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DRAFT
October 15, 2026

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, Ninth Annual Informational Filing Under Appendix XII Formula Rate of the Transmission Owner Tariff, Docket No. ER27-___-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 9[1] Informational Filing ("Filing" or "Cycle 9 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, 2027.

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,[2] nor does it subject SDG&E's Appendix XII Formula to modification.[3]

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1 The term "Cycle" refers to the number of annual filings made under the applicable formula. Cycle 9 is the ninth annual filing under the Appendix XII Formula Rate.

2 16 U.S.C § 824d.

3 *See* Section C.5.c. of the Appendix XII Formula Rate Protocols.

SDG&E requests that the Commission issue a public notice of filing for the Appendix XII Cycle 9 Filing and establish a comment date.

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.

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 9 FILING

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

- a 2025 calendar Base Period, and
- a 12-month Rate Effective Period from January 1, 2027 through December 31, 2027.

This Cycle 9 Filing reflects a charge of $0.948M compared to the charge of $1.048M in the Cycle 8 Filing. This change reflects a decrease of approximately $0.099M, or 9%, primarily due to decreases in Section 2 Non-Direct Expenses of $0.056M and Section 4 true-up adjustment of $0.054M as reflected in the following cost components:

(1)	Direct Maintenance Expense	=	$0
(2)	Non-Direct Expenses	=	$0.904M
(3)	Other Specific Expenses	=	$0.007M
(4)	True-Up Adjustment	=	$0.027M
(5)	Interest True-Up Adjustment	=	$0.010M
	SUB-TOTAL	=	$0.948M
(6)	Other Adjustments	=	$0.0M
	TOTAL	=	$0.948M

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 9 Annual Informational Filing.

IV. DESCRIPTION OF THE FILING AND LIST OF DOCUMENTS SUBMITTED

This Cycle 9 Informational Filing consists of the following:

1. Transmittal Letter;

2. The Appendix XII Cycle 9 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;
    - Section 6 – 2025 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*
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Attorney for
San Diego Gas & Electric Company

Appendix XII Cycle 9
Table of Contents

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Summary of Cost Components
Rate Effective Period January 1, 2027 to December 31, 2027
($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	904	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	**Total Citizens Annual Prior Year Cost of Service**	$ 911	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	27	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	10	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	**Subtotal Annual Costs**	$ 948	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments		Cost Adjustment Workpapers	15
16				16
17	**Total Annual Costs**	**$ 948**	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	75.310	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	0.596	Line 5 / 12 Months	24
25				25
26	**Total Citizens Monthly Prior Year Cost of Service**	$ 75.906	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	2.283	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	0.851	Line 11 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	**Total Monthly Costs**	**$ 79.040**	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	**Total Annual Costs**	**$ 948**	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, 2025
($1,000)

Line No.			Amounts	Reference	Line No.
1	**A. Derivation of Direct Maintenance Expense Allocated to Citizens**				1
2	Total Direct Maintenance Cost		$ -	Statement AH; Line 2	2
3	Citizens' Share of Direct Maintenance		13.10%		3
4	Citizens Direct Maintenance		$ -	Line 2 x Line 3	4
5					5
6	One Eighth O&M Rule		12.50%	FERC Method = 1/8 of O&M Expense	6
7	Citizens Portion of Cash Working Capital		$ -	Line 4 x Line 6	7
8					8
9	Cost of Capital Rate		9.4678%	Statement AV2; Line 31	9
10					10
11	Return and Associated Income Taxes		$ -	Line 7 x Line 9	11
12					12
13	Subtotal of Citizens Direct Maintenance Excluding FF		$ -	Line 4 + Line 11	13
14					14
15	Transmission Related Municipal Franchise Fees Expense	1.0207%	$ -	Line 13 x Franchise Fee Rate	15
16					16
17	**Total Direct Maintenance Expense Including FF**		$ -	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, 2025
($1,000)

Line No.			Amounts	Reference	Line No.
1	**A. Non-Direct Annual Carrying Charge Percentages**				1
2	Transmission Related O&M Expense		0.64%	Page 2; Line 6	2
3					3
4	Transmission Related A&G Expense		0.80%	Page 2; Line 11	4
5					5
6	Transmission Related Property Tax Expense		1.17%	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		0.50%	Page 2; Line 51	12
13					13
14	Subtotal Annual Carrying Charge Rate		3.31%	Sum Lines 2 thru 12	14
15					15
16	Transmission Related Municipal Franchise Fees Expense	1.0207%	0.03%	Line 14 x Franchise Fee Rate	16
17					17
18	**Total Annual Carrying Charge Rate**		3.35%	Line 14 + Line 16	18
19					19
20	**B. Derivation of Non-Direct Expense**				20
21	Citizens Lease Payment		$ 27,000	Lease Agreement	21
22					22
23	Total Annual Carrying Charge Rate		3.35%	Line 18 Above	23
24					24
25	**Total Non-Direct Expense**		$ 904	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, 2025
($1,000)

Line No.		Amounts	Reference	Line No.
1	Net Transmission Plant	$ 6,969,423	AV-4; Line 6	1
2				2
3	**A. Transmission Related O&M Expense**			3
4	Transmission O&M Expense	$ 44,705	Statement AH; Line 17	4
5				5
6	Transmission O&M Expense Carrying Charge Percentage	0.64%	Line 4 / Line 1	6
7				7
8	**B. Transmission Related A&G Expense**			8
9	Total Transmission Related A&G Expense Including Property Ins.	$ 56,013	Statement AH; Line 39	9
10				10
11	Transmission Related A&G Carrying Charge Percentage	0.80%	Line 9 / Line 1	11
12				12
13	**C. Transmission Related Property Tax Expense**			13
14	Transmission Related Property Tax Expense	$ 81,259	Statement AK; Line 17	14
15				15
16	Transmission Related Property Tax Carrying Charge Percentage	1.17%	Line 14 / Line 1	16
17				17
18	**D. Transmission Related Payroll Tax Expense**			18
19	Transmission Related Payroll Tax Expense	$ 2,040	Statement AK; Line 28	19
20				20
21	Transmission Related Payroll Tax Carrying Charge Percentage	0.03%	Line 19 / Line 1	21
22				22
23	**E. Transmission Related Working Capital Revenue**			23
24	Citizens Financed Transmission Projects:			24
25	Transmission Related M&S Allocated to Transmission	$ 82,859	Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	32,126	Statement AL; Line 9	26
27	Transmission Related Working Cash	12,590	Statement AL; Line 19	27
28	Total Transmission Related Working Capital	$ 127,575	Sum Lines 25 thru 27	28
29				29
30	Cost of Capital Rate	9.4678%	Statement AV2; Line 31	30
31				31
32	Transmission Working Capital Revenue	$ 12,079	Line 28 x Line 30	32
33				33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.17%	Line 32 / Line 1	34
35				35
36	**F. Transmission Related General & Common Plant Revenue**			36
37	Net Transmission Related General Plant	$ 14,346	AV-4; Line 4	37
38				38
39	Net Transmission Related Common Plant	114,238	AV-4; Line 5	39
40				40
41	Total Net Transmission Related General and Common Plant	$ 128,584	Line 37 + Line 39	41
42				42
43	Cost of Capital Rate	9.4678%	Line 30	43
44				44
45	Transmission Related General and Common Return and Associated Income Taxes	$ 12,174	Line 41 * Line 43	45
46				46
47	Transmission Related General and Common Depreciation Expense	$ 22,648	Statement AJ; Line 17	47
48				48
49	Total Transmission Related General and Common Plant Revenues	$ 34,822	Line 45 + Line 47	49
50				50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.50%	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, 2025
($1,000)

Line No.		(a) Total Costs	(b) Removal Rate	(c) = (a) x (b) Amounts	Reference	Line No.
1	**A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:**					1
2						2
3	Average ADIT Difference With and Without Bonus			$ (1,071)	AF-3; Line 5; Col. Average	3
4						4
5	Cost of Capital Rate			9.4678%	Statement AV2; Line 31	5
6						6
7	**Total ADIT Revenue Credit**			$ (101)	Line 3 x Line 5	7
8						8
9	**B. Equity AFUDC Component of Transmission Depreciation Expense**					9
10	Annual Equity AFUDC Allocated to Citizens			$ 22	AV-2B; Line 17	10
11						11
12	**C. Derivation of Citizens SX-PQ Underground Line Segment Cost of Removal**					12
13	FERC Account					13
14	357 - Underground Conduit	$ 11,661	0.0049	$ 57	TO6 Transmission Plant Deprec. Rates WP	14
15						15
16	358 - Underground Conductors & Devices	15,150	0.0019	29	TO6 Transmission Plant Deprec. Rates WP	16
17						17
18	359 - Roads & Trails	186	-	-	TO6 Transmission Plant Deprec. Rates WP	18
19						19
20	350.1 - Land	-	-	-	TO6 Transmission Plant Deprec. Rates WP	20
21						21
22	350.2 - Land Rights	3	-	-	TO6 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		1.0207%	1	Line 25 x Franchise Fee Rate	27
28						28
29	Total Annual Cost of Removal			$ 87	Line 25 + Line 27	29
30						30
31	**Total Other Specific Expenses**			$ 7	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, 2025 to December 31, 2025
($1,000)

