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October 15, 2025

The Honorable Debbie-Ann Reese  
Secretary  
Federal Energy Regulatory Commission  
888 First Street, N.E.  
Washington, D.C. 20426

Re: San Diego Gas & Electric Company, Eighth Annual Informational Filing Under  
Appendix XII Formula Rate of the Transmission Owner Tariff,  
Docket No. ER26-\_\_\_\_-000

Dear Secretary Reese:

Under Appendix XII of San Diego Gas & Electric Company's ("SDG&E") Transmission Owner ("TO") Tariff, SDG&E calculates the rate that it will charge Citizens Sycamore-Penasquitos Transmission LLC ("Citizens") in connection with its lease of transfer capability in a portion of the underground segment of Sycamore-Penasquitos 230kV Transmission Project (SX-PQ) using a formula rate spreadsheet ("Formula Rate"). SDG&E hereby submits for informational purposes its Appendix XII Cycle 8<sup>1</sup> Informational Filing ("Filing" or "Cycle 8 Filing") pursuant to Section C.5 of Attachment 1 to Appendix XII of SDG&E's TO Tariff. The proposed effective date is January 1, 2026.

This submission is provided to the Federal Energy Regulatory Commission ("Commission" or "FERC") for informational purposes only. This filing is not subject to the requirements of Section 205 of the Federal Power Act,<sup>2</sup> nor does it subject SDG&E's Appendix XII Formula to modification.<sup>3</sup>

SDG&E requests that the Commission issue a public notice of filing for the Appendix XII Cycle 8 Filing and establish a comment date.

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<sup>1</sup> The term "Cycle" refers to the number of annual filings made under the applicable formula. Cycle 8 is the eighth annual filing under the Appendix XII Formula Rate.

<sup>2</sup> 16 U.S.C § 824d.

<sup>3</sup> See Section C.5.c. of the Appendix XII Formula Rate Protocols.

## **I. NATURE AND PURPOSE OF THE FILING**

On February 19, 2019, the Commission authorized a transaction in which SDG&E leases to Citizens, a wholly owned subsidiary of Citizens Energy Corporation, transfer capability of a portion of the SX-PQ 230 Kilovolt Transmission Line Project. *See generally San Diego Gas & Electric Company and Citizens Sycamore-Penasquitos Transmission LLC*, 166 FERC ¶ 62,078 (2019).

Appendix XII sets forth the ratemaking methodology for SDG&E to calculate the rate that it charges to Citizens in connection with the Transfer Capability Lease. SDG&E operates and maintains the underground line segment in which Citizens is leasing transfer capability and allocates to Citizens a portion of the costs of these activities via the Citizens SX-PQ Line Rate.

In general, under Appendix XII SDG&E develops its rate for Citizens based on certain recorded costs and submits such rate via a filing with the Commission made on or before October 31 of each year. Such charge will remain in effect through December 31 of the subsequent year. SDG&E's TO5 Formula Rate was terminated and is being replaced with the TO6 Formula Rate. Appendix XII will be modified accordingly once the new TO6 Formula Rate is approved.

Pursuant to Appendix XII, the Citizens SX-PQ Line Rate consists of the following six parts: (1) the Direct Maintenance Expense Cost Component; (2) the Non-Direct Expenses Cost Component; (3) the Cost Component Containing Other Specific Expenses; (4) the True-Up Adjustment Cost Component; (5) the Interest True-Up Adjustment Cost Component; and (6) Other Adjustments. The Citizens SX-PQ Line Rate is designed to reflect SDG&E's cost to operate and maintain the SX-PQ underground line segment.

The cost components identified above are calculated based on the previous calendar year's data shown in SDG&E's FERC Form 1. The True-Up Adjustment cost component for each Rate Effective Period is an annual reconciliation of the difference between (a) SDG&E's actual costs of providing the transmission service during the True-Up Period, and (b) actual revenues received from Citizens for transmission services during the same True-Up Period.

## **II. SUMMARY OF THE APPENDIX XII CYCLE 8 FILING**

The Appendix XII Formula in this Informational Filing is based upon the following:

- a 2024 calendar Base Period, and
- a 12-month Rate Effective Period from January 1, 2026 through December 31, 2026.

This Cycle 8 Filing reflects a charge of \$1.048M compared to the charge of \$0.912M in the Cycle 7 Filing. This change reflects an increase of approximately \$0.136M, or 15%, primarily due to increases in Section 4 true-up adjustment of \$0.070M, Section 2 Non-Direct Expenses of

\$0.052M, and Section 3 Cost Component Containing Other Specific Expenses of \$0.016M as reflected in the following cost components:

(1)	Direct Maintenance Expense	=	\$0
(2)	Non-Direct Expenses	=	\$0.959M
(3)	Other Specific Expenses	=	(\$0.007M)
(4)	True-Up Adjustment	=	\$0.082M
(5)	Interest True-Up Adjustment	=	<u>\$0.002M</u>
	SUB-TOTAL	=	\$1.036M
(6)	Other Adjustments	=	<u>\$0.012M</u>
	TOTAL	=	<u>\$1.048M</u>

### III. MISCELLANEOUS MATTERS

#### Adjustments to Reflect Correction of Error

Section C.6 of the Appendix XII Protocols provides that if an error is identified in SDG&E's prior informational filing, SDG&E shall include a brief description of the error in its subsequent informational filing. There are no errors from prior years' informational filings that are being corrected in the instant Appendix XII Cycle 8 Annual Informational Filing.

On December 5, 2024, in Docket EL24-115-000, FERC granted the CPUC's petition for declaratory order, finding that SDG&E owes refunds of the CAISO Adder under the TO5 settlement provision. SDG&E has appealed this decision. As a result, SDG&E is making a corresponding adjustment to the instant Appendix XII, Cycle 8 Informational Filing, so that Citizens Sycamore-Penasquitos Transmission, LLC will receive its proportionate share of the costs attributed to these changes. The total amount is reflected in the "Other Adjustments" line of the SX-PQ Underground Line Rate charged to Citizens.

### IV. DESCRIPTION OF THE FILING AND LIST OF DOCUMENTS SUBMITTED

This Cycle 8 Informational Filing consists of the following:

1. Transmittal Letter;
2. The Appendix XII Cycle 8 Formula Rate, which consists of the following Sections:
  - Section 1 – Direct Maintenance Expense Cost Component;
  - Section 2 – Non-Direct Expense Cost Component;
  - Section 3 – Cost Component Containing Other Specific Expenses;
  - Section 4 – True-Up Adjustment Cost Component;
  - Section 5 – Interest True-Up Adjustment Cost Component;

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- Section 6 – 2024 Base Period and True-Up Period Cost Statements and Workpapers;
- Section 7 – Cost Adjustment Workpapers.

## V. SERVICE

Copies of this Filing have been served on all parties to Docket Nos. ER25-270 and ER25-114, including the CAISO, and counsel to Citizens.

## VI. COMMUNICATIONS

Correspondence and other communications concerning this Informational Filing should be addressed to:

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Respectfully submitted,

/s/ Jonathan J. Newlander

Jonathan J. Newlander

Attorney for

San Diego Gas & Electric Company

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**SAN DIEGO GAS & ELECTRIC COMPANY  
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
Summary of Cost Components**

**Rate Effective Period January 1, 2026 to December 31, 2026  
(\$1,000)**

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	959	Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	(7)	Section 3; Page 1; Line 31	5
6				6
7	<b>Total Citizens Annual Prior Year Cost of Service</b>	\$ 952	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	82	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	2	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	<b>Subtotal Annual Costs</b>	\$ 1,036	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	12	Cost Adjustment Workpapers	15
16				16
17	<b>Total Annual Costs</b>	<b>\$ 1,048</b>	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	79.937	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	(0.583)	Line 5 / 12 Months	24
25				25
26	<b>Total Citizens Monthly Prior Year Cost of Service</b>	\$ 79.354	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	6.824	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	0.143	Line 11 / 12 Months	30
31				31
32	Other Adjustments	1.011	Line 15 / 12 Months	32
33				33
34	<b>Total Monthly Costs</b>	<b>\$ 87.331</b>	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	<b>Total Annual Costs</b>	<b>\$ 1,048</b>	Line 34 x Line 36	38
39				39

SAN DIEGO GAS & ELECTRIC COMPANY  
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
 Section 1 - Direct Maintenance Expense Cost Component  
 Base Period & True-Up Period 12 - Months Ending December 31, 2024  
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1	<b><u>A. Derivation of Direct Maintenance Expense Allocated to Citizens</u></b>		
2	\$ -	Statement AH; Line 2	2
3	13.10%		3
4	\$ -	Line 2 x Line 3	4
5			5
6	12.50%	FERC Method = 1/8 of O&M Expense	6
7	\$ -	Line 4 x Line 6	7
8			8
9	9.5890%	Statement AV2; Line 31	9
10			10
11	\$ -	Line 7 x Line 9	11
12			12
13	\$ -	Line 4 + Line 11	13
14			14
15	1.0207%	Line 13 x Franchise Fee Rate	15
16			16
17	\$ -	Line 13 + Line 15	17

SAN DIEGO GAS & ELECTRIC COMPANY  
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
 Section 2 - Non-Direct Expense Cost Component  
 Base Period & True-Up Period 12 - Months Ending December 31, 2024  
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1	<b><u>A. Non-Direct Annual Carrying Charge Percentages</u></b>		
2	0.77%	Page 2; Line 6	2
3			3
4	0.82%	Page 2; Line 11	4
5			5
6	1.18%	Page 2; Line 16	6
7			7
8	0.03%	Page 2; Line 21	8
9			9
10	0.16%	Page 2; Line 34	10
11			11
12	0.56%	Page 2; Line 51	12
13			13
14	3.52%	Sum Lines 2 thru 12	14
15			15
16	1.0207%	Line 14 x Franchise Fee Rate	16
17	0.04%		17
18	3.55%	Line 14 + Line 16	18
19			19
20	<b><u>B. Derivation of Non-Direct Expense</u></b>		
21	\$ 27,000	Lease Agreement	21
22			22
23	3.55%	Line 18 Above	23
24			24
25	\$ 959	Line 21 x Line 23	25

SAN DIEGO GAS & ELECTRIC COMPANY  
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
 Section 2 - Non-Direct Expense Cost Component  
 Base Period & True-Up Period 12 - Months Ending December 31, 2024  
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 6,403,144	AV-4; Line 6	1
2			2
3			3
4	\$ 49,471	Statement AH; Line 17	4
5			5
6	0.77%	Line 4 / Line 1	6
7			7
8			8
9	\$ 52,475	Statement AH; Line 39	9
10			10
11	0.82%	Line 9 / Line 1	11
12			12
13			13
14	\$ 75,298	Statement AK; Line 17	14
15			15
16	1.18%	Line 14 / Line 1	16
17			17
18			18
19	\$ 2,081	Statement AK; Line 28	19
20			20
21	0.03%	Line 19 / Line 1	21
22			22
23			23
24			24
25	\$ 56,689	Statement AL; Line 5	25
26	34,167	Statement AL; Line 9	26
27	12,743	Statement AL; Line 19	27
28	\$ 103,599	Sum Lines 25 thru 27	28
29			29
30	9.5890%	Statement AV2; Line 31	30
31			31
32	\$ 9,934	Line 28 x Line 30	32
33			33
34	0.16%	Line 32 / Line 1	34
35			35
36			36
37	\$ 36,745	AV-4; Line 4	37
38			38
39	111,798	AV-4; Line 5	39
40			40
41	\$ 148,543	Line 37 + Line 39	41
42			42
43	9.5890%	Line 30	43
44			44
45	\$ 14,244	Line 41 * Line 43	45
46			46
47	\$ 21,685	Statement AJ; Line 17	47
48			48
49	\$ 35,929	Line 45 + Line 47	49
50			50
51	0.56%	Line 49 / Line 1	51

SAN DIEGO GAS & ELECTRIC COMPANY  
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
 Section 3 - Cost Component Containing Other Specific Expenses  
 Base Period & True-Up Period 12 - Months Ending December 31, 2024  
 (\$1,000)

Line No.	(a) Total Costs	(b) Removal Rate	(c) = (a) x (b) Amounts	Reference	Line No.
1	<b><u>A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:</u></b>				1
2					2
3			\$ (1,205)	AF-3; Line 5; Col. Average	3
4					4
5			9.5890%	Statement AV2; Line 31	5
6					6
7			\$ (116)	Line 3 x Line 5	7
8					8
9	<b><u>B. Equity AFUDC Component of Transmission Depreciation Expense</u></b>				9
10			\$ 22	AV-2B; Line 17	10
11					11
12	<b><u>C. Derivation of Citizens SX-PO Underground Line Segment Cost of Removal</u></b>				12
13	FERC Account				13
14	\$ 11,661	0.0049	\$ 57	TO6 Transmission Plant Deprec. Rates WP	14
15					15
16	15,150	0.0019	29	TO6 Transmission Plant Deprec. Rates WP	16
17					17
18	186	-	-	TO6 Transmission Plant Deprec. Rates WP	18
19					19
20	-	-	-	TO6 Transmission Plant Deprec. Rates WP	20
21					21
22	3	-	-	TO6 Transmission Plant Deprec. Rates WP	22
23	\$ 27,000			Col. a = Sum Lines 14 thru 22	23
24					24
25			\$ 86	Sum Lines 14 thru 22	25
26					26
27		1.0207%	1	Line 25 x Franchise Fee Rate	27
28					28
29			\$ 87	Line 25 + Line 27	29
30					30
31			<u>\$ (7)</u>	Line 7 + Line 10 + Line 29	31

SAN DIEGO GAS & ELECTRIC COMPANY  
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
 DERIVATION OF CITIZENS' TRUE-UP ADJUSTMENT - (OVER) / UNDERCOLLECTION  
 True-Up Period - January 1, 2024 to December 31, 2024  
 (\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Line No.	
1												1	
2												2	
3	Calculations:			= Col. 4; Line 22 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	3	
4												4	
5												5	
6												6	
7												7	
8												8	
9	<u>Month</u>	<u>Year</u>	<u>Monthly True-Up Cost of Service</u> <sup>1</sup>	<u>Monthly True-Up Revenues</u> <sup>2</sup>	<u>Prior True-Up Adjustment</u> <sup>3</sup>	<u>Prior Other Adjustments</u> <sup>4</sup>	<u>Adjusted Monthly True-Up Revenues</u>	<u>Monthly Overcollection (-) or Undercollection (+) in Revenue</u>	<u>Monthly Interest Rate</u> <sup>5</sup>	<u>Cumulative Overcollection (-) or Undercollection (+) in Revenue wo Interest</u>	<u>Interest</u>	<u>Cumulative Overcollection (-) or Undercollection (+) in Revenue with Interest</u>	9
10	January	2024	79	83	(8)	(2)	\$ 73	\$ 7	0.72%	\$ 7	\$ 0.0	\$ 7	10
11	February	2024	79	83	(8)	(2)	73	7	0.68%	13	0.1	13	11
12	March	2024	79	83	(8)	(2)	73	7	0.72%	20	0.1	20	12
13	April	2024	79	83	(8)	(2)	73	7	0.70%	26	0.2	27	13
14	May	2024	79	83	(8)	(2)	73	7	0.72%	33	0.2	33	14
15	June	2024	79	83	(8)	(2)	73	7	0.70%	40	0.3	40	15
16	July	2024	79	83	(8)	(2)	73	7	0.72%	47	0.3	47	16
17	August	2024	79	83	(8)	(2)	73	7	0.72%	53	0.4	54	17
18	September	2024	79	83	(8)	(2)	73	7	0.70%	60	0.4	61	18
19	October	2024	79	83	(8)	(2)	73	7	0.72%	67	0.5	68	19
20	November	2024	79	83	(8)	(2)	73	7	0.70%	74	0.5	75	20
21	December	2024	79	83	(8)	(2)	73	7	0.72%	81	0.6	82	21
22			\$ 952	\$ 992	\$ (93)	\$ (25)	\$ 874	\$ 78			\$ 3.4		22

<sup>1</sup> Monthly True-Up Cost of Service comprises Sections 1 thru 3 Direct Maintenance, Non-Direct Expense, and Other Specific Expenses Cost Components.  
<sup>2</sup> Monthly True-Up Revenues comprises the prior cycle costs applicable to the true-up period.  
<sup>3</sup> Adjustment to back-out the applicable prior year true-up and interest true-up adjustments that are included in the recorded monthly true-up revenues in Column 3.  
<sup>4</sup> Adjustment to back-out Other Adjustments from a prior year which would be included in the recorded monthly true-up revenues in Column 3. Such adjustments include, but are not limited to, error adjustments and out-of-cycle recovery or refunds ordered by the Commission for a previous year.  
<sup>5</sup> Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.  
<sup>6</sup> Derived using the prior month balance in Column 11 plus the current month balance in Column 7.  
<sup>7</sup> Interest is calculated using an average of beginning and ending balances: 1) in month 1, the average is 1/2 of balance in Column 7; and 2) in subsequent months is the average of prior month balance in Column 11 and the current month balance in Column 9.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT**  
**Transmission Revenues Data to Reflect Changed Rates**  
**Rate Effective Period January 1, 2025 to December 31, 2025**  
**(\$1,000)**

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Cycle 7; Summary of Cost Components; Line 1	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	907	Cycle 7; Summary of Cost Components; Line 3	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	(23)	Cycle 7; Summary of Cost Components; Line 5	5
6				6
7	<b>Total Citizens Annual Prior Year Cost of Service</b>	\$ 884	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	12	Cycle 7; Summary of Cost Components; Line 9	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	11	Cycle 7; Summary of Cost Components; Line 11	11
12				12
13	<b>Subtotal Annual Costs</b>	\$ 908	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	4	Cost Adjustment Workpapers	15
16				16
17	<b>Total Annual Costs</b>	\$ 912	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	75.594	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	(1.886)	Line 5 / 12 Months	24
25				25
26	<b>Total Citizens Monthly Prior Year Cost of Service</b>	\$ 73.708	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	1.022	Line 9 / Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	0.940	Line 11 / 12 Months	30
31				31
32	Other Adjustments	0.331	Line 15 / 12 Months	32
33				33
34	<b>Total Monthly Costs</b>	\$ 76.000	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	<b>Total Annual Costs</b>	\$ 912	Line 34 x Line 36	38
39				39

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT**  
**Summary of Cost Components**  
**Rate Effective Period January 1, 2024 to December 31, 2024**  
**(\$1,000)**

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	909	Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	(36)	Section 3; Page 1; Line 31	5
6				6
7	<b>Total Citizens Annual Prior Year Cost of Service</b>	\$ 873	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	92	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	2	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	<b>Subtotal Annual Costs</b>	\$ 967	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	25	Cost Adjustment Workpapers	15
16				16
17	<b>Total Annual Costs</b>	<b>\$ 992</b>	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	75.730	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	(2.997)	Line 5 / 12 Months	24
25				25
26	<b>Total Citizens Monthly Prior Year Cost of Service</b>	\$ 72.733	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	7.633	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	0.128	Line 11 / 12 Months	30
31				31
32	Other Adjustments	2.083	Line 15 / 12 Months	32
33				33
34	<b>Total Monthly Costs</b>	<b>\$ 82.661</b>	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	<b>Total Annual Costs</b>	<b>\$ 992</b>	Line 34 x Line 36	38
39				39

**SAN DIEGO GAS & ELECTRIC COMPANY  
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT**

**Derivation of Interest on the 12-Month True-Up Adjustment Applicable to Citizens Cycle 7  
True-Up Period - January 1, 2024 to December 31, 2024  
(\$1,000)**

Line No.	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	Line No.
1							1
2	Calculations:		See Footnote 2	See Footnote 3	See Footnote 4	= Col. 4 + Col. 5	2
3							3
4		Prior Cycle	Monthly	Cumulative Overcollection (-) or		Cumulative Overcollection (-) or	4
5		True Up	Interest	Undercollection (+) in Revenue		Undercollection (+) in Revenue	5
6	<u>Month</u>	<u>Adjustment</u> <sup>1</sup>	<u>Rate</u>	<u>wo Interest</u>	<u>Interest</u>	<u>with Interest</u>	6
7	January	2024	\$ 12	0.72%	\$ 12	\$ 0.1	12 7
8	February	2024		0.68%	12	0.1	12 8
9	March	2024		0.72%	12	0.1	13 9
10	April	2024		0.70%	13	0.1	13 10
11	May	2024		0.72%	13	0.1	13 11
12	June	2024		0.70%	13	0.1	13 12
13	July	2024		0.72%	13	0.1	13 13
14	August	2024		0.72%	13	0.1	13 14
15	September	2024		0.70%	13	0.1	13 15
16	October	2024		0.72%	13	0.1	13 16
17	November	2024		0.70%	13	0.1	13 17
18	December	2024		0.72%	13	0.1	13 18
19					<u>\$ 1.1</u>		19

<sup>1</sup> Represents the true-up adjustment from the previous annual cycle filing. SDG&E accrues interest until the amount is fully collected/refunded in rates.

<sup>2</sup> Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.

<sup>3</sup> The Cumulative Overcollection / Undercollection is: 1) the beginning balance in Column 2 for January; and 2) the previous month balance in Column 6 for all subsequent months.

<sup>4</sup> Interest is calculated using an average of beginning and ending balances: 1) January uses the entire balance from Column 4; and 2) subsequent months use the average of the prior month balance in Column 6 and the current month balance from Column 4.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT**  
**Derivation of Interest on the 12-Month True-Up Adjustment Applicable to Citizens Cycle 7**  
**True-Up Period - January 1, 2024 to December 31, 2024**  
**(\$1,000)**

Line No.	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	<u>Col. 7</u>	Line No.	
1								1	
2			See Footnote 2	See Footnote 3	= - (Col. 4 + Col. 6)	= Col. 2 x Col. 3	= Col. 3 - Col. 5	2	
3								3	
4		<b>Monthly Interest</b>	<b>Month Beginning Balance</b>				<b>Month Ending Balance</b>	4	
5		<b>Rate <sup>1</sup></b>		<b>Amortization</b>	<b>Principal</b>	<b>Interest</b>		5	
6	<b>Month</b>	<b>Year</b>						6	
7	January	2025	0.71% \$ 13	\$ (1)	\$ 1	\$ 0.1		12 7	
8	February	2025	0.71%	(1)	1	0.1		11 8	
9	March	2025	0.71%	(1)	1	0.1		10 9	
10	April	2025	0.71%	(1)	1	0.1		9 10	
11	May	2025	0.71%	(1)	1	0.1		8 11	
12	June	2025	0.71%	(1)	1	0.1		7 12	
13	July	2025	0.71%	(1)	1	0.0		6 13	
14	August	2025	0.71%	(1)	1	0.0		5 14	
15	September	2025	0.71%	(1)	1	0.0		3 15	
16	October	2025	0.71%	(1)	1	0.0		2 16	
17	November	2025	0.71%	(1)	1	0.0		1 17	
18	December	2025	0.71%	(1)	1	0.0		0 18	
19	<b>Total Base Period Interest <sup>4</sup></b>						1.1		19
20	<b>Total Base Period Interest and Current Year Interest</b>						<u>\$ 1.7</u>		20

<sup>1</sup> Rate is an average of the base period FERC Rates presented in the Section 4a True-Up calculation in Column 8 to derive a more accurate and consistent amortization amount (Column 4).

<sup>2</sup> The Beginning Balance is: 1) the balance in Column 6; Line 18 from the Interest True-Up Base Period for January; and 2) the balance from previous month in Column 7 of this workpaper for all subsequent months.

<sup>3</sup> Amortization reduces the beginning balance to zero by the end of December and is derived as follows:  

$$\text{Beginning Balance} / \{ [(1+\text{Rate})^{12}-1] / [\text{Rate}*(1+\text{Rate})^{12}] \}$$

<sup>4</sup> Total Base Period Interest comes from Section 5; Page Interest TU (BP); Col. 5; Line 19

SAN DIEGO GAS & ELECTRIC COMPANY  
Statement AD  
Cost of Plant

Base Period & True-Up Period 12 - Months Ending December 31, 2024  
(S1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-23	(b) 31-Dec-24	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.	
1	Total Steam Production Plant <sup>1,3</sup>	204-207; Footnote Data (a)		\$ 593,486	AD-1; Line 18	1	
2						2	
3	Total Nuclear Production Plant <sup>1,3</sup>	204-207; Footnote Data (a)		-	AD-2; Line 18	3	
4						4	
5	Total Hydraulic Production Plant <sup>1,3</sup>			-	AD-3; Line 18	5	
6						6	
7	Total Other Production Plant <sup>1,3</sup>	204-207; Footnote Data (a)		583,302	AD-4; Line 18	7	
8						8	
9	Total Distribution Plant <sup>2,3,5</sup>	204-207; Footnote Data (a); BOY and EOY	\$ 11,031,888	\$ 11,900,658	11,466,273	AD-5; Line 6	9
10						10	
11	Transmission Plant <sup>1,3</sup>			8,378,423	AD-6; Line 23	11	
12						12	
13	Incentive Transmission Plant <sup>1</sup>			-	AD-7; Line 18	13	
14						14	
15	Total Electric Miscellaneous Intangible Plant <sup>2,4</sup>	204-207; Footnote Data (a); BOY and EOY	125,195	236,259	180,727	AD-8; Line 6	15
16						16	
17	Total General Plant <sup>2,4</sup>	204-207; Footnote Data (a); BOY and EOY	614,792	651,436	633,114	AD-9; Line 6	17
18						18	
19	Total Common Plant <sup>2,4</sup>		1,812,002	1,958,808	1,885,405	AD-10; Line 10	19
20						20	
21	Total Plant in Service			<u>\$ 23,720,731</u>	Sum Lines 1 thru 19	21	
22						22	
23	Transmission Wages and Salaries Allocation Factor			10.45%	Statement AI; Line 17	23	
24						24	
25	Total Transmission Plant & Incentive Transmission Plant			\$ 8,378,423	Line 11 + Line 13	25	
26						26	
27	Transmission Related Electric Miscellaneous Intangible Plant			18,889	Line 15 x Line 23	27	
28						28	
29	Transmission Related General Plant			66,172	Line 17 x Line 23	29	
30						30	
31	Transmission Related Common Plant			<u>197,060</u>	Line 19 x Line 23	31	
32						32	
33	Transmission Related Total Plant in Service			<u>\$ 8,660,545</u>	Sum Lines 25 thru 31	33	
34						34	
35	Transmission Plant Allocation Factor <sup>5</sup>			<u>36.51%</u>	Line 33 / Line 21	35	

<sup>1</sup> The balances for Steam, Nuclear, Hydraulic, Other Production, Transmission, and Incentive Transmission plant are derived based on a 13-month average balance.

<sup>2</sup> The balances for Electric Miscellaneous Intangible, Distribution, General and Common plant are derived based on a simple average balance using beginning and ending year balances.

<sup>3</sup> The amounts stated above are ratemaking utility plant in service and a result of implementing the "Seven-Element Adjustment Factor" which reflects transfers between core electric functional areas.

<sup>4</sup> Not affected by the "Seven-Element Adjustment Factor".

<sup>5</sup> Used to allocate all elements of working capital, other than working cash.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK**  
**(\$1,000)**

**STEAM PRODUCTION**

Line No.	Month	Total Steam Production Per Book	Reference	Steam Production Ratemaking <sup>1</sup>	Reference	Line No.
1	Dec-23	\$ 575,385	SDG&E Records	\$ 591,050	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-24	575,891		591,555		2
3	Feb	576,338		592,003		3
4	Mar	576,715		592,380		4
5	Apr	577,964		593,629		5
6	May	577,723		593,387		6
7	Jun	577,895		593,559		7
8	Jul	577,907		593,571		8
9	Aug	577,941		593,606		9
10	Sep	577,962		593,627		10
11	Oct	578,909		594,574		11
12	Nov	579,439		595,103		12
13	Dec-24	581,614	SDG&E Records	597,279	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	<b>Total 13 Months</b>	<b>\$ 7,511,684</b>	Sum Lines 1 thru 13	<b>\$ 7,715,322</b>	Sum Lines 1 thru 13	15
16						16
17						17
18	<b>13-Month Average Balance</b>	<b>\$ 577,822</b>	Average of Lines 1 thru 13	<b>\$ 593,486</b>	Form 1; Page 204-207; Footnote Data (a)	18
19						19

<sup>1</sup> This column represents the monthly ratemaking plant balances for the base & true-up periods. These plant balances reflect the amounts shifted between functions (Transmission to Distribution, Transmission to Generation, Distribution to Transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment Factor.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK**  
**(\$1,000)**

**NUCLEAR PRODUCTION**

Line No.	Month	Total Nuclear Production Per Book	Reference	Nuclear Production Ratemaking <sup>1</sup>	Reference	Line No.
1	Dec-23	\$ -	SDG&E Records	\$ -	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-24	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-24	-	SDG&E Records	-		Form 1; Page 204-207; Footnote Data (a); EOY
14						14
15	<b>Total 13 Months</b>	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16						16
17						17
18	<b>13-Month Average Balance</b>	\$ -	Average of Lines 1 thru 13	\$ -	Form 1; Page 204-207; Footnote Data (a)	18
19						19

<sup>1</sup> This column represents the monthly ratemaking plant balances for the base & true-up periods. These plant balances reflect the amounts shifted between functions (Transmission to Distribution, Transmission to Generation, Distribution to Transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment Factor.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK**  
**(\$1,000)**

**HYDRAULIC PRODUCTION PLANT**

Line No.	Month	Total Hydraulic Production Per Book	Reference	Hydraulic Production Ratemaking <sup>1</sup>	Reference	Line No.
1	Dec-23	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-24	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-24	-	SDG&E Records	-	SDG&E Records	13
14						14
15	<b>Total 13 Months</b>	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16						16
17						17
18	<b>13-Month Average Balance</b>	\$ -	Average of Lines 1 thru 13	\$ -	Average of Lines 1 thru 13	18
19						19

<sup>1</sup> This column represents the monthly ratemaking plant balances for the base & true-up periods. These plant balances reflect the amounts shifted between functions (Transmission to Distribution, Transmission to Generation, Distribution to Transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment Factor.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK**  
**(\$1,000)**

**OTHER PRODUCTION**

Line No.	Month	Total Other Production Per Book	Reference	Other Production Ratemaking <sup>1</sup>	Reference	Line No.
1	Dec-23	\$ 624,502	SDG&E Records	\$ 582,309	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-24	624,797		582,604		2
3	Feb	624,645		582,452		3
4	Mar	624,849		582,656		4
5	Apr	625,520		583,327		5
6	May	625,518		583,325		6
7	Jun	625,691		583,498		7
8	Jul	625,777		583,584		8
9	Aug	625,828		583,635		9
10	Sep	625,931		583,738		10
11	Oct	625,977		583,784		11
12	Nov	625,663		583,845		12
13	Dec-24	625,992	SDG&E Records	584,174		Form 1; Page 204-207; Footnote Data (a); EOY
14						14
15	<b>Total 13 Months</b>	<b>\$ 8,130,691</b>	Sum Lines 1 thru 13	<b>\$ 7,582,931</b>	Sum Lines 1 thru 13	15
16						16
17						17
18	<b>13-Month Average Balance</b>	<b>\$ 625,438</b>	Average of Lines 1 thru 13	<b>\$ 583,302</b>	Form 1; Page 204-207; Footnote Data (a)	18
19						19

<sup>1</sup> This column represents the monthly ratemaking plant balances for the base & true-up periods. These plant balances reflect the amounts shifted between functions (Transmission to Distribution, Transmission to Generation, Distribution to Transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment Factor.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK**  
**(\$1,000)**

**DISTRIBUTION PLANT**

Line No.	Month	Total Distribution Plant Per Book	Reference	Distribution Plant Ratemaking <sup>1</sup>	Reference	Line No.
1	Dec-23	\$ 10,855,750	SDG&E Records	\$ 11,031,888	Form 1; Page 204-207; Footnote Data (a); BOY	1
2						2
3	Dec-24	11,684,819	SDG&E Records	11,900,658	Form 1; Page 204-207; Footnote Data (a); EOY	3
4						4
5						5
6	<b>Beginning and End Period Average</b>	<b>\$ 11,270,284</b>	Average of Line 1 and Line 3	<b>\$ 11,466,273</b>	Average of Line 1 and Line 3	6
7						7

<sup>1</sup> This column represents the monthly ratemaking plant balances for the base & true-up periods. These plant balances reflect the amounts shifted between functions (Transmission to Distribution, Transmission to Generation, Distribution to Transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment Factor.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK**  
**(\$1,000)**

**TRANSMISSION PLANT**

Line No.	Month	Total Transmission Plant Per Book	Reference	Transmission Plant Ratemaking <sup>1</sup>	Reference	Line No.
1	Dec-23	\$ 8,381,786	SDG&E Records	\$ 8,232,400	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-24	8,393,679		8,228,824		2
3	Feb	8,403,501		8,243,848		3
4	Mar	8,409,683		8,250,037		4
5	Apr	8,468,927		8,301,201		5
6	May	8,483,092		8,314,411		6
7	Jun	8,514,139		8,345,550		7
8	Jul	8,528,703		8,360,660		8
9	Aug	8,554,763		8,385,866		9
10	Sep	8,593,229		8,422,321		10
11	Oct	8,606,956		8,435,982		11
12	Nov	8,659,863		8,488,868		12
13	Dec-24	8,747,995	SDG&E Records	8,558,532	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	<b>Total 13 Months</b>	<b>\$ 110,746,317</b>	Sum Lines 1 thru 13	<b>\$ 108,568,500</b>	Sum Lines 1 thru 13	15
16						16
17						17
18	<b>13-Month Average Balance</b>	<b>\$ 8,518,947</b>	Average of Lines 1 thru 13	<b>\$ 8,351,423</b>	Form 1; Page 204-207; Footnote Data (a)	18
19						19
20						20
21	Add: Citizens Weighted Average Lease Amount <sup>2</sup>			<u>\$ 27,000</u>	Lease Agreement	21
22						22
23	<b>Total Transmission Plant Cost Average Balance</b>			<u><b>\$ 8,378,423</b></u>	Line 18 + Line 21	23

<sup>1</sup> This column represents the monthly ratemaking plant balances for the base & true-up periods. These plant balances reflect the amounts shifted between functions (Transmission to Distribution, Transmission to Generation, Distribution to Transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment Factor.

