<b>(56)</b>	<b>(56)</b>
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid-Year In-service**  
SDGE Gas Benefits (50)

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 0  
Declining Factor 0%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>	
Depreciation Factors	1.0000	0.0507	0.0453	0.0404	0.0361	0.0322	0.0316	0.0316	0.0316	0.0316	0.0316	0.0316	0.0316	0.0316	0.0316	0.0158	-	-
	Total	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	
Capital In-service	(9,949)	-	-	(4,074)	(2,225)	-	(3,650)	-	-	-	-	-	-	-	-	-	-	
<b>Total Depreciation</b>	<b>(9,186)</b>	-	-	<b>(1,073)</b>	<b>(1,762)</b>	<b>(838)</b>	<b>(1,243)</b>	<b>(1,305)</b>	<b>(399)</b>	<b>(362)</b>	<b>(339)</b>	<b>(324)</b>	<b>(315)</b>	<b>(314)</b>	<b>(314)</b>	<b>(314)</b>	<b>(282)</b>	
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2009	<b>(1,973)</b>	-	-	(1,073)	(103)	(92)	(82)	(74)	(66)	(64)	(64)	(64)	(64)	(64)	(64)	(64)	(32)	
2010	<b>(3,000)</b>	-	-	-	(1,659)	(160)	(143)	(127)	(114)	(101)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	
2011	<b>(1,025)</b>	-	-	-	-	(586)	(56)	(50)	(45)	(40)	(36)	(35)	(35)	(35)	(35)	(35)	(35)	
2012	<b>(1,623)</b>	-	-	-	-	-	(962)	(93)	(83)	(74)	(66)	(59)	(58)	(58)	(58)	(58)	(58)	
2013	<b>(1,566)</b>	-	-	-	-	-	-	(962)	(93)	(83)	(74)	(66)	(59)	(58)	(58)	(58)	(58)	
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

**San Diego Gas & Electric**  
**OpEx GRC - Mid-Year In-service**  
SDGE Gas Benefits (50)

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 0  
Declining Factor 0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6211	0.0555	0.0523	0.0493	0.0465	0.0439	0.0414	0.0390	0.0368	0.0347	0.0327	0.0308	0.0291	0.0274	0.0258	0.0244	0.0230
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	(9,949)	-	-	(4,074)	(2,225)	-	(3,650)	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>(4,902)</b>	-	-	<b>(58)</b>	<b>(203)</b>	<b>(313)</b>	<b>(379)</b>	<b>(462)</b>	<b>(488)</b>	<b>(460)</b>	<b>(433)</b>	<b>(404)</b>	<b>(381)</b>	<b>(360)</b>	<b>(339)</b>	<b>(320)</b>	<b>(301)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	(1,094)	-	-	(58)	(113)	(107)	(101)	(95)	(89)	(84)	(79)	(71)	(67)	(63)	(59)	(56)	(53)
2010	(1,639)	-	-	-	(90)	(175)	(165)	(155)	(147)	(138)	(130)	(123)	(116)	(109)	(103)	(97)	(92)
2011	(547)	-	-	-	-	(32)	(62)	(58)	(55)	(52)	(49)	(46)	(43)	(41)	(39)	(36)	(34)
2012	(841)	-	-	-	-	-	(52)	(101)	(96)	(90)	(85)	(80)	(75)	(71)	(67)	(63)	(60)
2013	(781)	-	-	-	-	-	-	(52)	(101)	(96)	(90)	(85)	(80)	(75)	(71)	(67)	(63)
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid-Year In-service**  
SDGE Gas Benefits (100)

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 49  
Salvage Amount -51.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.5239	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308
	Total	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	(2,095)	-	-	-	-	(2,095)	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>(742)</b>	-	-	-	-	<b>(32)</b>	<b>(65)</b>	<b>(65)</b>	<b>(65)</b>	<b>(65)</b>	<b>(65)</b>	<b>(65)</b>	<b>(65)</b>	<b>(65)</b>	<b>(65)</b>	<b>(65)</b>	<b>(65)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>(387)</b>	-	-	-	-	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)
2012	<b>(355)</b>	-	-	-	-	-	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid-Year In-service**  
SDGE Gas Benefits (100)

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 0  
Declining Factor 0%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital In-service	Total <b>(2,095)</b>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Total Depreciation</b>	<b>(2,095)</b>	-	-	-	-	<b>(1,048)</b>	<b>(1,048)</b>	-	-	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>(1,048)</b>	-	-	-	-	<b>(1,048)</b>	-	-	-	-	-	-	-	-	-	-	-
2012	<b>(1,048)</b>	-	-	-	-	-	<b>(1,048)</b>	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**San Diego Gas & Electric**  
**OpEx GRC - Mid-Year In-service**  
SDGE Gas Benefits (100)

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 0  
Declining Factor 0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6211	0.0555	0.0523	0.0493	0.0465	0.0439	0.0414	0.0390	0.0368	0.0347	0.0327	0.0308	0.0291	0.0274	0.0258	0.0244	0.0230
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	(2,095)	-	-	-	-	(2,095)	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>(997)</b>	-	-	-	-	<b>(30)</b>	<b>(88)</b>	<b>(113)</b>	<b>(107)</b>	<b>(100)</b>	<b>(95)</b>	<b>(89)</b>	<b>(84)</b>	<b>(79)</b>	<b>(75)</b>	<b>(71)</b>	<b>(67)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	<b>(515)</b>	-	-	-	-	(30)	(58)	(55)	(52)	(49)	(46)	(43)	(41)	(39)	(36)	(34)	(32)
2012	<b>(483)</b>	-	-	-	-	-	(30)	(58)	(55)	(52)	(49)	(46)	(43)	(41)	(39)	(36)	(34)
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Revenue Requirement</b>	<b>(101,445)</b>	-	(1,264)	(3,560)	(5,374)	(5,942)	(6,441)	(7,123)	(7,849)	(8,570)	(9,288)	(10,003)	(5,899)	(6,610)	(7,319)	(8,025)	(8,178)
FF&U:	(1,721)	-	(21)	(60)	(91)	(101)	(109)	(121)	(133)	(145)	(158)	(170)	(100)	(112)	(124)	(136)	(139)
O&M:	(42,290)	-	(1,156)	(3,292)	(4,697)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(13,258)	-	(17)	(41)	(117)	(225)	(332)	(477)	(638)	(804)	(975)	(1,151)	(1,332)	(1,519)	(1,711)	(1,910)	(2,011)
Return on Common:	(16,801)	-	(25)	(63)	(175)	(333)	(481)	(679)	(891)	(1,099)	(1,304)	(1,504)	(1,701)	(1,895)	(2,085)	(2,271)	(2,295)
Return on Preferred:	(998)	-	(2)	(4)	(10)	(20)	(29)	(40)	(53)	(65)	(77)	(89)	(101)	(113)	(124)	(135)	(136)
Return On Debt:	(10,269)	-	(16)	(38)	(107)	(203)	(294)	(415)	(545)	(672)	(797)	(919)	(1,040)	(1,158)	(1,274)	(1,388)	(1,402)
Federal Taxes:	(9,752)	-	(17)	(38)	(109)	(201)	(284)	(402)	(523)	(641)	(758)	(873)	(985)	(1,096)	(1,204)	(1,311)	(1,309)
State Taxes:	(2,275)	-	(4)	(9)	(27)	(48)	(65)	(93)	(120)	(146)	(173)	(200)	(227)	(255)	(283)	(312)	(312)
Property Taxes:	(4,080)	-	(6)	(14)	(40)	(77)	(112)	(160)	(211)	(262)	(312)	(363)	(413)	(463)	(512)	(562)	(574)

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
O&M:	(42,290)	-	(1,156)	(3,292)	(4,697)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(13,258)	-	(17)	(41)	(117)	(225)	(332)	(477)	(638)	(804)	(975)	(1,151)	(1,332)	(1,519)	(1,711)	(1,910)	(2,011)
Return on Common:	(16,801)	-	(25)	(63)	(175)	(333)	(481)	(679)	(891)	(1,099)	(1,304)	(1,504)	(1,701)	(1,895)	(2,085)	(2,271)	(2,295)
Return on Preferred:	(998)	-	(2)	(4)	(10)	(20)	(29)	(40)	(53)	(65)	(77)	(89)	(101)	(113)	(124)	(135)	(136)
Return On Debt:	(10,269)	-	(16)	(38)	(107)	(203)	(294)	(415)	(545)	(672)	(797)	(919)	(1,040)	(1,158)	(1,274)	(1,388)	(1,402)
Federal Taxes:	(9,752)	-	(17)	(38)	(109)	(201)	(284)	(402)	(523)	(641)	(758)	(873)	(985)	(1,096)	(1,204)	(1,311)	(1,309)
State Taxes:	(2,275)	-	(4)	(9)	(27)	(48)	(65)	(93)	(120)	(146)	(173)	(200)	(227)	(255)	(283)	(312)	(312)
Property Taxes:	(4,080)	-	(6)	(14)	(40)	(77)	(112)	(160)	(211)	(262)	(312)	(363)	(413)	(463)	(512)	(562)	(574)
Sum	(99,724)	-	(1,242)	(3,500)	(5,283)	(5,842)	(6,331)	(7,002)	(7,716)	(8,424)	(9,130)	(9,834)	(5,799)	(6,498)	(7,194)	(7,889)	(8,039)
FF&U Rate		-	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%
FF&U	(1,721)		(21)	(60)	(91)	(101)	(109)	(121)	(133)	(145)	(158)	(170)	(100)	(112)	(124)	(136)	(139)



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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>O&amp;M</b>																
O&M All In	(42,290)	-	(1,156)	(3,292)	(4,697)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	-	-	-	-
<b>Working Capital</b>																
O&M:	(42,290)	-	(1,156)	(3,292)	(4,697)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	-	-	-	-
Months:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average Monthly O&M:	-	(96)	(274)	(391)	(395)	(395)	(395)	(395)	(395)	(395)	(395)	(395)	-	-	-	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Rev Req of Working Cash:</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																
Historical Cost	-	(500)	(1,250)	(3,518)	(6,781)	(10,021)	(14,407)	(19,263)	(24,267)	(29,422)	(34,735)	(40,210)	(45,853)	(51,667)	(57,660)	(60,701)
Accumulated Depreciation	-	(17)	(58)	(174)	(399)	(731)	(1,208)	(1,846)	(2,650)	(3,625)	(4,775)	(6,107)	(7,626)	(9,338)	(11,248)	(13,258)
Net Investment	-	(483)	(1,192)	(3,343)	(6,382)	(9,290)	(13,199)	(17,417)	(21,616)	(25,798)	(29,960)	(34,103)	(38,226)	(42,329)	(46,412)	(47,443)
Deferred Taxes Impacting Rate Base	-	(2)	(16)	(50)	(130)	(264)	(449)	(697)	(1,005)	(1,368)	(1,782)	(2,247)	(2,760)	(3,325)	(3,941)	(4,595)
Year End Rate Base	-	(481)	(1,176)	(3,293)	(6,252)	(9,026)	(12,750)	(16,720)	(20,612)	(24,430)	(28,178)	(31,856)	(35,466)	(39,005)	(42,471)	(42,848)
Average Rate Base	-	(491)	(1,204)	(3,369)	(6,404)	(9,259)	(13,081)	(17,163)	(21,168)	(25,099)	(28,961)	(32,755)	(36,482)	(40,143)	(43,734)	(44,180)
Return on Equity (\$)	(16,801)	-	(25)	(63)	(175)	(333)	(481)	(679)	(891)	(1,099)	(1,304)	(1,504)	(1,701)	(1,895)	(2,085)	(2,271)
Weighted Return on Equity (%)	-	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%
Return on Preferred (\$)	(998)	-	(2)	(4)	(10)	(20)	(29)	(40)	(53)	(65)	(77)	(89)	(101)	(113)	(124)	(135)
Weighted Return on Preferred (%)	-	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%
Return on Debt (\$)	(10,269)	-	(16)	(38)	(107)	(203)	(294)	(415)	(545)	(672)	(797)	(919)	(1,040)	(1,158)	(1,274)	(1,388)
Weighted Return on Debt (%)	-	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%
Total Return	(28,068)	-	(43)	(104)	(292)	(556)	(803)	(1,135)	(1,489)	(1,837)	(2,178)	(2,513)	(2,842)	(3,165)	(3,483)	(3,795)
Total Rate	-	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%

