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SDGEGas Embedded Cost Allocation
 Results of EC Model \$1,000's
 Version 10-02-08

	Res	NGV	Core C&I	Total Core	Total NCCI	EG Tier 1	EG Tier 2	Total EG	Total NonCore	System Total	NCCI-D	NCCI-T	Total NCCI	EG Tier 1 Dist	EG Tier 2 Dist	EG Tier 1 Trans	EG Tier 2 Trans	Total EG Trans	Total EG
Customer Related Costs	\$107,469	\$102	\$14,104	\$121,676	\$2,077	\$1,647	\$422	\$2,069	\$4,146	\$125,822	\$1,963	\$114	\$2,077	\$1,453	\$400	\$194	\$22	\$216	\$2,069
Distribution Costs-MPS	\$43,952	\$576	\$11,813	\$56,341	\$912	\$556	\$0	\$556	\$1,468	\$57,809	\$912	\$0	\$912	\$556	\$0	\$0	\$0	\$0	\$556
Distribution Costs-HPS	\$1,829	\$25	\$504	\$2,358	\$60	\$42	\$238	\$280	\$341	\$2,699	\$60	\$0	\$60	\$42	\$238	\$0	\$0	\$0	\$280
Backbone Transmission Costs	\$6,263	\$258	\$2,842	\$9,362	\$685	\$572	\$10,875	\$11,447	\$12,132	\$21,494	\$631	\$54	\$685	\$459	\$2,581	\$113	\$8,294	\$8,406	\$11,447
Local Transmission Costs	\$6,435	\$150	\$2,137	\$8,722	\$401	\$409	\$6,731	\$7,140	\$7,541	\$16,263	\$370	\$32	\$401	\$274	\$1,452	\$136	\$5,279	\$5,415	\$7,140
Storage - Borrego	(\$82)	\$0	\$0	(\$82)	\$0	\$0	\$0	\$0	\$0	(\$82)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Functionalized A&G	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Core Seasonal Storage				\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0					\$0	\$0
Storage - Load Balancing				\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0					\$0	\$0
Total Margin Allocation w/o SI, w/ FAR, FF&U	\$165,866	\$1,111	\$31,400	\$198,377	\$4,136	\$3,226	\$18,266	\$21,492	\$25,628	\$224,005	\$3,936	\$200	\$4,136	\$2,784	\$4,671	\$442	\$13,595	\$14,037	\$21,492
	-	-	-	-	-	0	-	-	-	0	-	-	-	-	-	-	-	-	-

San Diego Gas & Electric Company
Embedded Cost Study
Embedded Cost Allocation of Functionalized and Classified Components of Margin to Customer Classes
Version 10-02-08

	Residential	Core Non-Res	Total Core	Noncore C&I	Electric generation	Total Noncore	Total System
Average Year Throughput, mmdth	33	17	50	4	68	72	122
Base Margin Revenues No SI, \$thousands	\$165,866	\$32,511	\$198,377	\$4,136	\$21,492	\$25,628	\$224,005
Base Margin % allocation	74.0%	14.5%	88.6%	1.8%	9.6%	11.4%	100.0%
Class Avg Base Margin Rate, \$/th	\$0.51	\$0.19	\$0.40	\$0.10	\$0.03	\$0.04	\$0.18

Notes:

- 1) This spreadsheet is a summary of the SDG&E Embedded Cost study.
- 2) It contains no new input data, but relies on results from other spreadsheets in the model.
- 3) There are no workpapers supporting this spreadsheet.
- 4) SI stands for system integration of both transmission systems of SCG and SDG&E.
- 5) System integration was NOT considered in this model.
- 6) Core non-res includes both NGV and GN-3
- 7) For average year throughput and base margin revenues see cost allocation tab

San Diego Gas & Electric Company
Embedded Cost Study
Allocation of Functionalized Margin to Customer Classes - \$1000's
Version 10-02-08