<sup>2</sup> Represents the lease amount for the term of service that is added to the 13-Month Average Balance for Transmission ratemaking.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK**  
**(\$1,000)**

**TRANSMISSION PLANT**

Line No.	Month	Total Transmission Plant Per Book	Reference	Transmission Plant Ratemaking <sup>1</sup>	Reference	Line No.
1	Dec-23	\$ -	SDG&E Records	27,000	SDG&E Records	1
2	Jan-24	-		27,000		2
3	Feb	-		27,000		3
4	Mar	-		27,000		4
5	Apr	-		27,000		5
6	May	-		27,000		6
7	Jun	-		27,000		7
8	Jul	-		27,000		8
9	Aug	-		27,000		9
10	Sep	-		27,000		10
11	Oct	-		27,000		11
12	Nov	-		27,000		12
13	Dec-24	-	SDG&E Records	27,000	2024 Form 1; Page 213; Line 2; Col. f	13
14						14
15	<b>Total 13 Months</b>	<b>\$ -</b>	Sum Lines 1 thru 13	<b>\$ 351,000</b>	Sum Lines 1 thru 13	15
16						16
17						17
18	<b>13-Month Average Balance</b>	<b>\$ -</b>	Average of Lines 1 thru 13	<b>\$ 27,000</b>	Average of Lines 1 thru 13	18
19						19

<sup>1</sup> Represents the monthly Citizens Lease amount for term of service.

**SAN DIEGO GAS & ELECTRIC COMPANY  
TRANSMISSION FUNCTIONALIZATION STUDY  
DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS  
BALANCES AS OF 12/31/2023  
(\$1,000)**

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Reference	Line No.
1	303.0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	5	-	-	-	-	-	5	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	3,626	-	-	-	-	3,626	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	1,496	-	-	-	-	1,496	SDG&E Records	5
6												6
7	<b>TOTAL</b>	<b>TRANSMISSION RELATED</b>	<b>\$ -</b>	<b>\$ 5</b>	<b>\$ 5,123</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,127</b>	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 259,692	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,558)	\$ 246,135	SDG&E Records	9
10	352.0	Structures & Improvements	884,871	-	-	(1,928)	-	-	(121,441)	761,502	SDG&E Records	10
11	353.0	Station Equipment	2,378,839	-	-	(12,010)	(1,420)	-	(2,430)	2,362,979	SDG&E Records	11
12	354.0	Towers and Fixtures	939,904	-	-	-	-	-	-	939,904	SDG&E Records	12
13	355.0	Poles and Fixtures	1,231,461	-	-	-	-	-	-	1,231,461	SDG&E Records	13
14	356.0	OH Conductors and Device	1,006,113	-	-	-	-	-	-	1,006,113	SDG&E Records	14
15	357.0	Underground Conduit	670,834	-	-	-	-	-	-	670,834	SDG&E Records	15
16	358.0	UG Conductors & Devices	634,322	-	-	(1,726)	-	-	-	632,596	SDG&E Records	16
17	359.0	Roads & Trails	375,750	-	-	-	-	-	-	375,750	SDG&E Records	17
18												18
19	<b>TOTAL</b>	<b>TRANSMISSION PLANT</b>	<b>\$ 8,381,786</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (15,665)</b>	<b>\$ (1,420)</b>	<b>\$ -</b>	<b>\$ (137,429)</b>	<b>\$ 8,227,272</b>	Sum Lines 9 thru 17	19
20												20
21	<b>GRAND TOTAL RECLASS TRANS PLANT</b>		<b>\$ 8,381,786</b>	<b>\$ 5</b>	<b>\$ 5,123</b>	<b>\$ (15,665)</b>	<b>\$ (1,420)</b>	<b>\$ -</b>	<b>\$ (137,429)</b>	<b>\$ 8,232,400</b>	Line 7 + Line 19	21

These represent plant transfers to comply with FERC Order No. 888 and reflect the adjusted Transmission plant balances.

**SAN DIEGO GAS & ELECTRIC COMPANY  
TRANSMISSION FUNCTIONALIZATION STUDY  
DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS  
BALANCES AS OF 12/31/2024  
(\$1,000)**

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Reference	Line No.
1	303.0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	5	-	-	-	-	-	5	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	3,616	-	-	-	-	3,616	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	1,577	-	-	-	-	1,577	SDG&E Records	5
6												6
7	<b>TOTAL</b>	<b>TRANSMISSION RELATED</b>	<b>\$ -</b>	<b>\$ 5</b>	<b>\$ 5,192</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,197</b>	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 261,804	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,558)	\$ 248,246	SDG&E Records	9
10	352.0	Structures & Improvements	987,734	-	-	(1,928)	-	-	(161,600)	824,206	SDG&E Records	10
11	353.0	Station Equipment	2,426,904	-	-	(12,010)	(1,420)	-	(2,418)	2,411,056	SDG&E Records	11
12	354.0	Towers and Fixtures	927,209	-	-	-	-	-	-	927,209	SDG&E Records	12
13	355.0	Poles and Fixtures	1,326,958	-	-	-	-	-	-	1,326,958	SDG&E Records	13
14	356.0	OH Conductors and Device	1,075,095	-	-	-	-	-	-	1,075,095	SDG&E Records	14
15	357.0	Underground Conduit	676,654	-	-	-	-	-	-	676,654	SDG&E Records	15
16	358.0	UG Conductors & Devices	663,263	-	-	(1,726)	-	-	-	661,537	SDG&E Records	16
17	359.0	Roads & Trails	402,375	-	-	-	-	-	-	402,375	SDG&E Records	17
18												18
19	<b>TOTAL</b>	<b>TRANSMISSION PLANT</b>	<b>\$ 8,747,995</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (15,664)</b>	<b>\$ (1,420)</b>	<b>\$ -</b>	<b>\$ (177,575)</b>	<b>\$ 8,553,335</b>	Sum Lines 9 thru 17	19
20												20
21	<b>GRAND TOTAL RECLASS TRANS PLANT</b>		<b>\$ 8,747,995</b>	<b>\$ 5</b>	<b>\$ 5,192</b>	<b>\$ (15,664)</b>	<b>\$ (1,420)</b>	<b>\$ -</b>	<b>\$ (177,575)</b>	<b>\$ 8,558,532</b>	Line 7 + Line 19	21

These represent plant transfers to comply with FERC Order No. 888 and reflect the adjusted Transmission plant balances.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK**  
**(\$1,000)**

**INCENTIVE TRANSMISSION PLANT**

Line No.	Month	Total Incentive Transmission Plant Per Book	Reference	Incentive Transmission Plant Ratemaking	Reference	Line No.
1	Dec-23	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-24	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-24	-	SDG&E Records	-	SDG&E Records	13
14						14
15	<b>Total 13 Months</b>	<b>\$ -</b>	Sum Lines 1 thru 13	<b>\$ -</b>	Sum Lines 1 thru 13	15
16						16
17						17
18	<b>13-Month Average Balance</b>	<b>\$ -</b>	Average of Lines 1 thru 13	<b>\$ -</b>	Average of Lines 1 thru 13	18
19						19

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK**  
**(\$1,000)**

**ELECTRIC MISCELLANEOUS INTANGIBLE PLANT**

Line No.	Month	Adjusted FERC Intangible Plant Balance	Reference	Line No.
1	Dec-23	\$ 125,195	Form 1; Page 204-207; Footnote Data (a); BOY	1
2				2
3	Dec-24	236,259	Form 1; Page 204-207; Footnote Data (a); EOY	3
4				4
5				5
6	<b>Beginning and End Period Average</b>	<b>\$ 180,727</b>	Average of Line 1 and Line 3	6
7				7

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK**  
**(\$1,000)**

**GENERAL PLANT**

Line No.	Month	Adjusted FERC General Plant Balance	Reference	Line No.
1	Dec-23	\$ 614,792	Form 1; Page 204-207; Footnote Data (a); BOY	1
2				2
3	Dec-24	651,436	Form 1; Page 204-207; Footnote Data (a); EOY	3
4				4
5				5
6	<b>Beginning and End Period Average</b>	<b>\$ 633,114</b>	Average of Line 1 and Line 3	6
7				7

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK**  
**(\$1,000)**

**COMMON PLANT**

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-23	Total Common Plant Per Book	\$ 2,451,965	Form 1; Page 356; Accts 303 to 398; BOY	1
2		Electric Split of Common Utility Plant	73.90%	Form 1; Page 356; Electric	2
3		Total Common Plant to Electric Per Book	\$ 1,812,002	Line 1 x Line 2	3
4					4
5	Dec-24	Total Common Plant Per Book	\$ 2,651,696	Form 1; Page 356; Accts 303 to 398; EOY	5
6		Electric Split of Common Utility Plant	73.87%	Form 1; Page 356; Electric	6
7		Total Common Plant to Electric Per Book	\$ 1,958,808	Line 5 x Line 6	7
8					8
9					9
10		<b>Beginning and End Period Average</b>	<b>\$ 1,885,405</b>	Average of Line 3 and Line 7	10
11					11

SAN DIEGO GAS & ELECTRIC COMPANY  
Statement AE

Accumulated Depreciation and Amortization

Base Period & True-Up Period 12 - Months Ending December 31, 2024  
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-23	(b) 31-Dec-24	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Transmission Plant Depreciation Reserve <sup>1,3</sup>			\$ 2,133,650	AE-1; Line 23	1
2						2
3	Electric Misc. Intangible Plant Amortization Reserve <sup>2,4</sup>	\$ 76,610	\$ 96,782	86,696	AE-2; Line 6	3
4						4
5	General Plant Depreciation Reserve <sup>2,4</sup>	268,072	295,031	281,551	AE-3; Line 6	5
6						6
7	Common Plant Depreciation Reserve <sup>2,4</sup>	756,371	875,143	815,757	AE-4; Line 10	7
8						8
9	Transmission Wages and Salaries Allocation Factor			10.45%	Statement A1; Line 17	9
10						10
11	Transmission Related Electric Misc. Intangible Plant Amortization Reserve			\$ 9,061	Line 3 x Line 9	11
12						12
13	Transmission Related General Plant Depreciation Reserve			29,427	Line 5 x Line 9	13
14						14
15	Transmission Related Common Plant Depreciation Reserve			85,262	Line 7 x Line 9	15
16						16
17	Total Transmission Related Depreciation Reserve			\$ 2,257,400	Line 1 + (Sum Lines 11 thru 15)	17
18						18
19	Incentive Transmission Plant Depreciation Reserve <sup>1</sup>			\$ -	Shall be Zero	19

<sup>1</sup> The depreciation reserve for Transmission and Incentive Transmission plant is derived based on a 13-month average balance.

<sup>2</sup> The depreciation reserve for Electric Miscellaneous Intangible, General and Common plant is derived based on a simple average of beginning and end of year balances.

<sup>3</sup> The amounts stated above are ratemaking utility plant in service and a result of implementing the "Seven-Element Adjustment Factor" which reflects transfers between core electric functional areas.

<sup>4</sup> Not affected by the "Seven-Element Adjustment Factor".

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AE**  
**ACCUMULATED DEPRECIATION AND AMORTIZATION**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK**  
**(\$1,000)**

**TRANSMISSION PLANT**

Line No.	Month	Total Transmission Reserves Per Book	Reference	Transmission Reserves Ratemaking <sup>1</sup>	Reference	Line No.
1	Dec-23	\$ 2,056,226	SDG&E Records	\$ 2,022,635	2023 Form 1; Page 200-201; Footnote Data (b)	1
2	Jan-24	2,073,840		2,039,410		2
3	Feb	2,093,885		2,059,784		3
4	Mar	2,111,579		2,077,181		4
5	Apr	2,129,472		2,094,033		5
6	May	2,145,563		2,109,738		6
7	Jun	2,163,697		2,127,607		7
8	Jul	2,181,351		2,144,993		8
9	Aug	2,200,952		2,164,237		9
10	Sep	2,218,376		2,181,376		10
11	Oct	2,236,896		2,199,580		11
12	Nov	2,256,338		2,218,681		12
13	Dec-24	2,275,156	SDG&E Records	2,237,105		2024 Form 1; Page 200-201; Footnote Data (b)
14						14
15	<b>Total 13 Months</b>	<b>\$ 28,143,332</b>	Sum Lines 1 thru 13	<b>\$ 27,676,360</b>	Sum Lines 1 thru 13	15
16						16
17						17
18	<b>13-Month Average Balance</b>	<b>\$ 2,164,872</b>	Average of Lines 1 thru 13	<b>\$ 2,128,951</b>	2024 Form 1; Page 200-201; Footnote Data (b)	18
19						19
20						20
21	Add: Citizens Weighted Average Accumulated Depreciation			\$ 4,699	AE-1A; Line 18	21
22						22
23	<b>Total Transmission Plant Accumulated Depreciation Average Balance</b>			<b><u>\$ 2,133,650</u></b>	Line 18 + Line 21	23

<sup>1</sup> This column represents the monthly ratemaking depreciation reserve balances for the base & true-up periods. These depreciation reserve balances reflect the amounts shifted between functions (Transmission to Distribution, Transmission to Generation, Distribution to Transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment Factor.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AE**  
**ACCUMULATED DEPRECIATION AND AMORTIZATION**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK**  
**(\$1,000)**

**TRANSMISSION PLANT**

Line No.	Month	Total Transmission Reserves Per Book	Reference	Transmission Reserves Ratemaking <sup>1</sup>	Reference	Line No.
1	Dec-23	\$ 4,206	SDG&E Records	\$ 4,206	SDG&E Records	1
2	Jan-24	4,288		4,288		2
3	Feb	4,370		4,370		3
4	Mar	4,452		4,452		4
5	Apr	4,535		4,535		5
6	May	4,617		4,617		6
7	Jun	4,699		4,699		7
8	Jul	4,781		4,781		8
9	Aug	4,863		4,863		9
10	Sep	4,945		4,945		10
11	Oct	5,028		5,028		11
12	Nov	5,110		5,110		12
13	Dec-24	5,192	SDG&E Records	5,192	SDG&E Records	13
14						14
15	<b>Total 13 Months</b>	<b>\$ 61,086</b>	Sum Lines 1 thru 13	<b>\$ 61,086</b>	Sum Lines 1 thru 13	15
16						16
17						17
18	<b>13-Month Average Balance</b>	<b>\$ 4,699</b>	Average of Lines 1 thru 13	<b>\$ 4,699</b>	Average of Lines 1 thru 13	18
19						19

<sup>1</sup> Represents the monthly accumulated depreciation and amortization on the Citizens Lease amount for term of service.

**SAN DIEGO GAS & ELECTRIC COMPANY  
TRANSMISSION FUNCTIONALIZATION STUDY  
DERIVATION OF TRANSMISSION RELATED  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
BALANCES AS OF 12/31/2023  
(\$1,000)**

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclass as Transmission	(3) Distribution Account 108 Reserves Reclass to Transmission	(4) Transmission Account 108 Reserves Reclass as Steam Prod.	(5) Transmission Account 108 Reserves Reclass as Other Prod.	(6) Transmission Account 108 Reserves Reclass as Nuclear	(7) Transmission Account 108 Reserves Reclass as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1:7	Reference	Line No.
1	303.0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	49	-	-	-	-	49	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	785	-	-	-	-	785	SDG&E Records	5
6												6
7	<b>TOTAL</b>	<b>TRANSMISSION RELATED</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 835</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 836</b>	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 34,192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (399)	\$ 33,793	SDG&E Records	9
10	352.0	Structures & Improvements	158,133	-	-	(620)	-	-	(25,974)	131,540	SDG&E Records	10
11	353.0	Station Equipment	675,430	-	-	(4,307)	(649)	-	(1,802)	668,673	SDG&E Records	11
12	354.0	Towers and Fixtures	300,968	-	-	-	-	-	-	300,968	SDG&E Records	12
13	355.0	Poles and Fixtures	242,890	-	-	-	-	-	-	242,890	SDG&E Records	13
14	356.0	OH Conductors and Device	319,418	-	-	-	-	-	-	319,418	SDG&E Records	14
15	357.0	Underground Conduit	128,994	-	-	-	-	-	-	128,994	SDG&E Records	15
16	358.0	UG Conductors & Devices	127,912	-	-	(678)	-	-	-	127,235	SDG&E Records	16
17	359.0	Roads & Trails	68,288	-	-	-	-	-	-	68,288	SDG&E Records	17
18												18
19	<b>TOTAL</b>	<b>TRANSMISSION PLANT</b>	<b>\$ 2,056,226</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5,604)</b>	<b>\$ (649)</b>	<b>\$ -</b>	<b>\$ (28,174)</b>	<b>\$ 2,021,799</b>	Sum Lines 9 thru 17	19
20												20
21	<b>GRAND TOTAL RECLASS TRANS PLANT</b>		<b>\$ 2,056,226</b>	<b>\$ 1</b>	<b>\$ 835</b>	<b>\$ (5,604)</b>	<b>\$ (649)</b>	<b>\$ -</b>	<b>\$ (28,174)</b>	<b>\$ 2,022,635</b>	Line 7 + Line 19	21

These represent plant transfers to comply with FERC Order No. 888 and reflect the adjusted plant accumulated depreciation and amortization balances.

**SAN DIEGO GAS & ELECTRIC COMPANY  
TRANSMISSION FUNCTIONALIZATION STUDY  
DERIVATION OF TRANSMISSION RELATED  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
BALANCES AS OF 12/31/2024  
(\$1,000)**

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclass as Transmission	(3) Distribution Account 108 Reserves Reclass to Transmission	(4) Transmission Account 108 Reserves Reclass as Steam Prod.	(5) Transmission Account 108 Reserves Reclass as Other Prod.	(6) Transmission Account 108 Reserves Reclass as Nuclear	(7) Transmission Account 108 Reserves Reclass as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1:7	Reference	Line No.
1	303.0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	46	-	-	-	-	46	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	839	-	-	-	-	839	SDG&E Records	5
6												6
7	<b>TOTAL</b>	<b>TRANSMISSION RELATED</b>	\$ -	\$ 1	\$ 885	\$ -	\$ -	\$ -	\$ -	\$ 886	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 36,274	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (410)	\$ 35,864	SDG&E Records	9
10	352.0	Structures & Improvements	178,418	-	-	(660)	-	-	(29,862)	147,896	SDG&E Records	10
11	353.0	Station Equipment	753,016	-	-	(4,723)	(700)	-	(1,894)	745,700	SDG&E Records	11
12	354.0	Towers and Fixtures	324,377	-	-	-	-	-	-	324,377	SDG&E Records	12
13	355.0	Poles and Fixtures	289,171	-	-	-	-	-	-	289,171	SDG&E Records	13
14	356.0	OH Conductors and Device	334,159	-	-	-	-	-	-	334,159	SDG&E Records	14
15	357.0	Underground Conduit	143,349	-	-	-	-	-	-	143,349	SDG&E Records	15
16	358.0	UG Conductors & Devices	141,604	-	-	(688)	-	-	-	140,916	SDG&E Records	16
17	359.0	Roads & Trails	74,788	-	-	-	-	-	-	74,788	SDG&E Records	17
18												18
19	<b>TOTAL</b>	<b>TRANSMISSION PLANT</b>	\$ 2,275,156	\$ -	\$ -	\$ (6,070)	\$ (700)	\$ -	\$ (32,166)	\$ 2,236,219	Sum Lines 9 thru 17	19
20												20
21	<b>GRAND TOTAL RECLASS TRANS PLANT</b>		\$ 2,275,156	\$ 1	\$ 885	\$ (6,070)	\$ (700)	\$ -	\$ (32,166)	\$ 2,237,105	Line 7 + Line 19	21

These represent plant transfers to comply with FERC Order No. 888 and reflect the adjusted plant accumulated depreciation and amortization balances.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AE**  
**ACCUMULATED DEPRECIATION AND AMORTIZATION**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK**  
**(\$1,000)**

**ELECTRIC MISCELLANEOUS INTANGIBLE PLANT**

Line No.	Month	Adjusted FERC Intangible Reserve Balance	Reference	Line No.
1	Dec-23	\$ 76,610	2023 Form 1; Page 200-201; Footnote Data (b)	1
2				2
3	Dec-24	96,782	2024 Form 1; Page 200-201; Footnote Data (b)	3
4				4
5				5
6	<b>Beginning and End Period Average</b>	<b>\$ 86,696</b>	Average of Line 1 and Line 3	6
7				7

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AE**  
**ACCUMULATED DEPRECIATION AND AMORTIZATION**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK**  
**(\$1,000)**

**GENERAL PLANT**

Line No.	Month	Adjusted FERC General Reserve Balance	Reference	Line No.
1	Dec-23	\$ 268,072	2023 Form 1; Page 200-201; Footnote Data (b)	1
2				2
3	Dec-24	295,031	2024 Form 1; Page 200-201; Footnote Data (b)	3
4				4
5				5
6	<b>Beginning and End Period Average</b>	<b>\$ 281,551</b>	Average of Line 1 and Line 3	6
7				7

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AE**  
**ACCUMULATED DEPRECIATION AND AMORTIZATION**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK**  
**(\$1,000)**

**COMMON PLANT**

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-23	Total Common Plant Per Book	\$ 1,023,506	2023 Form 1; Page 356; Accts 303 to 398	1
2		Electric Split of Common Utility Plant	73.90%	2023 Form 1; Page 356; Electric	2
3		Total Common Reserves to Electric Per Book	\$ 756,371	Line 1 x Line 2	3
4					4
5	Dec-24	Total Common Plant Per Book	\$ 1,184,707	2024 Form 1; Page 356; Accts 303 to 398	5
6		Electric Split of Common Utility Plant	73.87%	2024 Form 1; Page 356; Electric	6
7		Total Common Reserves to Electric Per Book	\$ 875,143	Line 5 x Line 6	7
8					8
9					9
10		<b>Beginning and End Period Average</b>	<b>\$ 815,757</b>	Average of Line 3 and Line 7	10
11					11

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AF <sup>1</sup>

Deferred Credits

Base Period & True-Up Period 12 - Months Ending December 31, 2024  
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-23	(b) 31-Dec-24	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	FERC Account 190	\$ 103,537	\$ 101,983	\$ 102,760	AF-1 and AF-2; Line 5 + Line 21; Col. d	1
2						2
3	FERC Account 282	(1,227,885)	(1,246,561)	(1,237,223)	AF-1 and AF-2; Line 10 + Line 26; Col. d	3
4						4
5	FERC Account 283	(9,530)	(10,383)	(9,957)	AF-1 and AF-2; Line 15 + Line 31; Col. d	5
6						6
7	Total Transmission Related ADIT <sup>2</sup>	\$ (1,133,878)	\$ (1,154,960)	\$ (1,144,419)	Sum Lines 1 thru 5	7
8						8
9	Incentive Transmission Plant ADIT	\$ -	\$ -	\$ -	Shall be Zero	9
10						10
11	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	AF-1 and AF-2; Line 34; Col. d	11
12						12
13	Incentive Transmission Plant Abandoned Project Cost ADIT	\$ -	\$ -	\$ -	Shall be Zero	13

<sup>1</sup> Statement AF is utilized in the derivation of Transmission Rate Base for use in Statement AV.

<sup>2</sup> The allocated general and common accumulated deferred income taxes are included in the total transmission related accumulated deferred income taxes. See FERC Form 1; Page 274-275; Footnote Data (a) and (b).

SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AF  
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION  
Base Period 12 Months Ending December 31, 2023  
(\$1,000)

Line No.	Description	(a) Remeasured Amount	(b) Excess Reserve Protected	(c) Excess Reserve Unprotected	(d) = [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190 (Non-Citizens)						1
2	Compensation Related Items	\$ 1,005	\$ -	\$ -	\$ 1,005	2023 Form 1; Page 234; Footnote Data (c)	2
3	Post Retirement Benefits	150	-	-	150	2023 Form 1; Page 234; Footnote Data (c)	3
4	Net Operating Loss	-	102,382	-	102,382	2023 Form 1; Page 234; Footnote Data (c)	4
5	<b>Total of Account 190</b>	<b><u>\$ 1,155</u></b>	<b><u>\$ 102,382</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 103,537</u></b>	Sum Lines 2 thru 4	5
6							6
7	Account 282 (Non-Citizens)						7
8	Accumulated Depreciation Timing Differences	\$ (872,111)	\$ (361,227)	\$ 8,734	\$ (1,224,605)	2023 Form 1; Page 274-275; Footnote Data (a)	8
9		-	-	-	-		9
10	<b>Total of Account 282</b>	<b><u>\$ (872,111)</u></b>	<b><u>\$ (361,227)</u></b>	<b><u>\$ 8,734</u></b>	<b><u>\$ (1,224,605)</u></b>	Sum Lines 8 thru 9	10
11							11
12	Account 283 (Non-Citizens)						12
13	Ad Valorem Taxes	\$ (9,530)	\$ -	\$ -	\$ (9,530)	2023 Form 1; Page 276-277; Footnote Data (a)	13
14		-	-	-	-		14
15	<b>Total of Account 283</b>	<b><u>\$ (9,530)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (9,530)</u></b>	Sum Lines 13 thru 14	15
16							16
17							17
18	Account 190 (Citizens SX-PQ)						18
19	Net Operating Loss	\$ -	\$ -	\$ -	\$ -	Not Applicable to 2023 Base Period	19
20		-	-	-	-		20
21	<b>Total of Account 190</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	Sum Lines 19 thru 20	21
22							22
23	Account 282 (Citizens SX-PQ)						23
24	Accumulated Depreciation Timing Differences	\$ (3,281)	\$ -	\$ -	\$ (3,281)	2023 Form 1; Page 274-275; Footnote Data (a)	24
25		-	-	-	-		25
26	<b>Total of Account 282</b>	<b><u>\$ (3,281)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (3,281)</u></b>	Sum Lines 24 thru 25	26
27							27
28	Account 283 (Citizens SX-PQ)						28
29		\$ -	\$ -	\$ -	\$ -	Not Applicable to 2023 Base Period	29
30		-	-	-	-		30
31	<b>Total of Account 283</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	Sum Lines 29 thru 30	31
32							32
33							33
34	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	\$ -	Not Applicable to 2023 Base Period	34

SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AF  
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION  
Base Period 12 Months Ending December 31, 2024  
(\$1,000)

Line No.	Description	(a) Remeasured Amount	(b) Excess Reserve Protected	(c) Excess Reserve Unprotected	(d) = [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190 (Non-Citizens)						1
2	Compensation Related Items	\$ 998	\$ -	\$ -	\$ 998	2024 Form 1; Page 234; Footnote Data (d)	2
3	Post Retirement Benefits	170	-	-	170	2024 Form 1; Page 234; Footnote Data (d)	3
4	Net Operating Loss	-	100,816	-	100,816	2024 Form 1; Page 234; Footnote Data (d)	4
5	<b>Total of Account 190</b>	<u>\$ 1,168</u>	<u>\$ 100,816</u>	<u>\$ -</u>	<u>\$ 101,983</u>	Sum Lines 2 thru 4	5
6							6
7	Account 282 (Non-Citizens)						7
8	Accumulated Depreciation Timing Differences	\$ (895,776)	\$ (356,127)	\$ 8,658	\$ (1,243,244)	2024 Form 1; Page 274-275; Footnote Data (b)	8
9		-	-	-	-		9
10	<b>Total of Account 282</b>	<u>\$ (895,776)</u>	<u>\$ (356,127)</u>	<u>\$ 8,658</u>	<u>\$ (1,243,244)</u>	Sum Lines 8 thru 9	10
11							11
12	Account 283 (Non-Citizens)						12
13	Ad Valorem Taxes	\$ (10,383)	\$ -	\$ -	\$ (10,383)	2024 Form 1; Page 276-277; Footnote Data (b)	13
14		-	-	-	-		14
15	<b>Total of Account 283</b>	<u>\$ (10,383)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (10,383)</u>	Sum Lines 13 thru 14	15
16							16
17							17
18	Account 190 (Citizens SX-PQ)						18
19	Net Operating Loss	\$ -	\$ -	\$ -	\$ -	Not Applicable to 2024 Base Period	19
20		-	-	-	-		20
21	<b>Total of Account 190</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 19 thru 20	21
22							22
23	Account 282 (Citizens SX-PQ)						23
24	Accumulated Depreciation Timing Differences	\$ (3,316)	\$ -	\$ -	\$ (3,316)	2024 Form 1; Page 274-275; Footnote Data (b)	24
25		-	-	-	-		25
26	<b>Total of Account 282</b>	<u>\$ (3,316)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,316)</u>	Sum Lines 24 thru 25	26
27							27
28	Account 283 (Citizens SX-PQ)						28
29		\$ -	\$ -	\$ -	\$ -	Not Applicable to 2024 Base Period	29
30		-	-	-	-		30
31	<b>Total of Account 283</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 29 thru 30	31
32							32
33							33
34	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	\$ -	Not Applicable to 2024 Base Period	34

**CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT**  
**Accumulated Deferred Income Tax Comparison With and Without Bonus Depreciation**  
**Base Period & True-Up Period 12 - Months Ending December 31, 2024**  
**(\$1,000)**

Line No.	Description	12/31/2023	12/31/2024		Reference	Line No.
		ADIT	ADIT	Average		
1	Citizens With Bonus D	\$ (3,281)	\$ (3,316)	\$ (3,298)	SDG&E Records	1
2						2
3	Citizens Without Bonus D	(2,009)	(2,178)	(2,093)	SDG&E Records	3
4						4
5	Difference With and Without Bonus Deprec. <sup>1</sup>	\$ (1,272)	\$ (1,138)	\$ (1,205)	Line 1 Minus Line 3	5
6						6

<sup>1</sup> Page AF-3 is utilized in Section 3; Part A - Direct Assignment of ADIT to Citizens.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Statement AG**  
**Specified Plant Account (Other than Plant in Service) and Deferred Debits**  
**Base Period & True-Up Period 12 - Months Ending December 31, 2024**  
**(\$1,000)**

Line No.	FERC Form 1 Page; Line; Col.	Average Balance	Reference	Line No.	
1	Transmission Plant Held for Future Use <sup>1</sup>	214	\$ -	AG-1; Line 18	1

<sup>1</sup> The balances for Transmission Plant Held for Future Use are derived based on a 13-month average balance. There is no balance in FERC Form 1 Page 214 in 2024.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AG**  
**SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)**  
**AND DEFERRED DEBITS**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2024**  
**(\$1,000)**