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

<b>Period:</b>	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																
Revenue	(58,425)	-	(88)	(212)	(596)	(1,126)	(1,624)	(2,306)	(3,753)	(4,471)	(5,187)	(5,899)	(6,610)	(7,319)	(8,025)	(8,178)
Operational Costs	18,330	-	24	59	167	321	472	676	900	1,129	1,363	1,601	1,845	2,094	2,348	2,724
EBIT	(40,095)	-	(64)	(152)	(429)	(805)	(1,152)	(1,630)	(2,132)	(2,624)	(3,109)	(3,585)	(4,055)	(4,517)	(4,971)	(5,454)
Income Taxes	12,027	-	21	48	136	249	349	495	643	787	931	1,073	1,213	1,351	1,488	1,621
NOI	(28,068)	-	(43)	(104)	(292)	(556)	(803)	(1,135)	(1,489)	(1,837)	(2,178)	(2,513)	(2,842)	(3,165)	(3,483)	(3,795)
Interest	10,269	-	16	38	107	203	294	415	545	672	797	919	1,040	1,158	1,274	1,388
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	998	-	2	4	10	20	29	40	53	65	77	89	101	113	124	135
Earnings for Common	(16,801)	-	(25)	(63)	(175)	(333)	(481)	(679)	(891)	(1,099)	(1,304)	(1,504)	(1,701)	(1,895)	(2,085)	(2,271)
<b>FIT detail:</b>																
EBIT	(40,095)	-	(64)	(152)	(429)	(805)	(1,152)	(1,630)	(2,132)	(2,624)	(3,109)	(3,585)	(4,055)	(4,517)	(4,971)	(5,417)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes (Prior Period)	(1,963)	-	-	(4)	(9)	(27)	(48)	(65)	(93)	(120)	(146)	(173)	(200)	(227)	(255)	(283)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(10,269)	-	(16)	(38)	(107)	(203)	(294)	(415)	(545)	(672)	(797)	(919)	(1,040)	(1,158)	(1,274)	(1,388)
Total Federal EBT Adjustments	12,232	-	16	43	116	230	342	480	637	792	943	1,092	1,240	1,386	1,530	1,672
Federal EBT	(27,863)	-	(48)	(109)	(312)	(574)	(810)	(1,149)	(1,494)	(1,832)	(2,166)	(2,493)	(2,815)	(3,131)	(3,441)	(3,746)
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
<b>FIT</b>	(9,752)	-	(17)	(38)	(109)	(201)	(284)	(402)	(523)	(641)	(758)	(873)	(985)	(1,096)	(1,204)	(1,311)
<b>SIT detail:</b>																
EBIT	(40,095)	-	(64)	(152)	(429)	(805)	(1,152)	(1,630)	(2,132)	(2,624)	(3,109)	(3,585)	(4,055)	(4,517)	(4,971)	(5,417)
Depreciation	4,095	-	(2)	8	16	58	121	167	234	300	356	403	441	471	492	505
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(10,269)	-	(16)	(38)	(107)	(203)	(294)	(415)	(545)	(672)	(797)	(919)	(1,040)	(1,158)	(1,274)	(1,388)
Total State EBT Adjustments	14,364	-	13	46	123	262	415	583	779	972	1,153	1,323	1,481	1,629	1,766	1,893
State EBT	(25,731)	-	(51)	(106)	(306)	(543)	(737)	(1,047)	(1,353)	(1,652)	(1,956)	(2,263)	(2,573)	(2,888)	(3,205)	(3,528)
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
<b>SIT</b>	(2,275)	-	(4)	(9)	(27)	(48)	(65)	(93)	(120)	(146)	(173)	(200)	(227)	(255)	(283)	(312)

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
Historical Cost		-	(500)	(1,250)	(3,518)	(6,781)	(10,021)	(14,407)	(19,263)	(24,267)	(29,422)	(34,735)	(40,210)	(45,853)	(51,667)	(57,660)	(60,701)
Accumulated Depreciation		-	(17)	(58)	(174)	(399)	(731)	(1,208)	(1,846)	(2,650)	(3,625)	(4,775)	(6,107)	(7,626)	(9,338)	(11,248)	(13,258)
Net Investment		-	(483)	(1,192)	(3,343)	(6,382)	(9,290)	(13,199)	(17,417)	(21,616)	(25,798)	(29,960)	(34,103)	(38,226)	(42,329)	(46,412)	(47,443)
Property Tax Rate		1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%
Property Tax	(4,080)	-	(6)	(14)	(40)	(77)	(112)	(160)	(211)	(262)	(312)	(363)	(413)	(463)	(512)	(562)	(574)

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

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Revenue Requirement</b>	<b>Total</b>	(43,020)	-	(1,176)	(3,349)	(4,779)	(4,817)	(4,817)	(4,817)	(4,817)	(4,817)	(4,817)	-	-	-	-	-
FF&U:	(730)	-	(20)	(57)	(81)	(82)	(82)	(82)	(82)	(82)	(82)	(82)	-	-	-	-	-
O&M:	(42,290)	-	(1,156)	(3,292)	(4,697)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return On Debt:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	<b>Total</b>																
O&M:	(42,290)	-	(1,156)	(3,292)	(4,697)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return On Debt:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sum	(42,290)	-	(1,156)	(3,292)	(4,697)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	-	-	-	-	-
FF&U Rate		-	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	-	-	-	-	-
FF&U	(730)	-	(20)	(57)	(81)	(82)	(82)	(82)	(82)	(82)	(82)	(82)	-	-	-	-	-

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>O&amp;M</b>	<b>Total</b>																
O&M All In	(42,290)	-	(1,156)	(3,292)	(4,697)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	-	-	-	-	-
<b>Working Capital</b>																	
O&M:	(42,290)	-	(1,156)	(3,292)	(4,697)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	-	-	-	-	-
Months:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average Monthly O&M:	-	-	(96)	(274)	(391)	(395)	(395)	(395)	(395)	(395)	(395)	(395)	-	-	-	-	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Rev Req of Working Cash:</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Southern California Gas Company

OpEx GRC - Mid-Year In-service

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Revenue Requirement</b>	<b>Total</b>	(58,425)	-	(88)	(212)	(596)	(1,126)	(1,624)	(2,306)	(3,032)	(3,753)	(4,471)	(5,187)	(5,899)	(6,610)	(7,319)	(8,025)	(8,178)
FF&U:	(991)	-	(1)	(4)	(10)	(19)	(28)	(39)	(51)	(64)	(76)	(88)	(100)	(112)	(124)	(136)	(139)	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation:	(13,258)	-	(17)	(41)	(117)	(225)	(332)	(477)	(638)	(804)	(975)	(1,151)	(1,332)	(1,519)	(1,711)	(1,910)	(2,011)	
Return on Common:	(16,801)	-	(25)	(63)	(175)	(333)	(481)	(679)	(891)	(1,099)	(1,304)	(1,504)	(1,701)	(1,895)	(2,085)	(2,271)	(2,295)	
Return on Preferred:	(998)	-	(2)	(4)	(10)	(20)	(29)	(40)	(53)	(65)	(77)	(89)	(101)	(113)	(124)	(135)	(136)	
Return On Debt:	(10,269)	-	(16)	(38)	(107)	(203)	(294)	(415)	(545)	(672)	(797)	(919)	(1,040)	(1,158)	(1,274)	(1,388)	(1,402)	
Federal Taxes:	(9,752)	-	(17)	(38)	(109)	(201)	(284)	(402)	(523)	(641)	(758)	(873)	(985)	(1,096)	(1,204)	(1,311)	(1,309)	
State Taxes:	(2,275)	-	(4)	(9)	(27)	(48)	(65)	(93)	(120)	(146)	(173)	(200)	(227)	(255)	(283)	(312)	(312)	
Property Taxes:	(4,080)	-	(6)	(14)	(40)	(77)	(112)	(160)	(211)	(262)	(312)	(363)	(413)	(463)	(512)	(562)	(574)	



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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(13,258)	-	(17)	(41)	(117)	(225)	(332)	(477)	(638)	(804)	(975)	(1,151)	(1,332)	(1,519)	(1,711)	(1,910)	(2,011)
Return on Common:	(16,801)	-	(25)	(63)	(175)	(333)	(481)	(679)	(891)	(1,099)	(1,304)	(1,504)	(1,701)	(1,895)	(2,085)	(2,271)	(2,295)
Return on Preferred:	(998)	-	(2)	(4)	(10)	(20)	(29)	(40)	(53)	(65)	(77)	(89)	(101)	(113)	(124)	(135)	(136)
Return On Debt:	(10,269)	-	(16)	(38)	(107)	(203)	(294)	(415)	(545)	(672)	(797)	(919)	(1,040)	(1,158)	(1,274)	(1,388)	(1,402)
Federal Taxes:	(9,752)	-	(17)	(38)	(109)	(201)	(284)	(402)	(523)	(641)	(758)	(873)	(985)	(1,096)	(1,204)	(1,311)	(1,309)
State Taxes:	(2,275)	-	(4)	(9)	(27)	(48)	(65)	(93)	(120)	(146)	(173)	(200)	(227)	(255)	(283)	(312)	(312)
Property Taxes:	(4,080)	-	(6)	(14)	(40)	(77)	(112)	(160)	(211)	(262)	(312)	(363)	(413)	(463)	(512)	(562)	(574)
Sum	(57,434)	-	(86)	(208)	(586)	(1,107)	(1,596)	(2,267)	(2,981)	(3,689)	(4,395)	(5,099)	(5,799)	(6,498)	(7,194)	(7,889)	(8,039)
FF&U Rate		-	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%	1.726%
FF&U	(991)	-	(1)	(4)	(10)	(19)	(28)	(39)	(51)	(64)	(76)	(88)	(100)	(112)	(124)	(136)	(139)

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																
Historical Cost	-	(500)	(1,250)	(3,518)	(6,781)	(10,021)	(14,407)	(19,263)	(24,267)	(29,422)	(34,735)	(40,210)	(45,853)	(51,667)	(57,660)	(60,701)
Accumulated Depreciation	-	(17)	(58)	(174)	(399)	(731)	(1,208)	(1,846)	(2,650)	(3,625)	(4,775)	(6,107)	(7,626)	(9,338)	(11,248)	(13,258)
Net Investment	-	(483)	(1,192)	(3,343)	(6,382)	(9,290)	(13,199)	(17,417)	(21,616)	(25,798)	(29,960)	(34,103)	(38,226)	(42,329)	(46,412)	(47,443)
Deferred Taxes Impacting Rate Base	-	(2)	(16)	(50)	(130)	(264)	(449)	(697)	(1,005)	(1,368)	(1,782)	(2,247)	(2,760)	(3,325)	(3,941)	(4,595)
Year End Rate Base	-	(481)	(1,176)	(3,293)	(6,252)	(9,026)	(12,750)	(16,720)	(20,612)	(24,430)	(28,178)	(31,856)	(35,466)	(39,005)	(42,471)	(42,848)
Average Rate Base	-	(491)	(1,204)	(3,369)	(6,404)	(9,259)	(13,081)	(17,163)	(21,168)	(25,099)	(28,961)	(32,755)	(36,482)	(40,143)	(43,734)	(44,180)
Return on Equity (\$)	(16,801)	-	(25)	(63)	(175)	(333)	(481)	(679)	(891)	(1,099)	(1,304)	(1,504)	(1,701)	(1,895)	(2,085)	(2,271)
Weighted Return on Equity (%)	-	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%
Return on Preferred (\$)	(998)	-	(2)	(4)	(10)	(20)	(29)	(40)	(53)	(65)	(77)	(89)	(101)	(113)	(124)	(135)
Weighted Return on Preferred (%)	-	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%
Return on Debt (\$)	(10,269)	-	(16)	(38)	(107)	(203)	(294)	(415)	(545)	(672)	(797)	(919)	(1,040)	(1,158)	(1,274)	(1,388)
Weighted Return on Debt (%)	-	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%	3.17%
Total Return	(28,068)	-	(43)	(104)	(292)	(556)	(803)	(1,135)	(1,489)	(1,837)	(2,178)	(2,513)	(2,842)	(3,165)	(3,483)	(3,795)
Total Rate	-	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
Revenue	(58,425)	-	(88)	(212)	(596)	(1,126)	(1,624)	(2,306)	(3,032)	(3,753)	(4,471)	(5,187)	(5,899)	(6,610)	(7,319)	(8,025)	(8,178)
Operational Costs	18,330	-	24	59	167	321	472	676	900	1,129	1,363	1,601	1,845	2,094	2,348	2,608	2,724
EBIT	(40,095)	-	(64)	(152)	(429)	(805)	(1,152)	(1,630)	(2,132)	(2,624)	(3,109)	(3,585)	(4,055)	(4,517)	(4,971)	(5,417)	(5,454)
Income Taxes	12,027	-	21	48	136	249	349	495	643	787	931	1,073	1,213	1,351	1,488	1,622	1,621
NOI	(28,068)	-	(43)	(104)	(292)	(556)	(803)	(1,135)	(1,489)	(1,837)	(2,178)	(2,513)	(2,842)	(3,165)	(3,483)	(3,795)	(3,833)
Interest	10,269	-	16	38	107	203	294	415	545	672	797	919	1,040	1,158	1,274	1,388	1,402
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	998	-	2	4	10	20	29	40	53	65	77	89	101	113	124	135	136
Earnings for Common	(16,801)	-	(25)	(63)	(175)	(333)	(481)	(679)	(891)	(1,099)	(1,304)	(1,504)	(1,701)	(1,895)	(2,085)	(2,271)	(2,295)
<b>FIT detail:</b>																	
EBIT	(40,095)	-	(64)	(152)	(429)	(805)	(1,152)	(1,630)	(2,132)	(2,624)	(3,109)	(3,585)	(4,055)	(4,517)	(4,971)	(5,417)	(5,454)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes (Prior Period)	(1,963)	-	-	(4)	(9)	(27)	(48)	(65)	(93)	(120)	(146)	(173)	(200)	(227)	(255)	(283)	(312)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(10,269)	-	(16)	(38)	(107)	(203)	(294)	(415)	(545)	(672)	(797)	(919)	(1,040)	(1,158)	(1,274)	(1,388)	(1,402)
Total Federal EBT Adjustments	12,232	-	16	43	116	230	342	480	637	792	943	1,092	1,240	1,386	1,530	1,672	1,714
Federal EBT	(27,863)	-	(48)	(109)	(312)	(574)	(810)	(1,149)	(1,494)	(1,832)	(2,166)	(2,493)	(2,815)	(3,131)	(3,441)	(3,746)	(3,740)
Federal Tax Rate	-	-	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
<b>FIT</b>	(9,752)	-	(17)	(38)	(109)	(201)	(284)	(402)	(523)	(641)	(758)	(873)	(985)	(1,096)	(1,204)	(1,311)	(1,309)
<b>SIT detail:</b>																	
EBIT	(40,095)	-	(64)	(152)	(429)	(805)	(1,152)	(1,630)	(2,132)	(2,624)	(3,109)	(3,585)	(4,055)	(4,517)	(4,971)	(5,417)	(5,454)
Depreciation	4,095	-	(2)	8	16	58	121	167	234	300	356	403	441	471	492	505	524
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(10,269)	-	(16)	(38)	(107)	(203)	(294)	(415)	(545)	(672)	(797)	(919)	(1,040)	(1,158)	(1,274)	(1,388)	(1,402)
Total State EBT Adjustments	14,364	-	13	46	123	262	415	583	779	972	1,153	1,323	1,481	1,629	1,766	1,893	1,927
State EBT	(25,731)	-	(51)	(106)	(306)	(543)	(737)	(1,047)	(1,353)	(1,652)	(1,956)	(2,263)	(2,573)	(2,888)	(3,205)	(3,524)	(3,528)
State Tax Rate	-	-	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
<b>SIT</b>	(2,275)	-	(4)	(9)	(27)	(48)	(65)	(93)	(120)	(146)	(173)	(200)	(227)	(255)	(283)	(312)	(312)