Functionalized/Classified	Allocation Method	Gas Transmission Non-Core										EG					GTNC					EG					Total NonCore	System Total					
		Base Margin	Res	NGV	GN-3	Total Core	NCC&I		Distribution		Transmission		Total EG	HPD	Transmission	Total	Distribution		Transmission		Total	Total NonCore	System										
							Distribution	Trans	< 300 mth	>= 300 mth	< 300 mth	>= 300 mth					< 300 mth	>= 300 mth	< 300 mth	>= 300 mth													
Distribution Demand MPS	1:35 / 1:10 Peak Day MP	\$57,809	\$43,952	\$576	\$11,813	\$56,341	\$912	\$0	\$912	\$556	\$0	\$0	\$0	\$556	\$1,468	\$57,809	100.00%	76.03%	1.00%	20.43%	97.46%	1.58%	0.00%	0.00%	1.58%	0.96%	0.00%	0.00%	0.96%	2.54%	100.00%		
Distribution Demand HPS	1:35 / 1:10 Peak Day HP	\$2,699	\$1,829	\$25	\$904	\$2,358	\$60	\$0	\$60	\$42	\$238	\$0	\$0	\$280	\$341	\$2,699	100.00%	67.77%	0.92%	18.68%	87.38%	2.24%	0.00%	0.00%	2.24%	1.56%	8.83%	0.00%	10.38%	12.62%	100.00%		
Transmission Demand	Allocators/Transmission C YTP	\$37,758	\$11,001	\$453	\$4,992	\$16,446	\$1,109	\$95	\$1,204	\$906	\$4,534	\$198	\$14,569	\$20,108	\$21,311	\$37,758	100.00%	29.14%	1.20%	13.22%	43.56%	2.94%	0.00%	0.25%	3.19%	2.13%	12.01%	0.52%	38.59%	53.25%	56.44%	100.00%	
Backbone	Allocators/Transmission C YTP	\$21,494	\$6,263	\$258	\$2,942	\$9,362	\$631	\$54	\$685	\$459	\$2,581	\$113	\$8,294	\$11,447	\$12,132	\$21,494	100.00%	56.927%	29.14%	1.20%	13.22%	43.56%	2.94%	0.00%	0.25%	3.19%	2.13%	12.01%	0.52%	38.59%	53.25%	56.44%	100.00%
Local Transmission	Allocators/HPD C YPM Mivmo	\$16,263	\$6,435	\$150	\$2,137	\$8,722	\$370	\$32	\$401	\$274	\$1,452	\$136	\$5,279	\$7,140	\$7,541	\$16,263	100.00%	43.075%	39.57%	0.92%	13.14%	53.63%	2.27%	0.00%	0.19%	2.47%	1.68%	8.93%	0.84%	32.46%	43.90%	46.37%	100.00%
Total Transmission Backbone & Local		\$37,758	\$12,698	\$408	\$4,979	\$18,084	\$1,001	\$86	\$1,096	\$733	\$4,033	\$248	\$13,573	\$18,587	\$19,673	\$37,758																	
Storage (LNG-Borrogo Springs)	Direct to Res	(\$82)	(\$82)	\$0	\$0	(\$82)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$82)	100.00%	100.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%		
Functionalized A&G	Allocation Factors/AYTP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100.00%	26.80%	1.25%	13.05%	41.10%	3.06%	0.00%	0.26%	3.33%	0.55%	40.26%	0.00%	0.00%	55.57%	58.90%	100.00%	
SUBTOTAL		\$98,163	\$58,396	\$1,009	\$17,296	\$76,701	\$1,973	\$86	\$2,059	\$1,330	\$4,271	\$248	\$13,573	\$19,423	\$21,462	\$98,163																	
Customer-related Distribution:																																	
Distribution O&M Allocators																																	
870 - Operation Supervision	Total of other Dist O&M Ops	\$7,349	\$6,516	\$6	\$774	\$7,286	\$32	\$1	\$34	\$6	\$5	\$7	\$1	\$19	\$52	\$7,349	100.00%	88.67%	0.08%	10.53%	99.29%	0.44%	0.00%	0.02%	0.46%	0.08%	0.07%	0.09%	0.01%	0.25%	0.71%	100.00%	
871 - Operation Dispatch	Total of other Dist O&M Ops	\$2	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2	100.00%	88.67%	0.08%	10.53%	99.29%	0.44%	0.00%	0.02%	0.46%	0.08%	0.07%	0.09%	0.01%	0.25%	0.71%	100.00%	
874 - Operation Meters & Services	NBV of MSA	\$2,953	\$2,496	\$4	\$425	\$2,916	\$18	\$2	\$20	\$6	\$3	\$7	\$1	\$17	\$37	\$2,953	100.00%	84.19%	0.15%	14.40%	98.74%	0.62%	0.00%	0.05%	0.67%	0.21%	0.09%	0.25%	0.03%	0.58%	1.26%	100.00%	
878 - Operation Meter & House Reg	NBV of MSA	\$7,233	\$6,090	\$11	\$1,042	\$7,142	\$45	\$4	\$49	\$15	\$7	\$18	\$2	\$42	\$91	\$7,233	100.00%	84.19%	0.15%	14.40%	98.74%	0.62%	0.00%	0.05%	0.67%	0.21%	0.09%	0.25%	0.03%	0.58%	1.26%	100.00%	
879 - Operation Customer Installation	Cust Srvc O&M Expense	\$17,979	\$16,398	\$8	\$1,500	\$17,906	\$61	\$0	\$61	\$2	\$10	\$0	\$0	\$12	\$73	\$17,979	100.00%	91.20%	0.05%	8.34%	99.59%	0.32%	0.02%	0.00%	0.34%	0.01%	0.06%	0.00%	0.07%	0.41%	100.00%		
880 - Operation Other Expenses	Total of other Dist O&M Ops	\$11,037	\$9,787	\$9	\$1,163	\$10,959	\$49	\$2	\$51	\$9	\$8	\$10	\$1	\$28	\$79	\$11,037	100.00%	88.67%	0.08%	10.53%	99.29%	0.44%	0.00%	0.02%	0.46%	0.08%	0.07%	0.09%	0.01%	0.25%	0.71%	100.00%	
885 - Maintenance Supervision	Total of other Dist O&M Maint	\$107,24	\$90,29	\$0	\$15,45	\$105,90	\$0,66	\$0,06	\$0,72	\$0,23	\$0,10	\$0,27	\$0,03	\$0,63	\$1,35	\$107,24	100.00%	84.19%	0.15%	14.40%	98.74%	0.62%	0.00%	0.05%	0.67%	0.21%	0.09%	0.25%	0.03%	0.58%	1.26%	100.00%	
887 - Maint of Main-Exp for CP of Svcs	NBV of MSA	\$811	\$515	\$1	\$88	\$604	\$4	\$0	\$4	\$1	\$1	\$2	\$0	\$4	\$8	\$811	100.00%	84.19%	0.15%	14.40%	98.74%	0.62%	0.00%	0.05%	0.67%	0.21%	0.09%	0.25%	0.03%	0.58%	1.26%	100.00%	
892 - Maintenance of Services	NBV of MSA	\$2,379	\$2,003	\$4	\$343	\$2,349	\$15	\$1	\$16	\$5	\$2	\$6	\$1	\$14	\$30	\$2,379	100.00%	84.19%	0.15%	14.40%	98.74%	0.62%	0.00%	0.05%	0.67%	0.21%	0.09%	0.25%	0.03%	0.58%	1.26%	100.00%	
893 - Maintenance of Meters & Reg	NBV of MSA	\$2,049	\$1,725	\$3	\$295	\$2,023	\$13	\$1	\$14	\$4	\$2	\$5	\$1	\$12	\$26	\$2,049	100.00%	84.19%	0.15%	14.40%	98.74%	0.62%	0.00%	0.05%	0.67%	0.21%	0.09%	0.25%	0.03%	0.58%	1.26%	100.00%	
894 - Maintenance of Other Equipment	Total other Dist O&M	\$151	\$126	\$2	\$22	\$149	\$0,9276	\$0,0776	\$1	\$0,9173	\$0,1360	\$0,3775	\$0,0424	\$0,8732	\$1,8785	\$151	100.00%	83.33%	1.17%	14.26%	98.76%	0.61%	0.00%	0.05%	0.66%	0.21%	0.09%	0.25%	0.03%	0.58%	1.24%	100.00%	
Total Distribution O&M Allocation		\$51,850	\$45,737	\$48	\$5,667	\$51,451	\$238	\$11	\$250	\$50	\$37	\$56	\$6	\$149	\$399	\$51,850																	
Customer Accounts, Service, and Information																																	
Customer Accounts	Cust Accts, Svcs & Info Exp	\$40,607	\$35,289	\$2	\$2,901	\$38,191	\$1,094	\$58	\$1,152	\$1,019	\$245	\$0	\$0	\$1,264	\$2,416	\$40,607	100.00%	86.90%	0.00%	7.14%	94.05%	2.70%	0.00%	0.14%	2.84%	2.51%	0.60%	0.00%	0.00%	3.11%	5.95%	100.00%	
Customer Service & Informational Exp	Cust Accts, Svcs & Info Exp	\$10,953	\$9,818	\$1	\$782	\$10,301	\$295	\$16	\$311	\$275	\$66	\$0	\$0	\$341	\$662	\$10,953	100.00%	86.90%	0.00%	7.14%	94.05%	2.70%	0.00%	0.14%	2.84%	2.51%	0.60%	0.00%	0.00%	3.11%	5.95%	100.00%	
Total Customer Accounts, Service & Information		\$51,560	\$44,807	\$2	\$3,683	\$48,492	\$1,389	\$73	\$1,463	\$1,293	\$312	\$0	\$0	\$1,605	\$3,078	\$51,560																	
Distribution Capital-Related																																	
380 - Services	NBV of MSA (svcs)	(\$10,311)	(\$10,373)	\$3	\$93	(\$10,277)	(\$18)	\$0	(\$18)	(\$10)	(\$1)	(\$5)	(\$0)	(\$16)	(\$34)	(\$10,311)	100.00%	100.60%	-0.03%	-0.90%	99.67%	0.17%	0.00%	0.00%	0.17%	0.10%	0.01%	0.05%	0.00%	0.16%	0.33%	100.00%	
381 - Meters and Regulators	NBV of MSA (mtr & reg)	\$17,334	\$14,594	\$26	\$2,497	\$17,117	\$107	\$9	\$116	\$37	\$16	\$44	\$5	\$101	\$218	\$17,334	100.00%	84.19%	0.15%	14.40%	98.74%	0.62%	0.00%	0.05%	0.67%	0.21%	0.09%	0.25%	0.03%	0.58%	1.26%	100.00%	
382 - Meter Installations	NBV of MSA (mtr & reg)	\$14,967	\$12,602	\$22	\$2,156	\$14,779	\$93	\$8	\$101	\$32	\$14	\$38	\$4	\$87	\$188	\$14,967	100.00%	84.19%	0.15%	14.40%	98.74%	0.62%	0.00%	0.05%	0.67%	0.21%	0.09%	0.25%	0.03%	0.58%	1.26%	100.00%	
385 - Industrial Regulators	NBV of MSA (mtr & reg)	\$308	\$0	\$0	\$0	\$0	\$152	\$13	\$165	\$52	\$22	\$62	\$7	\$143	\$308	\$308	100.00%	0.00%	0.00%	0.00%	0.00%	49.38%	0.00%	4.13%	53.51%	16.88%	7.24%	20.10%	2.25%	46.49%	100.00%	100.00%	
387 - Other Equipment	Detail function of Cust. Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100.00%	90.55%	0.77%	8.28%	99.60%	0.32%	0.02%	0.00%	0.34%	0.01%	0.06%	0.00%	0.07%	0.40%	100.00%		
387 - NGV Sta on SDGE Property	Detail function of Cust. Cap	\$113	\$102	\$1	\$9	\$113	\$0,3813	\$0,0000	\$0,3813	\$0,0104	\$0,0645	\$0,0000	\$0,0000	\$0,0749	\$0,4662	\$113	100.00%	90.55%	0.77%	8.28%	99.60%	0.32%	0.02%	0.00%	0.34%	0.01%	0.06%	0.00%	0.07%	0.40%	100.00%		
Total Distribution Capital-Related		\$22,412	\$16,926	\$52	\$4,755	\$21,732	\$335	\$29	\$364	\$110	\$51	\$138	\$16	\$315	\$660	\$22,412																	
Customer-Operator Distribution		\$125,822	\$107,469	\$102	\$14,104	\$121,676	\$1,963	\$114	\$2,077	\$1,453	\$400	\$194	\$22	\$2,069	\$4,146	\$125,822	100.00%	85.41%	0.08%	11.21%	96.70%	1.56%		1.65%	1.65%	1.16%	0.32%	1.64%	3.30%	1.64%	3.30%	100.00%	
Total Margin Allocation no System Integration with FF&U		\$224,005	\$165,866	\$1,111	\$31,400	\$198,377	\$3,936	\$200	\$4,136	\$2,784	\$4,671	\$442	\$13,595	\$21,492	\$25,628	\$224,005	100.00%	74.05%	0.50%	14.02%	88.56%	1.76%		0.09%	1.85%	1.24%	2.09%	0.20%	6.07%	9.59%	11.44%	100.00%	
Percentage		100.0%	74.0%	0.5%	14.0%	88.6%	1.8%	0.1%	1.8%	1.2%	2.1%	0.2%	6.1%	9.6%	11.4%	100.0%																	
Average Year Throughput MMth		1,216	326	15	159	500	37	3	40	27	152	7	490	676	716	1,216																	