**TRANSMISSION PLANT**

Line No.	Month	Transmission Plant Held for Future Use	Reference	Line No.
1	Dec-23	\$ -	SDG&E Records	1
2	Jan-24	-		2
3	Feb	-		3
4	Mar	-		4
5	Apr	-		5
6	May	-		6
7	Jun	-		7
8	Jul	-		8
9	Aug	-		9
10	Sep	-		10
11	Oct	-		11
12	Nov	-		12
13	Dec-24	-	SDG&E Records	13
14				14
15	<b>Total 13 Months</b>	\$ -	Sum Lines 1 thru 13	15
16				16
17				17
18	<b>13-Month Average</b>	\$ -		18
19				19

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AG**  
**SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2024**  
**(\$1,000)**

Line No.	<b>Project Description</b>	<b>(a) FERC Amounts (\$)</b>	<b>(b) CPUC Amounts (\$)</b>	<b>(c) = (a)+(b) Total Project Amounts (\$)</b>	<b>Reference</b>	Line No.
1		\$ -	\$ -	\$ -		1
2		-	-	-		2
3		-	-	-		3
4						4
5	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	Sum Lines 1 thru 3	5
6						6

**SAN DIEGO GAS & ELECTRIC COMPANY**  
Statement AH

**Operation and Maintenance Expenses**

**Base Period & True-Up Period 12 - Months Ending December 31, 2024**

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Derivation of Direct Maintenance Expense:</u>			1
2	Total Direct Maintenance Cost	\$ -	AH-1; Line 48	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ 148,279	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	(2,802)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development	(1,516)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses	(11,763)	Negative of AH-2; Line 44; Col. b	9
10	Overhead Line Expense	(10,628)	Negative of AH-2; Line 45; Col. b	10
11	Transmission of Electricity by Others	-	Negative of AH-2; Line 46; Col. b	11
12	Miscellaneous Transmission Expense	(13,148)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment	(21,616)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines	(36,072)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines	(1,151)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	(111)	Negative of AH-2; Line 41; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 49,471	Sum Lines 5 thru 16	17
18				18
19	<u>Derivation of Non-Direct Administrative and General Expense:</u>			19
20	Total Non-Direct Administrative & General Expense	\$ 609,067	AH-3; Line 20; Col. a	20
21	Adjustments to Per Book A&G Expense:			21
22	Abandoned Projects	(279)	Negative of AH-3; Line 34; Col. b	22
23	CPUC energy efficiency programs	(1,621)	Negative of AH-3; Line 29; Col. a; and Sum Lines (24, 25); Col. b	23
24	CPUC Intervenor Funding Expense - Transmission	-	Negative of AH-3; Line 30; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution	(1,168)	Negative of AH-3; Line 31; Col. a	25
26	CPUC reimbursement fees	(17,282)	Negative of AH-3; Line 27; Col. a	26
27	Injuries & Damages	-	Not Applicable to 2024 Base Period	27
28	General Advertising Expenses	(31)	Negative of AH-3; Line 33; Col. b	28
29	Franchise Requirements	(112,801)	Negative of AH-3; Line 26; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account	-	Negative of AH-3; Line 35; Col. b	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	-	Negative of AH-3; Line 28; Col. a	31
32	Other A&G Exclusion Adjustments	-	Negative of AH-3; Line 32; Col. b	32
33	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 475,885	Sum Lines 20 thru 32	33
34	Less: Property Insurance (Due to different allocation factor)	(10,420)	Negative of AH-3; Line 5; Col. c	34
35	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 465,465	Line 33 + Line 34	35
36	Transmission Wages and Salaries Allocation Factor	10.45%	Statement A1; Line 17	36
37	Transmission Related Non-Direct Administrative & General Expenses	\$ 48,650	Line 35 x Line 36	37
38	Property Insurance Allocated to Transmission, General, and Common Plant	3,825	Negative of Line 34 x Line 58	38
39	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 52,475	Line 37 + Line 38	39
40				40
41	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			41
42	Transmission Plant & Incentive Transmission Plant	\$ 8,378,423	Statement AD; Line 25	42
43	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	43
44	Transmission Related General Plant	66,172	Statement AD; Line 29	44
45	Transmission Related Common Plant	197,060	Statement AD; Line 31	45
46	Total Transmission Related Investment in Plant	\$ 8,641,655	Sum Lines 42 thru 45	46
47				47
48	Total Transmission Plant & Incentive Transmission Plant	\$ 8,378,423	Line 42 Above	48
49	Total Steam Production Plant	593,486	Statement AD; Line 1	49
50	Total Nuclear Production Plant	-	Shall be Zero	50
51	Total Other Production Plant	583,302	Statement AD; Line 7	51
52	Total Distribution Plant	11,466,273	Statement AD; Line 9	52
53	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	53
54	Total General Plant	633,114	Statement AD; Line 17	54
55	Total Common Plant	1,885,405	Statement AD; Line 19	55
56	Total Plant in Service Excluding SONGS	\$ 23,540,004	Sum Lines 48 thru 55	56
57				57
58	Transmission Property Insurance and Tax Allocation Factor <sup>1</sup>	36.71%	Line 46 / Line 56	58

<sup>1</sup> Used to allocate property insurance in conformance with the TO6 Formula Rate Mechanism.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**2024 Citizens Direct Maintenance**  
**12 Months Ending December 31, 2024**  
**(\$1,000)**

Line No.	Natural Account	Description	Amounts	Line No.
1	6110020	SALARIES-MANAGEMENT STRAIGHT-TIME	\$ -	1
2	6110030	SALARIES-MANAGEMENT TIME AND ONE HALF	-	2
3	6110080	SALARIES-CLERICAL AND TECHNICAL STRAIGH	-	3
4	6110090	SALARIES-CLERICAL AND TECHNICAL TIME AN	-	4
5	6110100	SALARIES-CLERICAL AND TECHNICAL DOUBLE	-	5
6	6110110	SALARIES-UNION STRAIGHT-TIME	-	6
7	6110120	SALARIES-UNION TIME AND ONE HALF	-	7
8	6110130	SALARIES-UNION DOUBLE TIME	-	8
9	6110335	SALARIES-DELAYED LUNCH PREMIUM	-	9
10	6130020	EMP TRAVEL-HOTEL/LODG (ROOM AND TAX ONLY	-	10
11	6220007	SRV-CONTRACTORS-TIME & EQUIPMENT	-	11
12	6220100	SRV-TREE TRIMMING	-	12
13	6220600	SRV-CONSULTING-OTHER	-	13
14	6220850	SRV-VEHICLE & EQUIP RENTAL W/OPERATOR	-	14
15	6221000	SRV-CONSTRUCTION-ELECTRIC	-	15
16	6231042	HELICOPTER UTILIZATION	-	16
17	6261050	VEHICLE UTILIZATION-LABOR	-	17
18	6262050	VEHICLE UTILIZATION-NONLABOR	-	18
19	6340000	Cash Discounts on Purchases	-	19
20	9121100	Vacation & Sick (Costing sheet)	-	20
21	9121200	ICP (Costing Sheet)	-	21
22	9121400	Public Liab.& Property Damage-Lab(CS)	-	22
23	9121500	Worker's Comp -Labor (Costing sheet)	-	23
24	9121600	Pension & Benefits - Labor	-	24
25	9122300	Payroll Taxes (Costing sheet)	-	25
26	9122400	Public Liab.& Property Damage-NonLab(CS)	-	26
27	9122500	Worker's Comp -Non Labor (Costing sheet)	-	27
28	9122600	Pension & Benefit - NonLabor	-	28
29	9122900	PENSION & BENEFIT - REFUNDABLE - NL	-	29
30	9123100	VACATION & SICK (CL)	-	30
31	9123200	ICP (CL)	-	31
32	9123400	PUBLIAB PROPDAM L(CL)	-	32
33	9123500	WK COMP-LABOR (CL)	-	33
34	9123600	PENSION & BENEFIT-NONREF-LBR (CL)	-	34
35	9124300	PAYROLL TAXES (CL)	-	35
36	9124400	PUBLIAB PROPDAM NL(CL)	-	36
37	9124500	WK COMP-NONLABOR (CL)	-	37
38	9124600	PENSION & BENEFIT-NONREF-NL (CL)	-	38
39	9124900	PENSION & BENEFIT-REF-NL (CL)	-	39
40	9131150	Purchasing Labor (Costing sheet)	-	40
41	9131700	Shop Order Labor (Costing sheet)	-	41
42	9131850	Small Tools Labor (Costing sheet)	-	42
43	9131860	Union Contract Labor (CS)	-	43
44	9132150	Purchasing NonLabor (Costing sheet)	-	44
45	9132700	Shop Order NonLabor (Costing sheet)	-	45
46	9132850	Small Tools NonLabor (Costing sheet)	-	46
47				47
48		<b>Total Direct Maintenance Cost</b> <sup>1,2</sup>	<b>\$ -</b>	48
49				49

<sup>1</sup> Reflects direct maintenance expenses incurred on the 11.5-mile SX-PQ Underground Line Segment, which are tracked via a specific work order.

<sup>2</sup> Direct Maintenance expenses are utilized and allocated in Section 1 of this Filing.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Electric Transmission O&M Expenses**  
**12 Months Ending December 31, 2024**  
**(\$1,000)**

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
<b><u>Electric Transmission Operation</u></b>							
1	560	Operation Supervision and Engineering	\$ 14,900	\$ 111	\$ 14,788	Form 1; Page 320-323; Line 83	1
2	561.1	Load Dispatch - Reliability	551	-	551	Form 1; Page 320-323; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,670	-	1,670	Form 1; Page 320-323; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	336	-	336	Form 1; Page 320-323; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	2,808	2,802	6	Form 1; Page 320-323; Line 88	5
6	561.5	Reliability, Planning and Standards Development	98	-	98	Form 1; Page 320-323; Line 89	6
7	561.6	Transmission Service Studies	1	-	1	Form 1; Page 320-323; Line 90	7
8	561.7	Generation Interconnection Studies	-	-	-	Form 1; Page 320-323; Line 91	8
9	561.8	Reliability, Planning and Standards Development Services	2,519	1,516	1,003	Form 1; Page 320-323; Line 92	9
10	562	Station Expenses <sup>1</sup>	11,763	11,763	-	Form 1; Page 320-323; Line 93	10
11	563	Overhead Line Expenses <sup>1</sup>	10,628	10,628	-	Form 1; Page 320-323; Line 94	11
12	564	Underground Line Expenses	16	-	16	Form 1; Page 320-323; Line 95	12
13	565	Transmission of Electricity by Others	-	-	-	Form 1; Page 320-323; Line 96	13
14	566	Misc. Transmission Expenses	30,077	13,148	16,929	Form 1; Page 320-323; Line 97	14
15	567	Rents	5,369	-	5,369	Form 1; Page 320-323; Line 98	15
16							16
17		<b>Total Electric Transmission Operation</b>	<b>\$ 80,735</b>	<b>\$ 39,969</b>	<b>\$ 40,766</b>	Sum Lines 1 thru 15	17
18							18
<b><u>Electric Transmission Maintenance</u></b>							
20	568	Maintenance Supervision and Engineering	\$ 2,652	\$ -	\$ 2,652	Form 1; Page 320-323; Line 101	20
21	569	Maintenance of Structures	893	-	893	Form 1; Page 320-323; Line 102	21
22	569.1	Maintenance of Computer Hardware	1,374	-	1,374	Form 1; Page 320-323; Line 103	22
23	569.2	Maintenance of Computer Software	3,440	-	3,440	Form 1; Page 320-323; Line 104	23
24	569.3	Maintenance of Communication Equipment	-	-	-	Form 1; Page 320-323; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	112	-	112	Form 1; Page 320-323; Line 106	25
26	570	Maintenance of Station Equipment <sup>1</sup>	21,616	21,616	-	Form 1; Page 320-323; Line 107	26
27	571	Maintenance of Overhead Lines <sup>1</sup>	36,072	36,072	-	Form 1; Page 320-323; Line 108	27
28	572	Maintenance of Underground Lines <sup>2</sup>	1,151	1,151	-	Form 1; Page 320-323; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	59	-	59	Form 1; Page 320-323; Line 110	29
30							30
31		<b>Total Electric Transmission Maintenance</b>	<b>\$ 67,369</b>	<b>\$ 58,839</b>	<b>\$ 8,530</b>	Sum Lines 20 thru 29	31
32							32
33		<b>Total Electric Transmission O&amp;M Expenses</b>	<b>\$ 148,104</b>	<b>\$ 98,808</b>	<b>\$ 49,296</b>	Line 17 + Line 31	33
34							34
35	413	Transmission O&M Expenses Charged to Citizens <sup>3</sup>	175	-	175		35
36							36
37		<b>Total Adjusted Electric Transmission O&amp;M Expenses</b>	<b>\$ 148,279</b>	<b>\$ 98,808</b>	<b>\$ 49,471</b>	Line 33 + Line 35	37
38							38
39							39
<b><u>Excluded Expenses (recovery method in parentheses)</u></b>							
41	560	Executive ICP		\$ 111			41
42	561.4	Scheduling, System Control and Dispatch Services (ERRA)		2,802			42
43	561.8	Reliability, Planning and Standards Development Services (ERRA)		1,516			43
44	562	Station Expenses <sup>1</sup>		11,763			44
45	563	Overhead Line Expenses <sup>1</sup>		10,628			45
46	565	Transmission of Electricity by Others (ERRA)		-			46
47	566	Misc. Transmission Expenses:					47
48		Century Energy Systems Balancing Account (CES-21BA)	\$ -				48
49		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	-				49
50		ISO Grid Management Costs (ERRA)	628				50
51		Reliability Services (RS rates)	206				51
52		Other (TRBAA, TACBAA)	12,313	\$ 13,148			52
53	570	Maintenance of Station Equipment <sup>1</sup>		21,616			53
54	571	Maintenance of Overhead Lines <sup>1</sup>		36,072			54
55	572	Maintenance of Underground Lines <sup>2</sup>		1,151			55
56							56
57		<b>Total Excluded Expenses</b>		<b>\$ 98,808</b>			57
58							58
59		<sup>1</sup> Citizens O&M should not include substation, underground, and overhead line maintenance per the Appendix XII Tariff (See Section I.C - number 31). As a result, such items are excluded in Column b.					59
60							60
61		<sup>2</sup> Account 572 for Underground Line Maintenance is excluded because Citizens is charged via a Direct Maintenance order, which is reflected on AH-1.					61
62		<sup>3</sup> This amount represents the Direct Maintenance and Non-Direct O&M expenses billed to Citizens in 2024, which is added back to derive Total Adjusted Electric Transmission O&M Expenses in SAP Account 7000721, which was created to track Citizens SX-PQ O&M Expense.					62
63							63
64							64

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Administrative & General Expenses**  
**12 Months Ending December 31, 2024**  
**(\$1,000)**

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		<b><u>Administrative &amp; General</u></b>					
1	920	A&G Salaries	\$ 58,483		\$ 58,483	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	30,611		30,611	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(12,726)		(12,726)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	114,139		114,139	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	10,420		10,420	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	186,591	360	186,230	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits	50,517	733	49,784	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	112,801	112,801	-	Form 1; Page 320-323; Line 188	8
9	928	Regulatory Commission Expenses	31,807	18,977	12,830	Form 1; Page 320-323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(10,043)	-	(10,043)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	31	31	-	Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses	1,709	279	1,430	Form 1; Page 320-323; Line 192	12
13	931	Rents	14,689		14,689	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	19,796	-	19,796	Form 1; Page 320-323; Line 196	14
15							15
16		<b>Total Administrative &amp; General Expenses</b>	<b>\$ 608,825</b>	<b>\$ 133,182</b>	<b>\$ 475,643</b>	Sum Lines 1 thru 14	16
17							17
18	413	Transmission Related A&G Expenses Charged to Citizens <sup>1</sup>	242	-	242		18
19							19
20		<b>Total Adjusted Administrative &amp; General Expenses</b>	<b>\$ 609,067</b>	<b>\$ 133,182</b>	<b>\$ 475,885</b>	Line 16 + Line 18	20
21							21
22							22
23		<b><u>Excluded Expenses:</u></b>					23
24	925	Energy Efficiency		360			24
25	926	Energy Efficiency		733			25
26	927	Franchise Requirements		112,801			26
27	928	CPUC reimbursement fees	17,282				27
28		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	0				28
29		Energy Efficiency	527				29
30		CPUC Intervenor Funding Expense - Transmission	-				30
31		CPUC Intervenor Funding Expense - Distribution	1,168	18,977			31
32	929	Duplicate Charges		0			32
33	930.1	General Advertising Expenses		31			33
34	930.2	Abandoned Projects		279			34
35	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		-			35
36							36
37		<b>Total Excluded Expenses</b>		<b>\$ 133,182</b>			37
38							38
39							39
40	<sup>1</sup>	This amount represents the Non-Direct A&G expenses billed to Citizens in 2024, which is added back to derive Total Adjusted A&G Expenses in SAP					40
41		Account 7000722, which was created to track Citizens SX-PQ A&G Expense.					41
42							42

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Statement AI**  
**Wages and Salaries**

**Base Period & True-Up Period 12 - Months Ending December 31, 2024**  
**(\$1,000)**

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	\$ 14,390		1
2				2
3	Transmission Wages & Salaries <sup>1</sup>	16,731	AI-1; Line 50	3
4				4
5	Transmission Wages & Salaries <sup>2</sup>	16,381	AI-1; Line 48	5
6				6
7	Distribution Wages & Salaries	82,510		7
8				8
9	Customer Accounts Wages & Salaries	12,389		9
10				10
11	Customer Services and Informational Wages & Salaries	17,676		11
12				12
13	Sales Wages & Salaries	-		13
14				14
15	Total Operating & Maintenance Wages & Salaries Excl. A&G	<u>\$ 160,078</u>	Sum Lines 1 thru 13	15
16				16
17	Transmission Wages and Salaries Allocation Factor	<u>10.45%</u>	Line 3 / Line 15	17

<sup>1</sup> Excludes FERC Accounts 562, 563, 570, 571, and 572 associated with substation, underground, and overhead wages & salaries not applicable to Citizens.

<sup>2</sup> Reflects FERC Accounts 562, 563, 570, 571, and 572 associated with substation, underground, and overhead wages & salaries not applicable to Citizens.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Statement AI - Workpapers**  
**Transmission Wages & Salaries**  
**12 Months Ending December 31, 2024**  
**(\$1,000)**

Line No.	FERC Account	Description	Amounts <sup>1</sup>	Exclusions <sup>2</sup>	Line No.
1	560000E	OPERATION SUPERVISION & ENGINEERING	\$ 5		1
2	560100E	OPERATION SUPERVISION	4,718		2
3	560170E	OPERATION EXECUTIVE COMPENSATION	422		3
4	560200E	OPERATION ENGINEERING	1,502		4
5	561100E	LOAD DISPATCHING - RELIABILITY	432		5
6	561200E	LOAD DISPATCHING - MONITOR & OPERATE SYSTEM	1,127		6
7	561300E	LOAD DISPATCHING-TRANSMISSION SERVICE & SCHEDULING	257		7
8	561400E	SCHEDULING SYSTEM CONTROL & DISPATCH SERVICES	-		8
9	561500E	RELIABILITY, PLANNING & STANDARDS DEVELOPMENT	71		9
10	561600E	TRANSMISSION SERVICE STUDIES	-		10
11	561700E	GENERATION INTERCONNECTION STUDIES	-		11
12	561800E	RELIABILITY, PLANNING & STANDARDS DEVELOPMENT SERVICES	748		12
13	562000E	STATION EXPENSES	146	\$ 146	13
14	562100E	STATION OPERATION EXPENSE	2,240	2,240	14
15	563000E	OVERHEAD LINE EXPENSES	-	-	15
16	563100E	OPERATION OVERHEAD LINES	1,088	1,088	16
17	563200E	ENCROACHMENTS OVERHEAD R/W	-	-	17
18	564000E	UNDERGROUND LINE EXPENSES	3		18
19	566000E	MISCELLANEOUS TRANSMISSION EXPENSES	3,877		19
20	566ABPE	MISCELLANEOUS TRANSMISSION ABANDONED PROJECTS	-		20
21	567000E	RENTS	-		21
22	568100E	MAINTENANCE SUPERVISION	1,247		22
23	568200E	MAINTENANCE ENGINEERING	130		23
24	569000E	MAINTENANCE OF STRUCTURES	50		24
25	569100E	MAINTENANCE OF COMPUTER HARDWARE	768		25
26	569200E	MAINTENANCE OF COMPUTER SOFTWARE	904		26
27	569300E	MAINTENANCE OF COMPUTER EQUIPMENT	-		27
28	569400E	MAINTENANCE OF MISC REGIONAL TRANSMISSION PLANT	16		28
29	570000E	MAINTENANCE OF STATION EQUIPMENT	1,025	1,025	29
30	570100E	MAINTENANCE OF STATION EQUIPMENT GENERAL	7,668	7,668	30
31	570121E	RTU SUPERVISORY EQUIPMENT	284		31
32	570122E	TELEMETER SYSTEM MAINTENANCE	169		32
33	570200E	MAINTENANCE STATION EQUIPMENT CLEAN TREAT	219	219	33
34	570600E	MAINTENANCE STATION EQUIPMENT	281	281	34
35	570700E	SAN ONOFRE SUBSTATION	74	74	35
36	571000E	MAINTENANCE OF OVERHEAD LINES	1,361	1,361	36
37	571100E	MAINTENANCE OF OVERHEAD LINES GENERAL	1,009	1,009	37
38	571120E	TRAINING IN HOTSTICK MAINTENANCE	10	10	38
39	571200E	MAINTENANCE OF OVERHEAD LINES - TREE TRIMMING	151	151	39
40	571310E	MAINTENANCE OF OVERHEAD INSULATOR WASHING	392	392	40
41	571700E	ACCESS & PATROL ROAD MAINTENANCE	165	165	41
42	571800E	CONSTRUCTION RELATED EXPENSES	-	-	42
43	571930E	OH PREV MAINT - INSPECTIONS	0	0	43
44	571960E	OH PREV MAINT - FOLLOW-UP	0	0	44
45	572000E	MAINTENANCE OF UNDERGROUND LINES	550	550	45
46	573000E	MAINTENANCE OF MISCELLANEOUS TRANSMISSION	1		46
47					47
48		<b>Total Transmission Wages &amp; Salaries</b>	<b>\$ 33,112</b>	<b>\$ 16,381</b>	48
49					49
50		<b>Total Adjusted Citizens Transmission Wages &amp; Salaries</b>		<b>\$ 16,731</b>	50
51					51

<sup>1</sup> Ties to FERC Form 1; Page 354; Line 21; Col. b.

<sup>2</sup> Citizens should exclude expenses associated with substation, overhead, and underground maintenance.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Statement AJ**  
**Depreciation and Amortization Expense**

**Base Period & True-Up Period 12 - Months Ending December 31, 2024**  
**(\$1,000)**

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Plant Depreciation Expense	\$ -	Shall be Zero	1
2				2
3	Electric Miscellaneous Intangible Plant Amortization Expense	-	Shall be Zero	3
4				4
5	General Plant Depreciation Expense	28,495	AJ-1; Line 1	5
6				6
7	Common Plant Depreciation Expense	178,983	AJ-2; Line 3	7
8				8
9	Transmission Wages and Salaries Allocation Factor	10.45%	Statement AJ; Line 17	9
10				10
11	Transmission Related Electric Misc. Intangible Plant Amortization Expense	\$ -	Line 3 x Line 9	11
12				12
13	Transmission Related General Plant Depreciation Expense	2,978	Line 5 x Line 9	13
14				14
15	Transmission Related Common Plant Depreciation Expense	18,707	Line 7 x Line 9	15
16				16
17	Total Transmission, General, Common, and Electric Misc. Intangible Exp.	\$ 21,685	Line 1 + (Sum Lines 11 thru 15)	17
18				18
19	Incentive Transmission Plant Depreciation Expense	\$ -	Shall be Zero	19
20				20
21	Incentive Transmission Plant Abandoned Project Cost Amortization Expense <sup>1</sup>	\$ -	Not Applicable to 2024 Base Period	21
22				22
23	Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Shall be Zero	23

<sup>1</sup> Net of Incentive Transmission Plant Depreciation Expense.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AJ**  
**DEPRECIATION AND AMORTIZATION EXPENSE**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK**  
**(\$1,000)**

**GENERAL PLANT**

Line No.	Month	FERC General Plant Expense	Reference	Line No.
1	Dec-24	\$ 28,495	Form 1; Page 336-337; Line 10; Col. f	1
2				2

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AJ**  
**DEPRECIATION AND AMORTIZATION EXPENSE**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK**  
**(\$1,000)**

**COMMON PLANT**

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-24	Total Common Plant Per Book	\$ 242,295	2024 Form 1; Page 356; Accts 303 to 398	1
2		Electric Split of Common Utility Plant	73.87%	2024 Form 1; Page 356; Electric	2
3		Total Common Expense to Electric Per Book	<b>\$ 178,983</b>	(Line 1 x Line 2); Form 1; Page 336-337; Line 11; Col. f	3
4					4

**SAN DIEGO GAS & ELECTRIC COMPANY**

**Statement AK**

**Taxes Other Than Income Taxes**

**Base Period & True-Up Period 12 - Months Ending December 31, 2024**

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Total Property Taxes <sup>1</sup>	\$ 204,817		1
2				2
3	Less: Other Taxes (Business license taxes) <sup>2</sup>	-	Not Applicable to 2024 Base Period	3
4				4
5	Net Property Taxes Excl. Citizens	\$ 204,817	Line 1 + Line 3	5
6				6
7	Add: Citizens Allocated Portion of Property Taxes	297		7
8				8
9	Net Property Taxes Incl. Citizens	\$ 205,114	Line 5 + Line 7	9
10				10
11	Less: SONGS Property Taxes <sup>3</sup>	-	Not Applicable to 2024 Base Period	11
12				12
13	Total Property Taxes Expense	<u>\$ 205,114</u>	Line 9 + Line 11	13
14				14
15	Transmission Property Insurance and Tax Allocation Factor	<u>36.71%</u>	Statement AH; Line 58	15
16				16
17	Transmission Related Property Taxes Expense	<u>\$ 75,298</u>	Line 13 x Line 15	17
18				18
19				19
20	Total Payroll Taxes Expense <sup>4</sup>	\$ 19,903		20
21				21
22	Add: Citizens Allocated Portion of Payroll Taxes	8		22
23				23
24	Total Payroll Taxes Expense Incl. Citizens	\$ 19,911	Line 20 + Line 22	24
25				25
26	Transmission Wages and Salaries Allocation Factor	<u>10.45%</u>	Statement AI; Line 17	26
27				27
28	Transmission Related Payroll Taxes Expense	<u>\$ 2,081</u>	Line 24 x Line 26	28

<sup>1</sup> Property tax expense excludes Citizens property taxes as shown in FERC Form 1; Page 262-263; Footnote Data (c).

<sup>2</sup> Business license taxes are no longer recorded in Total Property Taxes and are separately shown in FERC Form 1; Page 262-263; Line 14; Col. 1.

<sup>3</sup> As of July 1, 2018, SDG&E is no longer assessed property taxes on SONGS.

<sup>4</sup> Payroll tax expense excludes Citizens payroll taxes as shown in FERC Form 1; Page 262-263; Footnote Data (b).

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Statement AL**  
**Working Capital**

**Base Period & True-Up Period 12 - Months Ending December 31, 2024**  
**(\$1,000)**

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies <sup>1</sup>		\$ 155,267	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		36.51%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 56,689	Line 1 x Line 3	5
6					6
7	B. Prepayments <sup>1</sup>		\$ 93,582	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 34,167	Line 3 x Line 7	9
10					10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:				11
12	Transmission O&M Expense	\$ 49,471		Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	52,475		Statement AH; Line 39	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 24	14
15	Total	\$ 101,946		Sum Lines 12 thru 14	15
16					16
17	One Eighth O&M Rule		12.50%	FERC Method = 1/8 of O&M Expense	17
18					18
19	Transmission Related Cash Working Capital - Retail Customers		\$ 12,743	Line 15 x Line 17	19

<sup>1</sup> The balances for Materials & Supplies and Prepayments are derived based on a 13-month average balance.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AL**  
**WORKING CAPITAL**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK**  
**(\$1,000)**

**ACCOUNT 154 PLANT MATERIALS AND OPERATING SUPPLIES**  
**ELECTRIC ALLOWABLE PER FERC FORMULA**

Line No.	Month	Total Electric Plant Materials & Supplies	Reference	Line No.
1	Dec-23	\$ 141,620	SDG&E Records	1
2	Jan-24	141,760		2
3	Feb	143,351		3
4	Mar	143,517		4
5	Apr	142,859		5
6	May	143,667		6
7	Jun	146,867		7
8	Jul	150,596		8
9	Aug	157,047		9
10	Sep	167,482		10
11	Oct	173,410		11
12	Nov	178,982		12
13	Dec-24	187,312	SDG&E Records	13
14				14
15	<b>Total 13 Months</b>	<b>\$ 2,018,470</b>	Sum Lines 1 thru 13	15
16				16
17				17
18	<b>13-Month Average Balance</b>	<b>\$ 155,267</b>	Form 1; Page 227; Footnote Data (a)	18
19				19

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AL**  
**WORKING CAPITAL**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK**  
**(\$1,000)**

**ACCOUNT 165 PREPAYMENTS - ELECTRIC**

Line No.	Month	Total Electric Plant Prepayments	Reference	Line No.
1	Dec-23	\$ 95,282	SDG&E Records	1
2	Jan-24	99,933		2
3	Feb	84,335		3
4	Mar	82,950		4
5	Apr	112,259		5
6	May	77,822		6
7	Jun	46,775		7
8	Jul	128,197		8
9	Aug	113,700		9
10	Sep	108,029		10
11	Oct	99,546		11
12	Nov	84,411		12
13	Dec-24	83,328	SDG&E Records	13
14				14
15	<b>Total 13 Months</b>	<b>\$ 1,216,567</b>	Sum Lines 1 thru 13	15
16				16
17				17
18	<b>13-Month Average</b>	<b>\$ 93,582</b>	Form 1; Page 110-111; Footnote Data (c)	18
19				19

**SAN DIEGO GAS & ELECTRIC COMPANY**

**Statement AR**

**Federal Tax Adjustments**

**Base Period & True-Up Period 12 - Months Ending December 31, 2024**

**(\$1,000)**

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits	\$ (265)		1
2				2
3	Transmission Related Amortization of Excess Deferred Tax Liabilities			3
4	FERC Account 190	-	AR-1; Line 7; Col. c	4
5	FERC Account 282	-	AR-1; Line 14; Col. c	5
6	FERC Account 283	-	AR-1; Line 22; Col. c	6
7	Total Transmission Related Amortization of Excess Deferred Tax Liabilities	\$ -	Sum Lines 4 thru 6	7
8				8
9	Other Federal Tax Adjustments	-	Not Applicable to 2024 Base Period	9
10				10
11	Total Federal Tax Adjustments <sup>1</sup>	<u>\$ (265)</u>	Sum Lines 1, 7, 9	11

<sup>1</sup> Information on Statement AR is used in Statement AV2, Line 7 to calculate the Cost of Capital Rate.

SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AR  
AMORTIZATION OF TRANSMISSION RELATED EXCESS DEFERRED TAX LIABILITIES<sup>1</sup>  
Base Period 12 Months Ending December 31, 2024  
(\$1,000)

Line No.	Description	(a) Excess Reserve Protected	(b) Excess Reserve Unprotected	(c) = [(a) + (b)] Total	Reference	Line No.
1	Account 190					1
2	Compensation Related Items	\$ -	\$ -	\$ -		2
3	Post Retirement Benefits	-	-	-		3
4	Net Operating Loss	-	-	-		4
5		-	-	-		5
6		-	-	-		6
7	<b>Total of Account 190</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 2 thru 6	7
8						8
9	Account 282					9
10	Accumulated Depreciation Timing Differences	\$ -	\$ -	\$ -		10
11		-	-	-		11
12		-	-	-		12
13		-	-	-		13
14	<b>Total of Account 282</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 10 thru 13	14
15						15
16	Account 283					16
17	Ad Valorem Taxes	\$ -	\$ -	\$ -		17
18		-	-	-		18
19		-	-	-		19
20		-	-	-		20
21		-	-	-		21
22	<b>Total of Account 283</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 17 thru 21	22

<sup>1</sup> This workpaper does not include the amortization of excess ADIT associated with SX-PQ because the original ADIT balance was measured at the 21% tax rate and thus there is no excess ADIT.