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
Historical Cost		-	(500)	(1,250)	(3,518)	(6,781)	(10,021)	(14,407)	(19,263)	(24,267)	(29,422)	(34,735)	(40,210)	(45,853)	(51,667)	(57,660)	(60,701)
Accumulated Depreciation		-	(17)	(58)	(174)	(399)	(731)	(1,208)	(1,846)	(2,650)	(3,625)	(4,775)	(6,107)	(7,626)	(9,338)	(11,248)	(13,258)
Net Investment		-	(483)	(1,192)	(3,343)	(6,382)	(9,290)	(13,199)	(17,417)	(21,616)	(25,798)	(29,960)	(34,103)	(38,226)	(42,329)	(46,412)	(47,443)
Property Tax Rate		-	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%
Property Tax	(4,080)	-	(6)	(14)	(40)	(77)	(112)	(160)	(211)	(262)	(312)	(363)	(413)	(463)	(512)	(562)	(574)

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

Depreciation Schedule  
 (\$ in Thousands)  
 Book Depreciation

Book Life 48  
 Salvage Amount -59.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.5631	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331	0.0331
	Total	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	<b>(60,701)</b>	-	(1,000)	(500)	(4,035)	(2,491)	(3,969)	(4,783)	(4,929)	(5,079)	(5,233)	(5,393)	(5,557)	(5,727)	(5,902)	(6,083)	-
<b>Total Depreciation</b>	<b>(13,258)</b>	-	<b>(17)</b>	<b>(41)</b>	<b>(117)</b>	<b>(225)</b>	<b>(332)</b>	<b>(477)</b>	<b>(638)</b>	<b>(804)</b>	<b>(975)</b>	<b>(1,151)</b>	<b>(1,332)</b>	<b>(1,519)</b>	<b>(1,711)</b>	<b>(1,910)</b>	<b>(2,011)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>(248)</b>	-	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)
2009	<b>(348)</b>	-	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)
2010	<b>(976)</b>	-	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)
2011	<b>(1,297)</b>	-	(108)	(108)	(108)	(108)	(108)	(108)	(108)	(108)	(108)	(108)	(108)	(108)	(108)	(108)	(108)
2012	<b>(1,181)</b>	-	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)
2013	<b>(1,453)</b>	-	(145)	(145)	(145)	(145)	(145)	(145)	(145)	(145)	(145)	(145)	(145)	(145)	(145)	(145)	(145)
2014	<b>(1,448)</b>	-	(161)	(161)	(161)	(161)	(161)	(161)	(161)	(161)	(161)	(161)	(161)	(161)	(161)	(161)	(161)
2015	<b>(1,326)</b>	-	(166)	(166)	(166)	(166)	(166)	(166)	(166)	(166)	(166)	(166)	(166)	(166)	(166)	(166)	(166)
2016	<b>(1,196)</b>	-	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)
2017	<b>(1,056)</b>	-	(176)	(176)	(176)	(176)	(176)	(176)	(176)	(176)	(176)	(176)	(176)	(176)	(176)	(176)	(176)
2018	<b>(907)</b>	-	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)
2019	<b>(748)</b>	-	(187)	(187)	(187)	(187)	(187)	(187)	(187)	(187)	(187)	(187)	(187)	(187)	(187)	(187)	(187)
2020	<b>(578)</b>	-	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(193)
2021	<b>(397)</b>	-	(199)	(199)	(199)	(199)	(199)	(199)	(199)	(199)	(199)	(199)	(199)	(199)	(199)	(199)	(199)
2022	<b>(101)</b>	-	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)

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

Depreciation Schedule  
 (\$ in Thousands)  
 Federal Tax Depreciation

Federal Tax Life 20  
 Declining Factor 150%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	1.0000	0.0894	0.0810	0.0734	0.0665	0.0603	0.0555	0.0555	0.0555	0.0555	0.0555	0.0555	0.0555	0.0555	0.0555	0.0555	0.0277
	Total	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	<b>(60,701)</b>	-	(1,000)	(500)	(4,035)	(2,491)	(3,989)	(4,783)	(4,929)	(5,079)	(5,233)	(5,393)	(5,557)	(5,727)	(5,902)	(6,083)	-
<b>Total Depreciation</b>	<b>(26,386)</b>	-	<b>(23)</b>	<b>(80)</b>	<b>(214)</b>	<b>(453)</b>	<b>(715)</b>	<b>(1,006)</b>	<b>(1,345)</b>	<b>(1,684)</b>	<b>(2,011)</b>	<b>(2,335)</b>	<b>(2,659)</b>	<b>(2,987)</b>	<b>(3,323)</b>	<b>(3,670)</b>	<b>(3,880)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>(458)</b>	-	(23)	(45)	(40)	(37)	(33)	(30)	(28)	(28)	(28)	(28)	(28)	(28)	(28)	(28)	(28)
2009	<b>(646)</b>	-	(35)	(67)	(61)	(55)	(50)	(45)	(42)	(42)	(42)	(42)	(42)	(42)	(42)	(42)	(42)
2010	<b>(1,827)</b>	-	(35)	(106)	(203)	(184)	(166)	(151)	(137)	(126)	(126)	(126)	(126)	(126)	(126)	(126)	(126)
2011	<b>(2,448)</b>	-	(35)	(153)	(292)	(264)	(239)	(217)	(197)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)
2012	<b>(2,251)</b>	-	(35)	(152)	(292)	(264)	(239)	(217)	(197)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)
2013	<b>(2,804)</b>	-	(35)	(206)	(392)	(355)	(322)	(292)	(264)	(243)	(243)	(243)	(243)	(243)	(243)	(243)	(243)
2014	<b>(2,835)</b>	-	(35)	(228)	(434)	(393)	(356)	(323)	(293)	(269)	(269)	(269)	(269)	(269)	(269)	(269)	(269)
2015	<b>(2,644)</b>	-	(35)	(235)	(447)	(405)	(367)	(333)	(302)	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)
2016	<b>(2,438)</b>	-	(35)	(242)	(461)	(418)	(378)	(343)	(311)	(286)	(286)	(286)	(286)	(286)	(286)	(286)	(286)
2017	<b>(2,217)</b>	-	(35)	(249)	(475)	(430)	(390)	(353)	(320)	(320)	(320)	(320)	(320)	(320)	(320)	(320)	(320)
2018	<b>(1,955)</b>	-	(35)	(257)	(489)	(443)	(402)	(364)	(364)	(364)	(364)	(364)	(364)	(364)	(364)	(364)	(364)
2019	<b>(1,640)</b>	-	(35)	(264)	(504)	(457)	(414)	(371)	(328)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)
2020	<b>(1,263)</b>	-	(35)	(273)	(520)	(471)	(428)	(385)	(342)	(299)	(299)	(299)	(299)	(299)	(299)	(299)	(299)
2021	<b>(816)</b>	-	(35)	(281)	(535)	(486)	(443)	(400)	(357)	(314)	(314)	(314)	(314)	(314)	(314)	(314)	(314)
2022	<b>(143)</b>	-	(35)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)

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

Depreciation Schedule  
 (\$ in Thousands)  
 State Tax Depreciation

State Tax Life 35  
 Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6211	0.0555	0.0523	0.0493	0.0465	0.0439	0.0414	0.0390	0.0368	0.0347	0.0327	0.0308	0.0291	0.0274	0.0258	0.0244	0.0230
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	(60,701)	-	(1,000)	(500)	(4,035)	(2,491)	(3,989)	(4,783)	(4,929)	(5,079)	(5,233)	(5,393)	(5,557)	(5,727)	(5,902)	(6,083)	-
<b>Total Depreciation</b>	<b>(17,345)</b>	<b>-</b>	<b>(14)</b>	<b>(49)</b>	<b>(133)</b>	<b>(283)</b>	<b>(453)</b>	<b>(645)</b>	<b>(872)</b>	<b>(1,104)</b>	<b>(1,331)</b>	<b>(1,552)</b>	<b>(1,772)</b>	<b>(1,988)</b>	<b>(2,202)</b>	<b>(2,414)</b>	<b>(2,534)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	(287)	-	(14)	(28)	(26)	(25)	(23)	(22)	(21)	(19)	(18)	(17)	(16)	(15)	(15)	(14)	(13)
2009	(403)	-	-	(21)	(42)	(39)	(37)	(35)	(33)	(31)	(29)	(26)	(25)	(23)	(22)	(21)	(19)
2010	(1,180)	-	-	-	(65)	(126)	(119)	(112)	(106)	(99)	(94)	(88)	(83)	(79)	(74)	(70)	(66)
2011	(1,604)	-	-	-	-	(93)	(181)	(171)	(161)	(152)	(143)	(135)	(127)	(120)	(113)	(107)	(101)
2012	(1,493)	-	-	-	-	-	(93)	(180)	(170)	(160)	(151)	(142)	(134)	(126)	(119)	(112)	(106)
2013	(1,877)	-	-	-	-	-	-	(125)	(243)	(230)	(216)	(204)	(192)	(181)	(171)	(161)	(152)
2014	(1,910)	-	-	-	-	-	-	-	(139)	(270)	(254)	(240)	(226)	(213)	(201)	(189)	(179)
2015	(1,784)	-	-	-	-	-	-	-	-	(143)	(278)	(262)	(247)	(233)	(220)	(207)	(195)
2016	(1,637)	-	-	-	-	-	-	-	-	-	(147)	(262)	(247)	(233)	(220)	(207)	(195)
2017	(1,467)	-	-	-	-	-	-	-	-	-	-	(286)	(270)	(254)	(240)	(226)	(213)
2018	(1,272)	-	-	-	-	-	-	-	-	-	-	-	(152)	(295)	(278)	(262)	(247)
2019	(1,048)	-	-	-	-	-	-	-	-	-	-	-	-	(304)	(287)	(270)	(255)
2020	(793)	-	-	-	-	-	-	-	-	-	-	-	-	(161)	(166)	(161)	(152)
2021	(504)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(171)	(161)
2022	(87)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(87)

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>	(129,696)	-	(482)	(685)	(1,662)	(5,021)	(7,104)	(8,441)	(8,536)	(9,761)	(10,991)	(11,283)	(12,502)	(13,722)	(14,946)	(12,738)	(11,823)
Revenue Requirement	(129,696)	-	(482)	(685)	(1,662)	(5,021)	(7,104)	(8,441)	(8,536)	(9,761)	(10,991)	(11,283)	(12,502)	(13,722)	(14,946)	(12,738)	(11,823)
FF&U:	(4,625)	-	(17)	(24)	(59)	(179)	(253)	(301)	(304)	(348)	(392)	(402)	(446)	(489)	(533)	(454)	(422)
O&M:	(34,888)	-	(438)	(438)	(864)	(3,244)	(4,166)	(4,311)	(3,275)	(3,343)	(3,420)	(2,605)	(2,693)	(2,784)	(2,878)	(429)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(23,649)	-	(6)	(49)	(166)	(365)	(625)	(909)	(1,200)	(1,497)	(1,803)	(2,116)	(2,437)	(2,768)	(3,109)	(3,294)	(3,306)
Return on Common:	(26,581)	-	(8)	(67)	(223)	(485)	(817)	(1,164)	(1,502)	(1,830)	(2,151)	(2,464)	(2,769)	(3,069)	(3,364)	(3,426)	(3,241)
Return on Preferred:	(2,037)	-	(1)	(5)	(17)	(37)	(63)	(89)	(115)	(140)	(165)	(189)	(212)	(235)	(258)	(263)	(248)
Return On Debt:	(12,428)	-	(4)	(31)	(104)	(227)	(382)	(544)	(702)	(856)	(1,006)	(1,152)	(1,295)	(1,435)	(1,573)	(1,602)	(1,515)
Federal Taxes:	(15,658)	-	(5)	(44)	(143)	(301)	(497)	(698)	(894)	(1,084)	(1,271)	(1,453)	(1,630)	(1,804)	(1,976)	(1,990)	(1,868)
State Taxes:	(3,696)	-	(1)	(11)	(36)	(73)	(116)	(160)	(202)	(246)	(290)	(335)	(381)	(427)	(474)	(481)	(461)
Property Taxes:	(6,132)	-	(2)	(15)	(50)	(109)	(185)	(264)	(342)	(418)	(493)	(567)	(639)	(710)	(780)	(798)	(761)