**San Diego Gas & Electric Company
Embedded Cost Study
Embedded Cost Allocation Factors
Version 10-02-08**

01/11/08 Forecast

	System	Res	NGV	GN-3	Core	GTNC			EG				NonCore		
						Distribution	Trans	Total	Distribution		Transmission			Total	
									< 300 mdth	>= 300 mdth	< 300 mdth	>= 300 mdth			
Distribution Demand MPS CYPD															
1-35 / 1-10 MP Peak Day Mth	4,056	3,084	40	829	3,953	64		64	39				39	103	
1:35 / 1:10 Peak Day MP	100.00%	76.03%	1.00%	20.43%	97.46%	1.58%	0.00%	0.00%	1.58%	0.96%	0.00%	0.00%	0.00%	0.96%	2.54%
Distribution Demand HPS CYPD															
1-35 / 1-10 HP Peak Day Mth	4,555	3,087	42	851	3,980	102		102	71	402			473	575	
1:35 / 1-10 Peak Day HP	100.00%	67.77%	0.92%	18.68%	87.38%	2.24%	0.00%	0.00%	2.24%	1.56%	8.83%	0.00%	0.00%	10.38%	12.62%
Distribution Demand HPS CYPM (for SI) Allocator not used.															
1-35 / 1-10 HP Peak Day Mth	0												0	0	
1:35 / 1-10 Peak Day HP															
Transmission Demand CYPM															
Cld Yr Coin Pk Month (Mth)	139,730	55,290	1,287	18,360	74,937	3,175	272	3,447	2,351	12,473	1,167	45,355	61,346	64,793	
Cold Year Coin Pk Month	100.00%	39.57%	0.92%	13.14%	53.63%	2.27%	0.19%	2.47%	1.68%	8.93%	0.84%	32.46%	43.90%	46.37%	
Transmission Demand CYTP															
SDGE CYTP average 2009 to 2011 Mth/y	1,269,223	369,798	15,238	167,807	552,844	37,270	3,193	40,463	27,097	152,425	6,651	489,742	675,916	716,379	
Cold Year Throughput	100.00%	29.14%	1.20%	13.22%	43.56%	2.94%	0.25%	3.19%	2.13%	12.01%	0.52%	38.59%	53.25%	56.44%	
Storage Allocator (Borrego) not used.															
Core Cold Year Peak Season (Mth)	1	1			1	0	0	0					0	0	
Cold Yr Pk Sea Core	100.00%	100.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%			0.00%	0.00%	
# Customers															
Average Year Throughput Mth	862,064	832,050	40	29,831	861,922	60	1	61	57	8	12	4	81	142	
Average Year Throughput	1,216,345	326,003	15,238	158,725	499,967	37,270	3,193	40,463	27,097	152,425	6,651	489,742	675,916	716,379	
Average Year Throughput	100.00%	26.80%	1.25%	13.05%	41.10%	3.06%	0.26%	3.33%	0.55%	40.26%			55.57%	58.90%	
Total of other Dist O&M Ops:															
874 - Operation Mains & Services	\$2,953	\$2,486	\$4	\$425	\$2,916	\$18		\$2	\$20	\$6	\$3	\$7	\$1	\$17	\$37
878 - Operation Meter & House Reg	\$7,233	\$6,090	\$11	\$1,042	\$7,142	\$45		\$4	\$49	\$15	\$7	\$18	\$2	\$42	\$91
879 - Operation Customer Installation	\$17,979	\$16,398	\$8	\$1,500	\$17,906	\$61		\$0	\$61	\$2	\$10	\$0	\$0	\$12	\$73
	\$28,165	\$24,974	\$23	\$2,967	\$27,964	\$124		\$5	\$130	\$23	\$20	\$26	\$3	\$71	\$201
Total of other Dist O&M Ops	100.00%	88.67%	0.08%	10.53%	99.29%	0.44%		0.02%	0.46%	0.08%	0.07%	0.09%	0.01%	0.25%	0.71%
Total of other Dist O&M Maint															
887 - Maint of Mains-Exp for CP of Srvc	\$611	\$515	\$1	\$88	\$604	\$4		\$0	\$4	\$1	\$1	\$2	\$0	\$4	\$8
892 - Maintenance of Services	\$2,379	\$2,003	\$4	\$343	\$2,349	\$15		\$1	\$16	\$5	\$2	\$6	\$1	\$14	\$30
893 - Maintenance of Meters & Reg	\$2,049	\$1,725	\$3	\$295	\$2,023	\$13		\$1	\$14	\$4	\$2	\$5	\$1	\$12	\$26
	\$5,038	\$4,242	\$7	\$726	\$4,975	\$31		\$3	\$34	\$11	\$5	\$13	\$1	\$29	\$63
Total of other Dist O&M Maint	100.00%	84.19%	0.15%	14.40%	98.74%	0.62%		0.05%	0.67%	0.21%	0.09%	0.25%	0.03%	0.58%	1.26%
Dir NGV, Total othr Dist O&M Maint															
Detail Functional. of 894 Maint Othr Eq	\$151														
LESS NGV Dist O&M Compressor Adder	\$72														
	\$79														
Total of other Dist O&M Maint	100.00%	84.19%	0.15%	14.40%	98.74%	0.62%		0.05%	0.67%	0.21%	0.09%	0.25%	0.03%	0.58%	1.26%
PLUS NGV Dist O&M Compressor Adder															
	\$79	\$67	\$0.1173	\$11,4080	\$78	\$0.4909		\$0.0411	\$0.5320	\$0.1679	\$0.0720	\$0.1998	\$0.0224	\$0.4621	\$0.9941
	\$1		\$1												
	\$80	\$67	\$1	\$11	\$79	\$0		\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$1
Dir NGV, Total othr Dist O&M Maint	100.00%	83.33%	1.17%	14.26%	98.76%	0.61%		0.05%	0.66%	0.21%	0.09%	0.25%	0.03%	0.58%	1.24%
DIR, Customer Services															
Detail Function of 387 CNG Sta on SDGE Property	\$113														
LESS NGV Sta Capital Cost Compressor Adder	\$1														
	\$112														
Allocation % of 879 - Customer Installations	100.00%	91.20%	0.05%	8.34%	99.59%	0.32%	0.02%	0.00%	0.34%	0.01%	0.06%	0.00%	0.00%	0.07%	0.41%
Allocation to all clsstes	\$112.17	\$102.31	\$0.05	\$9.36	\$111.72	\$0.36	\$0.02	\$0.00	\$0.38	\$0.01	\$0.06	\$0.00	\$0.00	\$0.07	\$0.46
PLUS NGV Sta Capital Cost Compressor Adder	\$0.82		\$0.82												
	\$112.99	\$102.31	\$0.87	\$9.36	\$112.53	\$0.36	\$0.02	\$0.00	\$0.38	\$0.01	\$0.06	\$0.00	\$0.00	\$0.07	\$0.46
DIR, Customer Services	100.00%	90.55%	0.77%	8.28%	99.60%	0.32%	0.02%	0.00%	0.34%	0.01%	0.06%	0.00%	0.00%	0.07%	0.40%

Notes:

1) Cells shaded in grey are forecast numbers from the 1/11/08 forecast

San Diego Gas & Electric Company
Embedded Cost Study
Cost Allocation Factors for Distribution Customer Services O&M
Version 10-02-08

ORDER DIRECT EXPENSE DOLLARS	Res	NGV	GN-3	Core	GTNC				EG				NonCore	TOTAL	
					MPD	HPD	Transmission	Total	< 300 mdth		>= 300 mdth				Total
									Distribution		Transmission				
GAS TECHNICAL SERVICE - MIRAMAR DATA															
878 Meter & House Regulator Expenses	\$25,941	\$2,207	\$207,473	\$235,620	\$16,627	\$924	\$0	\$17,550	\$436	\$2,976	\$3,413	\$20,963	\$256,583		
893 Maintenance of Meters & House Regulators	\$49,975	\$4,251	\$399,699	\$453,925	\$32,031	\$1,780	\$0	\$33,811	\$840	\$5,734	\$6,574	\$40,385	\$494,310		
Subtotal Miramar expenses	\$75,915	\$6,458	\$607,172	\$689,545	\$48,658	\$2,703	\$0	\$51,361	\$1,277	\$8,710	\$9,987	\$61,348	\$750,893		
CUSTOMER SERVICE FIELD DATA Core															
878 Meter & House Regulator Expenses	\$4,007,646	\$82	\$158,624	\$4,166,352	\$16	\$0	\$16	\$16	\$23	\$0	\$23	\$39	\$4,166,391		
879 Customer Installations Expenses	\$9,362,862	\$368	\$468,445	\$9,831,676	\$152	\$0	\$152	\$152	\$106	\$0	\$106	\$258	\$9,831,933		
893 Maintenance of Meters & House Regulators	\$378,922	\$6	\$30,404	\$409,332	\$2	\$0	\$2	\$2	\$5	\$0	\$5	\$8	\$409,340		
Subtotal Customer Service Field Expenses	\$13,749,430	\$456	\$657,474	\$14,407,359	\$171	\$0	\$171	\$171	\$134	\$0	\$134	\$305	\$14,407,664		
Subtotal Customer Service Field Expenses+Miramar	\$13,825,345	\$6,913	\$1,264,646	\$15,096,904	\$48,829	\$2,703	\$0	\$51,532	\$1,410	\$8,710	\$10,121	\$61,652	\$15,158,557		
Overhead and Misc. Cost Centers	\$2,182,817	\$1,092	\$199,669	\$2,383,577	\$7,709	\$427	\$0	\$8,136	\$223	\$1,375	\$1,598	\$9,734	\$2,393,311		
Total customer service expenses	\$16,008,162	\$8,005	\$1,464,315	\$17,480,482	\$56,538	\$3,130	\$0	\$59,668	\$1,633	\$10,086	\$11,719	\$71,386	\$17,551,868		
Percent	91.20%	0.05%	8.34%	99.59%	0.32%	0.02%	0.00%	0.34%	0.01%	0.06%	0.07%	0.41%	100.00%		

<u>Ferc Form 2</u>	<u>2007</u>
Acc. 878	4,656,870
Acc. 879	11,576,038
Acc. 893	1,318,960
	<u>17,551,868</u>

Unallocated	
\$233,896	ACC878
\$415,310	ACC893
\$1,744,105	ACC879
<u>\$2,393,311</u>	

Notes:

- 1) Joint use allocations are equal to \$2,393,311
- 2) Updated for 2007 FERC Form 2 data 6/13/08 by Justino Rojas
- 3) Updated for 2007 FERC Form 2 data 6/13/08 by Jose Pech

San Diego Gas & Electric Company
Embedded Cost Study
O&M 901 to 910
Version 10-02-08