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AV**

**Cost of Capital and Fair Rate of Return**

**Base Period & True-Up Period 12 - Months Ending December 31, 2024**

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Long-Term Debt Component - Denominator:</u>			1
2	Bonds (Acct 221)	\$ 8,950,000		2
3	Less: Reacquired Bonds (Acct 222)	-		3
4	Other Long-Term Debt (Acct 224)	-		4
5	Unamortized Premium on Long-Term Debt (Acct 225)	-		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	(33,112)		6
7	LTD = Long Term Debt	\$ 8,916,888	Sum Lines 2 thru 6	7
8				8
9	<u>Long-Term Debt Component - Numerator:</u>			9
10	Interest on Long-Term Debt (Acct 427)	\$ 362,480		10
11	Amort. of Debt Disc. and Expense (Acct 428)	7,061		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	672		12
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	-		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	-		14
15	i = LTD interest	\$ 370,213	Sum Lines 10 thru 14	15
16				16
17	<u>Cost of Long-Term Debt:</u>	<u>4.15%</u>	Line 15 / Line 7	17
18				18
19	<u>Preferred Equity Component:</u>			19
20	PF = Preferred Stock (Acct 204)	\$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	\$ -		21
22	Cost of Preferred Equity	<u>0.00%</u>	Line 21 / Line 20	22
23				23
24	<u>Common Equity Component:</u>			24
25	Proprietary Capital	\$ 10,563,428		25
26	Less: Preferred Stock (Acct 204)	-	Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	-		27
28	Accumulated Other Comprehensive Income (Acct 219)	12,087		28
29	CS = Common Stock	<u>\$ 10,575,516</u>	Sum Lines 25 thru 28	29
30				30
31				31
32	<u>Return on Common Equity:</u>	<u>10.10%</u>		32
33				33
34		(a) (b) (c) (d) = (b) x (c)		34
35	<u>Weighted Cost of Capital:</u>	Amounts <sup>1</sup> Ratio Capital Cost of Capital		35
36				36
37	Long-Term Debt	\$ 8,916,888 45.75% 4.15%	1.90%	Col. c = Line 17 Above
38	Preferred Equity	- 0.00% 0.00%	0.00%	Col. c = Line 22 Above
39	Common Equity	10,575,516 54.25% 10.10%	5.48%	Col. c = Line 32 Above
40	Total Capital	<u>\$ 19,492,404 100.00%</u>	<u>7.38%</u>	Sum Lines 37 thru 39
41				41
42	<u>Cost of Equity Component (Preferred &amp; Common):</u>		<u>5.48%</u>	Line 38 + Line 39; Col. d
43				43
44				44
45	<u>Incentive Return on Common Equity:</u>		<u>0.00%</u>	Shall be Zero
46				46
47		(a) (b) (c) (d) = (b) x (c)		47
48	<u>Incentive Weighted Cost of Capital:</u>	Amounts <sup>1</sup> Ratio Capital Cost of Capital		48
49				49
50	Long-Term Debt	\$ - 0.00% 0.00%	0.00%	Shall be Zero
51	Preferred Equity	- 0.00% 0.00%	0.00%	Shall be Zero
52	Common Equity	- 0.00% 0.00%	0.00%	Shall be Zero
53	Total Capital	<u>\$ - 0.00%</u>	<u>0.00%</u>	Sum Lines 50 thru 52
54				54
55	<u>Incentive Cost of Equity Component (Preferred &amp; Common):</u>		<u>0.00%</u>	Line 51 + Line 52; Col. d

<sup>1</sup> Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2024  
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31

<sup>1</sup> Citizens portion of Equity AFUDC totaling \$56K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2024  
(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	0.00%	AV1; Line 55	6
7	\$ -	Shall be Zero	7
8	\$ -	Shall be Zero	8
9	\$ -	Shall be Zero	9
10	21%	AV2; Line 10	10
11			11
12	0.0000%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	0.00%	Line 6 Above	18
19	\$ -	Line 8 Above	19
20	\$ -	Line 9 Above	20
21	0.0000%	Line 12 Above	21
22	8.84%	AV2; Line 22	22
23			23
24	0.0000%	State Income Tax Expense	24
25			25
26			26
27	0.0000%	Line 12 + Line 24	27
28			28
29	0.0000%	AV1; Line 53	29
30			30
31	0.0000%	Line 27 + Line 29	31

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Non-Incentive Equity AFUDC Component of Transmission Depreciation Expense**  
**For Completed Transmission Capital Projects from 2001 Through 2024**  
**Applicable to the 2024 Cycle 8 Base Period & True-Up Period**  
**12 Months Ending December 31, 2024**  
**(\$1,000)**

Line No.	Vintages of Plant <sup>1</sup>	Non-Incentive Equity AFUDC Component of Transmission Depn Exp.	Line No.
1	2001 - 2010	\$ 1,264	1
2			2
3	2011 - 2020	7,507	3
4			4
5	2021	1,025	5
6			6
7	2022	1,011	7
8			8
9	2023	1,052	9
10			10
11	2024	231	11
12			12
13			13
14	<b>Total</b>	<b>\$ 12,090</b>	14
15			15
16	Citizens SX-PQ Underground Line Segment Adj. (see w/p AV-2B)	(56)	16
17			17
18	AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens SX-PQ	<b>\$ 12,034</b>	18
19			19

<sup>1</sup> Reflects the years that were taken into consideration to develop the table. The table begins in 2001 because all the data needed was not available until 2001 in SAP (SDG&E's general accounting system).

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**TO6-Cycle 8 Annual Transmission Formula Filing**  
**Citizens' Calculation of Equity AFUDC Component of Transmission Depreciation Expenses**  
**12 Months Ending December 31, 2024**  
**(\$1,000)**

Line No.	Description	Amounts	Reference	Line No.
1	AFUDC embedded in the Lease Payment on the SX-PQ Underground Line Segment	\$ 2,282		1
2				2
3	AFUDC Equity Percentage as of November 2018	73.64%		3
4				4
5	AFUDC Equity Embedded in the SX-PQ Underground Line Segment	\$ 1,681	Line 1 x Line 3	5
6				6
7	Annual Depreciation Rate (30 year Lease)	3.33%	1 / 30 years	7
8				8
9	<b>Annual Book Depreciation on AFUDC Equity</b>	<b>\$ 56</b>	Line 5 x Line 7	9
10				10
11	Federal and State Combined Tax Rate	27.98%		11
12				12
13	Tax Cost of Non-Deductibility of AFUDC Equity	\$ 16	Line 9 x Line 11	13
14				14
15	Gross-up Factor	1.39		15
16				16
17	<b>Revenue Requirement</b>	<b>\$ 22</b>	Line 13 x Line 15	17
18				18

**SAN DIEGO GAS & ELECTRIC COMPANY  
Derivation of End Use Transmission Rate Base**

**Base Period & True-Up Period 12 - Months Ending December 31, 2024**

(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38

**SAN DIEGO GAS & ELECTRIC COMPANY  
Derivation of End Use Transmission Rate Base**

**Base Period & True-Up Period 12 - Months Ending December 31, 2024  
(S1,000)**

Line No.				
	<u>A. Derivation of Net Transmission Plant:</u>			
1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 8,378,423	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	18,889	Statement AD; Line 27	3
4	Transmission Related General Plant	66,172	Statement AD; Line 29	4
5	Transmission Related Common Plant	197,060	Statement AD; Line 31	5
6	Total Gross Transmission Plant	<u>\$ 8,660,545</u>	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 2,133,650	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	9,061	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	29,427	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	85,262	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	<u>\$ 2,257,400</u>	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 6,244,773	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	9,828	Line 3 Minus Line 10	17
18	Transmission Related General Plant	36,745	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	111,798	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	<u>\$ 6,403,144</u>	Sum Lines 16 thru 19	20
21				21
22	<u>B. Incentive Project Net Transmission Plant:</u>			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	<u>\$ -</u>	Line 23 Minus Line 24	25

## SAN DIEGO GAS &amp; ELECTRIC COMPANY

## Miscellaneous Statement

**Base Period & True-Up Period 12 - Months Ending December 31, 2024**  
 (\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Regulatory Debits/Credits	\$ -	Shall be Zero	1
2				2
3	Transmission Plant Abandoned Project Cost <sup>1</sup>	\$ -		3
4				4
5	Other Regulatory Assets/Liabilities <sup>1</sup>	\$ -		5
6				6
7	Incentive Transmission Plant Abandoned Project Cost	\$ -	Shall be Zero	7

<sup>1</sup> None of the above items apply to SDG&E's Appendix XII Cycle 8 filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.

San Diego Gas & Electric Company  
Citizens' Share of the SX-PQ Underground Line Segment  
Appendix XII Cycle 8 Annual Informational Filing  
Other Cost Adjustments Summary  
For Appendix XII Cycles 3 to 7  
(\$1,000)

Line No.	Description	Base Period 2019 - Appendix XII Cycle 3 <sup>1</sup>	Base Period 2020 - Appendix XII Cycle 4 <sup>2</sup>	Base Period 2021 - Appendix XII Cycle 5 <sup>3</sup>	Base Period 2022 - Appendix XII Cycle 6 <sup>4</sup>	Base Period 2023 - Appendix XII Cycle 7 <sup>5</sup>	Total	Line No.
1	<u>Other Adjustments Resulting from FERC CAISO Adder Refund:</u>							1
2	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before Interest	\$ 0.17	\$ 3.51	\$ 3.48	\$ 0.71	\$ 1.17	\$ 9.04	2
3	Interest Expense	0.07	1.35	1.18	0.21	0.26	3.07	3
4	<b>Total Annual Costs Adjustment</b>	<b>\$ 0.24</b>	<b>\$ 4.86</b>	<b>4.65</b>	<b>0.92</b>	<b>1.43</b>	<b>12.11</b>	4
5	Number of Months in Base Period	12	12	12	12	12	12	5
6	<b>Total Monthly Costs Adjustment</b>	<b>\$ 0.020</b>	<b>\$ 0.405</b>	<b>\$ 0.388</b>	<b>\$ 0.077</b>	<b>\$ 0.119</b>	<b>\$ 1.009</b>	6

<sup>1</sup> Information and related workpapers are included within tab labeled 'Appendix XII Cycle 3 Cost Adjustment'

<sup>2</sup> Information and related workpapers are included within tab labeled 'Appendix XII Cycle 4 Cost Adjustment'

<sup>3</sup> Information and related workpapers are included within tab labeled 'Appendix XII Cycle 5 Cost Adjustment'

<sup>4</sup> Information and related workpapers are included within tab labeled 'Appendix XII Cycle 6 Cost Adjustment'

<sup>5</sup> Information and related workpapers are included within tab labeled 'Appendix XII Cycle 7 Cost Adjustment'

**San Diego Gas & Electric Company**  
**Citizen's Share of the SX-PQ Underground Line Segment**  
**Appendix XII Cycle 8 Annual Informational Filing <sup>1</sup>**  
**Derivation of Other Adjustments Applicable to Appendix XII Cycle 3**  
**(\$1,000)**

<u>Line No.</u>	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	<u>Line No.</u>
1	<b><u>Other Adjustments due to Appendix XII Cycle 3 Cost Adjustments Calculation:</u></b>			1
2				2
	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before			
3	Interest	\$ 0.29	Page 2; Line 17; Col. C	3
4				4
5	TO5 rates were suspended for 5 months, in effect on 6/1/2019	<u>7/12</u>	189 FERC ¶ 61,248 at Page 17	5
6				6
7	Total Adjustment - Before Interest w/5-month suspension	0.17	Line 3 x Line 5	7
8				8
9	Interest Expense	<u>0.07</u>	Page 11; Line 92; Col. 5	9
10				10
11	<b>Total Annual Costs Adjustment</b>	<b>\$ 0.24</b>	Sum Lines 7 and 9	11
12				12
13	Number of Months in Base Period	<u>12</u>		13
14				14
15	<b>Total Monthly Costs Adjustment</b>	<b><u>\$ 0.020</u></b>	Line 11 / Line 13	15

<sup>1</sup> Section C.6a of the Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix X costs in a previous Informational Filing. In this Appendix XII Cycle 8 Informational Filing, SDG&E is adjusting Appendix XII Cycle 3 by approximately \$0.2K in response to FERC disallowing the CAISO ROE Adder of 50 basis points.

SAN DIEGO GAS & ELECTRIC COMPANY  
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
 Appendix XII Cycle 8 Annual Informational Filing  
 Derivation of Other Adjustments Applicable to Appendix XII Cycle 3  
 (\$1,000)

Line No.	Description of Annual Costs	A		B		C = A - B		Reference	Line No.
		Revised - Appendix XII Cycle 3 Amounts		As Filed - Appendix XII Cycle 3 <sup>1</sup> Amounts		Difference Incr (Decr)			
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	\$ -	\$ -		\$ -		Page 3 and Page 4, Line 1	1
2									2
3	Section 2 - Non-Direct Expense Cost Component	<b>822</b> ✓		826		(4)		Page 3 and Page 4, Line 3	3
4									4
5	Section 3 - Cost Component Containing Other Specific Expenses	<b>12</b> ✓		8		4		Page 3 and Page 4, Line 5	5
6									6
7	<b>Total Citizens' Annual Prior Year Cost of Service</b>	<b>\$ 834</b> ✓	\$	834	\$	0		Sum Lines 1, 3, 5	7
8									8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(45)		(45)		(0)		Page 3 and Page 4, Line 9	9
10									10
11	Section 5 - Interest True-Up Adjustment Cost Component	-		-		-		Page 3 and Page 4, Line 11	11
12									12
13	<b>Subtotal Annual Costs</b>	<b>\$ 789</b> ✓	\$	789	\$	0		Sum Lines 7, 9, 11	13
14									14
15	Other Adjustments	-		-		-		Page 3 and Page 4, Line 15	15
16									16
17	<b>Total Annual Costs</b>	<b>\$ 789</b> ✓	\$	789	\$	0		Line 13 + Line 15	17
18									18

Line No.	Description of Monthly Costs	A		B		C = A - B		Reference	Line No.
		Revised - Appendix XII Cycle 3 Amounts		As Filed - Appendix XII Cycle 3 <sup>1</sup> Amounts		Difference Incr (Decr)			
19									19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	\$ -	\$ -		\$ -		Page 3 and Page 4, Line 20	20
21									21
22	Section 2 - Non-Direct Expense Cost Component	<b>68,518</b> ✓		68,820		(0,302)		Page 3 and Page 4, Line 22	22
23									23
24	Section 3 - Cost Component Containing Other Specific Expenses	<b>0,967</b> ✓		0,641		0		Page 3 and Page 4, Line 24	24
25									25
26	<b>Total Citizens' Monthly Prior Year Cost of Service</b>	<b>\$ 69,485</b> ✓	\$	69,461	\$	0,024		Sum Lines 20, 22, 24	26
27									27
28	Section 4 - True-Up Adjustment Cost Component	(3,770)		(3,770)		(0,000)		Page 3 and Page 4, Line 28	28
29									29
30	Section 5 - Interest True-Up Adjustment Cost Component	-		-		-		Page 3 and Page 4, Line 30	30
31									31
32	Other Adjustments	-		-		-		Page 3 and Page 4, Line 32	32
33									33
34	<b>Total Monthly Costs</b>	<b>\$ 65,715</b> ✓	\$	65,691	\$	0,024		Sum Lines 26, 28, 30, 32	34
35									35
36	Number of Months in Base Period	12		12		-		Page 3 and Page 4, Line 36	36
37									37
38	<b>Total Annual Costs</b>	<b>\$ 789</b> ✓	\$	789	\$	0		Page 3 and Page 4, Line 38	38
39									39

<sup>1</sup> Amounts for Appendix XII Cycle 3 are as filed in the following dockets: ER21-320, ER22-133, ER24-175, and ER25-114.

✓ Items in **BOLD** have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

REVISED

**SAN DIEGO GAS & ELECTRIC COMPANY  
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT**

**Summary of Cost Components**

**Rate Effective Period January 1, 2021 to December 31, 2021  
(\$1,000)**

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	<b>822</b> ✓	Pg5 Rev Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	<b>12</b> ✓	Pg7 Rev Section 3; Page 1; Line 31	5
6				6
7	<b>Total Citizens' Annual Prior Year Cost of Service</b>	\$ <b>834</b> ✓	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(45)	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	-	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	<b>Subtotal Annual Costs</b>	\$ <b>789</b> ✓	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	-	Cost Adjustment Workpapers	15
16				16
17	<b>Total Annual Costs</b>	\$ <b>789</b> ✓	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	<b>68.518</b> ✓	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	<b>0.967</b> ✓	Line 5 / 12 Months	24
25				25
26	<b>Total Citizens' Monthly Prior Year Cost of Service</b>	\$ <b>69.485</b> ✓	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	(3.770)	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	-	Line 11 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	<b>Total Monthly Costs</b>	\$ <b>65.715</b> ✓	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	<b>Total Annual Costs</b>	\$ <b>789</b> ✓	Line 34 x Line 36	38
39				39

✓ Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT**  
**Summary of Cost Components**  
**Rate Effective Period January 1, 2021 to December 31, 2021**  
**(\$1,000)**

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	<b>826</b> v	Pg5 Rev Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	8	Pg8 Rev Section 3; Page 1; Line 31	5
6				6
7	<b>Total Citizens' Annual Prior Year Cost of Service</b>	<b>\$ 834</b> v	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(45)	Pg7 Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	-	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	<b>Subtotal Annual Costs</b>	<b>\$ 789</b> v	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	-	Cost Adjustment Workpapers	15
16				16
17	<b>Total Annual Costs</b>	<b>\$ 789</b> v	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	<b>68.820</b> v	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	0.641	Line 5 / 12 Months	24
25				25
26	<b>Total Citizens' Monthly Prior Year Cost of Service</b>	<b>\$ 69.461</b> v	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	<b>(3.770)</b> v	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	-	Line 11 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	<b>Total Monthly Costs</b>	<b>\$ 65.691</b> v	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	<b>Total Annual Costs</b>	<b>\$ 789</b> v	Line 34 x Line 36	38
39				39

v Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY  
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
 Section 2 - Non-Direct Expense Cost Component  
 Base Period & True-Up Period 12 - Months Ending December 31, 2019  
 (\$1,000)

Line No.		Amounts	Reference	Line No.
1	<b><u>A. Non-Direct Annual Carrying Charge Percentages</u></b>			1
2	Transmission Related O&M Expense	0.67%	Page 2; Line 6	2
3				3
4	Transmission Related A&G Expense	0.78%	Page 2; Line 11	4
5				5
6	Transmission Related Property Tax Expense	0.99%	Page 2; Line 16	6
7				7
8	Transmission Related Payroll Tax Expense	0.03%	Page 2; Line 21	8
9				9
10	Transmission Related Working Capital Revenue	0.17%	Page 2; Line 34	10
11				11
12	Transmission Related General & Common Plant Revenue	0.38%	Page 2; Line 51	12
13				13
14	Subtotal Annual Carrying Charge Rate	3.01%	Sum Lines 2 thru 12	14
15				15
16	Transmission Related Municipal Franchise Fees Expense	1.0275% 0.03%	Line 14 x Franchise Fee Rate	16
17				17
18	<b>Total Annual Carrying Charge Rate</b>	<b>3.05%</b>	Line 14 + Line 16	18
19				19
20	<b><u>B. Derivation of Non-Direct Expense</u></b>			20
21	Citizens Lease Payment	\$ 27,000	Lease Agreement	21
22				22
23	Total Annual Carrying Charge Rate	3.05%	Line 18 Above	23
24				24
25	<b>Total Non-Direct Expense</b>	<b>\$ 822</b> ✓	Line 21 x Line 23	25

✓ Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY  
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Section 2 - Non-Direct Expense Cost Component

Base Period & True-Up Period 12 - Months Ending December 31, 2019

(\$1,000)

Line No.	Amounts	Reference	Line No.
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4			
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√ Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

SAN DIEGO GAS & ELECTRIC COMPANY  
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
 Section 2 - Non-Direct Expense Cost Component  
 Base Period & True-Up Period 12 - Months Ending December 31, 2019  
 (\$1,000)

Line No.		Amounts	Reference	Line No.
1	<b><u>A. Non-Direct Annual Carrying Charge Percentages</u></b>			1
2	Transmission Related O&M Expense	0.67%	Page 2; Line 6	2
3				3
4	Transmission Related A&G Expense	0.78%	Page 2; Line 11	4
5				5
6	Transmission Related Property Tax Expense	0.99%	Page 2; Line 16	6
7				7
8	Transmission Related Payroll Tax Expense	0.03%	Page 2; Line 21	8
9				9
10	Transmission Related Working Capital Revenue	0.18%	Page 2; Line 34	10
11				11
12	Transmission Related General & Common Plant Revenue	0.39%	Page 2; Line 51	12
13				13
14	Subtotal Annual Carrying Charge Rate	3.03%	Sum Lines 2 thru 12	14
15				15
16	Transmission Related Municipal Franchise Fees Expense	1.0275%	Line 14 x Franchise Fee Rate	16
17		0.03%		17
18	<b>Total Annual Carrying Charge Rate</b>	<b>3.06%</b>	Line 14 + Line 16	18
19				19
20	<b><u>B. Derivation of Non-Direct Expense</u></b>			20
21	Citizens Lease Payment	\$ 27,000	Lease Agreement	21
22				22
23	Total Annual Carrying Charge Rate	3.06%	Line 18 Above	23
24				24
25	<b>Total Non-Direct Expense</b>	<b>\$ 826</b>	Line 21 x Line 23	25

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY  
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Section 2 - Non-Direct Expense Cost Component

Base Period & True-Up Period 12 - Months Ending December 31, 2019

(\$1,000)

Line No.	Amounts	Reference	Line No.
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√ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

SAN DIEGO GAS & ELECTRIC COMPANY  
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
 Section 3 - Cost Component Containing Other Specific Expenses  
 Base Period & True-Up Period 12 - Months Ending December 31, 2019  
 (\$1,000)

Line No.	(a) Total Costs	(b) Removal Rate	(c) = (a) x (b) Amounts	Reference	Line No.
1	<b>A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:</b>				1
2					2
3	Average ADIT Difference With and Without Bonus		\$ (970)	AF-3; Line 5; Col. Average	3
4					4
5	Cost of Capital Rate		<b>10.0017%</b> ✓	Pg9 Rev Statement AV2; Line 31	5
6					6
7	<b>Total ADIT Revenue Credit</b>		\$ (97)	Line 3 x Line 5	7
8					8
9	<b>B. Equity AFUDC Component of Transmission Depreciation Expense</b>				9
10	Annual Equity AFUDC Allocated to Citizens		\$ 22	AV-2B; Line 17	10
11					11
12	<b>C. Derivation of Citizens SX-PQ Underground Line Segment Cost of Removal</b>				12
13	FERC Account				13
14	\$ 11,661	0.0049	\$ 57	TO5 Transmission Plant Deprec. Rates WP	14
15					15
16	15,150	0.0019	29	TO5 Transmission Plant Deprec. Rates WP	16
17					17
18	186	-	-	TO5 Transmission Plant Deprec. Rates WP	18
19					19
20	-	-	-	TO5 Transmission Plant Deprec. Rates WP	20
21					21
22	3	-	-	TO5 Transmission Plant Deprec. Rates WP	22
23	\$ 27,000			Col. a = Sum Lines 14 thru 22	23
24					24
25	Subtotal Annual Cost of Removal		\$ 86	Sum Lines 14 thru 22	25
26					26
27	Transmission Related Municipal Franchise Fees Expense		1.0275%	Line 25 x Franchise Fee Rate	27
28					28
29	Total Annual Cost of Removal		\$ 87	Line 25 + Line 27	29
30					30
31	<b>Total Other Specific Expenses</b>		<b>\$ 12</b> ✓	Line 7 + Line 10 + Line 29	31

✓ Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

SAN DIEGO GAS & ELECTRIC COMPANY  
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
Section 3 - Cost Component Containing Other Specific Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2019  
(\$1,000)

Line No.	(a) Total Costs	(b) Removal Rate	(c) = (a) x (b) Amounts	Reference	Line No.
1	<b><u>A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:</u></b>				1
2					2
3	Average ADIT Difference With and Without Bonus		\$ (970)	AF-3; Line 5; Col. Average	3
4					4
5	Cost of Capital Rate		10.4050%	Statement AV2; Line 31	5
6					6
7	<b>Total ADIT Revenue Credit</b>		\$ (101)	Line 3 x Line 5	7
8					8
9	<b><u>B. Equity AFUDC Component of Transmission Depreciation Expense</u></b>				9
10	Annual Equity AFUDC Allocated to Citizens		\$ 22	AV-2B; Line 17	10
11					11
12	<b><u>C. Derivation of Citizens SX-PQ Underground Line Segment Cost of Removal</u></b>				12
13	FERC Account				13
14	\$ 11,661	0.0049	\$ 57	TO5 Transmission Plant Deprec. Rates WP	14
15					15
16	15,150	0.0019	29	TO5 Transmission Plant Deprec. Rates WP	16
17					17
18	186	-	-	TO5 Transmission Plant Deprec. Rates WP	18
19					19
20	-	-	-	TO5 Transmission Plant Deprec. Rates WP	20
21					21
22	3	-	-	TO5 Transmission Plant Deprec. Rates WP	22
23	\$ 27,000			Col. a = Sum Lines 14 thru 22	23
24					24
25	Subtotal Annual Cost of Removal		\$ 86	Sum Lines 14 thru 22	25
26					26
27	Transmission Related Municipal Franchise Fees Expense		1.0275%	Line 25 x Franchise Fee Rate	27
28					28
29	Total Annual Cost of Removal		\$ 87	Line 25 + Line 27	29
30					30
31	<b>Total Other Specific Expenses</b>		<u>\$ 8</u>	Line 7 + Line 10 + Line 29	31

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SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2019

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.		
1	<u>Long-Term Debt Component - Denominator:</u>					
2	Bonds (Acct 221)	112; 18; c \$ 5,140,552		1		
3	Less: Reacquired Bonds (Acct 222)	112; 19; c -		2		
4	Other Long-Term Debt (Acct 224)	112; 21; c -		3		
5	Unamortized Premium on Long-Term Debt (Acct 225)	112; 22; c -		4		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112; 23; c (12,166)		5		
7	LTD = Long Term Debt	\$ 5,128,386	Sum Lines 2 thru 6	6		
8						
9	<u>Long-Term Debt Component - Numerator:</u>					
10	Interest on Long-Term Debt (Acct 427)	117; 62; c \$ 213,847		7		
11	Amort. of Debt Disc. and Expense (Acct 428)	117; 63; c 3,709		8		
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	117; 64; c 1,831		9		
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	117; 65; c -		10		
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	117; 66; c -		11		
15	i = LTD interest	\$ 219,387	Sum Lines 10 thru 14	12		
16						
17	<u>Cost of Long-Term Debt:</u>	4.28%	Line 15 / Line 7	13		
18						
19	<u>Preferred Equity Component:</u>					
20	PF = Preferred Stock (Acct 204)	112; 3; c \$ -		14		
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118; 29; c \$ -		15		
22	Cost of Preferred Equity	0.00%	Line 21 / Line 20	16		
23						
24	<u>Common Equity Component:</u>					
25	Proprietary Capital	112; 16; c \$ 7,099,081		17		
26	Less: Preferred Stock (Acct 204)	112; 3; c -	Negative of Line 20 Above	18		
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112; 12; c -		19		
28	Accumulated Other Comprehensive Income (Acct 219)	112; 15; c 15,874		20		
29	CS = Common Stock	\$ 7,114,955	Sum Lines 25 thru 28	21		
30						
31	<hr/>					
32	<u>Return on Common Equity:</u> <sup>2</sup>		<b>10.10%</b> ✓ TO5 Offer of Settlement; Section II.A.1.5.1	22		
33	(a)	(b)	(c)	(d) = (b) x (c)	189 FERC ¶ 61,248 at Page 17	
34	Amounts <sup>1</sup>	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		
35	<hr/>					
36	Long-Term Debt	\$ 5,128,386	41.89%	4.28%	1.79%	Col. c = Line 17 Above
37	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above
38	Common Equity	7,114,955	58.11%	10.10%	<b>5.87%</b> ✓	Col. c = Line 32 Above
39	Total Capital	\$ 12,243,341	100.00%		<b>7.66%</b> ✓	Sum Lines 37 thru 39
40	<hr/>					
41	<u>Cost of Equity Component (Preferred &amp; Common):</u>			<b>5.87%</b> ✓	Line 38 + Line 39; Col. d	
42	<hr/>					
43						
44	<u>Incentive Return on Common Equity:</u>					
45				0.00%	Shall be Zero	
46	(a)	(b)	(c)	(d) = (b) x (c)		
47	Amounts <sup>1</sup>	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		
48	<hr/>					
49	Long-Term Debt	\$ -	0.00%	0.00%	0.00%	Shall be Zero
50	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero
51	Common Equity	-	0.00%	0.00%	0.00%	Shall be Zero
52	Total Capital	\$ -	0.00%		0.00%	Sum Lines 50 thru 52
53	<hr/>					
54	<u>Incentive Cost of Equity Component (Preferred &amp; Common):</u>			0.00%	Line 51 + Line 52; Col. d	
55	<hr/>					

✓ Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

<sup>1</sup> Amount is based upon December 31 balances.