Line No.													Line No.
1													1
2		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	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										Cumulative		Cumulative	5
6								Monthly		Overcollection (-) or		Overcollection (-) or	6
7			Monthly	Monthly	Prior		Adjusted Monthly	Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	7
8			True-Up	True-Up	True-Up	Prior Other	True-Up	Undercollection (+)	Interest	in Revenue		in Revenue	8
9	Month	Year	Cost of Service [1]	Revenues [2]	Adjustment [3]	Adjustments [4]	Revenues	in Revenue	Rate [5]	wo Interest	Interest	with Interest	9
10	January	2025	76	76	(2)	(0)	$ 74	$ 2	0.68%	$ 2	$ 0.0	$ 2	10
11	February	2025	76	76	(2)	(0)	74	2	0.62%	4	0.0	4	11
12	March	2025	76	76	(2)	(0)	74	2	0.68%	7	0.0	7	12
13	April	2025	76	76	(2)	(0)	74	2	0.62%	9	0.0	9	13
14	May	2025	76	76	(2)	(0)	74	2	0.64%	11	0.1	11	14
15	June	2025	76	76	(2)	(0)	74	2	0.62%	13	0.1	13	15
16	July	2025	76	76	(2)	(0)	74	2	0.64%	16	0.1	16	16
17	August	2025	76	76	(2)	(0)	74	2	0.64%	18	0.1	18	17
18	September	2025	76	76	(2)	(0)	74	2	0.62%	20	0.1	20	18
19	October	2025	76	76	(2)	(0)	74	2	0.64%	23	0.1	23	19
20	November	2025	76	76	(2)	(0)	74	2	0.62%	25	0.1	25	20
21	December	2025	76	76	(2)	(0)	74	2	0.64%	27	0.2	27	21
22			$ 911	$ 912	$ (24)	$ (4)	$ 884	$ 26			1.0		22

[1] Monthly True-Up Cost of Service comprises Sections 1 thru 3 Direct Maintenance, Non-Direct Expense, and Other Specific Expenses Cost Components.

[2] Monthly True-Up Revenues comprises the prior cycle costs applicable to the true-up period.

[3] 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.

[4] 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.

[5] Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.

[6] Derived using the prior month balance in Column 11 plus the current month balance in Column 7.

[7] 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, 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	$ -	Cycle 8; Summary of Cost Components; Line 1	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	959	Cycle 8; Summary of Cost Components; Line 3	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	(7)	Cycle 8; Summary of Cost Components; Line 5	5
6				6
7	**Total Citizens Annual Prior Year Cost of Service**	$ 952	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	82	Cycle 8; Summary of Cost Components; Line 9	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	2	Cycle 8; Summary of Cost Components; Line 11	11
12				12
13	**Subtotal Annual Costs**	$ 1,036	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	12	Cost Adjustment Workpapers	15
16				16
17	**Total Annual Costs**	**$ 1,048**	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	**Total Citizens Monthly Prior Year Cost of Service**	$ 79.354	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	6.824	Line 9 / 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	1.009	Line 15 / 12 Months	32
33				33
34	**Total Monthly Costs**	**$ 87.330**	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	**Total Annual Costs**	$ 1,048	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	**Total Citizens Annual Prior Year Cost of Service**	$ 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	**Subtotal Annual Costs**	$ 908	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	4	Cost Adjustment Workpapers	15
16				16
17	**Total Annual Costs**	**$ 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	**Total Citizens Monthly Prior Year Cost of Service**	$ 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	**Total Monthly Costs**	**$ 76.000**	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	**Total Annual Costs**	$ 912	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 8
True-Up Period - January 1, 2025 to December 31, 2025
($1,000)

Line No.								Line No.
1		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	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	Month	Year	Adjustment [1]	Rate	wo Interest	Interest	with Interest	6
7	January	2025	$ 82	0.68%	$ 82	$ 0.6	$ 82	7
8	February	2025		0.62%	82	0.5	83	8
9	March	2025		0.68%	83	0.6	84	9
10	April	2025		0.62%	84	0.5	84	10
11	May	2025		0.64%	84	0.5	85	11
12	June	2025		0.62%	85	0.5	85	12
13	July	2025		0.64%	85	0.5	86	13
14	August	2025		0.64%	86	0.5	86	14
15	September	2025		0.62%	86	0.5	87	15
16	October	2025		0.64%	87	0.6	87	16
17	November	2025		0.62%	87	0.5	88	17
18	December	2025		0.64%	88	0.6	88	18
19						$ 6.5		19

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

[2] Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.

[3] 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.

[4] 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 8
True-Up Period - January 1, 2025 to December 31, 2025
($1,000)

Line No.									Line No.
1		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	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			Monthly	Month				Month	4
5			Interest	Beginning				Ending	5
6	Month	Year	Rate [1]	Balance	Amortization	Principal	Interest	Balance	6
7	January	2026	0.64%	$ 88	$ (8)	$ 7	$ 0.6	$ 81	7
8	February	2026	0.64%	81	(8)	7	0.5	74	8
9	March	2026	0.64%	74	(8)	7	0.5	67	9
10	April	2026	0.64%	67	(8)	7	0.4	60	10
11	May	2026	0.64%	60	(8)	7	0.4	52	11
12	June	2026	0.64%	52	(8)	7	0.3	45	12
13	July	2026	0.64%	45	(8)	7	0.3	38	13
14	August	2026	0.64%	38	(8)	7	0.2	30	14
15	September	2026	0.64%	30	(8)	7	0.2	23	15
16	October	2026	0.64%	23	(8)	8	0.1	15	16
17	November	2026	0.64%	15	(8)	8	0.1	8	17
18	December	2026	0.64%	8	(8)	8	0.0	(0)	18
19	**Total Base Period Interest [4]**						6.5		19
20	**Total Base Period Interest and Current Year Interest**						$ 10.2		20

[1] 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).

[2] 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.

[3] Amortization reduces the beginning balance to zero by the end of December and is derived as follows:
Beginning Balance/{[(1+Rate)^12-1]/[Rate*(1+Rate)^12]}.

[4] 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, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	(a) 31-Dec-24	(b) 31-Dec-25	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Total Steam Production Plant[1, 3]	204-207; Footnote Data (a)			$ 605,412 √	AD-1; Line 18	1
2							2
3	Total Nuclear Production Plant[1, 3]	204-207; Footnote Data (a)			-	AD-2; Line 18	3
4							4
5	Total Hydraulic Production Plant[1, 3]				-	AD-3; Line 18	5
6							6
7	Total Other Production Plant[1, 3, 4]	204-207; Footnote Data (a)			619,848	AD-4; Line 18	7
8							8
9	Total Distribution Plant[2, 3, 4]	204-207; Footnote Data (a); BOY and EOY	$ 13,028,441 √	$ 13,259,817	13,144,129	AD-5; Line 6	9
10							10
11	Transmission Plant[1, 3]				8,975,474 √	AD-6; Line 23	11
12							12
13	Incentive Transmission Plant[1]				-	AD-7; Line 18	13
14							14
15	Total Electric Miscellaneous Intangible Plant[2, 5]	204-207; Footnote Data (a); BOY and EOY	- √	-	-	AD-8; Line 6	15
16							16
17	Total General Plant[2, 5]	204-207; Footnote Data (a); BOY and EOY	289,482 √	325,936	307,709	AD-9; Line 6	17
18							18
19	Total Common Plant[2, 5]		1,958,808	1,983,123	1,970,965	AD-10; Line 10	19
20							20
21	Total Plant in Service				$ 25,623,537	Sum Lines 1 thru 19	21
22							22
23	Transmission Wages and Salaries Allocation Factor				10.81%	Statement AI; Line 17	23
24							24
25	Total Transmission Plant & Incentive Transmission Plant				$ 8,975,474	Line 11 + Line 13	25
26							26
27	Transmission Related Electric Miscellaneous Intangible Plant				-	Line 15 x Line 23	27
28							28
29	Transmission Related General Plant				33,254	Line 17 x Line 23	29
30							30
31	Transmission Related Common Plant				212,999	Line 19 x Line 23	31
32							32
33	Transmission Related Total Plant in Service				$ 9,221,727	Sum Lines 25 thru 31	33
34							34
35	Transmission Plant Allocation Factor[6]				35.99%	Line 33 / Line 21	35

√ Includes adjustments for the following: a) AFUDC adjustments resulting from TO6 settlement, where the impacts of the RTO adder included in AFUDC was reversed; b) the capital related cost discovered during the Transmission Project Review process attributed to the Southwest Powerlink HVDC that was incorrectly capitalized versus expensed; and c) reversing the impacts of TL 698 that was placed in service earlier than should have been.

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

[2] 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.