Cost Center	Total O&M	Res	NGV	GN-3	Total Core	GTNC		Generation			Total	Total Noncore	System Total	
						Distribution	Transmission	Total	< 3 MM	> 3 MM				
FIELD SERVICES Total	\$8,190	\$7,755	\$0	\$434	\$8,190	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,190	(0)
CUSTOMER CONTACT Total	\$3,597,963	\$3,182,453	\$0	\$415,510	\$3,597,963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,597,963	-
METER READING Total	\$2,966,582	\$2,864,971	\$120	\$101,028	\$2,966,118	\$210	\$11	\$221	\$196	\$47	\$243	\$464	\$2,966,582	-
BILLING SERVICES Total	\$2,002,432	\$1,527,475	\$53	\$56,453	\$1,583,981	\$189,599	\$9,817	\$199,416	\$176,534	\$42,500	\$219,035	\$418,451	\$2,002,432	-
CREDIT & COLLECTIONS Total	\$2,794,406	\$2,694,197	\$94	\$99,677	\$2,793,969	\$178	\$27	\$205	\$185	\$47	\$232	\$437	\$2,794,406	-
BUSINESS ANALYSIS Total	\$19,987	\$19,303	\$1	\$681	\$19,984	\$1	\$0	\$1	\$1	\$0	\$2	\$3	\$19,987	-
CUSTOMER RESEARCH & COMMUNICATION Total	\$558,499	\$538,491	\$19	\$19,902	\$558,412	\$36	\$5	\$41	\$37	\$9	\$46	\$87	\$558,499	-
CUSTOMER SERVICE TECHNOLOGY & SUPPORT Total	\$5,874,808	\$5,263,107	\$144	\$420,797	\$5,684,048	\$86,388	\$4,514	\$90,902	\$80,479	\$19,379	\$99,858	\$190,760	\$5,874,808	-
C&I CUSTOMER SERVICE Total	\$800,359	\$0	\$0	\$182,713	\$182,713	\$279,787	\$14,546	\$294,334	\$260,572	\$62,741	\$323,313	\$617,646	\$800,359	-
CONSUMER PROGRAMS & SERVICES Total	\$410,221	\$394,399	\$4	\$10,884	\$405,287	\$2,234	\$117	\$2,351	\$2,082	\$501	\$2,583	\$4,934	\$410,221	-
FEDERAL ACCOUNTS MANAGEMENT Total	\$100,096	\$5,194	\$472	\$90,181	\$95,847	\$1,889	\$472	\$2,361	\$1,416	\$472	\$1,889	\$4,249	\$100,096	-
CUSTOMER SERVICES SUPPORT STAFF Total	\$1,334,868	\$1,263,796	\$49	\$70,855	\$1,334,701	\$80	\$3	\$83	\$73	\$12	\$84	\$167	\$1,334,868	-
COMMUNITY OUTREACH & INFO SERVICES Total	\$158,765	\$153,304	\$5	\$5,433	\$158,742	\$9	\$1	\$11	\$9	\$2	\$12	\$22	\$158,765	-
OTHER Total	\$311,097	\$280,979	\$8	\$21,070	\$302,057	\$4,094	\$214	\$4,308	\$3,814	\$918	\$4,732	\$9,040	\$311,097	0
Senior Vice President COST CENTERS Total	\$16,860	\$15,105	\$0	\$1,208	\$16,313	\$248	\$13	\$261	\$231	\$56	\$287	\$547	\$16,860	-
Total	\$20,955,133	\$18,210,528	\$970	\$1,496,826	\$19,708,324	\$564,753	\$29,741	\$594,494	\$525,629	\$126,685	\$652,315	\$1,246,809	\$20,955,133	0
Allocation %		86.90%	0.00%	7.14%	94.05%	2.70%	0.14%	2.84%	2.51%	0.60%	3.11%	5.95%	100.00%	

Notes:
1) Information supplied by Ramon Gonzales 06/17/08 (less exclusions)
2) Allocation percentages feed into cost allocation portion of the model

San Diego Gas & Electric Company
 Embedded Cost Study
 Cost Allocation Factors for MSA and Services Capital Costs
 (actual \$)
 Version 10-02-08

System	Res	NGV	GN-3	Core	GTNC			EG				NonCore		
					Dist	Trans	Total	Distribution		Transmission			Total	
								< 300 mdth	>= 300 mdth	< 300 mdth	>= 300 mdth			
Meters NBV	\$30,010,893	\$25,267,321	\$44,448	\$4,322,456	\$29,634,225	\$186,008	\$15,560	\$201,568	\$63,627	\$27,278	\$75,702	\$8,493	\$175,100	\$376,668
Regulators NBV	\$9,956,059	\$8,382,387	\$14,746	\$1,433,967	\$9,831,100	\$61,708	\$5,162	\$66,870	\$21,108	\$9,049	\$25,114	\$2,818	\$58,089	\$124,959
NBV of MSA (mtr & regs)	\$39,966,952	\$33,649,708	\$59,194	\$5,756,423	\$39,465,325	\$247,716	\$20,722	\$268,438	\$84,735	\$36,327	\$100,816	\$11,311	\$233,189	\$501,627
Allocation %	100.00%	84.19%	0.15%	14.40%	98.74%	0.62%	0.05%	0.67%	0.21%	0.09%	0.25%	0.03%	0.583%	1.26%
NBV of MSA (mtr & regs) NC On	\$501,627					\$247,716	\$20,722	\$268,438	\$84,735	\$36,327	\$100,816	\$11,311	\$233,189	\$501,627
Allocation %	100.00%	0.00%	0.00%	0.00%	0.00%	49.38%	4.13%	53.51%	16.89%	7.24%	20.10%	2.25%	46.487%	100.00%
NBV of MSA (svcs)	(\$17,255)	(\$17,358)	\$5	\$155	(\$17,198)	(\$30)	(\$30)	(\$17)	(\$1)	(\$9)	(\$0)		(\$28)	(\$57)
Allocation %	100.00%	100.60%	-0.03%	-0.90%	99.67%	0.17%	0.00%	0.17%	0.10%	0.01%	0.05%	0.0007%	0.160%	0.33%

Notes:

All input data from Ken Parris
 See email from Karen Loney to Ken Parris July 7, 2007. and email from Ken Parris to MSchmidt August 1, 2007
 Workpaper from Emails above

San Diego Gas & Electric Company
Embedded Cost Study
Calculation & Functionalization of Base Margin
Version 10-02-08