REVISED

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2019  
(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	5.87% <b>v</b>	AV1; Line 42	6
7	\$ 265	Negative of Statement AR; Line 11	7
8	\$ 7,492	AV-2A; Line 40	8
9	\$ 4,257,486	Pg12 Rev AV-4; Page 1; Line 26	9
10	21%	Federal Income Tax Rate	10
11			11
12	1.5991% <b>v</b>	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	5.87% <b>v</b>	Line 6 Above	18
19	\$ 7,492	Line 8 Above	19
20	\$ 4,257,486	Line 9 Above	20
21	1.5991% <b>v</b>	Line 12 Above	21
22	8.84%	State Income Tax Rate	22
23			23
24	0.7413% <b>v</b>	State Income Tax Expense	24
25			25
26			26
27	2.3404% <b>v</b>	Line 12 + Line 24	27
28			28
29	7.6613% <b>v</b>	AV1; Line 40	29
30			30
31	10.0017% <b>v</b>	Line 27 + Line 29	31

**v** Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

<sup>1</sup> Citizens portion of Equity AFUDC totaling \$56K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY  
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2019  
(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	0.00%	AV1; Line 55	6
7	\$ -	Shall be Zero	7
8	\$ -	Shall be Zero	8
9	\$ -	Shall be Zero	9
10	21%	AV2; Line 10	10
11			11
12	0.0000%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	0.00%	Line 6 Above	18
19	\$ -	Line 8 Above	19
20	\$ -	Line 9 Above	20
21	0.0000%	Line 12 Above	21
22	8.84%	AV2; Line 22	22
23			23
24	0.0000%	State Income Tax Expense	24
25			25
26			26
27	0.0000%	Line 12 + Line 24	27
28			28
29	0.0000%	AV1; Line 53	29
30			30
31	0.0000%	Line 27 + Line 29	31

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2019

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Long-Term Debt Component - Denominator:</u>			
2	Bonds (Acct 221)	112; 18; c	\$ 5,140,552	1
3	Less: Reacquired Bonds (Acct 222)	112; 19; c	-	2
4	Other Long-Term Debt (Acct 224)	112; 21; c	-	3
5	Unamortized Premium on Long-Term Debt (Acct 225)	112; 22; c	-	4
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112; 23; c	(12,166)	5
7	LTD = Long Term Debt		\$ 5,128,386	6
8			Sum Lines 2 thru 6	7
9	<u>Long-Term Debt Component - Numerator:</u>			
10	Interest on Long-Term Debt (Acct 427)	117; 62; c	\$ 213,847	8
11	Amort. of Debt Disc. and Expense (Acct 428)	117; 63; c	3,709	9
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	117; 64; c	1,831	10
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	117; 65; c	-	11
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	117; 66; c	-	12
15	i = LTD interest		\$ 219,387	13
16			Sum Lines 10 thru 14	14
17	<u>Cost of Long-Term Debt:</u>		4.28%	15
18			Line 15 / Line 7	16
19	<u>Preferred Equity Component:</u>			
20	PF = Preferred Stock (Acct 204)	112; 3; c	\$ -	17
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118; 29; c	\$ -	18
22	Cost of Preferred Equity		0.00%	19
23			Line 21 / Line 20	20
24	<u>Common Equity Component:</u>			
25	Proprietary Capital	112; 16; c	\$ 7,099,081	21
26	Less: Preferred Stock (Acct 204)	112; 3; c	-	22
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112; 12; c	-	23
28	Accumulated Other Comprehensive Income (Acct 219)	112; 15; c	15,874	24
29	CS = Common Stock		\$ 7,114,955	25
30			Sum Lines 25 thru 28	26
31	<hr/>			
32	<u>Return on Common Equity:</u> <sup>2</sup>		10.60%	27
33			TO5 Offer of Settlement; Section II.A.1.5.1	28
34		(a) (b) (c) (d) = (b) x (c)		29
35	<u>Weighted Cost of Capital:</u>	Amounts <sup>1</sup> Cap. Struct. Cost of Capital	Weighted Cost of Capital	30
36				31
37	Long-Term Debt	\$ 5,128,386 41.89%	4.28% 1.79%	32
38	Preferred Equity	- 0.00%	0.00% 0.00%	33
39	Common Equity	7,114,955 58.11%	10.60% 6.16%	34
40	Total Capital	\$ 12,243,341 100.00%	7.95%	35
41			Sum Lines 37 thru 39	36
42	<u>Cost of Equity Component (Preferred &amp; Common):</u>		6.16%	37
43			Line 38 + Line 39; Col. d	38
44	<hr/>			
45	<u>Incentive Return on Common Equity:</u>		0.00%	39
46			Shall be Zero	40
47		(a) (b) (c) (d) = (b) x (c)		41
48	<u>Incentive Weighted Cost of Capital:</u>	Amounts <sup>1</sup> Cap. Struct. Cost of Capital	Weighted Cost of Capital	42
49				43
50	Long-Term Debt	\$ - 0.00%	0.00% 0.00%	44
51	Preferred Equity	- 0.00%	0.00% 0.00%	45
52	Common Equity	- 0.00%	0.00% 0.00%	46
53	Total Capital	\$ - 0.00%	0.00%	47
54			Sum Lines 50 thru 52	48
55	<u>Incentive Cost of Equity Component (Preferred &amp; Common):</u>		0.00%	49
			Line 51 + Line 52; Col. d	50

<sup>1</sup> Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2019  
(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31

√ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

<sup>1</sup> Citizens portion of Equity AFUDC totaling \$56K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

SAN DIEGO GAS & ELECTRIC COMPANY  
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2019  
(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	0.00%	AV1; Line 55	6
7	\$ -	Shall be Zero	7
8	\$ -	Shall be Zero	8
9	\$ -	Shall be Zero	9
10	21%	AV2; Line 10	10
11			11
12	0.0000%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	0.00%	Line 6 Above	18
19	\$ -	Line 8 Above	19
20	\$ -	Line 9 Above	20
21	0.0000%	Line 12 Above	21
22	8.84%	AV2; Line 22	22
23			23
24	0.0000%	State Income Tax Expense	24
25			25
26			26
27	0.0000%	Line 12 + Line 24	27
28			28
29	0.0000%	AV1; Line 53	29
30			30
31	0.0000%	Line 27 + Line 29	31

**SAN DIEGO GAS & ELECTRIC COMPANY  
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT**

**Appendix XII Cycle 8 Annual Informational Filing  
Derivation of Interest Expense on Other Adjustments Applicable to Appendix XII Cycle 3**

(\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.	
1							1	
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2	
3				<b>Cumulative</b>		<b>Cumulative</b>	3	
4		<b>Monthly</b>		<b>Overcollection (-) or</b>		<b>Overcollection (-) or</b>	4	
5		<b>Overcollection (-) or</b>	<b>Monthly</b>	<b>Undercollection (+)</b>		<b>Undercollection (+)</b>	5	
6		<b>Undercollection (+)</b>	<b>Interest</b>	<b>in Revenue</b>		<b>in Revenue</b>	6	
7	<b>Month</b>	<b>Year</b>	<b>in Revenue</b>	<b>Rate <sup>1</sup></b>	<b>wo Interest</b>	<b>Interest</b>	<b>with Interest</b>	7
8	January	2019	\$ -	0.44%	\$ -	\$ -	-	8
9	February	2019	-	0.40%	-	-	-	9
10	March	2019	-	0.44%	-	-	-	10
11	April	2019	-	0.45%	-	-	-	11
12	May	2019	-	0.46%	-	-	-	12
13	June	2019	0.02	0.45%	0.02	0.00	0.02	13
14	July	2019	0.02	0.47%	0.05	0.00	0.05	14
15	August	2019	0.02	0.47%	0.07	0.00	0.07	15
16	September	2019	0.02	0.45%	0.10	0.00	0.10	16
17	October	2019	0.02	0.46%	0.12	0.00	0.12	17
18	November	2019	0.02	0.45%	0.15	0.00	0.15	18
19	December	2019	0.02	0.46%	0.17	0.00	0.17	19
20	January	2020		0.42%	0.17	0.00	0.17	20
21	February	2020		0.39%	0.17	0.00	0.17	21
22	March	2020		0.42%	0.17	0.00	0.17	22
23	April	2020		0.39%	0.17	0.00	0.17	23
24	May	2020		0.40%	0.17	0.00	0.17	24
25	June	2020		0.39%	0.17	0.00	0.18	25
26	July	2020		0.29%	0.18	0.00	0.18	26
27	August	2020		0.29%	0.18	0.00	0.18	27
28	September	2020		0.28%	0.18	0.00	0.18	28
29	October	2020		0.28%	0.18	0.00	0.18	29
30	November	2020		0.27%	0.18	0.00	0.18	30
31	December	2020		0.28%	0.18	0.00	0.18	31
32	January	2021		0.28%	0.18	0.00	0.18	32
33	February	2021		0.25%	0.18	0.00	0.18	33
34	March	2021		0.28%	0.18	0.00	0.18	34
35	April	2021		0.27%	0.18	0.00	0.18	35
36	May	2021		0.28%	0.18	0.00	0.18	36
37	June	2021		0.27%	0.18	0.00	0.18	37
38	July	2021		0.28%	0.18	0.00	0.18	38
39	August	2021		0.28%	0.18	0.00	0.18	39
40	September	2021		0.27%	0.18	0.00	0.18	40
41	October	2021		0.28%	0.18	0.00	0.18	41
42	November	2021		0.27%	0.18	0.00	0.18	42
43	December	2021		0.28%	0.18	0.00	0.18	43
44	January	2022		0.28%	0.18	0.00	0.18	44
45	February	2022		0.25%	0.18	0.00	0.19	45
46	March	2022		0.28%	0.19	0.00	0.19	46
47	April	2022		0.27%	0.19	0.00	0.19	47
48	May	2022		0.28%	0.19	0.00	0.19	48
49	June	2022		0.27%	0.19	0.00	0.19	49
50	July	2022		0.31%	0.19	0.00	0.19	50
51	August	2022		0.31%	0.19	0.00	0.19	51
52	September	2022		0.30%	0.19	0.00	0.19	52
53	October	2022		0.42%	0.19	0.00	0.19	53
54	November	2022		0.40%	0.19	0.00	0.19	54
55	December	2022		0.42%	0.19	0.00	0.19	55

**SAN DIEGO GAS & ELECTRIC COMPANY  
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT**

**Appendix XII Cycle 8 Annual Informational Filing  
Derivation of Interest Expense on Other Adjustments Applicable to Appendix XII Cycle 3**

(\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.
1							1
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3				<b>Cumulative</b>		<b>Cumulative</b>	3
4		<b>Monthly</b>		<b>Overcollection (-) or</b>		<b>Overcollection (-) or</b>	4
5		<b>Undercollection (-) or</b>	<b>Monthly</b>	<b>Undercollection (+)</b>		<b>Undercollection (+)</b>	5
6		<b>Undercollection (+)</b>	<b>Interest</b>	<b>in Revenue</b>		<b>in Revenue</b>	6
7	<b>Month</b>	<b>Year</b>	<b>Rate <sup>1</sup></b>	<b>wo Interest</b>	<b>Interest</b>	<b>with Interest</b>	7
56	January	2023	0.54%	0.19	0.00	0.19	56
57	February	2023	0.48%	0.19	0.00	0.19	57
58	March	2023	0.54%	0.19	0.00	0.19	58
59	April	2023	0.62%	0.19	0.00	0.20	59
60	May	2023	0.64%	0.20	0.00	0.20	60
61	June	2023	0.62%	0.20	0.00	0.20	61
62	July	2023	0.68%	0.20	0.00	0.20	62
63	August	2023	0.68%	0.20	0.00	0.20	63
64	September	2023	0.66%	0.20	0.00	0.20	64
65	October	2023	0.71%	0.20	0.00	0.20	65
66	November	2023	0.69%	0.20	0.00	0.20	66
67	December	2023	0.71%	0.20	0.00	0.21	67
68	January	2024	0.72%	0.21	0.00	0.21	68
69	February	2024	0.68%	0.21	0.00	0.21	69
70	March	2024	0.72%	0.21	0.00	0.21	70
71	April	2024	0.70%	0.21	0.00	0.21	71
72	May	2024	0.72%	0.21	0.00	0.21	72
73	June	2024	0.70%	0.21	0.00	0.22	73
74	July	2024	0.72%	0.22	0.00	0.22	74
75	August	2024	0.72%	0.22	0.00	0.22	75
76	September	2024	0.70%	0.22	0.00	0.22	76
77	October	2024	0.72%	0.22	0.00	0.22	77
78	November	2024	0.70%	0.22	0.00	0.22	78
79	December	2024	0.72%	0.22	0.00	0.22	79
80	January	2025	0.68%	0.22	0.00	0.23	80
81	February	2025	0.62%	0.23	0.00	0.23	81
82	March	2025	0.68%	0.23	0.00	0.23	82
83	April	2025	0.62%	0.23	0.00	0.23	83
84	May	2025	0.64%	0.23	0.00	0.23	84
85	June	2025	0.62%	0.23	0.00	0.23	85
86	July	2025	0.64%	0.23	0.00	0.23	86
87	August	2025	0.64%	0.23	0.00	0.24	87
88	September	2025	0.62%	0.24	0.00	0.24	88
89	October	2025	0.64%	0.24	0.00	0.24	89
90	November	2025	0.62%	0.24	0.00	0.24	90
91	December	2025	0.64%	0.24	0.00	0.24	91
92		<u>\$ 0.17</u>			<u>\$ 0.07</u>		92

<sup>1</sup> Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.

<sup>2</sup> Derived using the prior month balance in Column 6 plus the current month balance in Column 2.

<sup>3</sup> Interest is calculated using an average of beginning and ending balances: 1) in month 1, the average is 1/2 of balance in Column 2; and 2) in subsequent months is the average of prior month balance in Column 6 and the current month balance in Column 4.

Posted FERC Interest rates

**San Diego Gas & Electric Company**  
**Citizens' Share of the SX-PQ Underground Line Segment**  
**Appendix XII Cycle 8 Annual Informational Filing <sup>1</sup>**  
**Derivation of Other Adjustments Applicable to Appendix XII Cycle 4**  
**(\$1,000)**

Line No.	Description	Amounts	Reference	Line No.
1	<b><u>Other Cost Adjustments due to Appendix XII Cycle 4 Cost Adjustments Calculation:</u></b>			1
2				2
3	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before Interest	\$ 3.51	Page 2; Line 17; Col. C	3
4				4
5	Interest Expense	1.35	Page 11 Line 81; Col. 5	5
6				6
7	<b>Total Annual Costs Adjustment</b>	<b>\$ 4.86</b>	Sum Lines 3 and 5	7
8				8
9	Number of Months in Base Period	12		9
10				10
11	<b>Total Monthly Costs Adjustment</b>	<b>\$ 0.405</b>	Line 7 / Line 9	11

<sup>1</sup> Section C.6a of the Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix X costs in a previous Informational Filing. In this Appendix XII Cycle 8 Informational Filing, SDG&E is adjusting Appendix XII Cycle 4 by approximately \$5K in response to FERC disallowing the CAISO ROE Adder of 50 basis points.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT**  
**Appendix XII Cycle 8 Annual Informational Filing**  
**Derivation of Other Adjustments Applicable to Appendix XII Cycle 4**  
**(\$1,000)**

Line No.	Description of Annual Costs	A	B	C = A - B	Reference	Line No.
		Revised - Appendix XII Cycle 4 Amounts	As Filed - Appendix XII Cycle 4 <sup>1</sup> Amounts	Difference Incr (Decr)		
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	\$ -	\$ -	Page 3 and Page 4, Line 1	1
2						2
3	Section 2 - Non-Direct Expense Cost Component	870	874	(4)	Page 3 and Page 4, Line 3	3
4						4
5	Section 3 - Cost Component Containing Other Specific Expenses	(70)	(77)	7	Page 3 and Page 4, Line 5	5
6						6
7	<b>Total Citizens' Annual Prior Year Cost of Service</b>	\$ 800	\$ 797	\$ 4	Sum Lines 1, 3, 5	7
8						8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(115)	(115)	(0)	Page 3 and Page 4, Line 9	9
10						10
11	Section 5 - Interest True-Up Adjustment Cost Component	(3)	(3)	-	Page 3 and Page 4, Line 11	11
12						12
13	<b>Subtotal Annual Costs</b>	\$ 682	\$ 679	\$ 4	Sum Lines 7, 9, 11	13
14						14
15	Other Adjustments	(26)	(26)	-	Page 3 and Page 4, Line 15	15
16						16
17	<b>Total Annual Costs</b>	<u>\$ 656</u>	<u>\$ 653</u>	<u>\$ 4</u>	Line 13 + Line 15	17
18						18

Line No.	Description of Monthly Costs	A	B	C = A - B	Reference	Line No.
		Revised - Appendix XII Cycle 4 Amounts	As Filed - Appendix XII Cycle 4 <sup>1</sup> Amounts	Difference Incr (Decr)		
19	Section 1 - Direct Maintenance Expense Cost Component	\$ -	\$ -	\$ -	Page 3 and Page 4, Line 20	19
20						20
21	Section 2 - Non-Direct Expense Cost Component	72.499	72.805	(0.306)	Page 3 and Page 4, Line 22	21
22						22
23	Section 3 - Cost Component Containing Other Specific Expenses	(5.807)	(6.406)	1	Page 3 and Page 4, Line 24	23
24						24
25	<b>Total Citizens' Monthly Prior Year Cost of Service</b>	\$ 66.692	\$ 66.400	\$ 0.292	Sum Lines 20, 22, 24	25
26						26
27	Section 4 - True-Up Adjustment Cost Component	(9.599)	(9.599)	(0.000)	Page 3 and Page 4, Line 28	27
28						28
29	Section 5 - Interest True-Up Adjustment Cost Component	(0.218)	(0.218)	-	Page 3 and Page 4, Line 30	29
30						30
31	Other Adjustments	(2.200)	(2.200)	-	Page 3 and Page 4, Line 32	31
32						32
33	<b>Total Monthly Costs</b>	\$ 54.674	\$ 54.382	0.292	Sum Lines 26, 28, 30, 32	33
34						34
35	Number of Months in Base Period	12	12	-		35
36						36
37	<b>Total Annual Costs</b>	<u>\$ 656</u>	<u>\$ 653</u>	<u>\$ 4</u>	Page 3 and Page 4, Line 38	37
38						38
39						39

<sup>1</sup> Amounts for Appendix XII Cycle 4 are as filed in the following dockets: ER22-133, ER23-110, ER24-175, and ER25-114.  
 ✓ Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

REVISED

**SAN DIEGO GAS & ELECTRIC COMPANY  
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
Summary of Cost Components**

**Rate Effective Period January 1, 2022 to December 31, 2022  
(\$1,000)**

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	<b>870</b> ✓	Pg5 Rev Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	<b>(70)</b> ✓	Pg7 Rev Section 3; Page 1; Line 31	5
6				6
7	<b>Total Citizens' Annual Prior Year Cost of Service</b>	\$ <b>800</b> ✓	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	<b>(115)</b>	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	<b>(3)</b>	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	<b>Subtotal Annual Costs</b>	\$ <b>682</b> ✓	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	<b>(26)</b>	Cost Adjustment Workpapers	15
16				16
17	<b>Total Annual Costs</b>	\$ <b>656</b> ✓	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	<b>72,499</b> ✓	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	<b>(5,807)</b> ✓	Line 5 / 12 Months	24
25				25
26	<b>Total Citizens' Monthly Prior Year Cost of Service</b>	\$ <b>66,692</b> ✓	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	(9,599)	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	(0,218)	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(2,200)	Line 15 / 12 Months	32
33				33
34	<b>Total Monthly Costs</b>	\$ <b>54,674</b> ✓	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	<b>12</b>		36
37				37
38	<b>Total Annual Costs</b>	\$ <b>656</b> ✓	Line 34 x Line 36	38
39				39

✓ Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

**SAN DIEGO GAS & ELECTRIC COMPANY  
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
Summary of Cost Components**

**Rate Effective Period January 1, 2022 to December 31, 2022  
(\$1,000)**

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	<b>874</b> ✓	Pg5 Rev Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	(77)	Pg9 Rev Section 3; Page 1; Line 31	5
6				6
7	<b>Total Citizens' Annual Prior Year Cost of Service</b>	\$ 797 ✓	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(115) ✓	Pg10 Rev Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	(3)	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	<b>Subtotal Annual Costs</b>	\$ 679 ✓	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	(26)	Cost Adjustment Workpapers	15
16				16
17	<b>Total Annual Costs</b>	\$ 653 ✓	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	<b>72.805</b> ✓	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	(6.406)	Line 5 / 12 Months	24
25				25
26	<b>Total Citizens' Monthly Prior Year Cost of Service</b>	\$ 66.400 ✓	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	(9.599) ✓	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	(0.218)	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(2.200)	Line 15 / 12 Months	32
33				33
34	<b>Total Monthly Costs</b>	\$ 54.382 ✓	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	<b>Total Annual Costs</b>	\$ 653 ✓	Line 34 x Line 36	38
39				39

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY  
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
 Section 2 - Non-Direct Expense Cost Component  
 Base Period & True-Up Period 12 - Months Ending December 31, 2020  
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1	<b><u>A. Non-Direct Annual Carrying Charge Percentages</u></b>		1
2	0.63%	Page 2; Line 6	2
3			3
4	0.91%	Page 2; Line 11	4
5			5
6	1.06%	Page 2; Line 16	6
7			7
8	0.03%	Page 2; Line 21	8
9			9
10	0.18%	Page 2; Line 34	10
11			11
12	0.38%	Page 2; Line 51	12
13			13
14	3.19%	Sum Lines 2 thru 12	14
15			15
16	1.0275%	Line 14 x Franchise Fee Rate	16
17	0.03%		17
18	<b>3.22%</b>	Line 14 + Line 16	18
19			19
20	<b><u>B. Derivation of Non-Direct Expense</u></b>		20
21	\$ 27,000	Lease Agreement	21
22			22
23	3.22%	Line 18 Above	23
24			24
25	<b>\$ 870</b>	Line 21 x Line 23	25

√ Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

## REVISED

SAN DIEGO GAS & ELECTRIC COMPANY  
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
 Section 2 - Non-Direct Expense Cost Component  
 Base Period & True-Up Period 12 - Months Ending December 31, 2020  
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1			
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√ Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT**  
**Section 2 - Non-Direct Expense Cost Component**  
**Base Period & True-Up Period 12 - Months Ending December 31, 2020**  
**(\$1,000)**

Line No.	Amounts	Reference	Line No.
1			1
<b><u>A. Non-Direct Annual Carrying Charge Percentages</u></b>			
2	0.63%	Page 2; Line 6	2
3			3
4	0.91%	Page 2; Line 11	4
5			5
6	1.06%	Page 2; Line 16	6
7			7
8	0.03%	Page 2; Line 21	8
9			9
10	0.18%	Page 2; Line 34	10
11			11
12	0.39%	Page 2; Line 51	12
13			13
14	3.20%	Sum Lines 2 thru 12	14
15			15
16	1.0275%	Line 14 x Franchise Fee Rate	16
17	0.03%		17
18	<b>3.24% v</b>	Line 14 + Line 16	18
19			19
<b><u>B. Derivation of Non-Direct Expense</u></b>			
20			20
21	\$ 27,000	Lease Agreement	21
22			22
23	3.24% v	Line 18 Above	23
24			24
25	<b>\$ 874 v</b>	Line 21 x Line 23	25

v Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

SAN DIEGO GAS & ELECTRIC COMPANY  
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
 Section 2 - Non-Direct Expense Cost Component  
 Base Period & True-Up Period 12 - Months Ending December 31, 2020  
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 5,359,329	Pg22 Rev AV-4; Line 6	1
2			2
3			3
4	<b>\$ 33,651</b>	Statement AH; Line 17	4
5			5
6	0.63%	Line 4 / Line 1	6
7			7
8			8
9	<b>\$ 48,582</b> v	Pg8 Rev Stmt AH; Line 45	9
10			10
11	0.91%	Line 9 / Line 1	11
12			12
13			13
14	<b>\$ 56,867</b> v	Pg16 Rev Statement AK; Line 17	14
15			15
16	1.06%	Line 14 / Line 1	16
17			17
18			18
19	<b>\$ 1,699</b>	Statement AK; Line 28	19
20			20
21	0.03%	Line 19 / Line 1	21
22			22
23			23
24			24
25	<b>\$ 50,943</b>	Pg9 Rev Statement AL; Line 5	25
26	<b>37,071</b>	Pg9 Rev Statement AL; Line 9	26
27	<b>10,279</b> v	Pg9 Rev Stmt AL; Line 19	27
28	<b>\$ 98,293</b> v	Sum Lines 25 thru 27	28
29			29
30	<b>10.0666%</b>	Pg11 Rev Stmt AV; Page 2; Line 31	30
31			31
32	<b>\$ 9,895</b> v	Line 28 x Line 30	32
33			33
34	0.18%	Line 32 / Line 1	34
35			35
36			36
37	<b>\$ 27,998</b>	Pg22 Rev AV-4; Line 4	37
38			38
39	<b>58,914</b>	Pg22 Rev AV-4; Line 5	39
40			40
41	\$ 86,912	Line 37 + Line 39	41
42			42
43	<u>10.0666%</u>	Line 30	43
44			44
45	\$ 8,749	Line 41 * Line 43	45
46			46
47	<b>\$ 12,210</b>	Pg15 Rev Statement AJ; Line 17	47
48			48
49	\$ 20,959	Line 45 + Line 47	49
50			50
51	<u>0.39%</u>	Line 49 / Line 1	51

v Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY  
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
 Section 3 - Cost Component Containing Other Specific Expenses  
 Base Period & True-Up Period 12 - Months Ending December 31, 2020  
 (\$1,000)

Line No.	(a) Total Costs	(b) Removal Rate	(c) = (a) x (b) Amounts	Reference	Line No.	
1	<b>A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:</b>					1
2					2	
3			\$ (1,842)	AF-3; Line 5; Col. Average	3	
4					4	
5			<b>9.6767% v</b>	Statement AV2; Line 31	5	
6					6	
7			\$ (178)	Line 3 x Line 5	7	
8					8	
9	<b>B. Equity AFUDC Component of Transmission Depreciation Expense</b>					9
10			\$ 22	AV-2B; Line 17	10	
11					11	
12	<b>C. Derivation of Citizens SX-PQ Underground Line Segment Cost of Removal</b>					12
13	FERC Account					13
14	\$ 11,661	0.0049	\$ 57	TO5 Transmission Plant Deprec. Rates WP	14	
15					15	
16	15,150	0.0019	29	TO5 Transmission Plant Deprec. Rates WP	16	
17					17	
18	186	-	-	TO5 Transmission Plant Deprec. Rates WP	18	
19					19	
20	-	-	-	TO5 Transmission Plant Deprec. Rates WP	20	
21					21	
22	3	-	-	TO5 Transmission Plant Deprec. Rates WP	22	
23	\$ 27,000			Col. a = Sum Lines 14 thru 22	23	
24					24	
25			\$ 86	Sum Lines 14 thru 22	25	
26					26	
27		1.0275%	1	Line 25 x Franchise Fee Rate	27	
28					28	
29			\$ 87	Line 25 + Line 27	29	
30					30	
31			<u>\$ (70) v</u>	Line 7 + Line 10 + Line 29	31	

v Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

SAN DIEGO GAS & ELECTRIC COMPANY  
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
 Section 3 - Cost Component Containing Other Specific Expenses  
 Base Period & True-Up Period 12 - Months Ending December 31, 2020  
 (\$1,000)

Line No.	(a) Total Costs	(b) Removal Rate	(c) = (a) x (b) Amounts	Reference	Line No.	
1	<b>A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:</b>					1
2						2
3			\$ (1,842)	AF-3; Line 5; Col. Average	3	
4						4
5			<b>10.0666% v</b>	Statement AV2; Line 31	5	
6						6
7			\$ (185)	Line 3 x Line 5	7	
8						8
9	<b>B. Equity AFUDC Component of Transmission Depreciation Expense</b>					9
10			\$ 22	AV-2B; Line 17	10	
11						11
12	<b>C. Derivation of Citizens SX-PQ Underground Line Segment Cost of Removal</b>					12
13	FERC Account					13
14	\$ 11,661	0.0049	\$ 57	TO5 Transmission Plant Deprec. Rates WP	14	
15						15
16	15,150	0.0019	29	TO5 Transmission Plant Deprec. Rates WP	16	
17						17
18	186	-	-	TO5 Transmission Plant Deprec. Rates WP	18	
19						19
20	-	-	-	TO5 Transmission Plant Deprec. Rates WP	20	
21						21
22	3	-	-	TO5 Transmission Plant Deprec. Rates WP	22	
23	\$ 27,000			Col. a = Sum Lines 14 thru 22	23	
24						24
25			\$ 86	Sum Lines 14 thru 22	25	
26						26
27		1.0275%	1	Line 25 x Franchise Fee Rate	27	
28						28
29			\$ 87	Line 25 + Line 27	29	
30						30
31			<u>\$ (77)</u>	Line 7 + Line 10 + Line 29	31	

v Items in BOLD have changed due to A&G adjustments and removal of CIAC related ADIT per SDG&E's TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original SX-PQ Appendix XII Cycle 4 filing per ER22-133.

REVISED

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2020  
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
<u>Long-Term Debt Component - Denominator:</u>				
2	112; 18; c	\$ 6,053,573		2
3	112; 19; c	-		3
4	112; 21; c	-		4
5	112; 22; c	-		5
6	112; 23; c	(13,173)		6
7		\$ 6,040,400	Sum Lines 2 thru 6	7
8				8
9				9
<u>Long-Term Debt Component - Numerator:</u>				
10	117; 62; c	\$ 233,779		10
11	117; 63; c	4,107		11
12	117; 64; c	1,450		12
13	117; 65; c	-		13
14	117; 66; c	-		14
15		\$ 239,335	Sum Lines 10 thru 14	15
16				16
17		3.96%	Line 15 / Line 7	17
18				18
<u>Preferred Equity Component:</u>				
20	112; 3; c	\$ -		20
21	118; 29; c	\$ -		21
22		0.00%	Line 21 / Line 20	22
23				23
<u>Common Equity Component:</u>				
25	112; 16; c	\$ 7,729,414		25
26	112; 3; c	-	Negative of Line 20 Above	26
27	112; 12; c	-		27
28	112; 15; c	10,034		28
29		\$ 7,739,448	Sum Lines 25 thru 28	29
30				30
31				31
32		<b>10.10%</b> ✓	TO5 Offer of Settlement; Section II.A.1.5.1	32
33	(a)	(b)	(c)	(d) = (b) x (c)
34	Amounts <sup>1</sup>	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital
35				
36				
37	\$ 6,040,400	43.84%	3.96%	1.74%
38	-	0.00%	0.00%	0.00%
39	7,739,448	56.16%	10.10%	<b>5.67%</b> ✓
40	\$ 13,779,848	100.00%		<b>7.41%</b> ✓
41				
42				<b>5.67%</b> ✓
43				Line 38 + Line 39; Col. d
44				
45				0.00%
46	(a)	(b)	(c)	(d) = (b) x (c)
47	Amounts <sup>1</sup>	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital
48				
49				
50	\$ -	0.00%	0.00%	0.00%
51	-	0.00%	0.00%	0.00%
52	-	0.00%	0.00%	0.00%
53	\$ -	0.00%		0.00%
54				
55				0.00%

✓ Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

<sup>1</sup> Amount is based upon December 31 balances.