[3] 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.

[4] Other Production Plant and Distribution Plant include Other Renewable Production Plant and Energy Storage Plant, respectively.

[5] Not affected by the "Seven-Element Adjustment Factor".

[6] 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 - 12/31/2025 PER BOOK
($1,000)

STEAM PRODUCTION

Line No.	Month	Total Steam Production Per Book	Reference	Steam Production Ratemaking [1]	Reference	Line No.
1	Dec-24	$ 584,632 √	SDG&E Records	$ 600,297 √	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-25	584,715		600,380		2
3	Feb	584,828		600,492		3
4	Mar	590,705		606,369		4
5	Apr	591,401		607,065		5
6	May	591,501		607,165		6
7	Jun	591,855		607,520		7
8	Jul	591,676		607,340		8
9	Aug	591,676		607,340		9
10	Sep	591,680		607,344		10
11	Oct	590,074		605,738		11
12	Nov	591,793		607,457		12
13	Dec-25	590,179	SDG&E Records	605,844	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	**Total 13 Months**	**$ 7,666,714**	Sum Lines 1 thru 13	**$ 7,870,353**	Sum Lines 1 thru 13	15
16						16
17						17
18	**13-Month Average Balance**	**$ 589,747**	Average of Lines 1 thru 13	**$ 605,412** √	Form 1; Page 204-207; Footnote Data (a)	18
19						19

√ Includes adjustments for the following: a) AFUDC adjustments resulting from TO6 settlement, where the impacts of the RTO adder included in AFUDC was reversed; b) the capital related cost discovered during the Transmission Project Review process attributed to the Southwest Powerlink HVDC that was incorrectly capitalized versus expensed; and c) reversing the impacts of TL 698 that was placed in service earlier than should have been.

[1] 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 - 12/31/2025 PER BOOK
($1,000)

NUCLEAR PRODUCTION

Line No.	Month	Total Nuclear Production Per Book	Reference	Nuclear Production Ratemaking[1]	Reference	Line No.
1	Dec-24	$ -	SDG&E Records	$ -	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-25	-		-		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-25	-	SDG&E Records	-	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	**Total 13 Months**	**$ -**	Sum Lines 1 thru 13	**$ -**	Sum Lines 1 thru 13	15
16						16
17						17
18	**13-Month Average Balance**	**$ -**	Average of Lines 1 thru 13	**$ -**	Form 1; Page 204-207; Footnote Data (a)	18
19						19

[1] 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 - 12/31/2025 PER BOOK
($1,000)

HYDRAULIC PRODUCTION PLANT

Line No.	Month	Total Hydraulic Production Per Book	Reference	Hydraulic Production Ratemaking[1]	Reference	Line No.
1	Dec-24	$ -	SDG&E Records	$ -	SDG&E Records	1
2	Jan-25	-		-		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-25	-	SDG&E Records	-	SDG&E Records	13
14						14
15	**Total 13 Months**	**$ -**	Sum Lines 1 thru 13	**$ -**	Sum Lines 1 thru 13	15
16						16
17						17
18	**13-Month Average Balance**	**$ -**	Average of Lines 1 thru 13	**$ -**	Average of Lines 1 thru 13	18
19						19

[1] 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 - 12/31/2025 PER BOOK
($1,000)

OTHER PRODUCTION

Line No.	Month	Total Other Production Per Book [1]	Reference	Other Production Ratemaking [2]	Reference	Line No.
1	Dec-24	$ 625,992	SDG&E Records	$ 584,174	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-25	626,211		584,393		2
3	Feb	626,463		585,243		3
4	Mar	626,481		623,694		4
5	Apr	629,752		626,966		5
6	May	633,127		630,341		6
7	Jun	633,618		630,831		7
8	Jul	634,171		631,385		8
9	Aug	634,349		631,563		9
10	Sep	634,536		631,750		10
11	Oct	634,599		631,812		11
12	Nov	635,024		632,238		12
13	Dec-25	636,418	SDG&E Records	633,631	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	**Total 13 Months**	**$ 8,210,741**	Sum Lines 1 thru 13	**$ 8,058,021**	Sum Lines 1 thru 13	15
16						16
17						17
18	**13-Month Average Balance**	**$ 631,595**	Average of Lines 1 thru 13	**$ 619,848** √	Form 1; Page 204-207; Footnote Data (a)	18
19						19

√ Includes adjustments for the following: a) AFUDC adjustments resulting from TO6 settlement, where the impacts of the RTO adder included in AFUDC was reversed; b) the capital related cost discovered during the Transmission Project Review process attributed to the Southwest Powerlink HVDC that was incorrectly capitalized versus expensed; and c) reversing the impacts of TL 698 that was placed in service earlier than should have been.

[1] These balances include Other Renewable Production Plant.

[2] 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 - 12/31/2025 PER BOOK
($1,000)

DISTRIBUTION PLANT

Line No.	Month	Total Distribution Plant Per Book [1]	Reference	Distribution Plant Ratemaking [2]	Reference	Line No.
1	Dec-24	$ 12,812,601 √	SDG&E Records	$ 13,028,441 √	Form 1; Page 204-207; Footnote Data (a); BOY	1
2						2
3	Dec-25	13,065,010	SDG&E Records	13,259,817 √	Form 1; Page 204-207; Footnote Data (a); EOY	3
4						4
5						5
6	**Beginning and End Period Average**	**$ 12,938,805**	Average of Line 1 and Line 3	**$ 13,144,129**	Average of Line 1 and Line 3	6
7						7

√ Includes adjustments for the following: a) AFUDC adjustments resulting from TO6 settlement, where the impacts of the RTO adder included in AFUDC was reversed; b) the capital related cost discovered during the Transmission Project Review process attributed to the Southwest Powerlink HVDC that was incorrectly capitalized versus expensed; and c) reversing the impacts of TL 698 that was placed in service earlier than should have been.

[1] These balances include Energy Storage Plant.

[2] 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 - 12/31/2025 PER BOOK
($1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Plant Per Book	Reference	Transmission Plant Ratemaking[1]	Reference	Line No.
1	Dec-24	$ 8,967,652 √	SDG&E Records	$ 8,778,189 √	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-25	8,986,373		8,796,910		2
3	Feb	8,995,967		8,804,980		3
4	Mar	8,975,621		8,784,616		4
5	Apr	9,002,018		8,811,034		5
6	May	9,046,733		8,855,772		6
7	Jun	9,075,025		8,884,064		7
8	Jul	9,205,192		9,014,231		8
9	Aug	9,247,270		9,056,309		9
10	Sep	9,255,279		9,064,318		10
11	Oct	9,290,252		9,099,291		11
12	Nov	9,351,396		9,160,619		12
13	Dec-25	9,389,168	SDG&E Records	9,219,833	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	**Total 13 Months**	**$ 118,787,947**	Sum Lines 1 thru 13	**$ 116,330,165**	Sum Lines 1 thru 13	15
16						16
17						17
18	**13-Month Average Balance**	**$ 9,137,534**	Average of Lines 1 thru 13	**$ 8,948,474** √	Form 1; Page 204-207; Footnote Data (a)	18
19						19
20						20
21	Add: Citizens Weighted Average Lease Amount[2]			$ 27,000	Lease Agreement	21
22						22
23	**Total Transmission Plant Cost Average Balance**			**$ 8,975,474**	Line 18 + Line 21	23

√ Includes adjustments for the following: a) AFUDC adjustments resulting from TO6 settlement, where the impacts of the RTO adder included in AFUDC was reversed; b) the capital related cost discovered during the Transmission Project Review process attributed to the Southwest Powerlink HVDC that was incorrectly capitalized versus expensed; and c) reversing the impacts of TL 698 that was placed in service earlier than should have been.

[1] 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.