Functionalization	2007 Actuals		Distr Demand MPD (\$1,000)	Distr Demand HPD (\$1,000)	Transmission (\$1,000)	Storage (\$1,000)	Distr Customer (\$1,000)	Functionalized A&G (\$1,000)	Total Functionalized Base Margin (\$1,000)	FUNCTIONALIZATION %'S							
	2007 costs	2007 base margin								Total %	MPD Distr %	HPD Distr Demand %	Transmission %	Storage %	Distr Customer %	Functionalized A&G %	
SDG&E O&M EXPENSES:																	
Other Storage:																	
840- Oper Supervision & Engineering	gfp.321	DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100.0%			100.0%	0.0%			
841- Oper Labor & Expenses	gfp.321	DIR	\$44	\$0	\$0	\$44	\$0	\$0	\$44	100.0%			100.0%	0.0%			
843-Maint Supervision & Engineer	gtp. 321	DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100.0%			100.0%	0.0%			
Other Storage Total			\$44	\$0	\$0	\$44	\$0	\$0	\$44								
Gas Transmission																	
850- Oper Supervision & Eng	gfp.323	DIR	\$2,316	\$0	\$2,316	\$0	\$0	\$0	\$2,316	100.0%			100.0%	0.0%			
851- Sys Control & Load Dispatching	gfp.323	DIR	\$484	\$0	\$484	\$0	\$0	\$0	\$484	100.0%			100.0%	0.0%			
852- Communication Sys Exp	gfp.323	DIR	\$1,546	\$0	\$1,546	\$0	\$0	\$0	\$1,546	100.0%			100.0%	0.0%			
853- Compr Station Labor & Exp	gfp.323	DIR	\$1,559	\$0	\$1,559	\$0	\$0	\$0	\$1,559	100.0%			100.0%	0.0%			
854- Gas Comp Sta Fuel-n/a not in margin			\$0	\$0	\$0	\$0	\$0	\$0	\$0					0.0%			
855- Other Fuel & Power for Compr Stations	gfp.323	DIR	\$195	\$0	\$195	\$0	\$0	\$0	\$195	100.0%			100.0%	0.0%			
856- Mains Expenses	gfp.323	DIR	\$948	\$0	\$948	\$0	\$0	\$0	\$948	100.0%			100.0%	0.0%			
857- Meas & Reg Station Exp	gfp.323	DIR	\$23	\$0	\$23	\$0	\$0	\$0	\$23	100.0%			100.0%	0.0%			
858- Trans & Compression of Gas by Others	gfp.323	DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100.0%			100.0%	0.0%			
859- Other Expenses less Haz Mat	gfp.323	DIR	\$326	\$0	\$326	\$0	\$0	\$0	\$326	100.0%			100.0%	0.0%			
860- Rents	gfp.323	DIR	\$0.471	\$0	\$0	\$0	\$0	\$0	\$0	100.0%			100.0%	0.0%			
861- Maint Supervision & Eng	gfp.323	DIR	\$83	\$0	\$83	\$0	\$0	\$0	\$83	100.0%			100.0%	0.0%			
862- Maint Structure & Improvements	gfp.323	DIR	\$1	\$0	\$1	\$0	\$0	\$0	\$1	100.0%			100.0%	0.0%			
863- Maint of Mains	gfp.323	DIR	\$1,596	\$0	\$1,596	\$0	\$0	\$0	\$1,596	100.0%			100.0%	0.0%			
864- Maint of Compr Station Eq	gfp.323	DIR	\$590	\$0	\$590	\$0	\$0	\$0	\$590	100.0%			100.0%	0.0%			
865- Maint of Meas & Reg Station Eq	gfp.323	DIR	\$312	\$0	\$312	\$0	\$0	\$0	\$312	100.0%			100.0%	0.0%			
866- Maint Comm Equip	gfp.323	DIR	\$50	\$0	\$50	\$0	\$0	\$0	\$50	100.0%			100.0%	0.0%			
867- Maint of Other Eq	gfp.323	DIR	\$6	\$0	\$6	\$0	\$0	\$0	\$6	100.0%			100.0%	0.0%			
Gas Transmission Total			\$10,036	\$0	\$10,036	\$0	\$0	\$0	\$10,036								
Gas Distribution:																	
870- Operation Supervision & Engineering	gfp.323	Other Distr Operating Exp	\$5,584	\$817	\$36	\$0	\$0	\$4,731	\$0	\$5,584	100.0%	14.6%	0.6%	0.0%	0.0%	84.7%	0.0%
871- Distr Load Dispatching	gfp.323	Other Distr Operating Exp	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$1	100.0%	14.6%	0.6%	0.0%	0.0%	84.7%	0.0%
874- Mains & Services Exp	gfp.324	Demand Customer Factor DCF	\$4,501	\$2,491	\$109	\$0	\$0	\$1,901	\$0	\$4,501	100.0%	55.3%	2.4%	0.0%	0.0%	42.2%	0.0%
875- Meas & Reg Station Exp	gfp.324	Demand Only Factor DOF	\$572	\$548	\$24	\$0	\$0	\$0	\$0	\$572	100.0%	95.8%	4.2%	0.0%	0.0%	0.0%	0.0%
877- Meas & Reg Station Exp-City Gas Ck Station	gfp.324	Demand Only Factor DOF	\$96	\$92	\$4	\$0	\$0	\$0	\$0	\$96	100.0%	95.8%	4.2%	0.0%	0.0%	0.0%	0.0%
878- Meter & House Regulator Exp	gfp.324	DIR	\$4,657	\$0	\$0	\$0	\$0	\$4,657	\$0	\$4,657	100.0%					100.0%	0.0%
879- Customer Installations Exp	gfp.324	DIR	\$11,576	\$0	\$0	\$0	\$0	\$11,576	\$0	\$11,576	100.0%					100.0%	0.0%
880- Other Expenses	gfp.324	Other Distr Operating Exp	\$8,387	\$1,227	\$54	\$0	\$0	\$7,106	\$0	\$8,387	100.0%	14.6%	0.6%	0.0%	0.0%	84.7%	0.0%
881- Rents	gfp.324	Demand Only Factor DOF	\$18	\$17	\$1	\$0	\$0	\$0	\$0	\$18	100.0%	95.8%	4.2%	0.0%	0.0%	0.0%	0.0%
885- Maint Supervision & Engineering	gfp.324	Other Distr Maintenance Exp	\$136	\$65	\$3	\$0	\$0	\$69	\$0	\$136	100.0%	47.3%	2.1%	0.0%	0.0%	50.6%	0.0%
887- Maint of Mains	gfp.324	Maint of Mains Factor	\$3,336	\$2,819	\$123	\$0	\$0	\$394	\$0	\$3,336	100.0%	84.5%	3.7%	0.0%	0.0%	11.8%	0.0%
888- Maint. Of Compressor Station Equipment	gfp.324	Demand Only Factor DOF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100.0%	95.8%	4.2%	0.0%	0.0%	0.0%	0.0%
889- Maint of Meas. & Reg Station Eq	gfp.324	Demand Only Factor DOF	\$225	\$215	\$9	\$0	\$0	\$0	\$0	\$225	100.0%	95.8%	4.2%	0.0%	0.0%	0.0%	0.0%
892- Maint of Services	gfp.324	DIR	\$1,531	\$0	\$0	\$0	\$0	\$1,531	\$0	\$1,531	100.0%					100.0%	0.0%
893- Maint of Meters & Regulators	gfp.324	DIR	\$1,319	\$0	\$0	\$0	\$0	\$1,319	\$0	\$1,319	100.0%					100.0%	0.0%
894- Maint of Other Eq	gfp.324	DIR/Other Distr Maintenance Exp	\$122	\$24	\$1	\$0	\$0	\$97	\$0	\$122	100.0%	19.4%	0.8%	0.0%	0.0%	79.7%	0.0%
Gas Distribution Total			\$42,062	\$8,315	\$363	\$0	\$0	\$33,384	\$0	\$42,062							
Customer Accounts																	
901- Supervision	gfp.324	DIR	\$52	\$0	\$0	\$0	\$0	\$52	\$0	\$52	100.0%					100.0%	0.0%
902- Meter Reading Expenses	gfp.324	DIR	\$4,827	\$0	\$0	\$0	\$0	\$4,827	\$0	\$4,827	100.0%					100.0%	0.0%
903- Cust Records & Collection Exp		DIR	\$21,266	\$0	\$0	\$0	\$0	\$21,266	\$0	\$21,266	100.0%					100.0%	0.0%
905- Misc Cust Accounts Exp	gfp.325	DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100.0%					100.0%	0.0%
Subtotal Customer Accounts	gfp.325		\$26,145	\$0	\$0	\$0	\$0	\$26,145	\$0	\$26,145							
less 904- Uncollectibles	gfp.325	DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100.0%					100.0%	0.0%
Customer Accounts Total			\$26,145	\$0	\$0	\$0	\$0	\$26,145	\$0	\$26,145							
Customer Service & Informational																	
907- Supervision	gfp.325	DIR	\$26	\$0	\$0	\$0	\$0	\$26	\$0	\$26	100.0%					100.0%	0.0%
908- Cust Assistance Exp	gfp.325	DIR	\$16,052	\$0	\$0	\$0	\$0	\$16,052	\$0	\$16,052	100.0%					100.0%	0.0%
909- Information & Instruction Expenses	gfp.325	DIR	\$6	\$0	\$0	\$0	\$0	\$6	\$0	\$6	100.0%					100.0%	0.0%
910- Misc Cust Service & Informational Exp	gfp.325	DIR	\$1,890	\$0	\$0	\$0	\$0	\$1,890	\$0	\$1,890	100.0%					100.0%	0.0%
Subtotal Cust Svc & Info	gfp.325		\$17,975	\$0	\$0	\$0	\$0	\$17,975	\$0	\$17,975							
less Exclusion Items		DIR/CSI Exclusion	\$10,923	\$0	\$0	\$0	\$0	\$10,923	\$0	\$10,923	100.0%					100.0%	0.0%
Customer Service & Informational Total			\$7,052	\$0	\$0	\$0	\$0	\$7,052	\$0	\$7,052							

San Diego Gas & Electric Company
Embedded Cost Study
Calculation & Functionalization of Base Margin
Version 10-02-08