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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
O&M:	(34,888)	-	(438)	(438)	(864)	(3,244)	(4,166)	(4,311)	(3,275)	(3,343)	(3,420)	(2,605)	(2,693)	(2,784)	(2,878)	(429)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(23,649)	-	(6)	(49)	(166)	(365)	(625)	(909)	(1,200)	(1,497)	(1,803)	(2,116)	(2,437)	(2,768)	(3,109)	(3,294)	(3,306)
Return on Common:	(26,581)	-	(8)	(67)	(223)	(485)	(817)	(1,164)	(1,502)	(1,830)	(2,151)	(2,464)	(2,769)	(3,069)	(3,364)	(3,426)	(3,241)
Return on Preferred:	(2,037)	-	(1)	(5)	(17)	(37)	(63)	(89)	(115)	(140)	(165)	(189)	(212)	(235)	(258)	(263)	(248)
Return On Debt:	(12,428)	-	(4)	(31)	(104)	(227)	(382)	(544)	(702)	(856)	(1,006)	(1,152)	(1,295)	(1,435)	(1,573)	(1,602)	(1,515)
Federal Taxes:	(15,658)	-	(5)	(44)	(143)	(301)	(497)	(698)	(894)	(1,084)	(1,271)	(1,453)	(1,630)	(1,804)	(1,976)	(1,990)	(1,868)
State Taxes:	(3,696)	-	(1)	(11)	(36)	(73)	(116)	(160)	(202)	(246)	(290)	(335)	(381)	(427)	(474)	(481)	(461)
Property Taxes:	(6,132)	-	(2)	(15)	(50)	(109)	(185)	(264)	(342)	(418)	(493)	(567)	(639)	(710)	(780)	(798)	(761)
Sum	(125,071)	-	(465)	(660)	(1,603)	(4,842)	(6,851)	(8,140)	(8,232)	(9,413)	(10,599)	(10,881)	(12,056)	(13,233)	(14,413)	(12,283)	(11,401)
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	(4,625)	-	(17)	(24)	(59)	(179)	(253)	(301)	(304)	(348)	(392)	(402)	(446)	(489)	(533)	(454)	(422)

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>O&amp;M</b>	<b>Total</b>																
O&M All In	(34,888)	-	(438)	(438)	(864)	(3,244)	(4,166)	(4,311)	(3,275)	(3,343)	(3,420)	(2,605)	(2,693)	(2,784)	(2,878)	(429)	-
<b>Working Capital</b>																	
O&M:	(34,888)	-	(438)	(438)	(864)	(3,244)	(4,166)	(4,311)	(3,275)	(3,343)	(3,420)	(2,605)	(2,693)	(2,784)	(2,878)	(429)	-
Months:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average Monthly O&M:	-	-	(37)	(37)	(72)	(270)	(347)	(359)	(273)	(279)	(285)	(217)	(224)	(232)	(240)	(36)	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Rev Req of Working Cash:</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																
Historical Cost	-	(148)	(1,254)	(4,251)	(9,360)	(16,019)	(23,301)	(30,746)	(38,356)	(46,192)	(54,217)	(62,440)	(70,920)	(79,663)	(84,414)	(84,726)
Accumulated Depreciation	-	(6)	(55)	(221)	(586)	(1,211)	(2,120)	(3,320)	(4,817)	(6,620)	(8,735)	(11,172)	(13,940)	(17,048)	(20,343)	(23,649)
Net Investment	-	(142)	(1,199)	(4,030)	(8,774)	(14,808)	(21,181)	(27,425)	(33,539)	(39,573)	(45,482)	(51,268)	(56,980)	(62,615)	(64,071)	(61,077)
Deferred Taxes Impacting Rate Base	-	0	(1)	(14)	(58)	(152)	(307)	(518)	(775)	(1,069)	(1,394)	(1,744)	(2,118)	(2,514)	(2,938)	(3,340)
Year End Rate Base	-	(142)	(1,198)	(4,016)	(8,716)	(14,656)	(20,874)	(26,908)	(32,765)	(38,504)	(44,088)	(49,524)	(54,862)	(60,100)	(61,133)	(57,737)
Average Rate Base	-	(145)	(1,223)	(4,106)	(8,921)	(15,016)	(21,406)	(27,613)	(33,642)	(39,552)	(45,308)	(50,918)	(56,433)	(61,853)	(62,992)	(59,591)
Return on Equity (\$)	(26,581)	-	(8)	(223)	(485)	(817)	(1,164)	(1,502)	(1,830)	(2,151)	(2,464)	(2,769)	(3,069)	(3,364)	(3,426)	(3,241)
Weighted Return on Equity (%)	-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	(2,037)	-	(1)	(17)	(37)	(63)	(89)	(115)	(140)	(165)	(189)	(212)	(235)	(258)	(263)	(248)
Weighted Return on Preferred (%)	-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	(12,428)	-	(4)	(104)	(227)	(352)	(544)	(702)	(856)	(1,006)	(1,152)	(1,295)	(1,435)	(1,573)	(1,602)	(1,515)
Weighted Return on Debt (%)	-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	(41,047)	-	(12)	(103)	(345)	(749)	(1,261)	(1,798)	(2,319)	(2,826)	(3,322)	(3,805)	(4,277)	(4,740)	(5,291)	(5,005)
Total Rate	-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																
Revenue (129,696)	-	(482)	(685)	(1,662)	(5,021)	(7,104)	(8,441)	(8,536)	(9,761)	(10,991)	(11,283)	(12,502)	(13,722)	(14,946)	(12,738)	(11,823)
Operational Costs 69,295	-	463	526	1,139	3,898	5,229	5,785	5,121	5,606	6,107	5,690	6,214	6,751	7,300	4,976	4,489
EBIT (60,401)	-	(19)	(158)	(523)	(1,123)	(1,874)	(2,656)	(3,415)	(4,155)	(4,883)	(5,593)	(6,287)	(6,971)	(7,645)	(7,762)	(7,334)
Income Taxes 19,354	-	7	55	178	374	613	858	1,096	1,330	1,561	1,788	2,011	2,232	2,450	2,471	2,329
NOI (41,047)	-	(12)	(103)	(345)	(749)	(1,261)	(1,798)	(2,319)	(2,826)	(3,322)	(3,805)	(4,277)	(4,740)	(5,195)	(5,291)	(5,005)
Interest 12,428	-	4	31	104	227	382	544	702	856	1,006	1,152	1,295	1,435	1,573	1,602	1,515
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends 2,037	-	1	5	17	37	63	89	115	140	165	189	212	235	258	263	248
Earnings for Common (26,581)	-	(8)	(67)	(223)	(485)	(817)	(1,164)	(1,502)	(1,830)	(2,151)	(2,464)	(2,769)	(3,069)	(3,364)	(3,426)	(3,241)
<b>FIT detail:</b>																
EBIT (60,401)	-	(19)	(158)	(523)	(1,123)	(1,874)	(2,656)	(3,415)	(4,155)	(4,883)	(5,593)	(6,287)	(6,971)	(7,645)	(7,762)	(7,334)
Depreciation -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes (Prior Period) (3,235)	-	-	(1)	(11)	(36)	(73)	(116)	(160)	(202)	(246)	(290)	(335)	(381)	(427)	(474)	(481)
Salvage -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest (12,428)	-	(4)	(31)	(104)	(227)	(382)	(544)	(702)	(856)	(1,006)	(1,152)	(1,295)	(1,435)	(1,573)	(1,602)	(1,515)
Total Federal EBT Adjustments 15,663	-	4	33	116	263	455	661	862	1,058	1,252	1,442	1,630	1,816	2,000	2,076	1,997
Federal EBT (44,738)	-	(15)	(126)	(407)	(861)	(1,420)	(1,995)	(2,553)	(3,097)	(3,632)	(4,151)	(4,657)	(5,156)	(5,645)	(5,686)	(5,337)
Federal Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
<b>FIT</b> (15,658)	-	(5)	(44)	(143)	(301)	(497)	(698)	(894)	(1,084)	(1,271)	(1,453)	(1,630)	(1,804)	(1,976)	(1,990)	(1,868)
<b>SIT detail:</b>																
EBIT (60,401)	-	(19)	(158)	(523)	(1,123)	(1,874)	(2,656)	(3,415)	(4,155)	(4,883)	(5,593)	(6,287)	(6,971)	(7,645)	(7,762)	(7,334)
Depreciation 6,165	-	(1)	(3)	14	73	176	303	423	519	594	650	686	704	705	715	605
Salvage -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest (12,428)	-	(4)	(31)	(104)	(227)	(382)	(544)	(702)	(856)	(1,006)	(1,152)	(1,295)	(1,435)	(1,573)	(1,602)	(1,515)
Total State EBT Adjustments 18,594	-	3	29	119	300	558	848	1,125	1,375	1,600	1,802	1,981	2,139	2,278	2,317	2,120
State EBT (41,808)	-	(16)	(130)	(405)	(823)	(1,316)	(1,808)	(2,290)	(2,780)	(3,283)	(3,791)	(4,306)	(4,832)	(5,367)	(5,445)	(5,214)
State Tax Rate	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
<b>SIT</b> (3,696)	-	(1)	(11)	(36)	(73)	(116)	(160)	(202)	(246)	(290)	(335)	(381)	(427)	(474)	(481)	(461)

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	<b>Total</b>																
Historical Cost		-	(148)	(1,254)	(4,251)	(9,360)	(16,019)	(23,301)	(30,746)	(38,356)	(46,192)	(54,217)	(62,440)	(70,920)	(79,663)	(84,414)	(84,726)
Accumulated Depreciation		-	(6)	(55)	(221)	(586)	(1,211)	(2,120)	(3,320)	(4,817)	(6,620)	(8,735)	(11,172)	(13,940)	(17,048)	(20,343)	(23,649)
Net Investment		-	(142)	(1,199)	(4,030)	(8,774)	(14,808)	(21,181)	(27,425)	(33,539)	(39,573)	(45,482)	(51,268)	(56,980)	(62,615)	(64,071)	(61,077)
Property Tax Rate		1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Property Tax	(6,132)	-	(2)	(15)	(50)	(109)	(185)	(264)	(342)	(418)	(493)	(567)	(639)	(710)	(780)	(798)	(761)

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Revenue Requirement</b>	<b>Total</b>	(36,178)	-	(454)	(454)	(895)	(3,364)	(4,321)	(4,470)	(3,396)	(3,467)	(3,546)	(2,701)	(2,793)	(2,887)	(2,985)	(445)	-
FF&U:	(1,290)	-	(16)	(16)	(32)	(120)	(154)	(159)	(121)	(124)	(126)	(96)	(100)	(103)	(106)	(16)	-	-
O&M:	(34,888)	-	(438)	(438)	(864)	(3,244)	(4,166)	(4,311)	(3,275)	(3,343)	(3,420)	(2,605)	(2,693)	(2,784)	(2,878)	(429)	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return On Debt:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>	<b>(34,888)</b>	-	(438)	(438)	(864)	(3,244)	(4,166)	(4,311)	(3,275)	(3,343)	(3,420)	(2,605)	(2,693)	(2,784)	(2,878)	(429)	-
O&M:	(34,888)	-	(438)	(438)	(864)	(3,244)	(4,166)	(4,311)	(3,275)	(3,343)	(3,420)	(2,605)	(2,693)	(2,784)	(2,878)	(429)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return On Debt:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sum	(34,888)	-	(438)	(438)	(864)	(3,244)	(4,166)	(4,311)	(3,275)	(3,343)	(3,420)	(2,605)	(2,693)	(2,784)	(2,878)	(429)	-
FF&U Rate		-	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	-
FF&U	(1,290)	-	(16)	(16)	(32)	(120)	(154)	(159)	(121)	(124)	(126)	(96)	(100)	(103)	(106)	(16)	-

**San Diego Gas & Electric**

**OpEx GRC - Beginning of Year In-service**

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>O&amp;M</b>	<b>Total</b>																
O&M All In	(34,888)	-	(438)	(438)	(864)	(3,244)	(4,166)	(4,311)	(3,275)	(3,343)	(3,420)	(2,605)	(2,693)	(2,784)	(2,878)	(429)	-
<b>Working Capital</b>																	
O&M:	(34,888)	-	(438)	(438)	(864)	(3,244)	(4,166)	(4,311)	(3,275)	(3,343)	(3,420)	(2,605)	(2,693)	(2,784)	(2,878)	(429)	-
Months:		12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
Average Monthly O&M:		-	(37)	(37)	(72)	(270)	(347)	(359)	(273)	(279)	(285)	(217)	(224)	(232)	(240)	(36)	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Rev Req of Working Cash:</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