[2] 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 - 12/31/2025 PER BOOK
($1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Plant Per Book	Reference	Transmission Plant Ratemaking [1]	Reference	Line No.
1	Dec-24	$ -	SDG&E Records	27,000	SDG&E Records	1
2	Jan-25	-		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-25	-	SDG&E Records	27,000	2025 Form 1; Page 213; Line 2; Col. f	13
14						14
15	**Total 13 Months**	**$ -**	Sum Lines 1 thru 13	**$ 351,000**	Sum Lines 1 thru 13	15
16						16
17						17
18	**13-Month Average Balance**	**$ -**	Average of Lines 1 thru 13	**$ 27,000**	Average of Lines 1 thru 13	18
19						19

[1] 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 12/31/2024
($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.
		Production Related to Trans										
1	303.0	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	**TOTAL**	**TRANSMISSION RELATED**	**$ -**	**$ 5**	**$ 5,192**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,197**	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	$ 261,778	$ -	$ -	$ -	$ -	$ -	$ (13,558)	$ 248,221	SDG&E Records	9
10	351.1	Computer Hardware	-	-	-	-	-	-	-	-	SDG&E Records	10
11	351.2	Computer Software	721	-	-	-	-	-	-	721	SDG&E Records	11
12	351.3	Communication Equipment	233,168	-	-	-	-	-	-	233,168	SDG&E Records	12
13	352.0	Structures & Improvements	986,630	-	-	(1,928)	-	-	(161,600)	823,102	SDG&E Records	13
14	353.0	Station Equipment	2,424,473	-	-	(12,010)	(1,420)	-	(2,418)	2,408,625	SDG&E Records	14
15	354.0	Towers and Fixtures	927,129	-	-	-	-	-	-	927,129	SDG&E Records	15
16	355.0	Poles and Fixtures	1,321,574	-	-	-	-	-	-	1,321,574	SDG&E Records	16
17	356.0	OH Conductors and Device	1,072,381	-	-	-	-	-	-	1,072,381	SDG&E Records	17
18	357.0	Underground Conduit	676,525	-	-	-	-	-	-	676,525	SDG&E Records	18
19	358.0	UG Conductors & Devices	662,349	-	-	(1,726)	-	-	-	660,623	SDG&E Records	19
20	359.0	Roads & Trails	400,925	-	-	-	-	-	-	400,925	SDG&E Records	20
21												21
22	**TOTAL**	**TRANSMISSION PLANT**	**$ 8,967,652**	**$ -**	**$ -**	**$ (15,664)**	**$ (1,420)**	**$ -**	**$ (177,575)**	**$ 8,772,992**	Sum Lines 9 thru 20	22
23												23
24	**GRAND TOTAL RECLASS TRANS PLANT**		**$ 8,967,652**	**$ 5**	**$ 5,192**	**$ (15,664)**	**$ (1,420)**	**$ -**	**$ (177,575)**	**$ 8,778,189**	Line 7 + Line 22	24

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 12/31/2025
($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.
		Production Related to Trans										
1	303.0	Intangibles	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	4	-	-	-	-	-	4	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	3,596	-	-	-	-	3,596	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	1,577	-	-	-	-	1,577	SDG&E Records	5
6												6
7	**TOTAL**	**TRANSMISSION RELATED**	**$ -**	**$ 4**	**$ 5,172**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,177**	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	$ 262,260	$ -	$ -	$ -	$ -	$ -	$ (13,536)	$ 248,724	SDG&E Records	9
10	351.1	Computer Hardware	32	-	-	-	-	-	-	32	SDG&E Records	10
11	351.2	Computer Software	4,928	-	-	-	-	-	-	4,928	SDG&E Records	11
12	351.3	Communication Equipment	218,106	-	-	-	-	-	-	218,106	SDG&E Records	12
13	352.0	Structures & Improvements	1,040,602	-	-	(1,928)	-	-	(141,473)	897,201	SDG&E Records	13
14	353.0	Station Equipment	2,591,517	-	-	(12,010)	(1,420)	-	(2,418)	2,575,669	SDG&E Records	14
15	354.0	Towers and Fixtures	927,603	-	-	-	-	-	-	927,603	SDG&E Records	15
16	355.0	Poles and Fixtures	1,399,240	-	-	-	-	-	-	1,399,240	SDG&E Records	16
17	356.0	OH Conductors and Device	1,105,807	-	-	-	-	-	-	1,105,807	SDG&E Records	17
18	357.0	Underground Conduit	683,236	-	-	-	-	-	-	683,236	SDG&E Records	18
19	358.0	UG Conductors & Devices	719,875	-	-	(1,726)	-	-	-	718,148	SDG&E Records	19
20	359.0	Roads & Trails	435,962	-	-	-	-	-	-	435,962	SDG&E Records	20
21												21
22	**TOTAL**	**TRANSMISSION PLANT**	**$ 9,389,168**	**$ -**	**$ -**	**$ (15,664)**	**$ (1,420)**	**$ -**	**$ (157,427)**	**$ 9,214,656**	Sum Lines 9 thru 20	22
23												23
24	**GRAND TOTAL RECLASS TRANS PLANT**		**$ 9,389,168**	**$ 4**	**$ 5,172**	**$ (15,664)**	**$ (1,420)**	**$ -**	**$ (157,427)**	**$ 9,219,833**	Line 7 + Line 22	24

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 - 12/31/2025 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-24	$ -	SDG&E Records	$ -	SDG&E Records	1
2	Jan-25	-		-		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-25	-	SDG&E Records	-	SDG&E Records	13
14						14
15	**Total 13 Months**	**$ -**	Sum Lines 1 thru 13	**$ -**	Sum Lines 1 thru 13	15
16						16
17						17
18	**13-Month Average Balance**	**$ -**	Average of Lines 1 thru 13	**$ -**	Average of Lines 1 thru 13	18
19						19

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Plant Balance	Reference	Line No.
1	Dec-24	$ -	Form 1; Page 204-207; Footnote Data (a); BOY	1
2				2
3	Dec-25	-	Form 1; Page 204-207; Footnote Data (a); EOY	3
4				4
5				5
6	**Beginning and End Period Average**	**$ -**	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 - 12/31/2025 PER BOOK
($1,000)

GENERAL PLANT

Line No.	Month		Adjusted FERC General Plant Balance		Reference	Line No.
1	Dec-24	$	289,482	√	Form 1; Page 204-207; Footnote Data (a); BOY	1
2						2
3	Dec-25		325,936		Form 1; Page 204-207; Footnote Data (a); EOY	3
4						4
5						5
6	**Beginning and End Period Average**	**$**	**307,709**		Average of Line 1 and Line 3	6
7						7

√ Includes adjustments for the following: a) AFUDC adjustments resulting from TO6 settlement, where the impacts of the RTO adder included in AFUDC was reversed; b) the capital related cost discovered during the Transmission Project Review process attributed to the Southwest Powerlink HVDC that was incorrectly capitalized versus expensed; and c) reversing the impacts of TL 698 that was placed in service earlier than should have been.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-24	Total Common Plant Per Book	$ 2,651,696	Form 1; Page 356; Accts 303 to 398; BOY	1
2		Electric Split of Common Utility Plant	73.87%	Form 1; Page 356; Electric	2
3		Total Common Plant to Electric Per Book	$ 1,958,808	Line 1 x Line 2	3
4					4
5	Dec-25	Total Common Plant Per Book	$ 2,826,169	Form 1; Page 356; Accts 303 to 398; EOY	5
6		Electric Split of Common Utility Plant	70.17%	Form 1; Page 356; Electric	6
7		Total Common Plant to Electric Per Book	$ 1,983,123	Line 5 x Line 6	7
8					8
9					9
10	**Beginning and End Period Average**		**$ 1,970,965**	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, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	(a) 31-Dec-24	(b) 31-Dec-25	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Transmission Plant Depreciation Reserve[1, 3]				$ 2,134,635 √	AE-1; Line 23	1
2							2
3	Electric Misc. Intangible Plant Amortization Reserve[2, 4]		$ -	$ -	-	AE-2; Line 6	3
4							4
5	General Plant Depreciation Reserve[2, 4]		171,621	178,303	174,962	AE-3; Line 6	5
6							6
7	Common Plant Depreciation Reserve[2, 4]		875,143	952,600	913,871	AE-4; Line 10	7
8							8
9	Transmission Wages and Salaries Allocation Factor				10.81%	Statement AI; Line 17	9
10							10
11	Transmission Related Electric Misc. Intangible Plant Amortization Reserve				$ -	Line 3 x Line 9	11
12							12
13	Transmission Related General Plant Depreciation Reserve				18,908	Line 5 x Line 9	13
14							14
15	Transmission Related Common Plant Depreciation Reserve				98,760	Line 7 x Line 9	15
16							16
17	Total Transmission Related Depreciation Reserve				$ 2,252,303	Line 1 + (Sum Lines 11 thru 15)	17
18							18
19	Incentive Transmission Plant Depreciation Reserve[1]				$ -	Shall be Zero	19

√ Includes adjustments for the following: a) AFUDC adjustments resulting from TO6 settlement, where the impacts of the RTO adder included in AFUDC was reversed; b) the capital related cost discovered during the Transmission Project Review process attributed to the Southwest Powerlink HVDC that was incorrectly capitalized versus expensed; and c) reversing the impacts of TL 698 that was placed in service earlier than should have been.

[1] The depreciation reserve for Transmission and Incentive Transmission plant is derived based on a 13-month average balance.

[2] 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.

[3] 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.

[4] Not affected by the "Seven-Element Adjustment Factor".