Functionalization	2007 Actuals		Distr Demand MPD (\$1,000)	Distr Demand HPD (\$1,000)	Transmission (\$1,000)	Storage (\$1,000)	Distr Customer (\$1,000)	Functionalized A&G (\$1,000)	Total Functionalized Base Margin (\$1,000)	FUNCTIONALIZATION %'S										
	2007 costs	2007 base margin								Total %	MPD Distr %	HPD Distr Demand %	Transmission %	Storage %	Distr Customer %	Functionalized A&G %				
Administrative & General																				
920- A&G Salaries	gfp.325	A&G Func Fctrs/MULTI	\$3,874																	
Less 920-A&G Salaries Haz Waste		A&G Func Fctrs/MULTI	\$0																	
920- A&G Salaries	gfp.325	A&G Func Fctrs/MULTI	\$3,874	\$917	\$44	\$650	\$2	\$2,262	\$0	\$3,874	100.0%	23.7%	1.1%	16.8%	0.0%	58.4%			0.0%	
921- Office Sply & Exp less Hazardous Waste	gfp.325	A&G Func Fctrs/LBR	\$2,089	\$213	\$9	\$249	\$2	\$1,616	\$0	\$2,089	100.0%	10.2%	0.4%	11.9%	0.1%	77.3%			0.0%	
922- Transferred Admin Exp less Haz Waste	gfp.325	A&G Func Fctrs/MULTI	(\$1,118)	(\$265)	(\$13)	(\$187)	(\$1)	(\$653)	\$0	(\$1,118)	100.0%	23.7%	1.1%	16.8%	0.0%	58.4%			0.0%	
923- Outside Services Employed	gfp.325	A&G Func Fctrs/LBR	\$39,288	\$4,011	\$175	\$4,687	\$31	\$30,383	\$0	\$39,288	100.0%	10.2%	0.4%	11.9%	0.1%	77.3%			0.0%	
924- Property Insurance	gfp.325	A&G Func Fctrs/NPF	\$1,025	\$523	\$26	\$273	\$0	\$203	\$0	\$1,025	100.0%	51.0%	2.5%	26.6%	0.0%	19.8%			0.0%	
925- Injuries & Damages less Haz Waste	gfp.325	A&G Func Fctrs/LBR	\$5,087	\$519	\$23	\$607	\$4	\$3,934	\$0	\$5,087	100.0%	10.2%	0.4%	11.9%	0.1%	77.3%			0.0%	
926- Employee Pensions less Haz Waste	gfp.325	A&G Func Fctrs/LBR	\$12,825	\$1,309	\$57	\$1,530	\$10	\$9,918	\$0	\$12,825	100.0%	10.2%	0.4%	11.9%	0.1%	77.3%			0.0%	
928- Reg Commission Exp (Note 1)	gfp.325	A&G Func Fctrs/MULTI	\$2,250	\$533	\$26	\$377	\$1	\$1,314	\$0	\$2,250	100.0%	23.7%	1.1%	16.8%	0.0%	58.4%			0.0%	
930.1- Gen Advr Exp	gfp.325	A&G Func Fctrs/LBR	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$2	100.0%	23.7%	1.1%	16.8%	0.0%	58.4%			0.0%	
930.2- Misc General Exp	gfp.325	A&G Func Fctrs/MULTI	\$93	\$22	\$1	\$16	\$0	\$54	\$0	\$93	100.0%	23.7%	1.1%	16.8%	0.0%	58.4%			0.0%	
931- Rents	gfp.325	A&G Func Fctrs/LBR	\$2,239	\$229	\$10	\$267	\$2	\$1,731	\$0	\$2,239	100.0%	10.2%	0.4%	11.9%	0.1%	77.3%			0.0%	
932- Maint.of General Plant	gfp.325	A&G Func Fctrs/LBR	\$1,862	\$190	\$8	\$222	\$1	\$1,440	\$0	\$1,862	100.0%	10.2%	0.4%	11.9%	0.1%	77.3%			0.0%	
Administrative & General Total			\$69,516	\$8,202	\$367	\$8,691	\$53	\$52,203	\$0	\$69,516										
Payroll Tax		A&G Func Fctrs/LBR	\$4,224	\$431	\$19	\$504	\$3	\$3,266	\$0	\$4,224	100.0%	10.2%	0.4%	11.9%	0.1%	77.3%			0.0%	
Total Expenses			\$159,078	\$16,948	\$749	\$19,231	\$100	\$122,050	\$0	\$159,078										
Capital-Related																				
Return on Rate Base:																				
Ratebase			\$390,139																	
Authorized ROR%			8.40%																	
Return on Rate Base		NPF	\$32,772	\$16,729	\$828	\$8,721	\$6	\$6,487	\$0	\$32,772	100.0%	51.0%	2.5%	26.6%	0.0%	19.8%			0.0%	
Income Taxes for ratemaking		NPF	\$10,890	\$5,559	\$275	\$2,898	\$2	\$2,156	\$0	\$10,890	100.0%	51.0%	2.5%	26.6%	0.0%	19.8%			0.0%	
Depreciation:																				
Depreciation Dist Plant		Demand Customer Factor DCF	\$29,737	\$16,456	\$719	\$0	\$0	\$12,561	\$0	\$29,737	100.0%	55.3%	2.4%	0.0%	0.0%	42.2%			0.0%	
Deprec Transmission		DIR	\$6,888	\$0	\$0	\$6,888	\$0	\$0	\$0	\$6,888	100.0%			100.0%					0.0%	
Deprec General & Common		NPF	\$9,021	\$4,605	\$228	\$2,401	\$2	\$1,786	\$0	\$9,021	100.0%	51.0%	2.5%	26.6%	0.0%	19.8%			0.0%	
Deprec Storage		DIR	(\$203)	\$0	\$0	\$0	(\$203)	\$0	\$0	(\$203)	100.0%			100.0%					0.0%	
Depreciation total			\$45,443	\$21,061	\$947	\$9,289	(\$201)	\$14,347	\$0	\$45,443										
Property Tax		NPF	\$10,663	\$5,443	\$270	\$2,838	\$2	\$2,111	\$0	\$10,663	100.0%	51.0%	2.5%	26.6%	0.0%	19.8%			0.0%	
Total Capital-Related			\$99,768	\$48,792	\$2,321	\$23,745	(\$191)	\$25,100	\$0	\$99,768										
Subtotal Gas Embedded Cost			\$258,846	\$65,740	\$3,070	\$42,976	(\$91)	\$147,150	\$0	\$258,846										
plus EE Reward		DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100.0%					100.0%			0.0%	
less Miscellaneous Revs:																				
Misc Revs all functions		MULTI	(\$2,913)	(\$689)	(\$33)	(\$488)	(\$1)	(\$1,701)	\$0	(\$2,913)	100.0%	23.7%	1.1%	16.8%	0.0%	58.4%			0.0%	
Misc Revs Direct		DIR	(\$3,866)	\$0	\$0	\$0	\$0	(\$3,866)	\$0	(\$3,866)	100.0%					100.0%			0.0%	
Miscellaneous Revs:			(\$6,778)	(\$689)	(\$33)	(\$488)	(\$1)	(\$5,566)	\$0	(\$6,778)										
Total Gas Embedded Cost			\$252,067	\$65,051	\$3,037	\$42,488	(\$92)	\$141,584	\$0	\$252,067										
Authorized Gas Base Margin			\$224,005							\$224,005										
Reconciliation		Reconciliate Factor	(\$28,062)	(\$7,242)	(\$338)	(\$4,730)	\$10	(\$15,762)	\$0	(\$28,062)	100.0%	25.8%	1.2%	16.9%	0.0%	56.2%			0.0%	
2006 Gas Base Margin			\$224,005	\$57,809	\$2,699	\$37,758	(\$82)	\$125,822	\$0	\$224,005	100.0%	25.8%	1.2%	16.9%	0.0%	56.2%			0.0%	

Notes:
1) \$725,969 removed from Account 928 since this is a CPUC fee. FERC Form 1, p. 351
2) NGV calculation, To NGV Allocators tab

210.75 0.00054 5.8826

See Karen Loney

San Diego Gas & Electric Company
Embedded Cost Study
Detailed Functionalization of Expense-Related Customer Distribution
Version 10-02-08

Line No.	Distribution O&M Account	O&M Dollars (\$1,000)	O&M as a % of Total	A&G (\$1,000)	Payroll Tax (\$1,000)	FF&U (\$1,000)	EE + Misc Rev (\$1,000)	Subtotal (\$1,000)	Subtotal as a % Total	Rec Factor (\$1,000)	Total (\$1,000)
	(A)	(B)		(C)	(D)	(E)	(F)	(G)		(H)	(I)
1	<u>Distribution</u>										
2	870- Operation Supervision & Engineering	\$4,731	7.1%	\$3,710	\$232	\$0	(\$396)	\$8,278	7.1%	(\$929)	\$7,349
3	871- Distr Load Dispatching	\$1	0.0%	\$1	\$0	\$0	(\$0)	\$2	0.0%	(\$0)	\$2
4	874- Mains & Services Exp	\$1,901	2.9%	\$1,491	\$93	\$0	(\$159)	\$3,326	2.9%	(\$373)	\$2,953
5	878- Meter & House Regulator Exp	\$4,657	7.0%	\$3,651	\$228	\$0	(\$389)	\$8,147	7.0%	(\$914)	\$7,233
6	879- Customer Installations Exp	\$11,576	17.4%	\$9,076	\$568	\$0	(\$968)	\$20,253	17.4%	(\$2,273)	\$17,979
7	880- Other Expenses	\$7,106	10.7%	\$5,572	\$349	\$0	(\$594)	\$12,433	10.7%	(\$1,395)	\$11,037
8	885- Maint Supervision & Engineering	\$69	0.1%	\$54	\$3	\$0	(\$6)	\$121	0.1%	(\$14)	\$107
9	887- Maint.of Mains	\$394	0.6%	\$309	\$19	\$0	(\$33)	\$689	0.6%	(\$77)	\$611
10	892- Maint.of Services	\$1,531	2.3%	\$1,201	\$75	\$0	(\$128)	\$2,679	2.3%	(\$301)	\$2,379
11	893- Maint.of Meters & Regulators	\$1,319	2.0%	\$1,034	\$65	\$0	(\$110)	\$2,308	2.0%	(\$259)	\$2,049
12	894- Maint.of Other Equipment	\$97	0.1%	\$76	\$5	\$0	(\$8)	\$170	0.1%	(\$19)	\$151
13	Total O&M Distribution	\$33,384	50.1%	\$26,175	\$1,638	\$0	(\$2,791)	\$58,405	50.1%	(\$6,555)	\$51,850
14											
15	<u>Customer Accounts</u>										
16	901- Supervision	\$52	0.1%	\$41	\$3	\$0	(\$4)	\$91	0.1%	(\$10)	\$81
17	902- Meter Reading Expenses	\$4,827	7.2%	\$3,784	\$237	\$0	(\$404)	\$8,444	7.2%	(\$948)	\$7,496
18	903- Customer Records & Collection Exp	\$21,266	31.9%	\$16,674	\$1,043	\$0	(\$1,778)	\$37,206	31.9%	(\$4,176)	\$33,030
19	905- Misc Customer Accounts Exp	\$0	0.0%	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
20	Total Customer Accounts	\$26,145	39.3%	\$20,499	\$1,283	\$0	(\$2,186)	\$45,741	39.3%	(\$5,134)	\$40,607
21											
22	Customer Service & Informational	\$7,052	10.6%	\$5,529	\$346	\$0	(\$590)	\$12,338	10.6%	(\$1,385)	\$10,953
23											
								Total Reconcile amount		(\$15,762)	
								% allocated to Customer Dist Exp		83%	
24	Total O&M Customer Distribution	\$66,580	100.0%	\$52,203	\$3,266	\$0	(\$5,566)	\$116,484	100.0%	(\$13,074)	\$103,410

check

Notes:

- 1) Spreadsheet contains no new data - inputs from other spreadsheets
- 2) A&G spread over other O&M

San Diego Gas & Electric Company
Embedded Cost Study
Detailed Functionalization of Capital-Related Costs
Version 10-02-08