San Diego Gas & Electric

OpEx GRC - Mid Year In-service

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>	<b>(93,518)</b>																
Revenue Requirement	(93,518)	-	(27)	(230)	(767)	(1,657)	(2,783)	(3,971)	(5,140)	(6,295)	(7,444)	(8,582)	(9,709)	(10,835)	(11,961)	(12,293)	(11,823)
FF&U:	(3,335)	-	(1)	(8)	(27)	(59)	(99)	(142)	(183)	(224)	(265)	(306)	(346)	(386)	(427)	(438)	(422)
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(23,649)	-	(6)	(49)	(166)	(365)	(625)	(909)	(1,200)	(1,497)	(1,803)	(2,116)	(2,437)	(2,768)	(3,109)	(3,294)	(3,306)
Return on Common:	(26,581)	-	(8)	(67)	(223)	(485)	(817)	(1,164)	(1,502)	(1,830)	(2,151)	(2,464)	(2,769)	(3,069)	(3,364)	(3,426)	(3,241)
Return on Preferred:	(2,037)	-	(1)	(5)	(17)	(37)	(63)	(89)	(115)	(140)	(165)	(189)	(212)	(235)	(258)	(263)	(248)
Return On Debt:	(12,428)	-	(4)	(31)	(104)	(227)	(382)	(544)	(702)	(856)	(1,006)	(1,152)	(1,295)	(1,435)	(1,573)	(1,602)	(1,515)
Federal Taxes:	(15,658)	-	(5)	(44)	(143)	(301)	(497)	(698)	(894)	(1,084)	(1,271)	(1,453)	(1,630)	(1,804)	(1,976)	(1,990)	(1,868)
State Taxes:	(3,696)	-	(1)	(11)	(36)	(73)	(116)	(160)	(202)	(246)	(290)	(335)	(381)	(427)	(474)	(481)	(461)
Property Taxes:	(6,132)	-	(2)	(15)	(50)	(109)	(185)	(264)	(342)	(418)	(493)	(567)	(639)	(710)	(780)	(798)	(761)

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(23,649)	-	(6)	(49)	(166)	(365)	(625)	(909)	(1,200)	(1,497)	(1,803)	(2,116)	(2,437)	(2,768)	(3,109)	(3,294)	(3,306)
Return on Common:	(26,581)	-	(8)	(67)	(223)	(485)	(817)	(1,164)	(1,502)	(1,830)	(2,151)	(2,464)	(2,769)	(3,069)	(3,364)	(3,426)	(3,241)
Return on Preferred:	(2,037)	-	(1)	(5)	(17)	(37)	(63)	(89)	(115)	(140)	(165)	(189)	(212)	(235)	(258)	(263)	(248)
Return On Debt:	(12,428)	-	(4)	(31)	(104)	(227)	(382)	(544)	(702)	(856)	(1,006)	(1,152)	(1,295)	(1,435)	(1,573)	(1,602)	(1,515)
Federal Taxes:	(15,658)	-	(5)	(44)	(143)	(301)	(497)	(698)	(894)	(1,084)	(1,271)	(1,453)	(1,630)	(1,804)	(1,976)	(1,990)	(1,868)
State Taxes:	(3,696)	-	(1)	(11)	(36)	(73)	(116)	(160)	(202)	(246)	(290)	(335)	(381)	(427)	(474)	(481)	(461)
Property Taxes:	(6,132)	-	(2)	(15)	(50)	(109)	(185)	(264)	(342)	(418)	(493)	(567)	(639)	(710)	(780)	(798)	(761)
Sum	(90,183)	-	(26)	(222)	(739)	(1,598)	(2,684)	(3,829)	(4,957)	(6,070)	(7,179)	(8,276)	(9,363)	(10,449)	(11,534)	(11,854)	(11,401)
FF&U Rate		-	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	(3,335)	-	(1)	(8)	(27)	(59)	(99)	(142)	(183)	(224)	(265)	(306)	(346)	(386)	(427)	(438)	(422)

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																
Historical Cost	-	(148)	(1,254)	(4,251)	(9,360)	(16,019)	(23,301)	(30,746)	(38,356)	(46,192)	(54,217)	(62,440)	(70,920)	(79,663)	(84,414)	(84,726)
Accumulated Depreciation	-	(6)	(55)	(221)	(586)	(1,211)	(2,120)	(3,320)	(4,817)	(6,620)	(8,735)	(11,172)	(13,940)	(17,048)	(20,343)	(23,649)
Net Investment	-	(142)	(1,199)	(4,030)	(8,774)	(14,808)	(21,181)	(27,425)	(33,539)	(39,573)	(45,482)	(51,268)	(56,980)	(62,615)	(64,071)	(61,077)
Deferred Taxes Impacting Rate Base	-	0	(1)	(14)	(58)	(152)	(307)	(518)	(775)	(1,069)	(1,394)	(1,744)	(2,118)	(2,514)	(2,938)	(3,340)
Year End Rate Base	-	(142)	(1,198)	(4,016)	(8,716)	(14,656)	(20,874)	(26,908)	(32,765)	(38,504)	(44,088)	(49,524)	(54,862)	(60,100)	(61,133)	(57,737)
Average Rate Base	-	(145)	(1,223)	(4,106)	(8,921)	(15,016)	(21,406)	(27,613)	(33,642)	(39,552)	(45,308)	(50,918)	(56,433)	(61,853)	(62,992)	(59,591)
Return on Equity (\$)	(26,581)	-	(8)	(223)	(485)	(817)	(1,164)	(1,502)	(1,830)	(2,151)	(2,464)	(2,769)	(3,069)	(3,364)	(3,426)	(3,241)
Weighted Return on Equity (%)	-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	(2,037)	-	(1)	(17)	(37)	(63)	(89)	(115)	(140)	(165)	(189)	(212)	(235)	(258)	(263)	(248)
Weighted Return on Preferred (%)	-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	(12,428)	-	(4)	(104)	(227)	(352)	(544)	(702)	(856)	(1,006)	(1,152)	(1,295)	(1,435)	(1,573)	(1,602)	(1,515)
Weighted Return on Debt (%)	-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	(41,047)	-	(12)	(103)	(345)	(749)	(1,261)	(1,798)	(2,319)	(2,826)	(3,322)	(3,805)	(4,277)	(4,740)	(5,195)	(5,291)
Total Rate	-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

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

<b>Period:</b>	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>																	
Revenue	(93,518)	-	(27)	(230)	(767)	(1,657)	(2,783)	(3,971)	(5,140)	(6,295)	(7,444)	(8,582)	(9,709)	(10,835)	(11,961)	(12,293)	(11,823)
Operational Costs	33,116	-	9	72	243	534	909	1,315	1,725	2,139	2,561	2,989	3,422	3,864	4,316	4,531	4,489
EBIT	(60,401)	-	(19)	(158)	(523)	(1,123)	(1,874)	(2,656)	(3,415)	(4,155)	(4,883)	(5,593)	(6,287)	(6,971)	(7,645)	(7,762)	(7,334)
Income Taxes	19,354	-	7	55	178	374	613	858	1,096	1,330	1,561	1,788	2,011	2,232	2,450	2,471	2,329
NOI	(41,047)	-	(12)	(103)	(345)	(749)	(1,261)	(1,798)	(2,319)	(2,826)	(3,322)	(3,805)	(4,277)	(4,740)	(5,195)	(5,291)	(5,005)
Interest	12,428	-	4	31	104	227	382	544	702	856	1,006	1,152	1,295	1,435	1,573	1,602	1,515
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	2,037	-	1	5	17	37	63	89	115	140	165	189	212	235	258	263	248
Earnings for Common	(26,581)	-	(8)	(67)	(223)	(485)	(817)	(1,164)	(1,502)	(1,830)	(2,151)	(2,464)	(2,769)	(3,069)	(3,364)	(3,426)	(3,241)
<b>FIT detail:</b>																	
EBIT	(60,401)	-	(19)	(158)	(523)	(1,123)	(1,874)	(2,656)	(3,415)	(4,155)	(4,883)	(5,593)	(6,287)	(6,971)	(7,645)	(7,762)	(7,334)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes (Prior Period)	(3,235)	-	-	(1)	(11)	(36)	(73)	(116)	(160)	(202)	(246)	(290)	(335)	(381)	(427)	(474)	(481)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(12,428)	-	(4)	(31)	(104)	(227)	(382)	(544)	(702)	(856)	(1,006)	(1,152)	(1,295)	(1,435)	(1,573)	(1,602)	(1,515)
Total Federal EBT Adjustments	15,663	-	4	33	116	263	455	661	862	1,058	1,252	1,442	1,630	1,816	2,000	2,076	1,997
Federal EBT	(44,738)	-	(15)	(126)	(407)	(861)	(1,420)	(1,995)	(2,553)	(3,097)	(3,632)	(4,151)	(4,657)	(5,156)	(5,645)	(5,686)	(5,337)
Federal Tax Rate	-	-	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
<b>FIT</b>	(15,658)	-	(5)	(44)	(143)	(301)	(497)	(698)	(894)	(1,084)	(1,271)	(1,453)	(1,630)	(1,804)	(1,976)	(1,990)	(1,868)
<b>SIT detail:</b>																	
EBIT	(60,401)	-	(19)	(158)	(523)	(1,123)	(1,874)	(2,656)	(3,415)	(4,155)	(4,883)	(5,593)	(6,287)	(6,971)	(7,645)	(7,762)	(7,334)
Depreciation	6,165	-	(1)	(3)	14	73	176	303	423	519	594	650	686	704	705	715	605
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(12,428)	-	(4)	(31)	(104)	(227)	(382)	(544)	(702)	(856)	(1,006)	(1,152)	(1,295)	(1,435)	(1,573)	(1,602)	(1,515)
Total State EBT Adjustments	18,594	-	3	29	119	300	558	848	1,125	1,375	1,600	1,802	1,981	2,139	2,278	2,317	2,120
State EBT	(41,808)	-	(16)	(130)	(405)	(823)	(1,316)	(1,808)	(2,290)	(2,780)	(3,283)	(3,791)	(4,306)	(4,832)	(5,367)	(5,445)	(5,214)
State Tax Rate	-	-	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
<b>SIT</b>	(3,696)	-	(1)	(11)	(36)	(73)	(116)	(160)	(202)	(246)	(290)	(335)	(381)	(427)	(474)	(481)	(461)

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
Historical Cost		-	(148)	(1,254)	(4,251)	(9,360)	(16,019)	(23,301)	(30,746)	(38,356)	(46,192)	(54,217)	(62,440)	(70,920)	(79,663)	(84,414)	(84,726)
Accumulated Depreciation		-	(6)	(55)	(221)	(586)	(1,211)	(2,120)	(3,320)	(4,817)	(6,620)	(8,735)	(11,172)	(13,940)	(17,048)	(20,343)	(23,649)
Net Investment		-	(142)	(1,199)	(4,030)	(8,774)	(14,808)	(21,181)	(27,425)	(33,539)	(39,573)	(45,482)	(51,268)	(56,980)	(62,615)	(64,071)	(61,077)
Property Tax Rate		-	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
<b>Property Tax</b>	(6,132)	-	(2)	(15)	(50)	(109)	(185)	(264)	(342)	(418)	(493)	(567)	(639)	(710)	(780)	(798)	(761)

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 41  
Salvage Amount -60.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6634	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390
	Total	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	<b>(84,726)</b>	-	(295)	(1,916)	(4,078)	(6,141)	(7,178)	(7,387)	(7,501)	(7,720)	(7,952)	(8,097)	(8,349)	(8,609)	(8,878)	(624)	-
<b>Total Depreciation</b>	<b>(23,649)</b>	-	<b>(6)</b>	<b>(49)</b>	<b>(166)</b>	<b>(365)</b>	<b>(625)</b>	<b>(909)</b>	<b>(1,200)</b>	<b>(1,497)</b>	<b>(1,803)</b>	<b>(2,116)</b>	<b>(2,437)</b>	<b>(2,768)</b>	<b>(3,109)</b>	<b>(3,294)</b>	<b>(3,306)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>(86)</b>	-	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)
2009	<b>(604)</b>	-	(6)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)
2010	<b>(1,520)</b>	-	-	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)
2011	<b>(2,393)</b>	-	-	(199)	(199)	(199)	(199)	(199)	(199)	(199)	(199)	(199)	(199)	(199)	(199)	(199)	(199)
2012	<b>(2,859)</b>	-	-	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)
2013	<b>(2,842)</b>	-	-	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)
2014	<b>(2,614)</b>	-	-	(290)	(290)	(290)	(290)	(290)	(290)	(290)	(290)	(290)	(290)	(290)	(290)	(290)	(290)
2015	<b>(2,376)</b>	-	-	(297)	(297)	(297)	(297)	(297)	(297)	(297)	(297)	(297)	(297)	(297)	(297)	(297)	(297)
2016	<b>(2,141)</b>	-	-	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)
2017	<b>(1,879)</b>	-	-	(313)	(313)	(313)	(313)	(313)	(313)	(313)	(313)	(313)	(313)	(313)	(313)	(313)	(313)
2018	<b>(1,605)</b>	-	-	(321)	(321)	(321)	(321)	(321)	(321)	(321)	(321)	(321)	(321)	(321)	(321)	(321)	(321)
2019	<b>(1,324)</b>	-	-	(331)	(331)	(331)	(331)	(331)	(331)	(331)	(331)	(331)	(331)	(331)	(331)	(331)	(331)
2020	<b>(1,024)</b>	-	-	(341)	(341)	(341)	(341)	(341)	(341)	(341)	(341)	(341)	(341)	(341)	(341)	(341)	(341)
2021	<b>(371)</b>	-	-	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)
2022	<b>(12)</b>	-	-	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)