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Reserves Per Book		Reference	Transmission Reserves Ratemaking[1]		Reference	Line No.
1	Dec-24	$ 2,056,226	√	SDG&E Records	$ 2,022,635	√	2024 Form 1; Page 200-201; Footnote Data (b)	1
2	Jan-25	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-25	2,275,156		SDG&E Records	2,237,105		2025 Form 1; Page 200-201; Footnote Data (b)	13
14								14
15	**Total 13 Months**	**$ 28,143,332**		Sum Lines 1 thru 13	**$ 27,676,360**		Sum Lines 1 thru 13	15
16								16
17								17
18	**13-Month Average Balance**	**$ 2,164,872**		Average of Lines 1 thru 13	**$ 2,128,951**	√	2025 Form 1; Page 200-201; Footnote Data (b)	18
19								19
20								20
21	Add: Citizens Weighted Average Accumulated Depreciation				$ 5,684		AE-1A; Line 18	21
22								22
23	**Total Transmission Plant Accumulated Depreciation Average Balance**				**$ 2,134,635**		Line 18 + Line 21	23

√ Includes adjustments for the following: a) AFUDC adjustments resulting from TO6 settlement, where the impacts of the RTO adder included in AFUDC was reversed; b) the capital related cost discovered during the Transmission Project Review process attributed to the Southwest Powerlink HVDC that was incorrectly capitalized versus expensed; and c) reversing the impacts of TL 698 that was placed in service earlier than should have been.

[1] 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 - 12/31/2025 PER BOOK
($1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Reserves Per Book	Reference	Transmission Reserves Ratemaking[1]	Reference	Line No.
1	Dec-24	$ 5,192	SDG&E Records	$ 5,192	SDG&E Records	1
2	Jan-25	5,274		5,274		2
3	Feb	5,349		5,349		3
4	Mar	5,438		5,438		4
5	Apr	5,520		5,520		5
6	May	5,603		5,603		6
7	Jun	5,685		5,685		7
8	Jul	5,767		5,767		8
9	Aug	5,849		5,849		9
10	Sep	5,931		5,931		10
11	Oct	6,013		6,013		11
12	Nov	6,096		6,096		12
13	Dec-25	6,178	SDG&E Records	6,178	SDG&E Records	13
14						14
15	**Total 13 Months**	**$ 73,895**	Sum Lines 1 thru 13	**$ 73,895**	Sum Lines 1 thru 13	15
16						16
17						17
18	**13-Month Average Balance**	**$ 5,684**	Average of Lines 1 thru 13	**$ 5,684**	Average of Lines 1 thru 13	18
19						19

[1] 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 12/31/2024
($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.
		Production Related to Trans										
1	303.0	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	**TOTAL**	**TRANSMISSION RELATED**	**$ -**	**$ 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	351.1	Computer Hardware	-	-	-	-	-	-	-	-	SDG&E Records	10
11	351.2	Computer Software	721	-	-	-	-	-	-	721	SDG&E Records	11
12	351.3	Communication Equipment	90,305	-	-	-	-	-	-	90,305	SDG&E Records	12
13	352.0	Structures & Improvements	178,324	-	-	(660)	-	-	(29,862)	147,802	SDG&E Records	13
14	353.0	Station Equipment	752,739	-	-	(4,723)	(700)	-	(1,894)	745,422	SDG&E Records	14
15	354.0	Towers and Fixtures	324,373	-	-	-	-	-	-	324,373	SDG&E Records	15
16	355.0	Poles and Fixtures	288,650	-	-	-	-	-	-	288,650	SDG&E Records	16
17	356.0	OH Conductors and Device	333,958	-	-	-	-	-	-	333,958	SDG&E Records	17
18	357.0	Underground Conduit	143,340	-	-	-	-	-	-	143,340	SDG&E Records	18
19	358.0	UG Conductors & Devices	141,553	-	-	(688)	-	-	-	140,865	SDG&E Records	19
20	359.0	Roads & Trails	74,730	-	-	-	-	-	-	74,730	SDG&E Records	20
21												21
22	**TOTAL**	**TRANSMISSION PLANT**	**$ 2,364,968**	**$ -**	**$ -**	**$ (6,070)**	**$ (700)**	**$ -**	**$ (32,166)**	**$ 2,326,031**	Sum Lines 9 thru 20	22
23												23
24	**GRAND TOTAL RECLASS TRANS PLANT**		**$ 2,364,968**	**$ 1**	**$ 885**	**$ (6,070)**	**$ (700)**	**$ -**	**$ (32,166)**	**$ 2,326,917**	Line 7 + Line 22	24

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 12/31/2025
($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.
		Production Related to Trans										
1	303.0	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	-	-	30	-	-	-	-	30	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	907	-	-	-	-	907	SDG&E Records	5
6												6
7	**TOTAL**	**TRANSMISSION RELATED**	**$ -**	**$ 1**	**$ 938**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 939**	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	$ 38,356	$ -	$ -	$ -	$ -	$ -	$ (422)	$ 37,934	SDG&E Records	9
10	351.1	Computer Hardware	31	-	-	-	-	-	-	31	SDG&E Records	10
11	351.2	Computer Software	1,157	-	-	-	-	-	-	1,157	SDG&E Records	11
12	351.3	Communication Equipment	97,948	-	-	-	-	-	-	97,948	SDG&E Records	12
13	352.0	Structures & Improvements	201,404	-	-	(706)	-	-	(32,865)	167,834	SDG&E Records	13
14	353.0	Station Equipment	835,603	-	-	(5,141)	(752)	-	(1,996)	827,713	SDG&E Records	14
15	354.0	Towers and Fixtures	347,641	-	-	-	-	-	-	347,641	SDG&E Records	15
16	355.0	Poles and Fixtures	337,926	-	-	-	-	-	-	337,926	SDG&E Records	16
17	356.0	OH Conductors and Device	353,459	-	-	-	-	-	-	353,459	SDG&E Records	17
18	357.0	Underground Conduit	157,925	-	-	-	-	-	-	157,925	SDG&E Records	18
19	358.0	UG Conductors & Devices	155,679	-	-	(721)	-	-	-	154,958	SDG&E Records	19
20	359.0	Roads & Trails	81,647	-	-	-	-	-	-	81,647	SDG&E Records	20
21												21
22	**TOTAL**	**TRANSMISSION PLANT**	**$ 2,608,775**	**$ -**	**$ -**	**$ (6,568)**	**$ (752)**	**$ -**	**$ (35,283)**	**$ 2,566,172**	Sum Lines 9 thru 20	22
23												23
24	**GRAND TOTAL RECLASS TRANS PLANT**		**$ 2,608,775**	**$ 1**	**$ 938**	**$ (6,568)**	**$ (752)**	**$ -**	**$ (35,283)**	**$ 2,567,111**	Line 7 + Line 22	24

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 - 12/31/2025 PER BOOK
($1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Reserve Balance	Reference	Line No.
1	Dec-24	$ - √	2024 Form 1; Page 200-201; Footnote Data (b)	1
2				2
3	Dec-25	-	2025 Form 1; Page 200-201; Footnote Data (b)	3
4				4
5				5
6	**Beginning and End Period Average**	**$ -**	Average of Line 1 and Line 3	6
7				7

√ Includes adjustments for the following: a) AFUDC adjustments resulting from TO6 settlement, where the impacts of the RTO adder included in AFUDC was reversed; b) the capital related cost discovered during the Transmission Project Review process attributed to the Southwest Powerlink HVDC that was incorrectly capitalized versus expensed; and c) reversing the impacts of TL 698 that was placed in service earlier than should have been.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Reserve Balance	Reference	Line No.
1	Dec-24	$ 171,621 √	2024 Form 1; Page 200-201; Footnote Data (b)	1
2				2
3	Dec-25	178,303 √	2025 Form 1; Page 200-201; Footnote Data (b)	3
4				4
5				5
6	**Beginning and End Period Average**	**$ 174,962**	Average of Line 1 and Line 3	6
7				7

√ Includes adjustments for the following: a) AFUDC adjustments resulting from TO6 settlement, where the impacts of the RTO adder included in AFUDC was reversed; b) the capital related cost discovered during the Transmission Project Review process attributed to the Southwest Powerlink HVDC that was incorrectly capitalized versus expensed; and c) reversing the impacts of TL 698 that was placed in service earlier than should have been.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-24	Total Common Plant Per Book	$ 1,184,707	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 Reserves to Electric Per Book	$ 875,143	Line 1 x Line 2	3
4					4
5	Dec-25	Total Common Plant Per Book	$ 1,357,560	2025 Form 1; Page 356; Accts 303 to 398	5
6		Electric Split of Common Utility Plant	70.17%	2025 Form 1; Page 356; Electric	6
7		Total Common Reserves to Electric Per Book	$ 952,600	Line 5 x Line 6	7
8					8
9					9
10	**Beginning and End Period Average**		**$ 913,871**	Average of Line 3 and Line 7	10
11					11

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AF [1]
Deferred Credits
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	(a) 31-Dec-24	(b) 31-Dec-25	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	FERC Account 190		$ 101,983	$ 101,308	$ 101,646	AF-1 and AF-2; Line 5 + Line 21; Col. d	1
2							2
3	FERC Account 282		(1,246,561)	(1,270,468)	(1,258,514)	AF-1 and AF-2; Line 10 + Line 26; Col. d	3
4							4
5	FERC Account 283		(10,383)	(12,068)	(11,226)	AF-1 and AF-2; Line 15 + Line 31; Col. d	5
6							6
7	Total Transmission Related ADIT [2]		$ (1,154,960)	$ (1,181,229)	$ (1,168,094)	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

[1] Statement AF is utilized in the derivation of Transmission Rate Base for use in Statement AV.