REVISED

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2020  
(\$1,000)

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.67% v	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense <sup>1</sup>	\$ 8,265	AV-2A; Line 40	8
9	D = Transmission Rate Base	\$ 4,521,288	Pg12 Rev AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.5491% v	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.67% v	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 8,265	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,521,288	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.5491% v	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7180% v	State Income Tax Expense	24
25				25
26				26
27	C. Total Federal & State Income Tax Rate:	2.2671% v	Line 12 + Line 24	27
28				28
29	D. Total Weighted Cost of Capital:	7.4095% v	AV1; Line 40	29
30				30
31	E. Cost of Capital Rate (COCR):	9.6767% v	Line 27 + Line 29	31

v Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

<sup>1</sup> Citizens portion of Equity AFUDC totaling \$56K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY  
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2020  
(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<u>Incentive Cost of Capital Rate (i<sub>COCP</sub>) Calculation:</u>			1
2				2
3	<u>a. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	AV1; Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero	8
9	D = Incentive ROE Project Transmission Rate Base	\$ -	Shall be Zero	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	AV2; Line 10	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	20
21	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	AV2; Line 22	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal &amp; State Income Tax Rate:</u>	0.0000%	Line 12 + Line 24	27
28				28
29	<u>D. Total Incentive Weighted Cost of Capital:</u>	0.0000%	AV1; Line 53	29
30				30
31	<u>E. Incentive Cost of Capital Rate (i<sub>COCP</sub>):</u>	0.0000%	Line 27 + Line 29	31

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2020

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
<u>Long-Term Debt Component - Denominator:</u>				
2	112; 18; c	\$ 6,053,573		2
3	112; 19; c	-		3
4	112; 21; c	-		4
5	112; 22; c	-		5
6	112; 23; c	(13,173)		6
7		\$ 6,040,400	Sum Lines 2 thru 6	7
8				8
9				9
<u>Long-Term Debt Component - Numerator:</u>				
10	117; 62; c	\$ 233,779		10
11	117; 63; c	4,107		11
12	117; 64; c	1,450		12
13	117; 65; c	-		13
14	117; 66; c	-		14
15		\$ 239,335	Sum Lines 10 thru 14	15
16				16
17		3.96%	Line 15 / Line 7	17
18				18
<u>Preferred Equity Component:</u>				
20	112; 3; c	\$ -		20
21	118; 29; c	\$ -		21
22		0.00%	Line 21 / Line 20	22
23				23
<u>Common Equity Component:</u>				
25	112; 16; c	\$ 7,729,414		25
26	112; 3; c	-	Negative of Line 20 Above	26
27	112; 12; c	-		27
28	112; 15; c	10,034		28
29		\$ 7,739,448	Sum Lines 25 thru 28	29
30				30
31				31
32		10.60%	TO5 Offer of Settlement; Section II.A.1.5.1	32
33	(a)	(b)	(c)	(d) = (b) x (c)
34		Cap. Struct.	Cost of	Weighted
35	Amounts <sup>1</sup>	Ratio	Capital	Cost of Capital
36				
37	\$ 6,040,400	43.84%	3.96%	1.74%
38	-	0.00%	0.00%	0.00%
39	7,739,448	56.16%	10.60%	5.95%
40	\$ 13,779,848	100.00%		7.69%
41				
42				5.95%
43				Line 38 + Line 39; Col. d
44				
45				0.00%
46				Shall be Zero
47	(a)	(b)	(c)	(d) = (b) x (c)
48	Amounts <sup>1</sup>	Ratio	Capital	Cost of Capital
49				
50	\$ -	0.00%	0.00%	0.00%
51	-	0.00%	0.00%	0.00%
52	-	0.00%	0.00%	0.00%
53	\$ -	0.00%		0.00%
54				
55				0.00%
				Line 51 + Line 52; Col. d

<sup>1</sup> Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2020

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate (CCCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.95%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense <sup>1</sup>	\$ 8,265	AV-2A; Line 40	8
9	D = Transmission Rate Base	\$ 4,521,288 <b>v</b>	Pg12 Rev AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.6238%	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.95%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 8,265	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,521,288 <b>v</b>	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.6238%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7525%	State Income Tax Expense	24
25				25
26				26
27	C. Total Federal & State Income Tax Rate:	2.3763%	Line 12 + Line 24	27
28				28
29	D. Total Weighted Cost of Capital:	7.6903%	AV1; Line 40	29
30				30
31	E. Cost of Capital Rate (CCCR):	10.0666%	Line 27 + Line 29	31

**v** Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

<sup>1</sup> Citizens portion of Equity AFUDC totaling \$56K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

SAN DIEGO GAS & ELECTRIC COMPANY  
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2020  
(S1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	0.00%	AV1; Line 55	6
7	\$ -	Shall be Zero	7
8	\$ -	Shall be Zero	8
9	\$ -	Shall be Zero	9
10	21%	AV2; Line 10	10
11			11
12	0.0000%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	0.00%	Line 6 Above	18
19	\$ -	Line 8 Above	19
20	\$ -	Line 9 Above	20
21	0.0000%	Line 12 Above	21
22	8.84%	AV2; Line 22	22
23			23
24	0.0000%	State Income Tax Expense	24
25			25
26			26
27	0.0000%	Line 12 + Line 24	27
28			28
29	0.0000%	AV1; Line 53	29
30			30
31	0.0000%	Line 27 + Line 29	31

SAN DIEGO GAS & ELECTRIC COMPANY  
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Appendix XII Cycle 8 Annual Informational Filing  
 Derivation of Interest Expense on Other Adjustments Applicable to Appendix XII Cycle 4  
 (\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.
1							1
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3							3
4							4
5		Monthly	Monthly	Cumulative		Cumulative	5
6		Overcollection (-) or	Interest	Overcollection (-) or	Interest	Overcollection (-) or	6
7		Undercollection (+)	Rate <sup>1</sup>	Undercollection (+)		Undercollection (+)	7
8	Month	Year	in Revenue	wo Interest	Interest	with Interest	8
9	January	2020	\$ 0.29	0.42%	\$ 0.29	\$ 0.00	9
10	February	2020	0.29	0.39%	0.59	0.00	10
11	March	2020	0.29	0.42%	0.88	0.00	11
12	April	2020	0.29	0.39%	1.17	0.00	12
13	May	2020	0.29	0.40%	1.47	0.01	13
14	June	2020	0.29	0.39%	1.77	0.01	14
15	July	2020	0.29	0.29%	2.07	0.01	15
16	August	2020	0.29	0.29%	2.36	0.01	16
17	September	2020	0.29	0.28%	2.66	0.01	17
18	October	2020	0.29	0.28%	2.96	0.01	18
19	November	2020	0.29	0.27%	3.26	0.01	19
20	December	2020	0.29	0.28%	3.56	0.01	20
21	January	2021		0.28%	3.57	0.01	21
22	February	2021		0.25%	3.58	0.01	22
23	March	2021		0.28%	3.59	0.01	23
24	April	2021		0.27%	3.60	0.01	24
25	May	2021		0.28%	3.61	0.01	25
26	June	2021		0.27%	3.62	0.01	26
27	July	2021		0.28%	3.63	0.01	27
28	August	2021		0.28%	3.64	0.01	28
29	September	2021		0.27%	3.65	0.01	29
30	October	2021		0.28%	3.66	0.01	30
31	November	2021		0.27%	3.67	0.01	31
32	December	2021		0.28%	3.68	0.01	32
33	January	2022		0.28%	3.69	0.01	33
34	February	2022		0.25%	3.70	0.01	34
35	March	2022		0.28%	3.71	0.01	35
36	April	2022		0.27%	3.72	0.01	36
37	May	2022		0.28%	3.73	0.01	37
38	June	2022		0.27%	3.74	0.01	38
39	July	2022		0.31%	3.75	0.01	39
40	August	2022		0.31%	3.76	0.01	40
41	September	2022		0.30%	3.78	0.01	41
42	October	2022		0.42%	3.79	0.02	42
43	November	2022		0.40%	3.80	0.02	43
44	December	2022		0.42%	3.82	0.02	44
45	January	2023		0.54%	3.83	0.02	45
46	February	2023		0.48%	3.85	0.02	46
47	March	2023		0.54%	3.87	0.02	47
48	April	2023		0.62%	3.89	0.02	48
49	May	2023		0.64%	3.92	0.03	49
50	June	2023		0.62%	3.94	0.02	50
51	July	2023		0.68%	3.97	0.03	51
52	August	2023		0.68%	4.00	0.03	52
53	September	2023		0.66%	4.02	0.03	53
54	October	2023		0.71%	4.05	0.03	54
55	November	2023		0.69%	4.08	0.03	55
56	December	2023		0.71%	4.11	0.03	56
57	January	2024		0.72%	4.13	0.03	57
58	February	2024		0.68%	4.16	0.03	58
59	March	2024		0.72%	4.19	0.03	59
60	April	2024		0.70%	4.22	0.03	60
61	May	2024		0.72%	4.25	0.03	61
62	June	2024		0.70%	4.28	0.03	62
63	July	2024		0.72%	4.31	0.03	63
64	August	2024		0.72%	4.34	0.03	64
65	September	2024		0.70%	4.38	0.03	65
66	October	2024		0.72%	4.41	0.03	66
67	November	2024		0.70%	4.44	0.03	67
68	December	2024		0.72%	4.47	0.03	68
69	January	2025		0.68%	4.50	0.03	69
70	February	2025		0.62%	4.53	0.03	70
71	March	2025		0.68%	4.56	0.03	71
72	April	2025		0.62%	4.59	0.03	72
73	May	2025		0.64%	4.62	0.03	73
74	June	2025		0.62%	4.65	0.03	74
75	July	2025		0.64%	4.68	0.03	75
76	August	2025		0.64%	4.71	0.03	76
77	September	2025		0.62%	4.74	0.03	77
78	October	2025		0.64%	4.77	0.03	78
79	November	2025		0.62%	4.80	0.03	79
80	December	2025		0.64%	4.83	0.03	80
81			\$ 3.51		\$ 1.35		81

<sup>1</sup> Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.  
<sup>2</sup> Derived using the prior month balance in Column 6 plus the current month balance in Column 2.  
<sup>3</sup> Interest is calculated using an average of beginning and ending balances: 1) in month 1, the average is 1/2 of balance in Column 2; and 2) in subsequent months is the average of prior month balance in Column 6 and the current month balance in Column 4.  
 Posted FERC Interest rates

**San Diego Gas & Electric Company**  
**Citizens' Share of the SX-PQ Underground Line Segment**  
**Appendix XII Cycle 8 Annual Informational Filing <sup>1</sup>**  
**Derivation of Other Adjustments Applicable to Appendix XII Cycle 5**  
**(\$1,000)**

Line No.	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	Line No.
1	<b><u>Other Cost Adjustments due to Appendix XII Cycle 5 Cost Adjustments Calculation:</u></b>			1
2				2
3	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before Interest	\$ 3.48	Page 2; Line 17; Col. C	3
4				4
5	Interest Expense	1.18	Page 11; Line 68; Col. 5	5
6				6
7	<b>Total Annual Costs Adjustment</b>	<b>\$ 4.65</b>	Sum Lines 3 and 5	7
8				8
9	Number of Months in Base Period	12		9
10				10
11	<b>Total Monthly Costs Adjustment</b>	<b>\$ 0.388</b>	Line 7 / Line 9	11

<sup>1</sup> Section C.6a of the Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix X costs in a previous Informational Filing. In this Appendix XII Cycle 8 Informational Filing, SDG&E is adjusting Appendix XII Cycle 5 by approximately \$5K in response to FERC disallowing the CAISO ROE Adder of 50 basis points.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT**  
**Appendix XII Cycle 8 Annual Informational Filing**  
**Derivation of Other Adjustments Applicable to Appendix XII Cycle 5**  
**(\$1,000)**

Line No.	A	B	C = A - B		Line No.
Description of Annual Costs	Revised - Appendix XII Cycle 5 Amounts	As Filed - Appendix XII Cycle 5 <sup>1</sup> Amounts	Difference Incr (Deer)	Reference	
1	\$ -	\$ -	\$ -	Page 3 and Page 4, Line 1	1
2					2
3	<b>935</b> ✓	939	(4)	Page 3 and Page 4, Line 3	3
4					4
5	<b>(51)</b> ✓	(58)	7	Page 3 and Page 4, Line 5	5
6					6
7	\$ 884 ✓	\$ 882	\$ 3	Sum Lines 1, 3, 5	7
8					8
9	<b>35</b>	35	(0)	Page 3 and Page 4, Line 9	9
10					10
11	<b>(7)</b>	(7)	-	Page 3 and Page 4, Line 11	11
12					12
13	\$ 912 ✓	\$ 909	\$ 3	Sum Lines 7, 9, 11	13
14					14
15	<b>(0)</b>	(0)	-	Page 3 and Page 4, Line 15	15
16					16
17	<u>\$ 912</u> ✓	<u>\$ 909</u>	<u>\$ 3</u>	Line 13 + Line 15	17
18					18

Line No.	A	B	C = A - B		Line No.
Description of Monthly Costs	Revised - Appendix XII Cycle 5 Amounts	As Filed - Appendix XII Cycle 5 <sup>1</sup> Amounts	Difference Incr (Deer)	Reference	
19					19
20	\$ -	\$ -	\$ -	Page 3 and Page 4, Line 20	20
21					21
22	<b>77.926</b> ✓	78.259	(0.334)	Page 3 and Page 4, Line 22	22
23					23
24	<b>(4.254)</b> ✓	(4.794)	0.540	Page 3 and Page 4, Line 24	24
25					25
26	\$ 73.672 ✓	\$ 73.465	\$ 0.207	Sum Lines 20, 22, 24	26
27					27
28	2.892	2.892	(0.000)	Page 3 and Page 4, Line 28	28
29					29
30	(0.576)	(0.576)	-	Page 3 and Page 4, Line 30	30
31					31
32	(0.009)	(0.009)	-	Page 3 and Page 4, Line 32	32
33					33
34	\$ 75.978 ✓	\$ 75.772	\$ 0.207	Sum Lines 26, 28, 30, 32	34
35					35
36	<b>12</b>	12	-	Page 3 and Page 4, Line 36	36
37					37
38	<u>\$ 912</u> ✓	<u>\$ 909</u>	<u>\$ 3</u>	Page 3 and Page 4, Line 38	38
39					39

<sup>1</sup> Amounts for Appendix XII Cycle 5 are as filed in the following dockets: ER23-110, ER24-175, and ER25-114.  
 ✓ Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY  
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Summary of Cost Components

Rate Effective Period January 1, 2023 to December 31, 2023

(\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	<b>935</b> v	Pg5 Rev Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	<b>(51)</b> v	Pg7 Rev Section 3; Page 1; Line 31	5
6				6
7	<b>Total Citizens Annual Prior Year Cost of Service</b>	\$ <b>884</b> v	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	<b>35</b>	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	<b>(7)</b>	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	<b>Subtotal Annual Costs</b>	\$ <b>912</b> v	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	<b>(0)</b>	Cost Adjustment Workpapers	15
16				16
17	<b>Total Annual Costs</b>	\$ <b>912</b> v	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	<b>77.926</b> v	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	<b>(4.254)</b> v	Line 5 / 12 Months	24
25				25
26	<b>Total Citizens Monthly Prior Year Cost of Service</b>	\$ <b>73.672</b> v	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	2.892	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	(0.576)	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(0.009)	Line 15 / 12 Months	32
33				33
34	<b>Total Monthly Costs</b>	\$ <b>75.978</b> v	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	<b>12</b>		36
37				37
38	<b>Total Annual Costs</b>	\$ <b>912</b> v	Line 34 x Line 36	38
39				39

v Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

**SAN DIEGO GAS & ELECTRIC COMPANY  
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
Summary of Cost Components**

**Rate Effective Period January 1, 2023 to December 31, 2023  
(\$1,000)**

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	<b>939</b> ✓	Pg5 Rev Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	(58)	Section 3; Page 1; Line 31	5
6				6
7	<b>Total Citizens' Annual Prior Year Cost of Service</b>	<b>\$ 882</b> ✓	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	<b>35</b> ✓	Pg7 Rev Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	(7)	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	<b>Subtotal Annual Costs</b>	<b>\$ 909</b> ✓	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	(0)	Cost Adjustment Workpapers	15
16				16
17	<b>Total Annual Costs</b>	<b>\$ 909</b> ✓	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	19
20				20
21	Section 2 - Non-Direct Expense Cost Component	<b>78.259</b> ✓	Line 3 / 12 Months	21
22				22
23	Section 3 - Cost Component Containing Other Specific Expenses	(4.794)	Line 5 / 12 Months	23
24				24
25	<b>Total Citizens' Monthly Prior Year Cost of Service</b>	<b>\$ 73.465</b> ✓	Sum Lines 20, 22, 24	25
26				26
27	Section 4 - True-Up Adjustment Cost Component	<b>2.892</b> ✓	Line 9 / 12 Months	27
28				28
29	Section 5 - Interest True-Up Adjustment Cost Component	(0.576)	Line 11 / 12 Months	29
30				30
31	Other Adjustments	(0.009)	Line 15 / 12 Months	31
32				32
33	<b>Total Monthly Costs</b>	<b>\$ 75.772</b> ✓	Sum Lines 26, 28, 30, 32	33
34				34
35	Number of Months in Base Period	12		35
36				36
37	<b>Total Annual Costs</b>	<b>\$ 909</b> ✓	Line 34 x Line 36	37
38				38
39				39

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY  
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
 Section 2 - Non-Direct Expense Cost Component  
 Base Period & True-Up Period 12 - Months Ending December 31, 2021  
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
<b><u>A. Non-Direct Annual Carrying Charge Percentages</u></b>			
2	0.66%	Page 2; Line 6	2
3			3
4	0.99%	Page 2; Line 11	4
5			5
6	1.10%	Page 2; Line 16	6
7			7
8	0.03%	Page 2; Line 21	8
9			9
10	0.17%	Page 2; Line 34	10
11			11
12	0.47%	Page 2; Line 51	12
13			13
14	3.43%	Sum Lines 2 thru 12	14
15			15
16	1.0275%	Line 14 x Franchise Fee Rate	16
17	0.04%		17
18	<u>3.46%</u>	Line 14 + Line 16	18
19			19
<b><u>B. Derivation of Non-Direct Expense</u></b>			
20			20
21	\$ 27,000	Lease Agreement	21
22			22
23	<u>3.46%</u>	Line 18 Above	23
24			24
25	<u>\$ 935</u> <sup>v</sup>	Line 21 x Line 23	25

<sup>v</sup> Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY  
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
Section 2 - Non-Direct Expense Cost Component

Base Period & True-Up Period 12 - Months Ending December 31, 2021  
(\$1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 5,688,496	Pg18 Rev AV-4; Line 6	1
2			2
3	<b>A. Transmission Related O&amp;M Expense</b>		3
4	\$ 37,637	Statement AH; Line 17	4
5			5
6	Transmission O&M Expense Carrying Charge Percentage	Line 4 / Line 1	6
7			7
8	<b>B. Transmission Related A&amp;G Expense</b>		8
9	\$ 56,501	Pg8 Rev Statement AH; Line 42	9
10			10
11	Transmission Related A&G Carrying Charge Percentage	Line 9 / Line 1	11
12			12
13	<b>C. Transmission Related Property Tax Expense</b>		13
14	\$ 62,416	Rev Statement AK; Line 17	14
15			15
16	Transmission Related Property Tax Carrying Charge Percentage	Line 14 / Line 1	16
17			17
18	<b>D. Transmission Related Payroll Tax Expense</b>		18
19	\$ 1,843	Statement AK; Line 28	19
20			20
21	Transmission Related Payroll Tax Carrying Charge Percentage	Line 19 / Line 1	21
22			22
23	<b>E. Transmission Related Working Capital Revenue</b>		23
24	Citizens Financed Transmission Projects:		24
25	\$ 47,443	Statement AL; Line 5	25
26	40,929	Statement AL; Line 9	26
27	11,767	Pg9 Rev Statement AL; Line 19	27
28	\$ 100,139	Sum Lines 25 thru 27	28
29			29
30	9.6280% <b>v</b>	Pg9 Rev Statement AV2; Line 31	30
31			31
32	\$ 9,641 <b>v</b>	Line 28 x Line 30	32
33			33
34	0.17% <b>v</b>	Line 32 / Line 1	34
35			35
36	<b>F. Transmission Related General &amp; Common Plant Revenue</b>		36
37	\$ 32,320	Pg18 Rev AV-4; Line 4	37
38			38
39	81,059	Pg18 Rev AV-4; Line 5	39
40			40
41	\$ 113,379	Line 37 + Line 39	41
42			42
43	9.6280% <b>v</b>	Line 30	43
44			44
45	\$ 10,916 <b>v</b>	Line 41 * Line 43	45
46			46
47	\$ 16,054	Statement AJ; Line 17	47
48			48
49	\$ 26,970 <b>v</b>	Line 45 + Line 47	49
50			50
51	0.47% <b>v</b>	Line 49 / Line 1	51

**v** Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

SAN DIEGO GAS & ELECTRIC COMPANY  
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
 Section 2 - Non-Direct Expense Cost Component  
 Base Period & True-Up Period 12 - Months Ending December 31, 2021  
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
<b><u>A. Non-Direct Annual Carrying Charge Percentages</u></b>			
2	0.66%	Page 2; Line 6	2
3			3
4	0.99%	Page 2; Line 11	4
5			5
6	1.10%	Page 2; Line 16	6
7			7
8	0.03%	Page 2; Line 21	8
9			9
10	0.18%	Page 2; Line 34	10
11			11
12	0.48%	Page 2; Line 51	12
13			13
14	3.44%	Sum Lines 2 thru 12	14
15			15
16	1.0275%	Line 14 x Franchise Fee Rate	16
17	0.04%		17
18	<b>3.48% v</b>	Line 14 + Line 16	18
19			19
<b><u>B. Derivation of Non-Direct Expense</u></b>			
20			20
21	\$ 27,000	Lease Agreement	21
22			22
23	<b>3.48% v</b>	Line 18 Above	23
24			24
25	<b>\$ 939 v</b>	Line 21 x Line 23	25

v Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

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SAN DIEGO GAS & ELECTRIC COMPANY  
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
Section 2 - Non-Direct Expense Cost Component

Base Period & True-Up Period 12 - Months Ending December 31, 2021

(\$1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 5,688,496	Pg18 Rev AV-4; Line 6	1
2			2
3			3
4	<b>\$ 37,637</b>	Statement AH; Line 17	4
5			5
6	0.66%	Line 4 / Line 1	6
7			7
8			8
9	<b>\$ 56,501</b> ✓	Pg8 Rev Statement AH; Line 42	9
10			10
11	0.99%	Line 9 / Line 1	11
12			12
13			13
14	<b>\$ 62,416</b>	Rev Statement AK; Line 17	14
15			15
16	1.10%	Line 14 / Line 1	16
17			17
18			18
19	<b>\$ 1,843</b>	Statement AK; Line 28	19
20			20
21	0.03%	Line 19 / Line 1	21
22			22
23			23
24			24
25	<b>\$ 47,443</b>	Pg14 Rev Statement AL; Line 5	25
26	40,929	Pg14 Rev Statement AL; Line 9	26
27	<b>11,767</b> ✓	Pg14 Rev Statement AL; Line 19	27
28	<b>\$ 100,139</b> ✓	Sum Lines 25 thru 27	28
29			29
30	<b>10.0191%</b>	Pg11 Rev Statement AV2; Line 31	30
31			31
32	<b>\$ 10,033</b> ✓	Line 28 x Line 30	32
33			33
34	0.18%	Line 32 / Line 1	34
35			35
36			36
37	<b>\$ 32,320</b>	Pg18 Rev AV-4; Line 4	37
38			38
39	<b>81,059</b>	Pg18 Rev AV-4; Line 5	39
40			40
41	\$ 113,379	Line 37 + Line 39	41
42			42
43	<u>10.0191%</u>	Line 30	43
44			44
45	\$ 11,360	Line 41 * Line 43	45
46			46
47	<b>\$ 16,054</b>	Statement AJ; Line 17	47
48			48
49	\$ 27,414	Line 45 + Line 47	49
50			50
51	<u>0.48%</u>	Line 49 / Line 1	51

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

SAN DIEGO GAS & ELECTRIC COMPANY  
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
 Section 3 - Cost Component Containing Other Specific Expenses  
 Base Period & True-Up Period 12 - Months Ending December 31, 2021  
 (\$1,000)

Line No.	(a) Total Costs	(b) Removal Rate	(c) = (a) x (b) Amounts	Reference	Line No.
1	<b>A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:</b>				1
2					2
3			\$ (1,658)	AF-3; Line 5; Col. Average	3
4	Average ADIT Difference With and Without Bonus				4
5			<b>9.6280%</b> ✓	Pg9 Rev Statement AV2; Line 31	5
6	Cost of Capital Rate				6
7			\$ (160)	Line 3 x Line 5	7
8	<b>Total ADIT Revenue Credit</b>				8
9	<b>B. Equity AFUDC Component of Transmission Depreciation Expense</b>				9
10			\$ 22	AV-2B; Line 17	10
11	Annual Equity AFUDC Allocated to Citizens				11
12	<b>C. Derivation of Citizens SX-PO Underground Line Segment Cost of Removal</b>				12
13	FERC Account				13
14	\$ 11,661	0.0049	\$ 57	TO5 Transmission Plant Deprec. Rates WP	14
15	357 - Underground Conduit				15
16	15,150	0.0019	29	TO5 Transmission Plant Deprec. Rates WP	16
17	358 - Underground Conductors & Devices				17
18	186	-	-	TO5 Transmission Plant Deprec. Rates WP	18
19	359 - Roads & Trails				19
20	-	-	-	TO5 Transmission Plant Deprec. Rates WP	20
21	350.1 - Land				21
22	3	-	-	TO5 Transmission Plant Deprec. Rates WP	22
23	350.2 - Land Rights				23
24	\$ 27,000			Col. a = Sum Lines 14 thru 22	24
25	Subtotal Annual Cost of Removal				25
26			\$ 86	Sum Lines 14 thru 22	26
27		1.0275%	1	Line 25 x Franchise Fee Rate	27
28	Transmission Related Municipal Franchise Fees Expense				28
29			\$ 87	Line 25 + Line 27	29
30	Total Annual Cost of Removal				30
31			<b>\$ (51)</b> ✓	Line 7 + Line 10 + Line 29	31
	<b>Total Other Specific Expenses</b>				

✓ Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

SAN DIEGO GAS & ELECTRIC COMPANY  
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
Section 3 - Cost Component Containing Other Specific Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2021

(\$1,000)

Line No.	(a) Total Costs	(b) Removal Rate	(c) = (a) x (b) Amounts	Reference	Line No.
1	<b><u>A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:</u></b>				1
2					2
3			\$ (1,658)	AF-3; Line 5; Col. Average	3
4					4
5			10.0191%	Statement AV2; Line 31	5
6					6
7			\$ (166)	Line 3 x Line 5	7
8					8
9	<b><u>B. Equity AFUDC Component of Transmission Depreciation Expense</u></b>				9
10			\$ 22	AV-2B; Line 17	10
11					11
12	<b><u>C. Derivation of Citizens SX-PO Underground Line Segment Cost of Removal</u></b>				12
13	FERC Account				13
14	\$ 11,661	0.0049	\$ 57	TO5 Transmission Plant Deprec. Rates WP	14
15					15
16	15,150	0.0019	29	TO5 Transmission Plant Deprec. Rates WP	16
17					17
18	186	-	-	TO5 Transmission Plant Deprec. Rates WP	18
19					19
20	-	-	-	TO5 Transmission Plant Deprec. Rates WP	20
21					21
22	3	-	-	TO5 Transmission Plant Deprec. Rates WP	22
23	\$ 27,000			Col. a = Sum Lines 14 thru 22	23
24					24
25			\$ 86	Sum Lines 14 thru 22	25
26					26
27		1.0275%	1	Line 25 x Franchise Fee Rate	27
28					28
29			\$ 87	Line 25 + Line 27	29
30					30
31			\$ (58)	Line 7 + Line 10 + Line 29	31

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SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2021  
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.	
1	<u>Long-Term Debt Component - Denominator:</u>				1
2	Bonds (Acct 221)	112-113; 18; c	\$ 6,417,859		2
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c	-		3
4	Other Long-Term Debt (Acct 224)	112-113; 21; c	-		4
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c	-		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c	(16,894)		6
7	LTD = Long Term Debt		\$ 6,400,965	Sum Lines 2 thru 6	7
8					8
9	<u>Long-Term Debt Component - Numerator:</u>				9
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c	\$ 237,654		10
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c	4,408		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c	1,275		12
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c	-		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c	-		14
15	i = LTD interest		\$ 243,337	Sum Lines 10 thru 14	15
16					16
17	<u>Cost of Long-Term Debt:</u>		<u>3.80%</u>	Line 15 / Line 7	17
18					18
19	<u>Preferred Equity Component:</u>				19
20	PF = Preferred Stock (Acct 204)	112-113; 3; c	\$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c	\$ -		21
22	Cost of Preferred Equity		<u>0.00%</u>	Line 21 / Line 20	22
23					23
24	<u>Common Equity Component:</u>				24
25	Proprietary Capital	112-113; 16; c	\$ 8,248,584		25
26	Less: Preferred Stock (Acct 204)	112-113; 3; c	-	Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c	-		27
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c	10,117		28
29	CS = Common Stock		\$ 8,258,701	Sum Lines 25 thru 28	29
30					30
31					31
32	<u>Return on Common Equity:</u>		<u>10.10%</u> ✓	TO5 Offer of Settlement; Section II.A.1.5.1	32
33				189 FERC ¶ 61,248 at Page 17	33
34		(a)	(b)	(c)	(d) = (b) x (c)
35	<u>Weighted Cost of Capital:</u>	Amounts <sup>1</sup>	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital
36					
37	Long-Term Debt	\$ 6,400,965	43.66%	3.80%	1.66%
38	Preferred Equity	-	0.00%	0.00%	0.00%
39	Common Equity	8,258,701	56.34%	10.10%	<b>5.69%</b> ✓
40	Total Capital	<u>\$ 14,659,666</u>	<u>100.00%</u>		<u><b>7.35%</b></u> ✓
41					
42	<u>Cost of Equity Component (Preferred &amp; Common):</u>				<u><b>5.69%</b></u> ✓
43					Line 38 + Line 39; Col. d
44					
45	<u>Incentive Return on Common Equity:</u>				<u>0.00%</u>
46					Shall be Zero
47		(a)	(b)	(c)	(d) = (b) x (c)
48	<u>Incentive Weighted Cost of Capital:</u>	Amounts <sup>1</sup>	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital
49					
50	Long-Term Debt	\$ -	0.00%	0.00%	0.00%
51	Preferred Equity	-	0.00%	0.00%	0.00%
52	Common Equity	-	0.00%	0.00%	0.00%
53	Total Capital	<u>\$ -</u>	<u>0.00%</u>		<u>0.00%</u>
54					
55	<u>Incentive Cost of Equity Component (Preferred &amp; Common):</u>				<u>0.00%</u>
					Line 51 + Line 52; Col. d

✓ Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

<sup>1</sup> Amount is based upon December 31 balances.

REVISED

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AV  
Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2021  
(S1,000)

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.69% v	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense <sup>1</sup>	\$ 9,231	AV-2A; Line 44	8
9	D = Transmission Rate Base	\$ 4,792,030	Pg12 Rev AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	1.5567% v	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.69% v	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 9,231	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,792,030	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.5567% v	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7214% v	State Income Tax Expense	24
25				25
26				26
27	C. Total Federal & State Income Tax Rate:	2.2781% v	Line 12 + Line 24	27
28				28
29	D. Total Weighted Cost of Capital:	7.3499% v	AV1; Line 40	29
30				30
31	E. Cost of Capital Rate (COCR):	9.6280% v	Line 27 + Line 29	31

v Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

<sup>1</sup> Citizens portion of Equity AFUDC totaling \$197K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

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SAN DIEGO GAS & ELECTRIC COMPANY  
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2021  
(S1,000)

Line No.		Amounts	Reference	Line No.
1	<u>Incentive Cost of Capital Rate</u> <small>(ICCR)</small> Calculation:			1
2				2
3	<u>a. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	AV1; Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero	8
9	D = Incentive ROE Project Transmission Rate Base	\$ -	Shall be Zero	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	AV2; Line 10	10
11				11
12	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	20
21	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	AV2; Line 22	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal &amp; State Income Tax Rate:</u>	0.0000%	Line 12 + Line 24	27
28				28
29	<u>D. Total Incentive Weighted Cost of Capital:</u>	0.0000%	AV1; Line 53	29
30				30
31	<u>E. Incentive Cost of Capital Rate</u> <small>(ICCR)</small> :	0.0000%	Line 27 + Line 29	31

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2021

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.		
1	<u>Long-Term Debt Component - Denominator:</u>				1		
2	Bonds (Acct 221)	112-113; 18; c	\$ 6,417,859		2		
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c	-		3		
4	Other Long-Term Debt (Acct 224)	112-113; 21; c	-		4		
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c	-		5		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c	(16,894)		6		
7	LTD = Long Term Debt		\$ 6,400,965	Sum Lines 2 thru 6	7		
8					8		
9	<u>Long-Term Debt Component - Numerator:</u>				9		
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c	\$ 237,654		10		
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c	4,408		11		
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c	1,275		12		
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c	-		13		
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c	-		14		
15	i = LTD interest		\$ 243,337	Sum Lines 10 thru 14	15		
16					16		
17	<u>Cost of Long-Term Debt:</u>		3.80%	Line 15 / Line 7	17		
18					18		
19	<u>Preferred Equity Component:</u>				19		
20	PF = Preferred Stock (Acct 204)	112-113; 3; c	\$ -		20		
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c	\$ -		21		
22	Cost of Preferred Equity		0.00%	Line 21 / Line 20	22		
23					23		
24	<u>Common Equity Component:</u>				24		
25	Proprietary Capital	112-113; 16; c	\$ 8,248,584		25		
26	Less: Preferred Stock (Acct 204)	112-113; 3; c	-	Negative of Line 20 Above	26		
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c	-		27		
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c	10,117		28		
29	CS = Common Stock		\$ 8,258,701	Sum Lines 25 thru 28	29		
30					30		
31					31		
32	<u>Return on Common Equity:</u>		10.60%	TO5 Offer of Settlement; Section II.A.1.5.1	32		
33		(a)	(b)	(c)	(d) = (b) x (c)	33	
34		Amounts <sup>1</sup>	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	34	
35	<u>Weighted Cost of Capital:</u>					35	
36						36	
37	Long-Term Debt	\$ 6,400,965	43.66%	3.80%	1.66%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	8,258,701	56.34%	10.60%	5.97%	Col. c = Line 32 Above	39
40	Total Capital	\$ 14,659,666	100.00%		7.63%	Sum Lines 37 thru 39	40
41							41
42	<u>Cost of Equity Component (Preferred &amp; Common):</u>				5.97%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	<u>Incentive Return on Common Equity:</u>				0.00%	Shall be Zero	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47		Amounts <sup>1</sup>	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		47
48	<u>Incentive Weighted Cost of Capital:</u>						48
49							49
50	Long-Term Debt	\$ -	0.00%	0.00%	0.00%	Shall be Zero	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero	51
52	Common Equity	-	0.00%	0.00%	0.00%	Shall be Zero	52
53	Total Capital	\$ -	0.00%		0.00%	Sum Lines 50 thru 52	53
54							54
55	<u>Incentive Cost of Equity Component (Preferred &amp; Common):</u>				0.00%	Line 51 + Line 52; Col. d	55

<sup>1</sup> Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2021

(\$1,000)

Line No.	Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:		1
2			2
3	a. Federal Income Tax Component:		3
4			4
5	Where:		5
6	A = Sum of Preferred Stock and Return on Equity Component	5.97%	6
7	B = Transmission Total Federal Tax Adjustments	\$ 265	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense <sup>1</sup>	\$ 9,231	8
9	D = Transmission Rate Base	\$ 4,792,030 <b>v</b>	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	10
11			11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.6316%	12
13		Federal Income Tax Expense	13
14			14
15	B. State Income Tax Component:		15
16			16
17	Where:		17
18	A = Sum of Preferred Stock and Return on Equity Component	5.97%	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 9,231	19
20	C = Transmission Rate Base	\$ 4,792,030 <b>v</b>	20
21	FT = Federal Income Tax Expense	1.6316%	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	22
23		State Income Tax Rate	23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7560%	24
25		State Income Tax Expense	25
26			26
27	C. Total Federal & State Income Tax Rate:	2.3876%	27
28		Line 12 + Line 24	28
29	D. Total Weighted Cost of Capital:	7.6315%	29
30		AV1; Line 40	30
31	E. Cost of Capital Rate (COCR):	10.0191%	31
		Line 27 + Line 29	