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

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 5  
Declining Factor 200%

Period	Total	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>
Depreciation Factors	0.8438	0.0722	0.0668	0.0618	0.0571	0.0528	0.0489	0.0452	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446	0.0446
	<b>Total</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Capital In-service	<b>(84,726)</b>	-	(295)	(1,916)	(4,078)	(6,141)	(7,178)	(7,387)	(7,501)	(7,720)	(7,952)	(8,097)	(8,349)	(8,609)	(8,878)	(624)	-
<b>Total Depreciation</b>	<b>(33,192)</b>	-	<b>(6)</b>	<b>(52)</b>	<b>(202)</b>	<b>(491)</b>	<b>(895)</b>	<b>(1,351)</b>	<b>(1,802)</b>	<b>(2,231)</b>	<b>(2,644)</b>	<b>(3,044)</b>	<b>(3,437)</b>	<b>(3,834)</b>	<b>(4,243)</b>	<b>(4,504)</b>	<b>(4,455)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>(111)</b>	-	(6)	(11)	(10)	(9)	(8)	(8)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)
2009	<b>(785)</b>	-	(6)	(41)	(80)	(74)	(68)	(63)	(58)	(54)	(50)	(49)	(49)	(49)	(49)	(49)	(49)
2010	<b>(1,994)</b>	-	(6)	(11)	(112)	(216)	(200)	(185)	(171)	(158)	(147)	(136)	(134)	(134)	(134)	(134)	(134)
2011	<b>(3,172)</b>	-	(6)	(11)	(192)	(369)	(341)	(316)	(292)	(270)	(250)	(231)	(228)	(228)	(228)	(228)	(228)
2012	<b>(3,837)</b>	-	(6)	(11)	(192)	(250)	(250)	(481)	(445)	(411)	(380)	(352)	(326)	(301)	(297)	(297)	(297)
2013	<b>(3,871)</b>	-	(6)	(11)	(192)	(250)	(250)	(273)	(526)	(486)	(450)	(416)	(385)	(356)	(329)	(325)	(325)
2014	<b>(3,625)</b>	-	(6)	(11)	(192)	(250)	(250)	(279)	(537)	(497)	(460)	(425)	(393)	(364)	(337)	(332)	(332)
2015	<b>(3,366)</b>	-	(6)	(11)	(192)	(250)	(250)	(279)	(537)	(497)	(460)	(425)	(393)	(364)	(337)	(332)	(332)
2016	<b>(3,112)</b>	-	(6)	(11)	(192)	(250)	(250)	(279)	(537)	(497)	(460)	(425)	(393)	(364)	(337)	(332)	(332)
2017	<b>(2,794)</b>	-	(6)	(11)	(192)	(250)	(250)	(279)	(537)	(497)	(460)	(425)	(393)	(364)	(337)	(332)	(332)
2018	<b>(2,429)</b>	-	(6)	(11)	(192)	(250)	(250)	(279)	(537)	(497)	(460)	(425)	(393)	(364)	(337)	(332)	(332)
2019	<b>(2,020)</b>	-	(6)	(11)	(192)	(250)	(250)	(279)	(537)	(497)	(460)	(425)	(393)	(364)	(337)	(332)	(332)
2020	<b>(1,543)</b>	-	(6)	(11)	(192)	(250)	(250)	(279)	(537)	(497)	(460)	(425)	(393)	(364)	(337)	(332)	(332)
2021	<b>(521)</b>	-	(6)	(11)	(192)	(250)	(250)	(279)	(537)	(497)	(460)	(425)	(393)	(364)	(337)	(332)	(332)
2022	<b>(12)</b>	-	(6)	(11)	(192)	(250)	(250)	(279)	(537)	(497)	(460)	(425)	(393)	(364)	(337)	(332)	(332)

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

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 6  
Declining Factor 200%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6803	0.0644	0.0601	0.0561	0.0524	0.0489	0.0456	0.0426	0.0398	0.0371	0.0346	0.0323	0.0302	0.0282	0.0263	0.0245	0.0237
	<b>Total</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Capital In-service	<b>(84,726)</b>	-	(295)	(1,916)	(4,078)	(6,141)	(7,178)	(7,387)	(7,501)	(7,720)	(7,952)	(8,097)	(8,349)	(8,609)	(8,878)	(624)	-
<b>Total Depreciation</b>	<b>(29,799)</b>	-	<b>(5)</b>	<b>(46)</b>	<b>(180)</b>	<b>(438)</b>	<b>(801)</b>	<b>(1,213)</b>	<b>(1,623)</b>	<b>(2,016)</b>	<b>(2,397)</b>	<b>(2,763)</b>	<b>(3,120)</b>	<b>(3,469)</b>	<b>(3,812)</b>	<b>(4,007)</b>	<b>(3,909)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>(93)</b>	-	(5)	(10)	(9)	(8)	(8)	(7)	(7)	(6)	(6)	(5)	(5)	(5)	(4)	(4)	(4)
2009	<b>(655)</b>	-	(37)	(71)	(67)	(62)	(58)	(54)	(50)	(47)	(41)	(38)	(36)	(33)	(31)	(29)	(29)
2010	<b>(1,731)</b>	-	-	(100)	(193)	(180)	(168)	(157)	(147)	(137)	(128)	(119)	(111)	(104)	(97)	(90)	(90)
2011	<b>(2,797)</b>	-	-	(170)	(329)	(307)	(287)	(268)	(250)	(233)	(218)	(203)	(190)	(177)	(165)	(165)	(165)
2012	<b>(3,430)</b>	-	-	-	(222)	(429)	(401)	(374)	(349)	(326)	(304)	(284)	(265)	(247)	(231)	(231)	(231)
2013	<b>(3,499)</b>	-	-	-	-	(243)	(469)	(438)	(409)	(382)	(356)	(332)	(310)	(290)	(270)	(270)	(270)
2014	<b>(3,300)</b>	-	-	-	-	-	(480)	(448)	(418)	(390)	(364)	(340)	(317)	(296)	(296)	(296)	(296)
2015	<b>(3,072)</b>	-	-	-	-	-	(490)	(458)	(427)	(399)	(372)	(347)	(324)	(324)	(324)	(324)	(324)
2016	<b>(2,829)</b>	-	-	-	-	-	(254)	(254)	(254)	(254)	(254)	(254)	(254)	(254)	(254)	(254)	(254)
2017	<b>(2,531)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	<b>(2,191)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	<b>(1,815)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	<b>(1,381)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	<b>(465)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	<b>(10)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>	<b>(36,789)</b>	<b>-</b>	<b>(142)</b>	<b>(200)</b>	<b>(481)</b>	<b>(1,464)</b>	<b>(2,063)</b>	<b>(2,440)</b>	<b>(2,448)</b>	<b>(2,789)</b>	<b>(3,132)</b>	<b>(3,197)</b>	<b>(3,535)</b>	<b>(3,874)</b>	<b>(4,212)</b>	<b>(3,544)</b>	<b>(3,269)</b>
Revenue Requirement	(36,789)	-	(142)	(200)	(481)	(1,464)	(2,063)	(2,440)	(2,448)	(2,789)	(3,132)	(3,197)	(3,535)	(3,874)	(4,212)	(3,544)	(3,269)
FF&U:	(1,312)	-	(5)	(7)	(17)	(52)	(74)	(87)	(87)	(99)	(112)	(114)	(126)	(138)	(150)	(126)	(117)
O&M:	(10,339)	-	(130)	(130)	(256)	(961)	(1,235)	(1,277)	(971)	(991)	(1,013)	(772)	(798)	(825)	(853)	(127)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(5,534)	-	(1)	(11)	(39)	(85)	(146)	(213)	(281)	(350)	(422)	(495)	(570)	(648)	(728)	(771)	(774)
Return on Common:	(7,812)	-	(2)	(20)	(66)	(144)	(241)	(344)	(443)	(539)	(633)	(725)	(814)	(902)	(988)	(1,004)	(948)
Return on Preferred:	(599)	-	(0)	(2)	(5)	(11)	(18)	(26)	(34)	(41)	(49)	(56)	(62)	(69)	(76)	(77)	(73)
Return On Debt:	(3,652)	-	(1)	(9)	(31)	(67)	(113)	(161)	(207)	(252)	(296)	(339)	(381)	(422)	(462)	(470)	(443)
Federal Taxes:	(4,596)	-	(2)	(13)	(42)	(89)	(147)	(206)	(263)	(319)	(374)	(427)	(479)	(529)	(579)	(583)	(546)
State Taxes:	(1,040)	-	(0)	(3)	(10)	(21)	(34)	(46)	(58)	(71)	(83)	(95)	(107)	(120)	(132)	(133)	(126)
Property Taxes:	(1,906)	-	(1)	(4)	(15)	(33)	(56)	(80)	(104)	(128)	(151)	(175)	(198)	(221)	(244)	(252)	(244)

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
O&M:	(10,339)	-	(130)	(130)	(256)	(961)	(1,235)	(1,277)	(971)	(991)	(1,013)	(772)	(798)	(825)	(853)	(127)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(5,534)	-	(1)	(11)	(39)	(85)	(146)	(213)	(281)	(350)	(422)	(495)	(570)	(648)	(728)	(771)	(774)
Return on Common:	(7,812)	-	(2)	(20)	(66)	(144)	(241)	(344)	(443)	(539)	(633)	(725)	(814)	(902)	(988)	(1,004)	(948)
Return on Preferred:	(599)	-	(0)	(2)	(5)	(11)	(18)	(26)	(34)	(41)	(49)	(56)	(62)	(69)	(76)	(77)	(73)
Return On Debt:	(3,652)	-	(1)	(9)	(31)	(67)	(113)	(161)	(207)	(252)	(296)	(339)	(381)	(422)	(462)	(470)	(443)
Federal Taxes:	(4,596)	-	(2)	(13)	(42)	(89)	(147)	(206)	(263)	(319)	(374)	(427)	(479)	(529)	(579)	(583)	(546)
State Taxes:	(1,040)	-	(0)	(3)	(10)	(21)	(34)	(46)	(58)	(71)	(83)	(95)	(107)	(120)	(132)	(133)	(126)
Property Taxes:	(1,906)	-	(1)	(4)	(15)	(33)	(56)	(80)	(104)	(128)	(151)	(175)	(198)	(221)	(244)	(252)	(244)
Sum	(35,477)	-	(137)	(192)	(464)	(1,411)	(1,990)	(2,353)	(2,360)	(2,690)	(3,020)	(3,083)	(3,409)	(3,735)	(4,062)	(3,417)	(3,153)
FF&U Rate		3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	(1,312)	-	(5)	(7)	(17)	(52)	(74)	(87)	(87)	(99)	(112)	(114)	(126)	(138)	(150)	(126)	(117)