[2] 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, 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 (c)	2
3	Post Retirement Benefits	170	-	-	170	2024 Form 1; Page 234; Footnote Data (c)	3
4	Net Operating Loss	-	100,816	-	100,816	2024 Form 1; Page 234; Footnote Data (c)	4
5	**Total of Account 190**	**$ 1,168**	**$ 100,816**	**$ -**	**$ 101,983**	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 (a)	8
9		-	-	-	-		9
10	**Total of Account 282**	**$ (895,776)**	**$ (356,127)**	**$ 8,658**	**$ (1,243,244)**	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 (a)	13
14		-	-	-	-		14
15	**Total of Account 283**	**$ (10,383)**	**$ -**	**$ -**	**$ (10,383)**	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	**Total of Account 190**	**$ -**	**$ -**	**$ -**	**$ -**	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 (a)	24
25		-	-	-	-		25
26	**Total of Account 282**	**$ (3,316)**	**$ -**	**$ -**	**$ (3,316)**	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	**Total of Account 283**	**$ -**	**$ -**	**$ -**	**$ -**	Sum Lines 29 thru 30	31
32							32
33							33
34	Transmission Plant Abandoned ADIT	$ -	$ -	$ -	$ -	Not Applicable to 2024 Base Period	34

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
Base Period 12 Months Ending December 31, 2025
($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	$ 946	$ -	$ -	$ 946	2025 Form 1; Page 234; Footnote Data (d)	2
3	Post Retirement Benefits	1,198	-	-	1,198	2025 Form 1; Page 234; Footnote Data (d)	3
4	Net Operating Loss	-	99,164	-	99,164	2025 Form 1; Page 234; Footnote Data (d)	4
5	**Total of Account 190**	**$ 2,144**	**$ 99,164**	**$ -**	**$ 101,308**	Sum Lines 2 thru 4	5
6							6
7	Account 282 (Non-Citizens)						7
8	Accumulated Depreciation Timing Differences	$ (925,195)	$ (350,623)	$ 8,696	$ (1,267,122)	2025 Form 1; Page 274-275; Footnote Data (b)	8
9		-	-	-	-		9
10	**Total of Account 282**	**$ (925,195)**	**$ (350,623)**	**$ 8,696**	**$ (1,267,122)**	Sum Lines 8 thru 9	10
11							11
12	Account 283 (Non-Citizens)						12
13	Ad Valorem Taxes	$ (12,068)	$ -	$ -	$ (12,068)	2025 Form 1; Page 276-277; Footnote Data (b)	13
14		-	-	-	-		14
15	**Total of Account 283**	**$ (12,068)**	**$ -**	**$ -**	**$ (12,068)**	Sum Lines 13 thru 14	15
16							16
17							17
18	Account 190 (Citizens SX-PQ)						18
19	Net Operating Loss	$ -	$ -	$ -	$ -	Not Applicable to 2025 Base Period	19
20		-	-	-	-		20
21	**Total of Account 190**	**$ -**	**$ -**	**$ -**	**$ -**	Sum Lines 19 thru 20	21
22							22
23	Account 282 (Citizens SX-PQ)						23
24	Accumulated Depreciation Timing Differences	$ (3,346)	$ -	$ -	$ (3,346)	2025 Form 1; Page 274-275; Footnote Data (b)	24
25		-	-	-	-		25
26	**Total of Account 282**	**$ (3,346)**	**$ -**	**$ -**	**$ (3,346)**	Sum Lines 24 thru 25	26
27							27
28	Account 283 (Citizens SX-PQ)						28
29		$ -	$ -	$ -	$ -	Not Applicable to 2025 Base Period	29
30		-	-	-	-		30
31	**Total of Account 283**	**$ -**	**$ -**	**$ -**	**$ -**	Sum Lines 29 thru 30	31
32							32
33							33
34	Transmission Plant Abandoned ADIT	$ -	$ -	$ -	$ -	Not Applicable to 2025 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, 2025
($1,000)

Line No.	Description	12/31/2024 ADIT	12/31/2025 ADIT	Average	Reference	Line No.
1	Citizens With Bonus D	$ (3,316)	$ (3,346)	$ (3,331)	SDG&E Records	1
2						2
3	Citizens Without Bonus D	(2,178)	(2,341)	(2,260)	SDG&E Records	3
4						4
5	Difference With and Without Bonus Deprec. [1]	$ (1,138)	$ (1,004)	$ (1,071)	Line 1 Minus Line 3	5
6						6

[1] 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, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Average Balance	Reference	Line No.
1	Transmission Plant Held for Future Use [1]	214	$ 2,550	AG-1; Line 18	1

[1] The balances for Transmission Plant Held for Future Use are derived based on a 13-month average balance.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)
AND DEFERRED DEBITS
BASE PERIOD / TRUE UP PERIOD - 12/31/2025
($1,000)

TRANSMISSION PLANT

Line No.	Month	Transmission Plant Held for Future Use	Reference	Line No.
1	Dec-24	$ -	SDG&E Records	1
2	Jan-25	-		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	11,047		11
12	Nov	11,048		12
13	Dec-25	11,050	SDG&E Records	13
14				14
15	**Total 13 Months**	**$ 33,144**	Sum Lines 1 thru 13	15
16				16
17				17
18	**13-Month Average**	**$ 2,550**		18
19				19

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)
BASE PERIOD / TRUE UP PERIOD - 12/31/2025
($1,000)

Line No.	Project Description	(a) FERC Amounts ($)	(b) CPUC Amounts ($)	(c) = (a)+(b) Total Project Amounts ($)	Reference	Line No.
1		$ -	$ -	$ -		1
2		-	-	-		2
3		-	-	-		3
4						4
5	**Total**	**$ -**	**$ -**	**$ -**	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, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Derivation of Direct Maintenance Expense:				1
2	Total Direct Maintenance Cost		$ -	AH-1; Line 48	2
3					3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:				4
5	Total Non-Direct Transmission O&M Expense		$ 109,400	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:				6
7	Scheduling, System Control & Dispatch Services		(2,615)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development		(1,345)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses		(10,742)	Negative of AH-2; Line 44; Col. b	9
10	Overhead Line Expense		(7,985)	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		7,133	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment		(20,256)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines		(27,560)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines		(1,213)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments		(112)	Negative of AH-2; Line 41; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses		$ 44,705	Sum Lines 5 thru 16	17
18					18
19	Derivation of Non-Direct Administrative and General Expense:				19
20	Total Non-Direct Administrative & General Expense		$ 630,285	AH-3; Line 20; Col. a	20
21	Adjustments to Per Book A&G Expense:				21
22	Abandoned Projects		(68)	Negative of AH-3; Line 39; Col. b	22
23	CPUC energy efficiency programs		(2,841)	Negative of AH-3; Sum Lines (27, 33, 40); Col. a; and Sum Lines (24, 25, 26, 29, 42); Col. b	23
24	CPUC Intervenor Funding Expense - Transmission		-	Negative of AH-3; Line 35; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution		(543)	Negative of AH-3; Line 36; Col. a	25
26	CPUC reimbursement fees		(13,845)	Negative of AH-3; Line 31; Col. a	26
27	Injuries & Damages		-	Not Applicable to 2025 Base Period	27
28	General Advertising Expenses		(611)	Negative of AH-3; Line 38; Col. b	28
29	Franchise Requirements		(115,768)	Negative of AH-3; Line 30; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account		-	Negative of AH-3; Line 43; Col. b	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		3	Negative of AH-3; Line 32; Col. a	31
32	Other A&G Exclusion Adjustments		(2,907)	Negative of AH-3; Sum Lines (28, 34, 41, 44) Col. a; Line 37 Col. b	32
33	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		$ 493,704	Sum Lines 20 thru 32	33
34	Less: Property Insurance (Due to different allocation factor)		(10,561)	Negative of AH-3; Line 5; Col. c	34
35	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		$ 483,143	Line 33 + Line 34	35
36	Transmission Wages and Salaries Allocation Factor		10.81%	Statement AI; Line 17	36
37	Transmission Related Non-Direct Administrative & General Expenses		$ 52,212	Line 35 x Line 36	37
38	Property Insurance Allocated to Transmission, General, and Common Plant		3,801	Negative of Line 34 x Line 58	38
39	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		$ 56,013	Line 37 + Line 38	39
40					40
41	Derivation of Transmission Plant Property Insurance Allocation Factor:				41
42	Transmission Plant & Incentive Transmission Plant		$ 8,975,474	Statement AD; Line 25	42
43	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	43
44	Transmission Related General Plant		33,254	Statement AD; Line 29	44
45	Transmission Related Common Plant		212,999	Statement AD; Line 31	45
46	Total Transmission Related Investment in Plant		$ 9,221,727	Sum Lines 42 thru 45	46
47					47
48	Total Transmission Plant & Incentive Transmission Plant		$ 8,975,474	Line 42 Above	48
49	Total Steam Production Plant		605,412	Statement AD; Line 1	49
50	Total Nuclear Production Plant		-	Shall be Zero	50
51	Total Other Production Plant		619,848	Statement AD; Line 7	51
52	Total Distribution Plant		13,144,129	Statement AD; Line 9	52
53	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	53
54	Total General Plant		307,709	Statement AD; Line 17	54
55	Total Common Plant		1,970,965	Statement AD; Line 19	55
56	Total Plant in Service Excluding SONGS		$ 25,623,537	Sum Lines 48 thru 55	56
57					57
58	Transmission Property Insurance and Tax Allocation Factor [1]		35.99%	Line 46 / Line 56	58

[1] Used to allocate property insurance in conformance with the TO6 Formula Rate Mechanism.