Distribution Plant Account	Distribution Plant		General Plant	Common Plant	Intangible Plant	Total Gas Distribution Plant		Return on RB	Income Tax	Depr Expense	Prop Tax	Rec Factor	Total Capital Related Cost
	Plant \$	% total				Plnt	% of Total						
	(A)	(B)	(c)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
380- Services	(\$25,285)	-46.0%	(\$432)	(\$15,022)	(\$10)	(\$40,749)	-46.0%	(\$2,985)	(\$992)	(\$6,601)	(\$971)	\$1,237	(\$10,311)
381- Meters & Regulators	\$42,506	77.3%	\$726	\$25,254	\$17	\$68,503	77.3%	\$5,017	\$1,667	\$11,096	\$1,633	(\$2,080)	\$17,334
382- Meter Installations	\$36,702	66.8%	\$627	\$21,806	\$15	\$59,149	66.8%	\$4,332	\$1,440	\$9,581	\$1,410	(\$1,796)	\$14,967
385- Industrial Meas & Reg Station Eq	\$756	1.4%	\$13	\$449	\$0	\$1,219	1.4%	\$89	\$30	\$197	\$29	(\$37)	\$308
387- Other Equipment	\$0	0.0%	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0	\$0
387- CNG Sta on SDGE Property	\$277	0.5%	\$5	\$165	\$0	\$447	0.5%	\$33	\$11	\$72	\$11	(\$14)	\$113
Total Reconcile amount												(\$15,762)	
% allocated to Customer Dist												17%	
Dist-Cust Plant Total	\$54,956	100.0%	\$939	\$32,651	\$22	\$88,568	100.0%	\$6,487	\$2,156	\$14,347	\$2,111	(\$2,689)	\$22,412
<i>check</i>		<i>check</i>	-	-	-	-	-	-	-	-	-	-	-

Notes:
(B) equal to % portion (A) is of Dis-Cust Plant Total
(C) thru (E) Dist-Cust Plant Total comes from net plant factor tab
(F) is total of (A),(C), (D), and (E)
(G) is (F) divided by (F) Dist-Cust plant Total
(H) is return on ratebase for account 380-387 the total comes from base margin and function tab - total return on customer related plant
(I) is (G) times total income tax
(J) is (G) times total depreciation
(K) is (G) times total prop tax
(L) is (G) times total Rec Factor
(M) is total of (H)thru (L)
No input data - all data from other spreadsheets
No workpapers

San Diego Gas & Electric Company
Embedded Cost Study
Plant Related Factors
Version 10-02-08

Functionalization		Gross Plant 2007 Actuals	Accumulated Depreciation 2007 Actuals	Total Net Plant 2007 actuals	MPD	HPD	Transmission	Storage	Customer	Total %	MPD %	HPD %	Transmission%	Storage %	Customer %
Intangible Plant															
302- Franchises & Consents	project analysis	\$86	(\$86)	\$0	\$0	\$0	\$0	\$0	\$0	100.0%	95.5%	2.5%	2.0%	0.0%	0.0%
303- Misc Intangible Plant	project analysis	\$714	(\$575)	\$139	\$63	\$2	\$51	\$0	\$22	100.0%	45.2%	1.8%	36.9%	0.0%	16.1%
Intangible Net Plant Total		\$800	(\$661)	\$139	\$63	\$2	\$51	\$0	\$22	-					
Borrego Springs															
360- Land	DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100.0%				100.0%	
361- Structures & Improvement	DIR	\$44	(\$44)	\$0	\$0	\$0	\$0	\$0	\$0	100.0%				100.0%	
362- Gas Holders	DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100.0%				100.0%	
363.3- Compressor Eq	DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100.0%				100.0%	
363.5- LNG Distr Storage Eq	DIR	\$408	(\$358)	\$49	\$0	\$0	\$0	\$49	\$0	100.0%				100.0%	
Borrego Springs Net Plant Total		\$452	(\$402)	\$49	\$0	\$0	\$0	\$49	\$0	-					
Transmission Plant															
365.1- Land	DIR	\$4,649	\$0	\$4,649	\$0	\$0	\$4,649	\$0	\$0	100.0%			100.0%		
365.2- Rights-of-way	DIR	\$2,217	(\$1,017)	\$1,200	\$0	\$0	\$1,200	\$0	\$0	100.0%			100.0%		
366- Structures & Improvement	DIR	\$10,875	(\$7,558)	\$3,317	\$0	\$0	\$3,317	\$0	\$0	100.0%			100.0%		
367- Mains	DIR	\$122,184	(\$47,619)	\$74,565	\$0	\$0	\$74,565	\$0	\$0	100.0%			100.0%		
368- Compressor Station Eq	DIR	\$60,649	(\$38,811)	\$21,838	\$0	\$0	\$21,838	\$0	\$0	100.0%			100.0%		
369- Meas & Reg Station Eq	DIR	\$16,806	(\$10,310)	\$6,497	\$0	\$0	\$6,497	\$0	\$0	100.0%			100.0%		
372- Asset Retirement Costs for Transmission Plant-n/a not in revenue requirement		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%					
Transmission Net Plant Total		\$217,380	(\$105,314)	\$112,066	\$0	\$0	\$112,066	\$0	\$0	-					
Distribution Plant															
374.2- Land and Land Rights	Demand Only Factor DOF	\$7,928	(\$4,982)	\$2,947	\$2,823	\$123	\$0	\$0	\$0	100.0%	95.8%	4.2%	0.0%	0.0%	0.0%
374.1- Land and Land Rights	DIR	\$102	\$0	\$102	\$0	\$102	\$0	\$0	\$0	100.0%		100.0%			
375- Structures & Improvement	Demand Only Factor DOF	\$43	(\$61)	(\$18)	(\$17)	(\$1)	\$0	\$0	\$0	100.0%	95.8%	4.2%	0.0%	0.0%	0.0%
376- Mains	NBV Dist Mains Factor	\$494,105	(\$269,020)	\$225,085	\$214,506	\$10,579	\$0	\$0	\$0	100.0%	95.3%	4.7%	0.0%	0.0%	0.0%
378- Meas & Reg Stations	Demand Only Factor DOF	\$8,515	(\$5,606)	\$2,909	\$2,787	\$122	\$0	\$0	\$0	100.0%	95.8%	4.2%	0.0%	0.0%	0.0%
380- Services	DIR	\$228,479	(\$253,764)	(\$25,285)	\$0	\$0	\$0	\$0	(\$25,285)	100.0%					100.0%
381- Meters & Regulators	DIR	\$73,022	(\$30,516)	\$42,506	\$0	\$0	\$0	\$0	\$42,506	100.0%					100.0%
382- Meter Installations	DIR	\$58,721	(\$22,019)	\$36,702	\$0	\$0	\$0	\$0	\$36,702	100.0%					100.0%
385- Industrial Meas & Reg Sta	DIR	\$1,531	(\$775)	\$756	\$0	\$0	\$0	\$0	\$756	100.0%					100.0%
387.11- Other Equipment	Demand Only Factor DOF	\$265	(\$88)	\$177	\$169	\$7	\$0	\$0	\$0	100.0%	95.8%	4.2%	0.0%	0.0%	0.0%
387- CNG Sta on SDGE Proper	DIR	\$4,281	(\$4,004)	\$277	\$0	\$0	\$0	\$0	\$277	100.0%					100.0%
388- Asset Retirement Costs for Distribution Plant-n/a not in revenue requirement		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%					
Distribution Net Plant Total		\$876,994	(\$590,835)	\$286,158	\$220,269	\$10,933	\$0	\$0	\$54,956	-					
Net Gas Plant Subtotal Exclude General Plant		\$1,095,625	(\$697,213)	\$398,412	\$220,332	\$10,936	\$112,117	\$49	\$54,979	-					
Net Gas Plant Factor Exclude General Plant				100.0%	55.3%	2.7%	28.1%	0.0%	13.8%	-					
General Plant															
392- Transportation Eq	Net Gas Plant Factor	\$75	(\$100)	(\$26)	(\$14)	(\$1)	(\$7)	(\$0)	(\$4)	100.0%	55.3%	2.7%	28.1%	0.0%	13.8%
394- Tools, Shop, & Garage Eq	Net Gas Plant Factor	\$6,889	(\$2,200)	\$4,689	\$2,593	\$129	\$1,319	\$1	\$647	100.0%	55.3%	2.7%	28.1%	0.0%	13.8%
395- Laboratory Eq	Net Gas Plant Factor	\$312	\$117	\$430	\$238	\$12	\$121	\$0	\$59	100.0%	55.3%	2.7%	28.1%	0.0%	13.8%
396- Power Operated Eq	Net Gas Plant Factor	\$162	\$3	\$166	\$92	\$5	\$47	\$0	\$23	100.0%	55.3%	2.7%	28.1%	0.0%	13.8%
397- Communication Eq	Net Gas Plant Factor	\$2,959	(\$1,652)	\$1,307	\$723	\$36	\$368	\$0	\$180	100.0%	55.3%	2.7%	28.1%	0.0%	13.8%
398- Misc Equipment	Net Gas Plant Factor	\$294	(\$58)	\$236	\$130	\$6	\$66	\$0	\$33	100.0%	55.3%	2.7%	28.1%	0.0%	13.8%
General Plant Total		\$10,691	(\$3,890)	\$6,801	\$3,761	\$187	\$1,914	\$1	\$939	-					
Subtotal Net Utility Plant - Gas		\$1,106,316	(\$701,103)	\$405,213	\$224,093	\$11,122	\$114,031	\$50	\$55,917	-					
Common plant				\$0	\$0	\$0	\$0	\$0	\$0	-					
Common plant	effp.356.1	LBR		\$42,220	\$4,310	\$188	\$5,037	\$33	\$32,651	100.0%	10.2%	0.4%	11.9%	0.1%	77.3%
Applicable Net Plant - Gas				\$447,433	\$228,403	\$11,311	\$119,068	\$83	\$88,568	-					
Net Plant Factor				100.00%	51.047%	2.528%	26.611%	0.019%	19.795%	-					