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>O&amp;M</b>																	
O&M All In	(10,339)	-	(130)	(130)	(256)	(961)	(1,235)	(1,277)	(971)	(991)	(1,013)	(772)	(798)	(825)	(853)	(127)	-
<b>Working Capital</b>																	
O&M:	(10,339)	-	(130)	(130)	(256)	(961)	(1,235)	(1,277)	(971)	(991)	(1,013)	(772)	(798)	(825)	(853)	(127)	-
Months:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average Monthly O&M:	-	-	(11)	(11)	(21)	(80)	(103)	(106)	(81)	(83)	(84)	(64)	(67)	(69)	(71)	(11)	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Rev Req of Working Cash:</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	<b>Total</b>																
Historical Cost		-	(44)	(372)	(1,260)	(2,774)	(4,747)	(6,905)	(9,111)	(11,367)	(13,689)	(16,067)	(18,504)	(21,017)	(23,608)	(25,016)	(25,108)
Accumulated Depreciation		-	(1)	(13)	(52)	(137)	(283)	(496)	(777)	(1,127)	(1,549)	(2,044)	(2,614)	(3,262)	(3,990)	(4,760)	(5,534)
Net Investment		-	(42)	(359)	(1,208)	(2,637)	(4,464)	(6,409)	(8,334)	(10,239)	(12,140)	(14,023)	(15,889)	(17,755)	(19,618)	(20,255)	(19,574)
Deferred Taxes Impacting Rate Base		-	(0)	(4)	(20)	(62)	(140)	(258)	(414)	(603)	(822)	(1,069)	(1,347)	(1,654)	(1,993)	(2,354)	(2,705)
Year End Rate Base		-	(42)	(355)	(1,188)	(2,575)	(4,324)	(6,151)	(7,920)	(9,637)	(11,318)	(12,953)	(14,543)	(16,100)	(17,625)	(17,901)	(16,869)
Average Rate Base		-	(43)	(362)	(1,215)	(2,638)	(4,436)	(6,316)	(8,139)	(9,906)	(11,639)	(13,325)	(14,966)	(16,578)	(18,158)	(18,467)	(17,431)
Return on Equity (\$)	(7,812)	-	(2)	(20)	(66)	(144)	(241)	(344)	(443)	(539)	(633)	(725)	(814)	(902)	(988)	(1,004)	(948)
Weighted Return on Equity (%)		-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	(599)	-	(0)	(2)	(5)	(11)	(18)	(26)	(34)	(41)	(49)	(56)	(62)	(69)	(76)	(77)	(73)
Weighted Return on Preferred (%)		-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	(3,652)	-	(1)	(9)	(31)	(67)	(113)	(161)	(207)	(252)	(296)	(339)	(381)	(422)	(462)	(470)	(443)
Weighted Return on Debt (%)		-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	(12,063)	-	(4)	(30)	(102)	(222)	(373)	(531)	(684)	(832)	(978)	(1,119)	(1,257)	(1,392)	(1,525)	(1,551)	(1,464)
Total Rate		-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>																	
Revenue	(36,789)	-	(142)	(200)	(481)	(1,464)	(2,063)	(2,440)	(2,448)	(2,789)	(3,132)	(3,197)	(3,535)	(3,874)	(4,212)	(3,544)	(3,269)
Operational Costs	19,091	-	137	153	327	1,132	1,510	1,657	1,442	1,568	1,698	1,556	1,692	1,832	1,975	1,277	1,134
EBIT	(17,699)	-	(6)	(47)	(154)	(332)	(553)	(783)	(1,005)	(1,221)	(1,434)	(1,641)	(1,843)	(2,042)	(2,237)	(2,267)	(2,135)
Income Taxes	5,636	-	2	16	52	110	180	252	322	389	456	522	586	649	712	716	671
NOI	(12,063)	-	(4)	(30)	(102)	(222)	(373)	(531)	(684)	(832)	(978)	(1,119)	(1,257)	(1,392)	(1,525)	(1,551)	(1,464)
Interest	3,652	-	1	9	31	67	113	161	207	252	296	339	381	422	462	470	443
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	599	-	0	2	5	11	18	26	34	41	49	56	62	69	76	77	73
Earnings for Common	(7,812)	-	(2)	(20)	(66)	(144)	(241)	(344)	(443)	(539)	(633)	(725)	(814)	(902)	(988)	(1,004)	(948)
<b>FIT detail:</b>																	
EBIT	(17,699)	-	(6)	(47)	(154)	(332)	(553)	(783)	(1,005)	(1,221)	(1,434)	(1,641)	(1,843)	(2,042)	(2,237)	(2,267)	(2,135)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes (Prior Period)	(914)	-	-	(0)	(3)	(10)	(21)	(34)	(46)	(58)	(71)	(83)	(95)	(107)	(120)	(132)	(133)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(3,652)	-	(1)	(9)	(31)	(67)	(113)	(161)	(207)	(252)	(296)	(339)	(381)	(422)	(462)	(470)	(443)
Total Federal EBT Adjustments	4,567	-	1	10	34	77	134	194	253	310	367	422	476	529	582	602	576
Federal EBT	(13,132)	-	(4)	(37)	(120)	(254)	(419)	(588)	(752)	(911)	(1,067)	(1,219)	(1,367)	(1,513)	(1,655)	(1,665)	(1,559)
Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
<b>FIT</b>	(4,596)	-	(2)	(13)	(42)	(89)	(147)	(206)	(263)	(319)	(374)	(427)	(479)	(529)	(579)	(583)	(546)
<b>SIT detail:</b>																	
EBIT	(17,699)	-	(6)	(47)	(154)	(332)	(553)	(783)	(1,005)	(1,221)	(1,434)	(1,641)	(1,843)	(2,042)	(2,237)	(2,267)	(2,135)
Depreciation	2,283	-	(0)	0	7	26	59	99	138	172	201	226	248	265	279	292	271
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(3,652)	-	(1)	(9)	(31)	(67)	(113)	(161)	(207)	(252)	(296)	(339)	(381)	(422)	(462)	(470)	(443)
Total State EBT Adjustments	5,935	-	1	10	38	93	172	259	345	424	497	565	628	687	741	762	715
State EBT	(11,764)	-	(5)	(37)	(117)	(238)	(381)	(523)	(661)	(798)	(937)	(1,076)	(1,215)	(1,355)	(1,496)	(1,505)	(1,421)
State Tax Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
<b>SIT</b>	(1,040)	-	(0)	(3)	(10)	(21)	(34)	(46)	(58)	(71)	(83)	(95)	(107)	(120)	(132)	(133)	(126)

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
Historical Cost		-	(44)	(372)	(1,260)	(2,774)	(4,747)	(6,905)	(9,111)	(11,367)	(13,689)	(16,067)	(18,504)	(21,017)	(23,608)	(25,016)	(25,108)
Accumulated Depreciation		-	(1)	(13)	(52)	(137)	(283)	(496)	(777)	(1,127)	(1,549)	(2,044)	(2,614)	(3,262)	(3,990)	(4,760)	(5,534)
Net Investment		-	(42)	(359)	(1,208)	(2,637)	(4,464)	(6,409)	(8,334)	(10,239)	(12,140)	(14,023)	(15,889)	(17,755)	(19,618)	(20,255)	(19,574)
Property Tax Rate		1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
<b>Property Tax</b>	(1,906)	-	(1)	(4)	(15)	(33)	(56)	(80)	(104)	(128)	(151)	(175)	(198)	(221)	(244)	(252)	(244)

San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Revenue Requirement</b>	<b>Total</b>	(10,721)	-	(135)	(135)	(265)	(997)	(1,280)	(1,325)	(1,006)	(1,027)	(1,051)	(801)	(828)	(856)	(885)	(132)	-
FF&U:	(382)	-	(5)	(5)	(9)	(36)	(46)	(47)	(36)	(37)	(37)	(29)	(30)	(31)	(32)	(32)	(5)	-
O&M:	(10,339)	-	(130)	(130)	(256)	(961)	(1,235)	(1,277)	(971)	(991)	(1,013)	(772)	(798)	(825)	(853)	(853)	(127)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return On Debt:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
O&M:	(10,339)	-	(130)	(130)	(256)	(961)	(1,235)	(1,277)	(971)	(991)	(1,013)	(772)	(798)	(825)	(853)	(127)	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return On Debt:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sum</b>	(10,339)	-	(130)	(130)	(256)	(961)	(1,235)	(1,277)	(971)	(991)	(1,013)	(772)	(798)	(825)	(853)	(127)	-
FF&U Rate		-	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	-
FF&U	(382)	-	(5)	(5)	(9)	(36)	(46)	(47)	(36)	(37)	(37)	(29)	(30)	(31)	(32)	(5)	-



San Diego Gas & Electric

OpEx GRC - Beginning of Year In-service

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>O&amp;M</b>	<b>Total</b>																
O&M All In	(10,339)	-	(130)	(130)	(256)	(961)	(1,235)	(1,277)	(971)	(991)	(1,013)	(772)	(798)	(825)	(853)	(127)	-
<b>Working Capital</b>																	
O&M:	(10,339)	-	(130)	(130)	(256)	(961)	(1,235)	(1,277)	(971)	(991)	(1,013)	(772)	(798)	(825)	(853)	(127)	-
Months:		12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
Average Monthly O&M:		-	(11)	(11)	(21)	(80)	(103)	(106)	(81)	(83)	(84)	(64)	(67)	(69)	(71)	(11)	-
WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average WC Requirement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Debt for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Preferred for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Common WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Income Pre-tax:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State income tax for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property taxes for WC:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Rev Req of Working Cash:</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric

OpEx GRC - Mid Year In-service

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Revenue Requirement</b>	<b>Total</b>	(26,068)	(8)	(65)	(216)	(467)	(783)	(1,115)	(1,441)	(1,762)	(2,081)	(2,396)	(2,708)	(3,018)	(3,327)	(3,412)	(3,269)
FF&U:	(930)	-	(0)	(2)	(8)	(17)	(28)	(40)	(51)	(63)	(74)	(85)	(97)	(108)	(119)	(122)	(117)
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(5,534)	-	(1)	(11)	(39)	(85)	(146)	(213)	(281)	(350)	(422)	(495)	(570)	(648)	(728)	(771)	(774)
Return on Common:	(7,812)	-	(2)	(20)	(66)	(144)	(241)	(344)	(443)	(539)	(633)	(725)	(814)	(902)	(988)	(1,004)	(948)
Return on Preferred:	(599)	-	(0)	(2)	(5)	(11)	(18)	(26)	(34)	(41)	(49)	(56)	(62)	(69)	(76)	(77)	(73)
Return On Debt:	(3,652)	-	(1)	(9)	(31)	(67)	(113)	(161)	(207)	(252)	(296)	(339)	(381)	(422)	(462)	(470)	(443)
Federal Taxes:	(4,596)	-	(2)	(13)	(42)	(89)	(147)	(206)	(263)	(319)	(374)	(427)	(479)	(529)	(579)	(583)	(546)
State Taxes:	(1,040)	-	(0)	(3)	(10)	(21)	(34)	(46)	(58)	(71)	(83)	(95)	(107)	(120)	(132)	(133)	(126)
Property Taxes:	(1,906)	-	(1)	(4)	(15)	(33)	(56)	(80)	(104)	(128)	(151)	(175)	(198)	(221)	(244)	(252)	(244)

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
O&M:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	(5,534)	-	(1)	(11)	(39)	(85)	(146)	(213)	(281)	(350)	(422)	(495)	(570)	(648)	(728)	(771)	(774)
Return on Common:	(7,812)	-	(2)	(20)	(66)	(144)	(241)	(344)	(443)	(539)	(633)	(725)	(814)	(902)	(988)	(1,004)	(948)
Return on Preferred:	(599)	-	(0)	(2)	(5)	(11)	(18)	(26)	(34)	(41)	(49)	(56)	(62)	(69)	(76)	(77)	(73)
Return On Debt:	(3,652)	-	(1)	(9)	(31)	(67)	(113)	(161)	(207)	(252)	(296)	(339)	(381)	(422)	(462)	(470)	(443)
Federal Taxes:	(4,596)	-	(2)	(13)	(42)	(89)	(147)	(206)	(263)	(319)	(374)	(427)	(479)	(529)	(579)	(583)	(546)
State Taxes:	(1,040)	-	(0)	(3)	(10)	(21)	(34)	(46)	(58)	(71)	(83)	(95)	(107)	(120)	(132)	(133)	(126)
Property Taxes:	(1,906)	-	(1)	(4)	(15)	(33)	(56)	(80)	(104)	(128)	(151)	(175)	(198)	(221)	(244)	(252)	(244)
Sum	(25,139)	-	(7)	(63)	(208)	(450)	(755)	(1,075)	(1,390)	(1,699)	(2,007)	(2,311)	(2,611)	(2,910)	(3,209)	(3,290)	(3,153)
FF&U Rate		-	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%	3.698%
FF&U	(930)	-	(0)	(2)	(8)	(17)	(28)	(40)	(51)	(63)	(74)	(85)	(97)	(108)	(119)	(122)	(117)

San Diego Gas & Electric

OpEx GRC - Mid Year In-service

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																
Historical Cost	-	(44)	(372)	(1,260)	(2,774)	(4,747)	(6,905)	(9,111)	(11,367)	(13,689)	(16,067)	(18,504)	(21,017)	(23,608)	(25,016)	(25,108)
Accumulated Depreciation	-	(1)	(13)	(52)	(137)	(283)	(496)	(777)	(1,127)	(1,549)	(2,044)	(2,614)	(3,262)	(3,990)	(4,760)	(5,534)
Net Investment	-	(42)	(359)	(1,208)	(2,637)	(4,464)	(6,409)	(8,334)	(10,239)	(12,140)	(14,023)	(15,889)	(17,755)	(19,618)	(20,255)	(19,574)
Deferred Taxes Impacting Rate Base	-	(0)	(4)	(20)	(62)	(140)	(258)	(414)	(603)	(822)	(1,069)	(1,347)	(1,654)	(1,993)	(2,354)	(2,705)
Year End Rate Base	-	(42)	(355)	(1,188)	(2,575)	(4,324)	(6,151)	(7,920)	(9,637)	(11,318)	(12,953)	(14,543)	(16,100)	(17,625)	(17,901)	(16,869)
Average Rate Base	-	(43)	(362)	(1,215)	(2,638)	(4,436)	(6,316)	(8,139)	(9,906)	(11,639)	(13,325)	(14,966)	(16,578)	(18,158)	(18,467)	(17,431)
Return on Equity (\$)	(7,812)	-	(2)	(66)	(144)	(241)	(344)	(443)	(539)	(633)	(725)	(814)	(902)	(988)	(1,004)	(948)
Weighted Return on Equity (%)	-	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
Return on Preferred (\$)	(599)	-	(0)	(5)	(11)	(18)	(26)	(34)	(41)	(49)	(56)	(62)	(69)	(76)	(77)	(73)
Weighted Return on Preferred (%)	-	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Return on Debt (\$)	(3,652)	-	(1)	(9)	(31)	(67)	(113)	(161)	(207)	(252)	(296)	(339)	(381)	(422)	(462)	(470)
Weighted Return on Debt (%)	-	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%	2.54%
Total Return	(12,063)	-	(4)	(30)	(102)	(222)	(373)	(531)	(684)	(832)	(978)	(1,119)	(1,257)	(1,392)	(1,551)	(1,464)
Total Rate	-	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