SAN DIEGO GAS & ELECTRIC COMPANY
2025 Citizens Direct Maintenance
12 Months Ending December 31, 2025
($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	**Total Direct Maintenance Cost [1, 2]**		**$ -**	48
49				49

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

[2] 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, 2025
($1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		Electric Transmission Operation					
1	560	Operation Supervision and Engineering	$ 16,351	$ 112	$ 16,239	Form 1; Page 320-323; Line 83	1
2	561.1	Load Dispatch - Reliability	589	-	589	Form 1; Page 320-323; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,790	-	1,790	Form 1; Page 320-323; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	407	-	407	Form 1; Page 320-323; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	2,615	2,615	(0)	Form 1; Page 320-323; Line 88	5
6	561.5	Reliability, Planning and Standards Development	105	-	105	Form 1; Page 320-323; Line 89	6
7	561.6	Transmission Service Studies	-	-	-	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	2,283	1,345	938	Form 1; Page 320-323; Line 92	9
10	562	Station Expenses [1]	10,742	10,742	-	Form 1; Page 320-323; Line 93	10
11	563	Overhead Line Expenses [1]	7,985	7,985	-	Form 1; Page 320-323; Line 94	11
12	564	Underground Line Expenses	-	-	-	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	5,250	(7,133)	12,383	Form 1; Page 320-323; Line 97	14
15	567	Rents	3,977	-	3,977	Form 1; Page 320-323; Line 98	15
16							16
17		*Total Electric Transmission Operation*	$ 52,094	$ 15,666	$ 36,428	Sum Lines 1 thru 15	17
18							18
19		***Electric Transmission Maintenance***					19
20	568	Maintenance Supervision and Engineering	$ 3,327	$ -	$ 3,327	Form 1; Page 320-323; Line 101	20
21	569	Maintenance of Structures	392	-	392	Form 1; Page 320-323; Line 102	21
22	569.1	Maintenance of Computer Hardware	1,026	-	1,026	Form 1; Page 320-323; Line 103	22
23	569.2	Maintenance of Computer Software	3,227	-	3,227	Form 1; Page 320-323; Line 104	23
24	569.3	Maintenance of Communication Equipment	0	-	0	Form 1; Page 320-323; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	132	-	132	Form 1; Page 320-323; Line 106	25
26	570	Maintenance of Station Equipment [1]	20,256	20,256	-	Form 1; Page 320-323; Line 107	26
27	571	Maintenance of Overhead Lines [1, 4]	27,560	27,560	-	Form 1; Page 320-323; Line 108	27
28	572	Maintenance of Underground Lines [2]	1,213	1,213	-	Form 1; Page 320-323; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	(0)	-	(0)	Form 1; Page 320-323; Line 110	29
30							30
31		*Total Electric Transmission Maintenance*	$ 57,132	$ 49,028	$ 8,103	Sum Lines 20 thru 29	31
32							32
33		**Total Electric Transmission O&M Expenses**	**$ 109,226**	**$ 64,695**	**$ 44,531**	Line 17 + Line 31	33
34							34
35	413	Transmission O&M Expenses Charged to Citizens [3]	174	-	174		35
36							36
37		**Total Adjusted Electric Transmission O&M Expenses**	**$ 109,400**	**$ 64,695**	**$ 44,705**	Line 33 + Line 35	37
38							38
39							39
40		**Excluded Expenses (recovery method in parentheses)**					40
41	560	Executive ICP		$ 112			41
42	561.4	Scheduling, System Control and Dispatch Services (ERRA)		2,615			42
43	561.8	Reliability, Planning and Standards Development Services (ERRA)		1,345			43
44	562	Station Expenses [1]		10,742			44
45	563	Overhead Line Expenses [1]		7,985			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)	482				50
51		Reliability Services (RS rates)	453				51
52		Other (TRBAA, TACBAA)	(8,069)	$ (7,133)			52
53	570	Maintenance of Station Equipment [1]		20,256			53
54	571	Maintenance of Overhead Lines [1]		27,560			54
55	572	Maintenance of Underground Lines [2]		1,213			55
56							56
57		**Total Excluded Expenses**		**$ 64,695**			57
58							58
59	1	Citizens O&M should not include substation, underground, and overhead line maintenance per the Appendix XII Tariff (See Section I.C - number 31).					59
60		As a result, such items are excluded in Column b.					60
61	2	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	3	This amount represents the Direct Maintenance and Non-Direct O&M expenses billed to Citizens in 2025, which is added back to derive Total Adjusted Electric					62
63		Transmission O&M Expenses in SAP Account 7000721, which was created to track Citizens SX-PQ O&M Expense.					63
64	4	Account 571 in the TO6 Cycle 3 Annual Informational Filing reports an exclusion for Tree Trimming error correction, but it is not identified in this instant Citizens Appendix XII filing because the entire Account 571 for Overhead Line Maintenance is excluded.					64
65							65

SAN DIEGO GAS & ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2025
($1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		Administrative & General					
1	920	A&G Salaries	$ 54,245	$ 201	$ 54,044	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	31,118	69	31,049	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(11,800)		(11,800)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	135,104	78	135,026	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	10,561		10,561	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	164,318	671	163,647	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits	67,897	1,217	66,679	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	118,730	115,768	2,962	Form 1; Page 320-323; Line 188	8
9	928	Regulatory Commission Expenses	27,648	15,063	12,585	Form 1; Page 320-323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(6,962)	-	(6,962)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	611	611	(0)	Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses	8,280	2,331	5,949	Form 1; Page 320-323; Line 192	12
13	931	Rents	13,845	539	13,306	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	16,460	32	16,428	Form 1; Page 320-323; Line 196	14
15							15
16		**Total Administrative & General Expenses**	**$ 630,055**	**$ 136,581**	**$ 493,474**	Sum Lines 1 thru 14	16
17							17
18	413	Transmission Related A&G Expenses Charged to Citizens [1]	230	-	230		18
19							19
20		**Total Adjusted Administrative & General Expenses**	**$ 630,285**	**$ 136,581**	**$ 493,704**	Line 16 + Line 18	20
21							21
22							22
23	**Excluded Expenses:**						23
24	920	Energy Efficiency		201			24
25	921	Energy Efficiency		69			25
26	923	Energy Efficiency		78			26
27	925	Energy Efficiency	605				27
28		Electric Power Research Institute (EPRI) Dues	66	671			28
29	926	Energy Efficiency		1,217			29
30	927	Franchise Requirements		115,768			30
31	928	CPUC reimbursement fees	13,845				31
32		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(3)				32
33		Energy Efficiency	(71)				33
34		Gas-Only Expenses	749				34
35		CPUC Intervenor Funding Expense - Transmission	-				35
36		CPUC Intervenor Funding Expense - Distribution	543	15,063			36
37	929	Duplicate Charges		-			37
38	930.1	General Advertising Expenses		611			38
39	930.2	Abandoned Projects	68				39
40		Energy Efficiency	203				40
41		Credit Facility Fees	2,060	2,331			41
42	931	Energy Efficiency		539			42
43	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account	-				43
44		Gas-Only Expenses	32	32			44
45							45
46		**Total Excluded Expenses**		**$ 136,581**			46
47							47
48							48
49	[1]	This amount represents the Non-Direct A&G expenses billed to Citizens in 2025, which is added back to derive Total Adjusted A&G Expenses in SAP					49
50		Account 7000722, which was created to track Citizens SX-PQ A&G Expense.					50
51							51

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AI
Wages and Salaries
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	354-355; 20; b	$ 16,769		1
2					2
3	Transmission Wages & Salaries [1]		17,346	AI-1; Line 51	3
4					4
5	Transmission Wages & Salaries [2]		16,599	AI-1; Line 49	5
6					6
7	Distribution Wages & Salaries	354-355; 23; b	80,192		7
8					8
9	Customer Accounts Wages & Salaries	354-355; 24; b	12,656		9
10					10
11	Customer Services and Informational Wages & Salaries	354-355; 25; b	16,951		11
12					12
13	Sales Wages & Salaries	354-355; 26; b	-		13
14					14
15	Total Operating & Maintenance Wages & Salaries Excl. A&G		$ 160,513	Sum Lines 1 thru 13	15
16					16
17	Transmission Wages and Salaries Allocation Factor		10.81%	Line 3 / Line 15	17