**v** Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

<sup>1</sup> Citizens portion of Equity AFUDC totaling \$197K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

SAN DIEGO GAS & ELECTRIC COMPANY  
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2021

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	0.00%	AV1; Line 55	6
7	\$ -	Shall be Zero	7
8	\$ -	Shall be Zero	8
9	\$ -	Shall be Zero	9
10	21%	AV2; Line 10	10
11			11
12	0.0000%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	0.00%	Line 6 Above	18
19	\$ -	Line 8 Above	19
20	\$ -	Line 9 Above	20
21	0.0000%	Line 12 Above	21
22	8.84%	AV2; Line 22	22
23			23
24	0.0000%	State Income Tax Expense	24
25			25
26			26
27	0.0000%	Line 12 + Line 24	27
28			28
29	0.0000%	AV1; Line 53	29
30			30
31	0.0000%	Line 27 + Line 29	31

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Appendix XII Cycle 8 Annual Informational Filing**  
**Derivation of Interest Expense on Other Adjustments Applicable to Appendix XII Cycle 5**  
**(\$1,000)**

Line No.	Col. 1		Col. 2		Col. 3	Col. 4		Col. 5	Col. 6		Line No.	
1			= Col. 2 - Col. 6			See Footnote 2		See Footnote 3	= Col. 4 + Col. 5		1	
2	Calculations:					Cumulative			Cumulative		2	
3			Monthly			Overcollection (-) or			Overcollection (-) or		3	
4			Undercollection (+)		Monthly	Undercollection (+)			Undercollection (+)		4	
5			in Revenue		Interest	in Revenue			in Revenue		5	
6					Rate <sup>1</sup>	wo Interest		Interest	with Interest		6	
7	Month	Year									7	
8	January	2021	\$	0.29	0.28%	\$	0.29	\$	0.00	\$	0.29	8
9	February	2021		0.29	0.25%		0.58		0.00		0.58	9
10	March	2021		0.29	0.28%		0.87		0.00		0.87	10
11	April	2021		0.29	0.27%		1.16		0.00		1.17	11
12	May	2021		0.29	0.28%		1.46		0.00		1.46	12
13	June	2021		0.29	0.27%		1.75		0.00		1.75	13
14	July	2021		0.29	0.28%		2.04		0.01		2.05	14
15	August	2021		0.29	0.28%		2.34		0.01		2.34	15
16	September	2021		0.29	0.27%		2.63		0.01		2.64	16
17	October	2021		0.29	0.28%		2.93		0.01		2.94	17
18	November	2021		0.29	0.27%		3.23		0.01		3.24	18
19	December	2021		0.29	0.28%		3.53		0.01		3.54	19
20	January	2022			0.28%		3.54		0.01		3.55	20
21	February	2022			0.25%		3.55		0.01		3.56	21
22	March	2022			0.28%		3.56		0.01		3.57	22
23	April	2022			0.27%		3.57		0.01		3.58	23
24	May	2022			0.28%		3.58		0.01		3.59	24
25	June	2022			0.27%		3.59		0.01		3.59	25
26	July	2022			0.31%		3.59		0.01		3.61	26
27	August	2022			0.31%		3.61		0.01		3.62	27
28	September	2022			0.30%		3.62		0.01		3.63	28
29	October	2022			0.42%		3.63		0.02		3.64	29
30	November	2022			0.40%		3.64		0.01		3.66	30
31	December	2022			0.42%		3.66		0.02		3.67	31
32	January	2023			0.54%		3.67		0.02		3.69	32
33	February	2023			0.48%		3.69		0.02		3.71	33
34	March	2023			0.54%		3.71		0.02		3.73	34
35	April	2023			0.62%		3.73		0.02		3.75	35
36	May	2023			0.64%		3.75		0.02		3.78	36
37	June	2023			0.62%		3.78		0.02		3.80	37
38	July	2023			0.68%		3.80		0.03		3.83	38
39	August	2023			0.68%		3.83		0.03		3.85	39
40	September	2023			0.66%		3.85		0.03		3.88	40
41	October	2023			0.71%		3.88		0.03		3.91	41
42	November	2023			0.69%		3.91		0.03		3.93	42
43	December	2023			0.71%		3.93		0.03		3.96	43
44	January	2024			0.72%		3.96		0.03		3.99	44
45	February	2024			0.68%		3.99		0.03		4.02	45
46	March	2024			0.72%		4.02		0.03		4.05	46
47	April	2024			0.70%		4.05		0.03		4.07	47
48	May	2024			0.72%		4.07		0.03		4.10	48
49	June	2024			0.70%		4.10		0.03		4.13	49
50	July	2024			0.72%		4.13		0.03		4.16	50
51	August	2024			0.72%		4.16		0.03		4.19	51
52	September	2024			0.70%		4.19		0.03		4.22	52
53	October	2024			0.72%		4.22		0.03		4.25	53
54	November	2024			0.70%		4.25		0.03		4.28	54
55	December	2024			0.72%		4.28		0.03		4.31	55
56	January	2025			0.68%		4.31		0.03		4.34	56
57	February	2025			0.62%		4.34		0.03		4.37	57
58	March	2025			0.68%		4.37		0.03		4.40	58
59	April	2025			0.62%		4.40		0.03		4.43	59
60	May	2025			0.64%		4.43		0.03		4.45	60
61	June	2025			0.62%		4.45		0.03		4.48	61
62	July	2025			0.64%		4.48		0.03		4.51	62
63	August	2025			0.64%		4.51		0.03		4.54	63
64	September	2025			0.62%		4.54		0.03		4.57	64
65	October	2025			0.64%		4.57		0.03		4.60	65
66	November	2025			0.62%		4.60		0.03		4.62	66
67	December	2025			0.64%		4.62		0.03		4.65	67
68			\$	3.48				\$	1.18			68

<sup>1</sup> Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.  
<sup>2</sup> Derived using the prior month balance in Column 6 plus the current month balance in Column 2.  
<sup>3</sup> Interest is calculated using an average of beginning and ending balances: 1) in month 1, the average is 1/2 of balance in Column 2; and 2) in subsequent months is the average of prior month balance in Column 6 and the current month balance in Column 4.  
 Posted FERC Interest rates

**San Diego Gas & Electric Company  
 Citizens' Share of the SX-PQ Underground Line Segment  
 Appendix XII Cycle 8 Annual Informational Filing <sup>1</sup>  
 Derivation of Other Adjustments Applicable to Appendix XII Cycle 6  
 (\$1,000)**

<u>Line No.</u>	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	<u>Line No.</u>
1	<b><u>Other Cost Adjustments due to Appendix XII Cycle 6 Cost Adjustments Calculation:</u></b>			1
2				2
3	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before Interest	\$ 0.71	Page 2; Line 17; Col. C	3
4				4
5	Interest Expense	0.21	Page 11 Line 56; Col. 5	5
6				6
7	<b>Total Annual Costs Adjustment</b>	<b>\$ 0.92</b>	Sum Lines 3 and 5	7
8				8
9	Number of Months in Base Period	12		9
10				10
11	<b>Total Monthly Costs Adjustment</b>	<b>\$ 0.077</b>	Line 7 / Line 9	11

<sup>1</sup> Section C.6a of the Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix X costs in a previous Informational Filing. In this Appendix XII Cycle 8 Informational Filing, SDG&E is adjusting Appendix XII Cycle 6 by approximately \$1K in response to FERC disallowing the CAISO ROE Adder of 50 basis points.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT**  
**Appendix XII Cycle 8 Annual Informational Filing**  
**Derivation of Other Adjustments Applicable to Appendix XII Cycle 6**  
**(\$1,000)**

Line No.	Description of Annual Costs	A Revised - Appendix XII Cycle 6 Amounts	B As Filed - Appendix XII Cycle 6 <sup>1</sup> Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	\$ -	\$ -	Page 3 and Page 4, Line 1	1
2						2
3	Section 2 - Non-Direct Expense Cost Component	903	907	(4)	Page 3 and Page 4, Line 3	3
4						4
5	Section 3 - Cost Component Containing Other Specific Expenses	(30)	(36)	6	Page 3 and Page 4, Line 5	5
6						6
7	<b>Total Citizens' Annual Prior Year Cost of Service</b>	\$ 873	\$ 871	\$ 2	Sum Lines 1, 3, 5	7
8						8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	90	90	0	Page 3 and Page 4, Line 9	9
10						10
11	Section 5 - Interest True-Up Adjustment Cost Component	2	2	-	Page 3 and Page 4, Line 11	11
12						12
13	<b>Subtotal Annual Costs</b>	\$ 964	\$ 963	\$ 1	Sum Lines 7, 9, 11	13
14						14
15	Other Adjustments	25	25	-	Page 3 and Page 4, Line 15	15
16						16
17	<b>Total Annual Costs</b>	<u>\$ 989</u>	<u>\$ 988</u>	<u>\$ 1</u>	Line 13 + Line 15	17
18						18

Line No.	Description of Monthly Costs	Revised - Appendix XII Cycle 6 Amounts	As Filed - Appendix XII Cycle 6 <sup>1</sup> Amounts	Difference Incr (Decr)	Reference	Line No.
19						19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	\$ -	\$ -	Page 3 and Page 4, Line 20	20
21						21
22	Section 2 - Non-Direct Expense Cost Component	75.243	75.565	(0.322)	Page 3 and Page 4, Line 22	22
23						23
24	Section 3 - Cost Component Containing Other Specific Expenses	(2.532)	(2.997)	0.465	Page 3 and Page 4, Line 24	24
25						25
26	<b>Total Citizens' Monthly Prior Year Cost of Service</b>	\$ 72.711	\$ 72.568	\$ 0.143	Sum Lines 20, 22, 24	26
27						27
28	Section 4 - True-Up Adjustment Cost Component	7.465	7.465	0.000	Page 3 and Page 4, Line 28	28
29						29
30	Section 5 - Interest True-Up Adjustment Cost Component	0.128	0.128	-	Page 3 and Page 4, Line 30	30
31						31
32	Other Adjustments	2.083	2.083	-	Page 3 and Page 4, Line 32	32
33						33
34	<b>Total Monthly Costs</b>	\$ 82.388	\$ 82.328	\$ 0.143	Sum Lines 26, 28, 30, 32	34
35						35
36	Number of Months in Base Period	12	12	-	Page 3 and Page 4, Line 36	36
37						37
38	<b>Total Annual Costs</b>	<u>\$ 989</u>	<u>\$ 988</u>	<u>\$ 1</u>	Page 3 and Page 4, Line 38	38
39						39

<sup>1</sup> Amounts for Appendix XII Cycle 6 are as filed in the following dockets: ER24-175 and ER25-114.  
 ✓ Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

REVISED

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT**  
**Summary of Cost Components**  
**Rate Effective Period January 1, 2024 to December 31, 2024**  
**(\$1,000)**

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	<b>903</b> ✓	Pg5 Rev Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	<b>(30)</b> ✓	Pg7 Rev Section 3; Page 1; Line 31	5
6				6
7	<b>Total Citizens Annual Prior Year Cost of Service</b>	\$ <b>873</b> ✓	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	90	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	2	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	<b>Subtotal Annual Costs</b>	\$ <b>964</b> ✓	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	25	Cost Adjustment Workpapers	15
16				16
17	<b>Total Annual Costs</b>	\$ <b>989</b> ✓	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	<b>75.243</b> ✓	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	<b>(2,532)</b> ✓	Line 5 / 12 Months	24
25				25
26	<b>Total Citizens Monthly Prior Year Cost of Service</b>	\$ <b>72.711</b> ✓	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	7.465	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	0.128	Line 11 / 12 Months	30
31				31
32	Other Adjustments	2.083	Line 15 / 12 Months	32
33				33
34	<b>Total Monthly Costs</b>	\$ <b>82.388</b> ✓	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	<b>Total Annual Costs</b>	\$ <b>989</b> ✓	Line 34 x Line 36	38
39				39

✓ Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC

**SAN DIEGO GAS & ELECTRIC COMPANY  
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT**

**Summary of Cost Components**

**Rate Effective Period January 1, 2024 to December 31, 2024**

(\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	<b>907</b> ✓	Pg5 Rev Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	<b>(36)</b>	Section 3; Page 1; Line 31	5
6				6
7	<b>Total Citizens Annual Prior Year Cost of Service</b>	\$ <b>871</b> ✓	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	<b>90</b> ✓	Pg7 Rev Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	<b>2</b>	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	<b>Subtotal Annual Costs</b>	\$ <b>963</b> ✓	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	<b>25</b>	Cost Adjustment Workpapers	15
16				16
17	<b>Total Annual Costs</b>	\$ <b>988</b> ✓	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	<b>75.565</b> ✓	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	<b>(2.997)</b>	Line 5 / 12 Months	24
25				25
26	<b>Total Citizens Monthly Prior Year Cost of Service</b>	\$ <b>72.568</b> ✓	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	<b>7.465</b> ✓	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	0.128	Line 11 / 12 Months	30
31				31
32	Other Adjustments	2.083	Line 15 / 12 Months	32
33				33
34	<b>Total Monthly Costs</b>	\$ <b>82.328</b> ✓	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	<b>12</b>		36
37				37
38	<b>Total Annual Costs</b>	\$ <b>988</b> ✓	Line 34 x Line 36	38
39				39

✓ **Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929, Accrued Bonus DTA and Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524, and other adjustments in SDG&E's December filing that did not get included in Appendix XII Cycle 6 ER24-175 October filing.**

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY  
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
 Section 2 - Non-Direct Expense Cost Component  
 Base Period & True-Up Period 12 - Months Ending December 31, 2022  
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
<b><u>A. Non-Direct Annual Carrying Charge Percentages</u></b>			
2	0.63%	Page 2; Line 6	2
3			3
4	0.91%	Page 2; Line 11	4
5			5
6	1.10%	Page 2; Line 16	6
7			7
8	0.03%	Page 2; Line 21	8
9			9
10	0.16%	Page 2; Line 34	10
11			11
12	0.48%	Page 2; Line 51	12
13			13
14	3.31%	Sum Lines 2 thru 12	14
15			15
16	1.0207%	Line 14 x Franchise Fee Rate	16
17	0.03%		17
18	<u>3.34%</u>	Line 14 + Line 16	18
19			19
<b><u>B. Derivation of Non-Direct Expense</u></b>			
20			20
21	\$ 27,000	Lease Agreement	21
22			22
23	<u>3.34%</u>	Line 18 Above	23
24			24
25	<u>\$ 903</u> <sup>v</sup>	Line 21 x Line 23	25

<sup>v</sup> Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY  
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
Section 2 - Non-Direct Expense Cost Component

Base Period & True-Up Period 12 - Months Ending December 31, 2022

(\$1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 5,892,887	AV-4; Line 6	1
2			2
3	<b>A. Transmission Related O&amp;M Expense</b>		3
4	\$ 36,988	Pg9 Rev Statement AH; Line 18	4
5			5
6	0.63%	Line 4 / Line 1	6
7			7
8	<b>B. Transmission Related A&amp;G Expense</b>		8
9	\$ 53,676	Pg9 Rev Statement AH; Line 41	9
10			10
11	0.91%	Line 9 / Line 1	11
12			12
13	<b>C. Transmission Related Property Tax Expense</b>		13
14	\$ 64,847	Statement AK; Line 17	14
15			15
16	1.10%	Line 14 / Line 1	16
17			17
18	<b>D. Transmission Related Payroll Tax Expense</b>		18
19	\$ 1,715	Statement AK; Line 28	19
20			20
21	0.03%	Line 19 / Line 1	21
22			22
23	<b>E. Transmission Related Working Capital Revenue</b>		23
24			24
25	\$ 45,624	Statement AL; Line 5	25
26	43,749	Statement AL; Line 9	26
27	11,333	Pg10 Rev Statement AL; Line 19	27
28	\$ 100,707	Sum Lines 25 thru 27	28
29			29
30	<b>9.3133% v</b>	Pg9 Rev Statement AV2; Line 31	30
31			31
32	\$ 9,379 v	Line 28 x Line 30	32
33			33
34	<b>0.16% v</b>	Line 32 / Line 1	34
35			35
36	<b>F. Transmission Related General &amp; Common Plant Revenue</b>		36
37	\$ 32,085	AV-4; Line 4	37
38			38
39	90,550	AV-4; Line 5	39
40			40
41	\$ 122,636	Line 37 + Line 39	41
42			42
43	<b>9.3133% v</b>	Line 30	43
44			44
45	\$ 11,421 v	Line 41 * Line 43	45
46			46
47	\$ 17,049	Statement AJ; Line 17	47
48			48
49	\$ 28,470 v	Line 45 + Line 47	49
50			50
51	<b>0.48% v</b>	Line 49 / Line 1	51

v Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT**  
**Section 2 - Non-Direct Expense Cost Component**  
**Base Period & True-Up Period 12 - Months Ending December 31, 2022**  
**(\$1,000)**

Line No.	Amounts	Reference	Line No.
1			1
<b><u>A. Non-Direct Annual Carrying Charge Percentages</u></b>			
2	0.63% <b>v</b>	Page 2; Line 6	2
3			3
4	0.91% <b>v</b>	Page 2; Line 11	4
5			5
6	1.10%	Page 2; Line 16	6
7			7
8	0.03%	Page 2; Line 21	8
9			9
10	0.17%	Page 2; Line 34	10
11			11
12	0.49%	Page 2; Line 51	12
13			13
14	3.32% <b>v</b>	Sum Lines 2 thru 12	14
15			15
16	1.0207%      0.03%	Line 14 x Franchise Fee Rate	16
17			17
18	<b>3.36% <b>v</b></b>	Line 14 + Line 16	18
19			19
<b><u>B. Derivation of Non-Direct Expense</u></b>			
20			20
21	\$ 27,000	Lease Agreement	21
22			22
23	3.36% <b>v</b>	Line 18 Above	23
24			24
25	<b>\$ 907 <b>v</b></b>	Line 21 x Line 23	25

**v** Items in **BOLD** have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929, adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524, and other adjustments in SDG&E's December filing that did not get included in Appendix XII Cycle 6 ER24-175 October filing.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY  
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
Section 2 - Non-Direct Expense Cost Component

Base Period & True-Up Period 12 - Months Ending December 31, 2022  
(\$1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 5,892,887	AV-4; Line 6	1
2			2
3			3
4	<b>\$ 36,988 v</b>	Pg9 Rev Statement AH; Line 18	4
5			5
6	0.63% v	Line 4 / Line 1	6
7			7
8			8
9	<b>\$ 53,676 v</b>	Statement AH; Line 39	9
10			10
11	0.91% v	Line 9 / Line 1	11
12			12
13			13
14	<b>\$ 64,847</b>	Statement AK; Line 17	14
15			15
16	1.10%	Line 14 / Line 1	16
17			17
18			18
19	<b>\$ 1,715</b>	Statement AK; Line 28	19
20			20
21	0.03%	Line 19 / Line 1	21
22			22
23			23
24			24
25	\$ 45,624	Statement AL; Line 5	25
26	43,749	Statement AL; Line 9	26
27	<b>11,333 v</b>	Pg10 Rev Statement AL; Line 19	27
28	<b>\$ 100,707 v</b>	Sum Lines 25 thru 27	28
29			29
30	9.6871%	Pg11 Rev Statement AV2; Line 31	30
31			31
32	<b>\$ 9,756 v</b>	Line 28 x Line 30	32
33			33
34	0.17%	Line 32 / Line 1	34
35			35
36			36
37	<b>\$ 32,085</b>	AV-4; Line 4	37
38			38
39	<b>90,550</b>	AV-4; Line 5	39
40			40
41	\$ 122,636	Line 37 + Line 39	41
42			42
43	9.6871%	Line 30	43
44			44
45	\$ 11,880	Line 41 * Line 43	45
46			46
47	<b>\$ 17,049</b>	Statement AJ; Line 17	47
48			48
49	\$ 28,929	Line 45 + Line 47	49
50			50
51	0.49%	Line 49 / Line 1	51

v Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929, adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524, and other adjustments in SDG&E's December filing that did not get included in Appendix XII Cycle 6 ER24-175 October filing.

SAN DIEGO GAS & ELECTRIC COMPANY  
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
 Section 3 - Cost Component Containing Other Specific Expenses  
 Base Period & True-Up Period 12 - Months Ending December 31, 2022  
 (\$1,000)

Line No.	(a) Total Costs	(b) Removal Rate	(c) = (a) x (b) Amounts	Reference	Line No.
1	<b>A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:</b>				1
2					2
3			\$ (1,492)	AF-3; Line 5; Col. Average	3
4	Average ADIT Difference With and Without Bonus				4
5			<b>9.3133%</b> ✓	Pg9 Rev Statement AV2; Line 31	5
6	Cost of Capital Rate				6
7			\$ (139)	Line 3 x Line 5	7
8	<b>Total ADIT Revenue Credit</b>				8
9	<b>B. Equity AFUDC Component of Transmission Depreciation Expense</b>				9
10			\$ 22	AV-2B; Line 17	10
11	Annual Equity AFUDC Allocated to Citizens				11
12	<b>C. Derivation of Citizens SX-PO Underground Line Segment Cost of Removal</b>				12
13	FERC Account				13
14	\$ 11,661	0.0049	\$ 57	TO5 Transmission Plant Deprec. Rates WP	14
15	357 - Underground Conduit				15
16	15,150	0.0019	29	TO5 Transmission Plant Deprec. Rates WP	16
17	358 - Underground Conductors & Devices				17
18	186	-	-	TO5 Transmission Plant Deprec. Rates WP	18
19	359 - Roads & Trails				19
20	-	-	-	TO5 Transmission Plant Deprec. Rates WP	20
21	350.1 - Land				21
22	3	-	-	TO5 Transmission Plant Deprec. Rates WP	22
23	350.2 - Land Rights				23
24	\$ 27,000			Col. a = Sum Lines 14 thru 22	24
25	Subtotal Annual Cost of Removal				25
26			\$ 86	Sum Lines 14 thru 22	26
27		1.0207%	1	Line 25 x Franchise Fee Rate	27
28	Transmission Related Municipal Franchise Fees Expense				28
29			\$ 87	Line 25 + Line 27	29
30	Total Annual Cost of Removal				30
31			<b>\$ (30)</b> ✓	Line 7 + Line 10 + Line 29	31
	<b>Total Other Specific Expenses</b>				

✓ Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

SAN DIEGO GAS & ELECTRIC COMPANY  
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
Section 3 - Cost Component Containing Other Specific Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2022  
(\$1,000)

Line No.	(a) Total Costs	(b) Removal Rate	(c) = (a) x (b) Amounts	Reference	Line No.
1	<b><u>A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:</u></b>				1
2					2
3			\$ (1,492)	AF-3; Line 5; Col. Average	3
4					4
5			9.6871%	Statement AV2; Line 31	5
6					6
7			\$ (145)	Line 3 x Line 5	7
8					8
9	<b><u>B. Equity AFUDC Component of Transmission Depreciation Expense</u></b>				9
10			\$ 22	AV-2B; Line 17	10
11					11
12	<b><u>C. Derivation of Citizens SX-PO Underground Line Segment Cost of Removal</u></b>				12
13	FERC Account				13
14	\$ 11,661	0.0049	\$ 57	TO5 Transmission Plant Deprec. Rates WP	14
15					15
16	15,150	0.0019	29	TO5 Transmission Plant Deprec. Rates WP	16
17					17
18	186	-	-	TO5 Transmission Plant Deprec. Rates WP	18
19					19
20	-	-	-	TO5 Transmission Plant Deprec. Rates WP	20
21					21
22	3	-	-	TO5 Transmission Plant Deprec. Rates WP	22
23	\$ 27,000			Col. a = Sum Lines 14 thru 22	23
24					24
25			\$ 86	Sum Lines 14 thru 22	25
26					26
27		1.0207%	1	Line 25 x Franchise Fee Rate	27
28					28
29			\$ 87	Line 25 + Line 27	29
30					30
31			\$ (36)	Line 7 + Line 10 + Line 29	31

REVISED

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2022

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
<u>Long-Term Debt Component - Denominator:</u>				
2	112-113; 18; c	\$ 7,400,000		2
3	112-113; 19; c	-		3
4	112-113; 21; c	400,000		4
5	112-113; 22; c	-		5
6	112-113; 23; c	(19,901)		6
7		\$ 7,780,099	Sum Lines 2 thru 6	7
8				8
9				9
<u>Long-Term Debt Component - Numerator:</u>				
10	114-117; 62; c	\$ 279,209		10
11	114-117; 63; c	4,857		11
12	114-117; 64; c	772		12
13	114-117; 65; c	-		13
14	114-117; 66; c	-		14
15		\$ 284,837	Sum Lines 10 thru 14	15
16				16
17		3.66%	Line 15 / Line 7	17
18				18
<u>Preferred Equity Component:</u>				
20	112-113; 3; c	\$ -		20
21	118-119; 29; c	\$ -		21
22		0.00%	Line 21 / Line 20	22
23				23
<u>Common Equity Component:</u>				
25	112-113; 16; c	\$ 9,066,195		25
26	112-113; 3; c	-	Negative of Line 20 Above	26
27	112-113; 12; c	-		27
28	112-113; 15; c	7,253		28
29		\$ 9,073,448	Sum Lines 25 thru 28	29
30				30
31				31
32		<b>10.10%</b>	WT05 Offer of Settlement; Section II.A.1.5.1	32
33	(a)	(b)	(c)	(d) = (b) x (c)
34	Amounts <sup>1</sup>	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital
35				
36				
37	\$ 7,780,099	46.16%	3.66%	1.69%
38	-	0.00%	0.00%	0.00%
39	9,073,448	53.84%	10.10%	<b>5.44%</b> ✓
40	\$ 16,853,547	100.00%		<b>7.13%</b> ✓
41				
42				<b>5.44%</b> ✓
43				
44				
45				<b>0.00%</b>
46	(a)	(b)	(c)	(d) = (b) x (c)
47	Amounts <sup>1</sup>	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital
48				
49				
50	\$ -	0.00%	0.00%	0.00%
51	-	0.00%	0.00%	0.00%
52	-	0.00%	0.00%	0.00%
53	\$ -	0.00%		<b>0.00%</b>
54				
55				<b>0.00%</b>

✓ Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

<sup>1</sup> Amount is based upon December 31 balances.

REVISED

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2022

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.44% v	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense <sup>1</sup>	\$ 10,188	AV-2A; Line 44	8
9	D = Transmission Rate Base	\$ 4,929,376	Pg13 Rev AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.4936% v	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.44% v	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 10,188	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,929,376	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.4936% v	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.6922% v	State Income Tax Expense	24
25				25
26				26
27	C. Total Federal & State Income Tax Rate:	2.1857% v	Line 12 + Line 24	27
28				28
29	D. Total Weighted Cost of Capital:	7.1276% v	AV1; Line 40	29
30				30
31	E. Cost of Capital Rate (COCR):	9.3133% v	Line 27 + Line 29	31

v Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

<sup>1</sup> Citizens portion of Equity AFUDC totaling \$197K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY  
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2022

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	0.00%	AV1; Line 55	6
7	\$ -	Shall be Zero	7
8	\$ -	Shall be Zero	8
9	\$ -	Shall be Zero	9
10	21%	AV2; Line 10	10
11			11
12	0.0000%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	0.00%	Line 6 Above	18
19	\$ -	Line 8 Above	19
20	\$ -	Line 9 Above	20
21	0.0000%	Line 12 Above	21
22	8.84%	AV2; Line 22	22
23			23
24	0.0000%	State Income Tax Expense	24
25			25
26			26
27	0.0000%	Line 12 + Line 24	27
28			28
29	0.0000%	AV1; Line 53	29
30			30
31	0.0000%	Line 27 + Line 29	31

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2022

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.		
1	<u>Long-Term Debt Component - Denominator:</u>					
2	Bonds (Acct 221)	112-113; 18; c	\$ 7,400,000	2		
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c	-	3		
4	Other Long-Term Debt (Acct 224)	112-113; 21; c	400,000	4		
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c	-	5		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c	(19,901)	6		
7	LTD = Long Term Debt		\$ 7,780,099	7		
8			Sum Lines 2 thru 6	8		
9	<u>Long-Term Debt Component - Numerator:</u>					
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c	\$ 279,209	10		
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c	4,857	11		
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c	772	12		
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c	-	13		
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c	-	14		
15	i = LTD interest		\$ 284,837	15		
16			Sum Lines 10 thru 14	16		
17	<u>Cost of Long-Term Debt:</u>		3.66%	17		
18			Line 15 / Line 7	18		
19	<u>Preferred Equity Component:</u>					
20	PF = Preferred Stock (Acct 204)	112-113; 3; c	\$ -	20		
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c	\$ -	21		
22	Cost of Preferred Equity		0.00%	22		
23			Line 21 / Line 20	23		
24	<u>Common Equity Component:</u>					
25	Proprietary Capital	112-113; 16; c	\$ 9,066,195	25		
26	Less: Preferred Stock (Acct 204)	112-113; 3; c	-	26		
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c	-	27		
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c	7,253	28		
29	CS = Common Stock		\$ 9,073,448	29		
30			Sum Lines 25 thru 28	30		
31	<hr/>					
32	<u>Return on Common Equity:</u>		10.60%	32		
33			TO5 Offer of Settlement; Section II.A.1.5.1	33		
34	(a)	(b)	(c)	(d) = (b) x (c)		
35	<u>Weighted Cost of Capital:</u>	Cap. Struct.	Cost of Capital	Weighted		
36	Amounts <sup>1</sup>	Ratio	Capital	Cost of Capital		
37	Long-Term Debt	\$ 7,780,099	46.16%	3.66%	1.69%	Col. c = Line 17 Above
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above
39	Common Equity	9,073,448	53.84%	10.60%	5.71%	Col. c = Line 32 Above
40	Total Capital	\$ 16,853,547	100.00%		7.40%	Sum Lines 37 thru 39
41						
42	<u>Cost of Equity Component (Preferred &amp; Common):</u>			5.71%		Line 38 + Line 39; Col. d
43	<hr/>					
44	<u>Incentive Return on Common Equity:</u>			0.00%		Shall be Zero
45						
46	(a)	(b)	(c)	(d) = (b) x (c)		
47	<u>Incentive Weighted Cost of Capital:</u>	Cap. Struct.	Cost of Capital	Weighted		
48	Amounts <sup>1</sup>	Ratio	Capital	Cost of Capital		
49						
50	Long-Term Debt	\$ -	0.00%	0.00%	0.00%	Shall be Zero
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero
52	Common Equity	-	0.00%	0.00%	0.00%	Shall be Zero
53	Total Capital	\$ -	0.00%		0.00%	Sum Lines 50 thru 52
54						
55	<u>Incentive Cost of Equity Component (Preferred &amp; Common):</u>			0.00%		Line 51 + Line 52; Col. d

<sup>1</sup> Amount is based upon December 31 balances.