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

Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>Total</b>																	
Revenue	(26,068)	-	(8)	(65)	(216)	(467)	(783)	(1,115)	(1,441)	(1,762)	(2,081)	(2,396)	(2,708)	(3,018)	(3,327)	(3,412)	(3,269)
Operational Costs	8,370	-	2	18	62	135	230	332	436	541	647	755	865	977	1,091	1,145	1,134
EBIT	(17,699)	-	(6)	(47)	(154)	(332)	(553)	(783)	(1,005)	(1,221)	(1,434)	(1,641)	(1,843)	(2,042)	(2,237)	(2,267)	(2,135)
Income Taxes	5,636	-	2	16	52	110	180	252	322	389	456	522	586	649	712	716	671
NOI	(12,063)	-	(4)	(30)	(102)	(222)	(373)	(531)	(684)	(832)	(978)	(1,119)	(1,257)	(1,392)	(1,525)	(1,551)	(1,464)
Interest	3,652	-	1	9	31	67	113	161	207	252	296	339	381	422	462	470	443
Interest During Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Dividends	599	-	0	2	5	11	18	26	34	41	49	56	62	69	76	77	73
Earnings for Common	(7,812)	-	(2)	(20)	(66)	(144)	(241)	(344)	(443)	(539)	(633)	(725)	(814)	(902)	(988)	(1,004)	(948)
<b>FIT detail:</b>																	
EBIT	(17,699)	-	(6)	(47)	(154)	(332)	(553)	(783)	(1,005)	(1,221)	(1,434)	(1,641)	(1,843)	(2,042)	(2,237)	(2,267)	(2,135)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Taxes (Prior Period)	(914)	-	-	(0)	(3)	(10)	(21)	(34)	(46)	(58)	(71)	(83)	(95)	(107)	(120)	(132)	(133)
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(3,652)	-	(1)	(9)	(31)	(67)	(113)	(161)	(207)	(252)	(296)	(339)	(381)	(422)	(462)	(470)	(443)
Total Federal EBT Adjustments	4,567	-	1	10	34	77	134	194	253	310	367	422	476	529	582	602	576
Federal EBT	(13,132)	-	(4)	(37)	(120)	(254)	(419)	(588)	(752)	(911)	(1,067)	(1,219)	(1,367)	(1,513)	(1,655)	(1,665)	(1,559)
Federal Tax Rate	-	-	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
<b>FIT</b>	(4,596)	-	(2)	(13)	(42)	(89)	(147)	(206)	(263)	(319)	(374)	(427)	(479)	(529)	(579)	(583)	(546)
<b>SIT detail:</b>																	
EBIT	(17,699)	-	(6)	(47)	(154)	(332)	(553)	(783)	(1,005)	(1,221)	(1,434)	(1,641)	(1,843)	(2,042)	(2,237)	(2,267)	(2,135)
Depreciation	2,283	-	(0)	0	7	26	59	99	138	172	201	226	248	265	279	292	271
Salvage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(3,652)	-	(1)	(9)	(31)	(67)	(113)	(161)	(207)	(252)	(296)	(339)	(381)	(422)	(462)	(470)	(443)
Total State EBT Adjustments	5,935	-	1	10	38	93	172	259	345	424	497	565	628	687	741	762	715
State EBT	(11,764)	-	(5)	(37)	(117)	(238)	(381)	(523)	(661)	(798)	(937)	(1,076)	(1,215)	(1,355)	(1,496)	(1,505)	(1,421)
State Tax Rate	-	-	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
<b>SIT</b>	(1,040)	-	(0)	(3)	(10)	(21)	(34)	(46)	(58)	(71)	(83)	(95)	(107)	(120)	(132)	(133)	(126)

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

	Period:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total</b>																	
Historical Cost		-	(44)	(372)	(1,260)	(2,774)	(4,747)	(6,905)	(9,111)	(11,367)	(13,689)	(16,067)	(18,504)	(21,017)	(23,608)	(25,016)	(25,108)
Accumulated Depreciation		-	(1)	(13)	(52)	(137)	(283)	(496)	(777)	(1,127)	(1,549)	(2,044)	(2,614)	(3,262)	(3,990)	(4,760)	(5,534)
Net Investment		-	(42)	(359)	(1,208)	(2,637)	(4,464)	(6,409)	(8,334)	(10,239)	(12,140)	(14,023)	(15,889)	(17,755)	(19,618)	(20,255)	(19,574)
Property Tax Rate		-	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Property Tax	(1,906)	-	(1)	(4)	(15)	(33)	(56)	(80)	(104)	(128)	(151)	(175)	(198)	(221)	(244)	(252)	(244)

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

Depreciation Schedule  
(\$ in Thousands)  
Book Depreciation

Book Life 49  
Salvage Amount -51.0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.5239	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308	0.0308
	Total	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital In-service	<b>(25,108)</b>	-	(88)	(568)	(1,208)	(1,820)	(2,127)	(2,189)	(2,223)	(2,288)	(2,357)	(2,400)	(2,474)	(2,551)	(2,631)	(185)	-
<b>Total Depreciation</b>	<b>(5,534)</b>	-	<b>(1)</b>	<b>(11)</b>	<b>(39)</b>	<b>(85)</b>	<b>(146)</b>	<b>(213)</b>	<b>(281)</b>	<b>(350)</b>	<b>(422)</b>	<b>(495)</b>	<b>(570)</b>	<b>(648)</b>	<b>(728)</b>	<b>(771)</b>	<b>(774)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>(20)</b>	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
2009	<b>(141)</b>	-	(1)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)
2010	<b>(356)</b>	-	-	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)
2011	<b>(560)</b>	-	-	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)	(47)
2012	<b>(669)</b>	-	-	(61)	(61)	(61)	(61)	(61)	(61)	(61)	(61)	(61)	(61)	(61)	(61)	(61)	(61)
2013	<b>(665)</b>	-	-	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)
2014	<b>(612)</b>	-	-	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)
2015	<b>(556)</b>	-	-	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(70)
2016	<b>(501)</b>	-	-	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)
2017	<b>(440)</b>	-	-	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)
2018	<b>(375)</b>	-	-	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)
2019	<b>(310)</b>	-	-	(77)	(77)	(77)	(77)	(77)	(77)	(77)	(77)	(77)	(77)	(77)	(77)	(77)	(77)
2020	<b>(240)</b>	-	-	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)
2021	<b>(87)</b>	-	-	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)
2022	<b>(3)</b>	-	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)

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

Depreciation Schedule  
(\$ in Thousands)  
Federal Tax Depreciation

Federal Tax Life 0  
Declining Factor 0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	1.0000	0.1014	0.0905	0.0808	0.0722	0.0644	0.0632	0.0632	0.0632	0.0632	0.0632	0.0632	0.0632	0.0632	0.0316	-	-
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	(25,108)	-	(88)	(568)	(1,208)	(1,820)	(2,127)	(2,189)	(2,223)	(2,288)	(2,357)	(2,400)	(2,474)	(2,551)	(2,631)	(185)	-
<b>Total Depreciation</b>	<b>(13,253)</b>	<b>-</b>	<b>(2)</b>	<b>(22)</b>	<b>(85)</b>	<b>(204)</b>	<b>(369)</b>	<b>(551)</b>	<b>(726)</b>	<b>(889)</b>	<b>(1,047)</b>	<b>(1,204)</b>	<b>(1,362)</b>	<b>(1,526)</b>	<b>(1,695)</b>	<b>(1,802)</b>	<b>(1,768)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	(44)	-	(2)	(4)	(4)	(4)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(1)
2009	(307)	(26)	(18)	(33)	(30)	(26)	(24)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(10)
2010	(804)	(90)	(48)	(90)	(81)	(80)	(72)	(64)	(57)	(56)	(56)	(56)	(56)	(56)	(56)	(56)	(56)
2011	(1,275)	(154)	(137)	(122)	(109)	(96)	(96)	(96)	(96)	(96)	(96)	(96)	(96)	(96)	(96)	(96)	(96)
2012	(1,537)	(106)	(200)	(179)	(160)	(142)	(127)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)
2013	(1,544)	(219)	(195)	(174)	(156)	(139)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)
2014	(1,439)	(116)	(229)	(204)	(182)	(163)	(145)	(142)	(139)	(139)	(139)	(139)	(139)	(139)	(139)	(139)	(139)
2015	(1,329)	(121)	(229)	(204)	(182)	(163)	(145)	(142)	(139)	(139)	(139)	(139)	(139)	(139)	(139)	(139)	(139)
2016	(1,222)	(124)	(229)	(204)	(182)	(163)	(145)	(142)	(139)	(139)	(139)	(139)	(139)	(139)	(139)	(139)	(139)
2017	(1,101)	(124)	(235)	(210)	(188)	(168)	(150)	(147)	(147)	(147)	(147)	(147)	(147)	(147)	(147)	(147)	(147)
2018	(971)	(127)	(241)	(215)	(192)	(172)	(153)	(153)	(153)	(153)	(153)	(153)	(153)	(153)	(153)	(153)	(153)
2019	(820)	(131)	(247)	(221)	(197)	(176)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	(157)
2020	(636)	(135)	(255)	(228)	(203)	(184)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)
2021	(218)	(139)	(263)	(235)	(207)	(188)	(169)	(169)	(169)	(169)	(169)	(169)	(169)	(169)	(169)	(169)	(169)
2022	(5)	(75)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)



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SDGE Gas Soft Benefits

Depreciation Schedule  
(\$ in Thousands)  
State Tax Depreciation

State Tax Life 0  
Declining Factor 0%

Period	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Depreciation Factors	0.6211	0.0555	0.0523	0.0493	0.0465	0.0439	0.0414	0.0390	0.0368	0.0347	0.0327	0.0308	0.0291	0.0274	0.0258	0.0244	0.0230
	<u>Total</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital In-service	<b>(25,108)</b>	-	(88)	(568)	(1,208)	(1,820)	(2,127)	(2,189)	(2,223)	(2,288)	(2,357)	(2,400)	(2,474)	(2,551)	(2,631)	(185)	-
<b>Total Depreciation</b>	<b>(7,813)</b>	-	<b>(1)</b>	<b>(12)</b>	<b>(46)</b>	<b>(112)</b>	<b>(205)</b>	<b>(311)</b>	<b>(418)</b>	<b>(522)</b>	<b>(623)</b>	<b>(721)</b>	<b>(817)</b>	<b>(912)</b>	<b>(1,006)</b>	<b>(1,062)</b>	<b>(1,045)</b>
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008	<b>(25)</b>	-	(1)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(1)	(1)	(1)	(1)	(1)
2009	<b>(176)</b>	-	(1)	(9)	(18)	(17)	(16)	(15)	(14)	(14)	(13)	(11)	(11)	(10)	(10)	(9)	(8)
2010	<b>(462)</b>	-	(1)	(25)	(49)	(49)	(46)	(44)	(41)	(39)	(37)	(35)	(33)	(31)	(29)	(27)	(26)
2011	<b>(744)</b>	-	(1)	(43)	(84)	(79)	(84)	(79)	(75)	(70)	(66)	(63)	(59)	(56)	(52)	(49)	(47)
2012	<b>(909)</b>	-	(1)	(56)	(110)	(103)	(97)	(92)	(87)	(82)	(77)	(73)	(68)	(65)	(61)	(57)	(54)
2013	<b>(924)</b>	-	(1)	(62)	(120)	(113)	(106)	(100)	(95)	(89)	(84)	(79)	(75)	(71)	(67)	(63)	(60)
2014	<b>(868)</b>	-	(1)	(63)	(122)	(115)	(109)	(103)	(97)	(91)	(86)	(81)	(77)	(73)	(69)	(65)	(62)
2015	<b>(804)</b>	-	(1)	(64)	(125)	(118)	(111)	(105)	(99)	(93)	(88)	(83)	(79)	(75)	(71)	(67)	(64)
2016	<b>(737)</b>	-	(1)	(66)	(129)	(122)	(115)	(108)	(102)	(96)	(91)	(86)	(82)	(78)	(74)	(70)	(67)
2017	<b>(657)</b>	-	(1)	(68)	(132)	(124)	(117)	(111)	(105)	(99)	(94)	(89)	(85)	(81)	(77)	(73)	(70)
2018	<b>(566)</b>	-	(1)	(70)	(135)	(128)	(121)	(115)	(109)	(103)	(98)	(93)	(89)	(85)	(81)	(77)	(74)
2019	<b>(467)</b>	-	(1)	(72)	(139)	(132)	(125)	(119)	(113)	(107)	(101)	(96)	(92)	(88)	(84)	(80)	(77)
2020	<b>(353)</b>	-	(1)	(74)	(144)	(137)	(130)	(124)	(118)	(112)	(106)	(101)	(97)	(93)	(89)	(85)	(82)
2021	<b>(118)</b>	-	(1)	(40)	(144)	(137)	(130)	(124)	(118)	(112)	(106)	(101)	(97)	(93)	(89)	(85)	(82)
2022	<b>(3)</b>	-	(1)	(40)	(144)	(137)	(130)	(124)	(118)	(112)	(106)	(101)	(97)	(93)	(89)	(85)	(82)