Notes:
Gross plant from FERC Form 2 and acc. dep. Data received from Karen Loney 6/5/08

San Diego Gas & Electric Company
 Embedded Cost Study
 A&G Classification Factors
 Version 10-02-08

	Total	MPD	HPD	Transmission	Borrego Springs	Customer
Functionalized O&M Expenses						
Borrego Springs	\$44	\$0	\$0	\$0	\$44	\$0
Trans	\$10,036	\$0	\$0	\$10,036	\$0	\$0
Dist	\$42,062	\$8,315	\$363	\$0	\$0	\$33,384
Cust Accounts	\$26,145	\$0	\$0	\$0	\$0	\$26,145
Cust Service & Info	\$7,052	\$0	\$0	\$0	\$0	\$7,052
	\$85,338	\$8,315	\$363	\$10,036	\$44	\$66,580
O&M Factor	100.0%	9.7%	0.4%	11.8%	0.1%	78.0%
Net Plant Factor	100.0%	51.0%	2.5%	26.6%	0.0%	19.8%
Labor Factor	100.0%	10.2%	0.4%	11.9%	0.1%	77.3%
Multi-Factor	100.0%	23.7%	1.1%	16.8%	0.0%	58.4%

**San Diego Gas & Electric Company
Embedded Cost Study
Reconciliation Factor**

	Total	MPD	HPD	Transmission	Storage	Customer
Gas Embedded Cost	\$252,067	\$65,051	\$3,037	\$42,488	(\$92)	\$141,584
Reconciliation Factor	100.0%	25.8%	1.2%	16.9%	0.0%	56.2%

Notes:

- 1) Calculation of the reconciliation factors necessary to adjust to 2008 margin
- 2) Functionalized values come from the Base Margin and Function spreadsheet
- 3) It contains no new input data, but relies on results from other spreadsheets in the model.

San Diego Gas & Electric Company
Embedded Cost Study
Labor Factor

	FERC Form	%Labor	Total	MPD	HPD	Transmission	Storage	Customer
Other Storage								
O&M Exp			\$44	\$0	\$0	\$0	\$44	\$0
Labor	\$31	0.70	\$31	\$0	\$0	\$0	\$31	\$0
			0.70					
Transmission Expenses								
O&M Exp			\$10,036	\$0	\$0	\$10,036	\$0	\$0
Labor	\$4,646	0.46	\$4,646	\$0	\$0	\$4,646	\$0	\$0
			0.46					
Distribution Expenses								
O&M Exp			\$42,062	\$8,315	\$363	\$0	\$0	\$33,384
Labor	\$20,113	0.48	\$20,113	\$3,976	\$174	\$0	\$0	\$15,963
			0.48					
Customer Accounts								
O&M Exp			\$26,145	\$0	\$0	\$0	\$0	\$26,145
Labor	\$12,580	0.48	\$12,580	\$0	\$0	\$0	\$0	\$12,580
			<i>Net of Uncollectibles</i>					
			0.48					
Cust Service & Informational								
O&M Exp			\$7,052	\$0	\$0	\$0	\$0	\$7,052
Labor	\$1,575	0.22	\$1,575	\$0	\$0	\$0	\$0	\$1,575
			0.22					
A&G								
O&M Exp			\$0	\$0	\$0	\$0	\$0	\$0
Labor			\$0	\$0	\$0	\$0	\$0	\$0
			<i>Net of Franchise Fees</i>					
Subtotal O&M Labor w/o A&G			\$38,944	\$3,976	\$174	\$4,646	\$31	\$30,118
Labor Factors			100.0%	10.2%	0.4%	11.9%	0.1%	77.3%

Notes:

- (1) A&G labor is not used in this part of the model.
- (2) Labor amounts can be found on p. 354 and 355 in FERC Form 1. Note it is FERC Form 1 and not FERC Form 2.
- (3) Labor amount was divided by total O&M expense to get the % Labor. I.e., for storage: $31/44=70\%$

San Diego Gas & Electric Company
Embedded Cost Study
NBV of Dist Mains Factor

	Total	MPD	HPD	Transmission	Storage	Customer
376-Mains	100.0%	95.3%	4.7%	0.0%	0.0%	0.0%

- Notes:**
- 1) Data supplied by Tom Saunders
 - 2) Analysis of HP & MP net plant of mains in service and NBV by service pressure & type factor
 - 3) See workpaper

San Diego Gas & Electric Company
Embedded Cost Study
Other Distr Operating Exp factor

Other Distr Operating Exp factor	Total	Medium Pressure	High Pressure	Transmission	Storage	Customer
874- Mains & Services Exp	\$4,501	\$2,491	\$109	\$0	\$0	\$1,901
875- Meas & Reg Station Exp	\$572	\$548	\$24	\$0	\$0	\$0
877- Meas & Reg Station Exp-City Gas Ck Stator	\$96	\$92	\$4	\$0	\$0	\$0
878- Meter & House Regulator Exp	\$4,657	\$0	\$0	\$0	\$0	\$4,657
879- Customer Installations Exp	\$11,576	\$0	\$0	\$0	\$0	\$11,576
	\$21,402	\$3,131	\$137	\$0	\$0	\$18,134
Other Distr Operating Exp factor	100.0%	14.6%	0.6%	0.0%	0.0%	84.7%

Notes:

1) Spreadsheet contains no new data - inputs from other spreadsheets

San Diego Gas & Electric Company
Embedded Cost Study
DCF Demand-Cust Factor

	Total	Med. Prss	Hi Press	Transmission	Storage	Customer
Miles in 2006	14,178	7,846	343	0	0	5,989
DCF Demand-Cust Factor	100.0%	55.3%	2.4%	0.0%	0.0%	42.2%

Notes:

1) Data received from Tom Saunders 6/22/07

San Diego Gas & Electric Company
Embedded Cost Study
DOF Demand-Only Factor

	Total	Med. Prss	Hi Press	Transmission	Storage	Customer
Miles in 2006	8,189	7,846	343	0	0	0
DOF Demand-Only Factor	100.0%	95.8%	4.2%	0.0%	0.0%	0.0%

Notes:

- 1) Spreadsheet contains no new data - inputs from other spreadsheets
- 2) Data comes from Demand Customer factor

San Diego Gas & Electric Company
Embedded Cost Study
Other Distribution Maintenance Exp Factor

Other Distr Maintenance Exp	Total	Medium Pressure	High Pressure	Transmission	Storage	Customer
887- Maint.of Mains	\$3,336	\$2,819	\$123	\$0	\$0	\$394
888- Maint. Of Compressor Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0
889- Maint.of Meas. & Reg Station Eq	\$225	\$215	\$9	\$0	\$0	\$0
892- Maint.of Services	\$1,531	\$0	\$0	\$0	\$0	\$1,531
893- Maint.of Meters & Regulators	\$1,319	\$0	\$0	\$0	\$0	\$1,319
	\$6,411	\$3,034	\$133	\$0	\$0	\$3,244
Other Distr Maintenance Exp Factor	100.0%	47.3%	2.1%	0.0%	0.0%	50.6%

Notes:

1) Spreadsheet contains no new data - inputs from other spreadsheets

**San Diego Gas & Electric Company
Embedded Cost Study
Maint.of Mains Factor DOF/DIR**

<u>Maint.of Mains Factor DOF/DIR</u>	<u>Total</u>	<u>MPD</u>	<u>HPD</u>	<u>Transmission</u>	<u>Storage</u>	<u>Customer</u>	
DIR portion	11.8%					11.8%	Portion of sub acct 887.3 identified as service line & allocated to Dist Cust.
Remainder to be allocated by DOF factor	88.2%						
DOF factor	100.0%	95.8%	4.2%	0.0%	0.0%	0.0%	
	88.2%	84.5%	3.7%	0.0%	0.0%	0.0%	
Maint.of Mains Factor DOF/DIR	100.0%	84.5%	3.7%	0.0%	0.0%	11.8%	

Notes:

1) Data obtained from Tom Saunders

San Diego Gas & Electric Company
Embedded Cost Study
DIR/Other Distr Maintenance Exp Factor

DIR/Other Distr Maintenance Exp Factor	Total	MPD	HPD	Transmission	Storage	Customer
Total acct 894 Main Other Equip	\$122					
Public access NGV station	\$72					
% of total	59.0%					
DIR portion	59.0%					59.0%
Remainder to be allocated by DOF factor	41.0%					
Other Distr Maintenance Exp Factor	100.0%	47.3%	2.1%	0.0%	0.0%	50.6%
	41.0%	19.4%	0.8%	0.0%	0.0%	20.8%
DIR/Other Distr Maintenance Exp Factor	100.0%	19.4%	0.8%	0.0%	0.0%	79.7%

Notes:

- 1) Spreadsheet contains no new data - inputs from other spreadsheets
- 2) Feeds into Base Margin & Function - used to allocate distribution maintenance expenses
- 3) Direct portion is for NGV

Embedded Cost Study

Account 907, 908, 909, 910 Customer Service & Information Detail

CSI Exclusion

2007 Actual Cost Data

Customer Srvc & Information	\$17,975	
Exclusion	\$8,357	recovered through balancing accounts dsm, etc.
Exclusion as % of total	46%	

Notes:

- 1) This calculation is performed in order to determine the amount of Cust Srvc & Info expenses that are not part of transport rate; instead they are collected through the G-PPPS rate.
- 2) Information obtained from Ramon Gonzales 6/16/08
- 3) See workpaper SDG&E Exclusion Items