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AV**  
**Cost of Capital and Fair Rate of Return**

**Base Period & True-Up Period 12 - Months Ending December 31, 2022**  
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31

√ **Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929, adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524, and other adjustments in SDG&E's December filing that did not get included in Appendix XII Cycle 6 ER24-175 October filing.**

<sup>1</sup> Citizens portion of Equity AFUDC totaling \$197K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

SAN DIEGO GAS & ELECTRIC COMPANY  
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2022  
(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<u>Incentive Cost of Capital Rate (i<sub>CCCR</sub>) Calculation:</u>			1
2				2
3	<u>a. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	AV1; Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero	8
9	D = Incentive ROE Project Transmission Rate Base	\$ -	Shall be Zero	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	AV2; Line 10	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	20
21	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	AV2; Line 22	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal &amp; State Income Tax Rate:</u>	0.0000%	Line 12 + Line 24	27
28				28
29	<u>D. Total Incentive Weighted Cost of Capital:</u>	0.0000%	AV1; Line 53	29
30				30
31	<u>E. Incentive Cost of Capital Rate (i<sub>CCCR</sub>):</u>	0.0000%	Line 27 + Line 29	31

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Appendix XII Cycle 8 Annual Informational Filing**  
**Derivation of Interest Expense on Other Adjustments Applicable to Appendix XII Cycle 6**  
**(\$1,000)**

Line No.	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	Line No.
1							1
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3				<b>Cumulative</b>		<b>Cumulative</b>	3
4		<b>Monthly</b>		<b>Overcollection (-) or</b>		<b>Overcollection (-) or</b>	4
5		<b>Overcollection (-) or</b>	<b>Monthly</b>	<b>Undercollection (+)</b>		<b>Undercollection (+)</b>	5
6		<b>Undercollection (+)</b>	<b>Interest</b>	<b>in Revenue</b>		<b>in Revenue</b>	6
7	<b>Month</b>	<b>Year</b>	<b>Rate <sup>1</sup></b>	<b>wo Interest</b>	<b>Interest</b>	<b>with Interest</b>	7
8	January	2022	\$ 0.06	0.28%	\$ 0.06	\$ 0.00	8
9	February	2022	0.06	0.25%	0.12	0.00	9
10	March	2022	0.06	0.28%	0.18	0.00	10
11	April	2022	0.06	0.27%	0.24	0.00	11
12	May	2022	0.06	0.28%	0.30	0.00	12
13	June	2022	0.06	0.27%	0.36	0.00	13
14	July	2022	0.06	0.31%	0.42	0.00	14
15	August	2022	0.06	0.31%	0.48	0.00	15
16	September	2022	0.06	0.30%	0.54	0.00	16
17	October	2022	0.06	0.42%	0.60	0.00	17
18	November	2022	0.06	0.40%	0.66	0.00	18
19	December	2022	0.06	0.42%	0.73	0.00	19
20	January	2023		0.54%	0.73	0.00	20
21	February	2023		0.48%	0.73	0.00	21
22	March	2023		0.54%	0.74	0.00	22
23	April	2023		0.62%	0.74	0.00	23
24	May	2023		0.64%	0.74	0.00	24
25	June	2023		0.62%	0.75	0.00	25
26	July	2023		0.68%	0.75	0.01	26
27	August	2023		0.68%	0.76	0.01	27
28	September	2023		0.66%	0.76	0.01	28
29	October	2023		0.71%	0.77	0.01	29
30	November	2023		0.69%	0.77	0.01	30
31	December	2023		0.71%	0.78	0.01	31
32	January	2024		0.72%	0.79	0.01	32
33	February	2024		0.68%	0.79	0.01	33
34	March	2024		0.72%	0.80	0.01	34
35	April	2024		0.70%	0.80	0.01	35
36	May	2024		0.72%	0.81	0.01	36
37	June	2024		0.70%	0.81	0.01	37
38	July	2024		0.72%	0.82	0.01	38
39	August	2024		0.72%	0.82	0.01	39
40	September	2024		0.70%	0.83	0.01	40
41	October	2024		0.72%	0.84	0.01	41
42	November	2024		0.70%	0.84	0.01	42
43	December	2024		0.72%	0.85	0.01	43
44	January	2025		0.68%	0.85	0.01	44
45	February	2025		0.62%	0.86	0.01	45
46	March	2025		0.68%	0.87	0.01	46
47	April	2025		0.62%	0.87	0.01	47
48	May	2025		0.64%	0.88	0.01	48
49	June	2025		0.62%	0.88	0.01	49
50	July	2025		0.64%	0.89	0.01	50
51	August	2025		0.64%	0.89	0.01	51
52	September	2025		0.62%	0.90	0.01	52
53	October	2025		0.64%	0.91	0.01	53
54	November	2025		0.62%	0.91	0.01	54
55	December	2025		0.64%	0.92	0.01	55
56		<b>\$ 0.71</b>			<b>\$ 0.21</b>		56

<sup>1</sup> Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.

<sup>2</sup> Derived using the prior month balance in Column 6 plus the current month balance in Column 2.

<sup>3</sup> Interest is calculated using an average of beginning and ending balances: 1) in month 1, the average is 1/2 of balance in Column 2; and 2) in subsequent months is the average of prior month balance in Column 6 and the current month balance in Column 4.

Posted FERC Interest rates

**San Diego Gas & Electric Company**  
**Citizens' Share of the SX-PQ Underground Line Segment**  
**Appendix XII Cycle 8 Annual Informational Filing <sup>1</sup>**  
**Derivation of Other Adjustments Applicable to Appendix XII Cycle 7**  
**(\$1,000)**

<u>Line No.</u>	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	<u>Line No.</u>
1	<b><u>Other Cost Adjustments due to Appendix XII Cycle 7 Cost Adjustments Calculation:</u></b>			1
2				2
3	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before Interest	\$ 1.17	Page 2; Line 17; Col. C	3
4				4
5	Interest Expense	<u>0.26</u>	Page 11 Line 44; Col. 5	5
6				6
7	<b>Total Annual Costs Adjustment</b>	<b>\$ 1.43</b>	Sum Lines 3 and 5	7
8				8
9	Number of Months in Base Period	<u>12</u>		9
10				10
11	<b>Total Monthly Costs Adjustment</b>	<b><u>\$ 0.119</u></b>	Line 7 / Line 9	11

<sup>1</sup> Section C.6a of the Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix X costs in a previous Informational Filing. In this Appendix XII Cycle 8 Informational Filing, SDG&E is adjusting Appendix XII Cycle 7 by approximately \$1K in response to FERC disallowing the CAISO ROE Adder of 50 basis points.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT**  
**Appendix XII Cycle 8 Annual Informational Filing**  
**Derivation of Other Adjustments Applicable to Appendix XII Cycle 7**  
**(\$1,000)**

Line No.	Description of Annual Costs	A Revised - Appendix XII Cycle 7 Amounts	B As Filed - Appendix XII Cycle 7 <sup>1</sup> Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	\$ -	\$ -	Page 3 and Page 4, Line 1	1
2						2
3	Section 2 - Non-Direct Expense Cost Component	903 ✓	907	(4)	Page 3 and Page 4, Line 3	3
4						4
5	Section 3 - Cost Component Containing Other Specific Expenses	(18) ✓	(23)	5	Page 3 and Page 4, Line 5	5
6						6
7	<b>Total Citizens' Annual Prior Year Cost of Service</b>	\$ 886 ✓	\$ 884	\$ 1	Sum Lines 1, 3, 5	7
8						8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	12	12	-	Page 3 and Page 4, Line 9	9
10						10
11	Section 5 - Interest True-Up Adjustment Cost Component	11	11	-	Page 3 and Page 4, Line 11	11
12						12
13	<b>Subtotal Annual Costs</b>	\$ 909 ✓	\$ 908	\$ 1	Sum Lines 7, 9, 11	13
14						14
15	Other Adjustments	4	4	-	Page 3 and Page 4, Line 15	15
16						16
17	<b>Total Annual Costs</b>	<u>\$ 913 ✓</u>	<u>\$ 912</u>	<u>\$ 1</u>	Line 13 + Line 15	17
18						18

Line No.	Description of Monthly Costs	Revised - Appendix XII Cycle 7 Amounts	As Filed - Appendix XII Cycle 7 <sup>1</sup> Amounts	Difference Incr (Decr)	Reference	Line No.
19						19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	\$ -	\$ -	Page 3 and Page 4, Line 20	20
21						21
22	Section 2 - Non-Direct Expense Cost Component	75.278 ✓	75.594	(0.316)	Page 3 and Page 4, Line 22	22
23						23
24	Section 3 - Cost Component Containing Other Specific Expenses	(1.473) ✓	(1.886)	0.413	Page 3 and Page 4, Line 24	24
25						25
26	<b>Total Citizens' Monthly Prior Year Cost of Service</b>	\$ 73.805 ✓	\$ 73.708	\$ 0.097	Sum Lines 20, 22, 24	26
27						27
28	Section 4 - True-Up Adjustment Cost Component	1.022	1.022	-	Page 3 and Page 4, Line 28	28
29						29
30	Section 5 - Interest True-Up Adjustment Cost Component	0.940	0.940	-	Page 3 and Page 4, Line 30	30
31						31
32	Other Adjustments	0.331	0.331	-	Page 3 and Page 4, Line 32	32
33						33
34	<b>Total Monthly Costs</b>	\$ 76.098 ✓	\$ 76.000	\$ 0.097	Sum Lines 26, 28, 30, 32	34
35						35
36	Number of Months in Base Period	12	12	-	Page 3 and Page 4, Line 36	36
37						37
38	<b>Total Annual Costs</b>	<u>\$ 913 ✓</u>	<u>\$ 912</u>	<u>\$ 1</u>	Page 3 and Page 4, Line 38	38
39						39

<sup>1</sup> Amounts for Appendix XII Cycle 7 are as filed in docket ER25-114.

✓ Citizens portion of Equity AFUDC totaling \$56K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

**SAN DIEGO GAS & ELECTRIC COMPANY  
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
Summary of Cost Components**

**Rate Effective Period January 1, 2025 to December 31, 2025  
(\$1,000)**

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	903	Pg5 RevSection 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	(18)	Pg7 Rev Section 3; Page 1; Line 31	5
6				6
7	<b>Total Citizens Annual Prior Year Cost of Service</b>	\$ 886	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	12	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	11	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	<b>Subtotal Annual Costs</b>	\$ 909	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	4	Cost Adjustment Workpapers	15
16				16
17	<b>Total Annual Costs</b>	\$ 913	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	75.278	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	(1.473)	Line 5 / 12 Months	24
25				25
26	<b>Total Citizens Monthly Prior Year Cost of Service</b>	\$ 73.805	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	1.022	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	0.940	Line 11 / 12 Months	30
31				31
32	Other Adjustments	0.331	Line 15 / 12 Months	32
33				33
34	<b>Total Monthly Costs</b>	\$ 76.098	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	<b>Total Annual Costs</b>	\$ 913	Line 34 x Line 36	38
39				39

**SAN DIEGO GAS & ELECTRIC COMPANY  
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
Summary of Cost Components  
Rate Effective Period January 1, 2025 to December 31, 2025  
(\$1,000)**

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	907	Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	(23)	Section 3; Page 1; Line 31	5
6				6
7	<b>Total Citizens Annual Prior Year Cost of Service</b>	\$ 884	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	12	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	11	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	<b>Subtotal Annual Costs</b>	\$ 908	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	4	Cost Adjustment Workpapers	15
16				16
17	<b>Total Annual Costs</b>	<b>\$ 912</b>	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	75.594	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	(1.886)	Line 5 / 12 Months	24
25				25
26	<b>Total Citizens Monthly Prior Year Cost of Service</b>	\$ 73.708	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	1.022	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	0.940	Line 11 / 12 Months	30
31				31
32	Other Adjustments	0.331	Line 15 / 12 Months	32
33				33
34	<b>Total Monthly Costs</b>	<b>\$ 76.000</b>	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	<b>Total Annual Costs</b>	<b>\$ 912</b>	Line 34 x Line 36	38
39				39

SAN DIEGO GAS & ELECTRIC COMPANY  
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
 Section 2 - Non-Direct Expense Cost Component  
 Base Period & True-Up Period 12 - Months Ending December 31, 2023  
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1	<b><u>A. Non-Direct Annual Carrying Charge Percentages</u></b>		1
2	0.64%	Page 2; Line 6	2
3			3
4	0.85%	Page 2; Line 11	4
5			5
6	1.12%	Page 2; Line 16	6
7			7
8	0.03%	Page 2; Line 21	8
9			9
10	0.15%	Page 2; Line 34	10
11			11
12	0.51%	Page 2; Line 51	12
13			13
14	3.31%	Sum Lines 2 thru 12	14
15			15
16	1.0207%	Line 14 x Franchise Fee Rate	16
17	0.03%		17
18	<b>3.35%</b>	Line 14 + Line 16	18
19			19
20	<b><u>B. Derivation of Non-Direct Expense</u></b>		20
21	\$ 27,000	Lease Agreement	21
22			22
23	3.35%	Line 18 Above	23
24			24
25	<b>\$ 903</b> ✓	Line 21 x Line 23	25

✓ Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

SAN DIEGO GAS & ELECTRIC COMPANY  
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
 Section 2 - Non-Direct Expense Cost Component  
**Base Period & True-Up Period 12 - Months Ending December 31, 2023**  
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 6,218,334	AV-4; Line 6	1
2			2
3	<b>A. Transmission Related O&amp;M Expense</b>		3
4	\$ 39,967	Statement AH; Line 17	4
5			5
6	0.64%	Line 4 / Line 1	6
7			7
8	<b>B. Transmission Related A&amp;G Expense</b>		8
9	\$ 52,975	Statement AH; Line 39	9
10			10
11	0.85%	Line 9 / Line 1	11
12			12
13	<b>C. Transmission Related Property Tax Expense</b>		13
14	\$ 69,705	Statement AK; Line 17	14
15			15
16	1.12%	Line 14 / Line 1	16
17			17
18	<b>D. Transmission Related Payroll Tax Expense</b>		18
19	\$ 1,950	Statement AK; Line 28	19
20			20
21	0.03%	Line 19 / Line 1	21
22			22
23	<b>E. Transmission Related Working Capital Revenue</b>		23
24	<b>Citizens Financed Transmission Projects:</b>		24
25	\$ 50,607	Statement AL; Line 5	25
26	37,853	Statement AL; Line 9	26
27	11,618	Statement AL; Line 19	27
28	\$ 100,078	Sum Lines 25 thru 27	28
29			29
30	<b>9.4016% v</b>	Pg9 Rev Statement AV2; Line 31	30
31			31
32	\$ 9,409 v	Line 28 x Line 30	32
33			33
34	<b>0.15% v</b>	Line 32 / Line 1	34
35			35
36	<b>F. Transmission Related General &amp; Common Plant Revenue</b>		36
37	\$ 34,243	AV-4; Line 4	37
38			38
39	99,607	AV-4; Line 5	39
40			40
41	\$ 133,850	Line 37 + Line 39	41
42			42
43	<b>9.4016% v</b>	Line 30	43
44			44
45	\$ 12,584 v	Line 41 * Line 43	45
46			46
47	\$ 19,354	Statement AJ; Line 17	47
48			48
49	\$ 31,938 v	Line 45 + Line 47	49
50			50
51	<b>0.51% v</b>	Line 49 / Line 1	51

v Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

SAN DIEGO GAS & ELECTRIC COMPANY  
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Section 2 - Non-Direct Expense Cost Component

Base Period & True-Up Period 12 - Months Ending December 31, 2023

(\$1,000)

Line No.	Amounts	Reference	Line No.
1	<b><u>A. Non-Direct Annual Carrying Charge Percentages</u></b>		1
2	0.64%	Page 2; Line 6	2
3			3
4	0.85%	Page 2; Line 11	4
5			5
6	1.12%	Page 2; Line 16	6
7			7
8	0.03%	Page 2; Line 21	8
9			9
10	0.16%	Page 2; Line 34	10
11			11
12	0.52%	Page 2; Line 51	12
13			13
14	3.33%	Sum Lines 2 thru 12	14
15			15
16	1.0207%	Line 14 x Franchise Fee Rate	16
17	0.03%		17
18	3.36%	Line 14 + Line 16	18
19			19
20	<b><u>B. Derivation of Non-Direct Expense</u></b>		20
21	\$ 27,000	Lease Agreement	21
22			22
23	3.36%	Line 18 Above	23
24			24
25	\$ 907	Line 21 x Line 23	25

SAN DIEGO GAS & ELECTRIC COMPANY  
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
Section 2 - Non-Direct Expense Cost Component

Base Period & True-Up Period 12 - Months Ending December 31, 2023  
(S1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 6,218,334	AV-4; Line 6	1
2			2
3	<b>A. Transmission Related O&amp;M Expense</b>		3
4	\$ 39,967	Statement AH; Line 17	4
5			5
6	0.64%	Line 4 / Line 1	6
7			7
8	<b>B. Transmission Related A&amp;G Expense</b>		8
9	\$ 52,975	Statement AH; Line 39	9
10			10
11	0.85%	Line 9 / Line 1	11
12			12
13	<b>C. Transmission Related Property Tax Expense</b>		13
14	\$ 69,705	Statement AK; Line 17	14
15			15
16	1.12%	Line 14 / Line 1	16
17			17
18	<b>D. Transmission Related Payroll Tax Expense</b>		18
19	\$ 1,950	Statement AK; Line 28	19
20			20
21	0.03%	Line 19 / Line 1	21
22			22
23	<b>E. Transmission Related Working Capital Revenue</b>		23
24	<b>Citizens Financed Transmission Projects:</b>		24
25	\$ 50,607	Statement AL; Line 5	25
26	37,853	Statement AL; Line 9	26
27	11,618	Statement AL; Line 19	27
28	\$ 100,078	Sum Lines 25 thru 27	28
29			29
30	9.7709%	Statement AV2; Line 31	30
31			31
32	\$ 9,779	Line 28 x Line 30	32
33			33
34	0.16%	Line 32 / Line 1	34
35			35
36	<b>F. Transmission Related General &amp; Common Plant Revenue</b>		36
37	\$ 34,243	AV-4; Line 4	37
38			38
39	99,607	AV-4; Line 5	39
40			40
41	\$ 133,850	Line 37 + Line 39	41
42			42
43	9.7709%	Line 30	43
44			44
45	\$ 13,078	Line 41 * Line 43	45
46			46
47	\$ 19,354	Statement AJ; Line 17	47
48			48
49	\$ 32,433	Line 45 + Line 47	49
50			50
51	0.52%	Line 49 / Line 1	51

SAN DIEGO GAS & ELECTRIC COMPANY  
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
 Section 3 - Cost Component Containing Other Specific Expenses  
 Base Period & True-Up Period 12 - Months Ending December 31, 2023  
 (\$1,000)

Line No.	(a) Total Costs	(b) Removal Rate	(c) = (a) x (b) Amounts	Reference	Line No.
1	<b>A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:</b>				1
2					2
3			\$ (1,343)	AF-3; Line 5; Col. Average	3
4					4
5			<b>9.4016%</b> ✓	Pg9 Rev Statement AV2; Line 31	5
6					6
7			\$ (126)	Line 3 x Line 5	7
8					8
9	<b>B. Equity AFUDC Component of Transmission Depreciation Expense</b>				9
10			\$ 22	AV-2B; Line 17	10
11					11
12	<b>C. Derivation of Citizens SX-PO Underground Line Segment Cost of Removal</b>				12
13	FERC Account				13
14	\$ 11,661	0.0049	\$ 57	TO5 Transmission Plant Deprec. Rates WP	14
15					15
16	15,150	0.0019	29	TO5 Transmission Plant Deprec. Rates WP	16
17					17
18	186	-	-	TO5 Transmission Plant Deprec. Rates WP	18
19					19
20	-	-	-	TO5 Transmission Plant Deprec. Rates WP	20
21					21
22	3	-	-	TO5 Transmission Plant Deprec. Rates WP	22
23	\$ 27,000			Col. a = Sum Lines 14 thru 22	23
24					24
25			\$ 86	Sum Lines 14 thru 22	25
26					26
27		1.0207%	1	Line 25 x Franchise Fee Rate	27
28					28
29			\$ 87	Line 25 + Line 27	29
30					30
31			<b>\$ (18)</b> ✓	Line 7 + Line 10 + Line 29	31

✓ Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

SAN DIEGO GAS & ELECTRIC COMPANY  
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT  
Section 3 - Cost Component Containing Other Specific Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2023

(\$1,000)

Line No.	(a) Total Costs	(b) Removal Rate	(c) = (a) x (b) Amounts	Reference	Line No.
1	<b><u>A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:</u></b>				1
2					2
3			\$ (1,343)	AF-3; Line 5; Col. Average	3
4					4
5			9.7709%	Statement AV2; Line 31	5
6					6
7			\$ (131)	Line 3 x Line 5	7
8					8
9	<b><u>B. Equity AFUDC Component of Transmission Depreciation Expense</u></b>				9
10			\$ 22	AV-2B; Line 17	10
11					11
12	<b><u>C. Derivation of Citizens SX-PO Underground Line Segment Cost of Removal</u></b>				12
13	FERC Account				13
14	\$ 11,661	0.0049	\$ 57	TO5 Transmission Plant Deprec. Rates WP	14
15					15
16	15,150	0.0019	29	TO5 Transmission Plant Deprec. Rates WP	16
17					17
18	186	-	-	TO5 Transmission Plant Deprec. Rates WP	18
19					19
20	-	-	-	TO5 Transmission Plant Deprec. Rates WP	20
21					21
22	3	-	-	TO5 Transmission Plant Deprec. Rates WP	22
23	\$ 27,000			Col. a = Sum Lines 14 thru 22	23
24					24
25			\$ 86	Sum Lines 14 thru 22	25
26					26
27		1.0207%	1	Line 25 x Franchise Fee Rate	27
28					28
29			\$ 87	Line 25 + Line 27	29
30					30
31			\$ (23)	Line 7 + Line 10 + Line 29	31

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2023  
(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Long-Term Debt Component - Denominator:</u>				1
2	Bonds (Acct 221)	112-113; 18; c	\$ 8,350,000		2
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c	-		3
4	Other Long-Term Debt (Acct 224)	112-113; 21; c	400,000		4
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c	-		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c	(29,213)		6
7	LTD = Long Term Debt		\$ 8,720,787	Sum Lines 2 thru 6	7
8					8
9	<u>Long-Term Debt Component - Numerator:</u>				9
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c	\$ 340,602		10
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c	6,104		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c	689		12
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c	-		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c	-		14
15	i = LTD interest		\$ 347,394	Sum Lines 10 thru 14	15
16					16
17	<u>Cost of Long-Term Debt:</u>		<u>3.98%</u>	Line 15 / Line 7	17
18					18
19	<u>Preferred Equity Component:</u>				19
20	PF = Preferred Stock (Acct 204)	112-113; 3; c	\$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c	\$ -		21
22	Cost of Preferred Equity		<u>0.00%</u>	Line 21 / Line 20	22
23					23
24	<u>Common Equity Component:</u>				24
25	Proprietary Capital	112-113; 16; c	\$ 9,901,206		25
26	Less: Preferred Stock (Acct 204)	112-113; 3; c	-	Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c	-		27
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c	8,348		28
29	CS = Common Stock		\$ 9,909,554	Sum Lines 25 thru 28	29
30					30
31					31
32	<u>Return on Common Equity:</u>		<u>10.10%</u> ✓	T05 Offer of Settlement; Section II.A.1.5.1 189 FERC ¶ 61,248 at Page 17	32
33		(a)	(b)	(c)	(d) = (b) x (c)
34		Amounts <sup>1</sup>	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital
35	<u>Weighted Cost of Capital:</u>				
36					
37	Long-Term Debt	\$ 8,720,787	46.81%	3.98%	1.86%
38	Preferred Equity	-	0.00%	0.00%	0.00%
39	Common Equity	9,909,554	53.19%	10.10%	<u>5.37%</u> ✓
40	Total Capital	\$ 18,630,341	100.00%		<u>7.24%</u> ✓
41					
42	<u>Cost of Equity Component (Preferred &amp; Common):</u>				<u>5.37%</u> ✓
43					Line 38 + Line 39; Col. d
44					
45	<u>Incentive Return on Common Equity:</u>				<u>0.00%</u>
46					Shall be Zero
47		(a)	(b)	(c)	(d) = (b) x (c)
48	<u>Incentive Weighted Cost of Capital:</u>	Amounts <sup>1</sup>	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital
49					
50	Long-Term Debt	\$ -	0.00%	0.00%	0.00%
51	Preferred Equity	-	0.00%	0.00%	0.00%
52	Common Equity	-	0.00%	0.00%	0.00%
53	Total Capital	\$ -	0.00%		<u>0.00%</u>
54					Sum Lines 50 thru 52
55	<u>Incentive Cost of Equity Component (Preferred &amp; Common):</u>				<u>0.00%</u>
					Line 51 + Line 52; Col. d

✓ Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

<sup>1</sup> Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AV  
Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2023  
(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31

✓ Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

<sup>1</sup> Citizens portion of Equity AFUDC totaling \$56K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2023  
(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	0.00%	AV1; Line 55	6
7	\$ -	Shall be Zero	7
8	\$ -	Shall be Zero	8
9	\$ -	Shall be Zero	9
10	21%	AV2; Line 10	10
11			11
12	0.0000%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	0.00%	Line 6 Above	18
19	\$ -	Line 8 Above	19
20	\$ -	Line 9 Above	20
21	0.0000%	Line 12 Above	21
22	8.84%	AV2; Line 22	22
23			23
24	0.0000%	State Income Tax Expense	24
25			25
26			26
27	0.0000%	Line 12 + Line 24	27
28			28
29	0.0000%	AV1; Line 53	29
30			30
31	0.0000%	Line 27 + Line 29	31

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2023  
(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.		
1	<u>Long-Term Debt Component - Denominator:</u>				1		
2	Bonds (Acct 221)	112-113; 18; c	\$ 8,350,000		2		
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c	-		3		
4	Other Long-Term Debt (Acct 224)	112-113; 21; c	400,000		4		
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c	-		5		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c	(29,213)		6		
7	LTD = Long Term Debt		\$ 8,720,787	Sum Lines 2 thru 6	7		
8					8		
9	<u>Long-Term Debt Component - Numerator:</u>				9		
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c	\$ 340,602		10		
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c	6,104		11		
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c	689		12		
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c	-		13		
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c	-		14		
15	i = LTD interest		\$ 347,394	Sum Lines 10 thru 14	15		
16					16		
17	<u>Cost of Long-Term Debt:</u>		<u>3.98%</u>	Line 15 / Line 7	17		
18					18		
19	<u>Preferred Equity Component:</u>				19		
20	PF = Preferred Stock (Acct 204)	112-113; 3; c	\$ -		20		
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c	\$ -		21		
22	Cost of Preferred Equity		<u>0.00%</u>	Line 21 / Line 20	22		
23					23		
24	<u>Common Equity Component:</u>				24		
25	Proprietary Capital	112-113; 16; c	\$ 9,901,206		25		
26	Less: Preferred Stock (Acct 204)	112-113; 3; c	-	Negative of Line 20 Above	26		
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c	-		27		
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c	8,348		28		
29	CS = Common Stock		<u>\$ 9,909,554</u>	Sum Lines 25 thru 28	29		
30					30		
31					31		
32	<u>Return on Common Equity:</u>		<u>10.60%</u>	T05 Offer of Settlement; Section II.A.1.5.1	32		
33		(a)	(b)	(c)	(d) = (b) x (c)	33	
34		Amounts <sup>1</sup>	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	34	
35	<u>Weighted Cost of Capital:</u>					35	
36						36	
37	Long-Term Debt	\$ 8,720,787	46.81%	3.98%	1.86%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	9,909,554	53.19%	10.60%	5.64%	Col. c = Line 32 Above	39
40	Total Capital	<u>\$ 18,630,341</u>	<u>100.00%</u>		<u>7.50%</u>	Sum Lines 37 thru 39	40
41							41
42	<u>Cost of Equity Component (Preferred &amp; Common):</u>				<u>5.64%</u>	Line 38 + Line 39; Col. d	42
43							43
44							44
45	<u>Incentive Return on Common Equity:</u>				<u>0.00%</u>	Shall be Zero	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47		Amounts <sup>1</sup>	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		47
48	<u>Incentive Weighted Cost of Capital:</u>						48
49							49
50	Long-Term Debt	\$ -	0.00%	0.00%	0.00%	Shall be Zero	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero	51
52	Common Equity	-	0.00%	0.00%	0.00%	Shall be Zero	52
53	Total Capital	<u>\$ -</u>	<u>0.00%</u>		<u>0.00%</u>	Sum Lines 50 thru 52	53
54							54
55	<u>Incentive Cost of Equity Component (Preferred &amp; Common):</u>				<u>0.00%</u>	Line 51 + Line 52; Col. d	55

<sup>1</sup> Amount is based upon December 31 balances.

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AV**  
**Cost of Capital and Fair Rate of Return**

**Base Period & True-Up Period 12 - Months Ending December 31, 2023**  
**(\$1,000)**

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31

<sup>1</sup> Citizens portion of Equity AFUDC totaling \$56K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

SAN DIEGO GAS & ELECTRIC COMPANY  
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2023  
(\$1,000)

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate <sub>(ICCR)</sub> Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	AV1; Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero	8
9	D = Incentive ROE Project Transmission Rate Base	\$ -	Shall be Zero	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	AV2; Line 10	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	20
21	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	AV2; Line 22	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense	24
25				25
26				26
27	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24	27
28				28
29	D. Total Incentive Weighted Cost of Capital:	0.0000%	AV1; Line 53	29
30				30
31	E. Incentive Cost of Capital Rate <sub>(ICCR)</sub> :	0.0000%	Line 27 + Line 29	31

SAN DIEGO GAS & ELECTRIC COMPANY

Appendix XII Cycle 8 Annual Informational Filing

Derivation of Interest Expense on Other Adjustments Applicable to Appendix XII Cycle 7  
(\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.	
1							1	
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2	
3				<b>Cumulative</b>		<b>Cumulative</b>	3	
4		<b>Monthly</b>		<b>Overcollection (-) or</b>		<b>Overcollection (-) or</b>	4	
5		<b>Overcollection (-) or</b>	<b>Monthly</b>	<b>Undercollection (+)</b>		<b>Undercollection (+)</b>	5	
6		<b>Undercollection (+)</b>	<b>Interest</b>	<b>in Revenue</b>		<b>in Revenue</b>	6	
7	<b>Month</b>	<b>Year</b>	<b>Rate <sup>1</sup></b>	<b>wo Interest</b>	<b>Interest</b>	<b>with Interest</b>	7	
8	January	2023	0.10	0.54%	0.10	0.00	0.10	8
9	February	2023	0.10	0.48%	0.20	0.00	0.20	9
10	March	2023	0.10	0.54%	0.29	0.00	0.29	10
11	April	2023	0.10	0.62%	0.39	0.00	0.39	11
12	May	2023	0.10	0.64%	0.49	0.00	0.49	12
13	June	2023	0.10	0.62%	0.59	0.00	0.60	13
14	July	2023	0.10	0.68%	0.69	0.00	0.70	14
15	August	2023	0.10	0.68%	0.79	0.01	0.80	15
16	September	2023	0.10	0.66%	0.90	0.01	0.90	16
17	October	2023	0.10	0.71%	1.00	0.01	1.01	17
18	November	2023	0.10	0.69%	1.10	0.01	1.11	18
19	December	2023	0.10	0.71%	1.21	0.01	1.22	19
20	January	2024		0.72%	1.22	0.01	1.23	20
21	February	2024		0.68%	1.23	0.01	1.23	21
22	March	2024		0.72%	1.23	0.01	1.24	22
23	April	2024		0.70%	1.24	0.01	1.25	23
24	May	2024		0.72%	1.25	0.01	1.26	24
25	June	2024		0.70%	1.26	0.01	1.27	25
26	July	2024		0.72%	1.27	0.01	1.28	26
27	August	2024		0.72%	1.28	0.01	1.29	27
28	September	2024		0.70%	1.29	0.01	1.30	28
29	October	2024		0.72%	1.30	0.01	1.31	29
30	November	2024		0.70%	1.31	0.01	1.32	30
31	December	2024		0.72%	1.32	0.01	1.33	31
32	January	2025		0.68%	1.33	0.01	1.33	32
33	February	2025		0.62%	1.33	0.01	1.34	33
34	March	2025		0.68%	1.34	0.01	1.35	34
35	April	2025		0.62%	1.35	0.01	1.36	35
36	May	2025		0.64%	1.36	0.01	1.37	36
37	June	2025		0.62%	1.37	0.01	1.38	37
38	July	2025		0.64%	1.38	0.01	1.39	38
39	August	2025		0.64%	1.39	0.01	1.40	39
40	September	2025		0.62%	1.40	0.01	1.40	40
41	October	2025		0.64%	1.40	0.01	1.41	41
42	November	2025		0.62%	1.41	0.01	1.42	42
43	December	2025		0.64%	1.42	0.01	1.43	43
44		\$	1.17		\$	0.26	44	

<sup>1</sup> Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.

<sup>2</sup> Derived using the prior month balance in Column 6 plus the current month balance in Column 2.

<sup>3</sup> Interest is calculated using an average of beginning and ending balances: 1) in month 1, the average is 1/2 of balance in Column 2; and 2) in subsequent months is the average of prior month balance in Column 6 and the current month balance in Column 4.

Posted FERC Interest rates