[1] Excludes FERC Accounts 562, 563, 570, 571, and 572 associated with substation, underground, and overhead wages & salaries not applicable to Citizens.
[2] 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, 2025
($1,000)

Line No.	FERC Account	Description	Amounts [1]	Exclusions [2]	Line No.
1	560000E	OPERATION SUPERVISION & ENGINEERING	$ -		1
2	560100E	OPERATION SUPERVISION	4,959		2
3	560170E	OPERATION EXECUTIVE COMPENSATION	405		3
4	560200E	OPERATION ENGINEERING	1,526		4
5	561100E	LOAD DISPATCHING - RELIABILITY	467		5
6	561200E	LOAD DISPATCHING - MONITOR & OPERATE SYSTEM	1,180		6
7	561300E	LOAD DISPATCHING-TRANSMISSION SERVICE & SCHEDULING	311		7
8	561400E	SCHEDULING SYSTEM CONTROL & DISPATCH SERVICES	-		8
9	561500E	RELIABILITY, PLANNING & STANDARDS DEVELOPMENT	75		9
10	561600E	TRANSMISSION SERVICE STUDIES	-		10
11	561700E	GENERATION INTERCONNECTION STUDIES	-		11
12	561800E	RELIABILITY, PLANNING & STANDARDS DEVELOPMENT SERVICES	689		12
13	562000E	STATION EXPENSES	125	$ 125	13
14	562100E	STATION OPERATION EXPENSE	2,485	2,485	14
15	563000E	OVERHEAD LINE EXPENSES	-	-	15
16	563100E	OPERATION OVERHEAD LINES	1,132	1,132	16
17	563200E	ENCROACHMENTS OVERHEAD R/W	-	-	17
18	564000E	UNDERGROUND LINE EXPENSES	-		18
19	566000E	MISCELLANEOUS TRANSMISSION EXPENSES	3,899		19
20	566ABPE	MISCELLANEOUS TRANSMISSION ABANDONED PROJECTS	-		20
21	567000E	RENTS	-		21
22	568100E	MAINTENANCE SUPERVISION	1,517		22
23	568200E	MAINTENANCE ENGINEERING	171		23
24	569000E	MAINTENANCE OF STRUCTURES	78		24
25	569100E	MAINTENANCE OF COMPUTER HARDWARE	592		25
26	569200E	MAINTENANCE OF COMPUTER SOFTWARE	1,003		26
27	569300E	MAINTENANCE OF COMPUTER EQUIPMENT	-		27
28	569400E	MAINTENANCE OF MISC REGIONAL TRANSMISSION PLANT	62		28
29	570000E	MAINTENANCE OF STATION EQUIPMENT	1,328	1,328	29
30	570100E	MAINTENANCE OF STATION EQUIPMENT GENERAL	6,951	6,951	30
31	570121E	RTU SUPERVISORY EQUIPMENT	193		31
32	570122E	TELEMETER SYSTEM MAINTENANCE	219		32
33	570200E	MAINTENANCE STATION EQUIPMENT CLEAN TREAT	215	215	33
34	570600E	MAINTENANCE STATION EQUIPMENT	224	224	34
35	570700E	SAN ONOFRE SUBSTATION	10	10	35
36	571000E	MAINTENANCE OF OVERHEAD LINES	1,585	1,585	36
37	571100E	MAINTENANCE OF OVERHEAD LINES GENERAL	1,343	1,343	37
38	571120E	TRAINING IN HOTSTICK MAINTENANCE	10	10	38
39	571200E	MAINTENANCE OF OVERHEAD LINES - TREE TRIMMING	154	154	39
40	571310E	MAINTENANCE OF OVERHEAD INSULATOR WASHING	440	440	40
41	571700E	ACCESS & PATROL ROAD MAINTENANCE	144	144	41
42	571800E	CONSTRUCTION RELATED EXPENSES	-	-	42
43	571930E	OH PREV MAINT - INSPECTIONS	-	-	43
44	571960E	OH PREV MAINT - FOLLOW-UP	-	-	44
45	572000E	MAINTENANCE OF UNDERGROUND LINES	454	454	45
46	573000E	MAINTENANCE OF MISCELLANEOUS TRANSMISSION	(1)		46
47		reconciling adjustment	(0)		47
48					48
49	**Total Transmission Wages & Salaries**		**$ 33,945**	**$ 16,599**	49
50					50
51	**Total Adjusted Citizens Transmission Wages & Salaries**			**$ 17,346**	51
52					52

[1] Ties to FERC Form 1; Page 354; Line 21; Col. b.

[2] 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, 2025
($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	336-337; 1; f	-	Shall be Zero	3
4					4
5	General Plant Depreciation Expense	336-337; 10; f	24,039	AJ-1; Line 1	5
6					6
7	Common Plant Depreciation Expense	336-337; 11; f	185,531	AJ-2; Line 3	7
8					8
9	Transmission Wages and Salaries Allocation Factor		10.81%	Statement AI; 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		2,598	Line 5 x Line 9	13
14					14
15	Transmission Related Common Plant Depreciation Expense		20,050	Line 7 x Line 9	15
16					16
17	Total Transmission, General, Common, and Electric Misc. Intangible Exp.		$ 22,648	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[1]		$ -	Not Applicable to 2025 Base Period	21
22					22
23	Transmission Plant Abandoned Project Cost Amortization Expense		$ -	Shall be Zero	23

[1] Net of Incentive Transmission Plant Depreciation Expense.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

GENERAL PLANT

Line No.	Month	FERC General Plant Expense	Reference	Line No.
1	Dec-25	$ 24,039	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 - 12/31/2025 PER BOOK
($1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-25	Total Common Plant Per Book	$ 264,402	2025 Form 1; Page 356; Accts 303 to 398	1
2		Electric Split of Common Utility Plant	70.17%	2025 Form 1; Page 356; Electric	2
3		Total Common Expense to Electric Per Book	**$ 185,531**	(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, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Total Property Taxes [1]	262-263; 12; l	$ 225,484		1
2					2
3	Less: Other Taxes (Business license taxes) [2]		-	Not Applicable to 2025 Base Period	3
4					4
5	Net Property Taxes Excl. Citizens		$ 225,484	Line 1 + Line 3	5
6					6
7	Add: Citizens Allocated Portion of Property Taxes	262-263; Footnote Data (e)	303		7
8					8
9	Net Property Taxes Incl. Citizens		$ 225,786	Line 5 + Line 7	9
10					10
11	Less: SONGS Property Taxes [3]		-	Not Applicable to 2025 Base Period	11
12					12
13	Total Property Taxes Expense		$ 225,786	Line 9 + Line 11	13
14					14
15	Transmission Property Insurance and Tax Allocation Factor		35.99%	Statement AH; Line 58	15
16					16
17	Transmission Related Property Taxes Expense		$ 81,259	Line 13 x Line 15	17
18					18
19					19
20	Total Payroll Taxes Expense [4]	262-263; 2,3,4,8; l	$ 18,873		20
21					21
22	Add: Citizens Allocated Portion of Payroll Taxes	262-263; Footnote Data (d)	8		22
23					23
24	Total Payroll Taxes Expense Incl. Citizens		$ 18,882	Line 20 + Line 22	24
25					25
26	Transmission Wages and Salaries Allocation Factor		10.81%	Statement AI; Line 17	26
27					27
28	Transmission Related Payroll Taxes Expense		$ 2,040	Line 24 x Line 26	28

[1] Property tax expense excludes Citizens property taxes as shown in FERC Form 1; Page 262-263; Footnote Data (c).
[2] 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. l.
[3] As of July 1, 2018, SDG&E is no longer assessed property taxes on SONGS.
[4] 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, 2025
($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 [1]	227; Footnote Data (a)		$ 230,232	AL-1; Line 18	1
2						2
3	Transmission Plant Allocation Factor			35.99%	Statement AD; Line 35	3
4						4
5	Transmission Related Materials and Supplies			$ 82,859	Line 1 x Line 3	5
6						6
7	B. Prepayments [1]	110-111; Footnote Data (c)		$ 89,267	AL-2; Line 18	7
8						8
9	Transmission Related Prepayments			$ 32,126	Line 3 x Line 7	9
10						10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:					11
12	Transmission O&M Expense		$ 44,705		Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		56,013		Statement AH; Line 39	13
14	CPUC Intervenor Funding Expense - Transmission		-		Negative of Statement AH; Line 24	14
15	Total		$ 100,718		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		$ 12,590		Line 15 x Line 17	19

[1] 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 - 12/31/2025 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-24	$ 187,312	SDG&E Records	1
2	Jan-25	197,906		2
3	Feb	204,879		3
4	Mar	217,584		4
5	Apr	224,961		5
6	May	233,152		6
7	Jun	239,182		7
8	Jul	244,917		8
9	Aug	245,771		9
10	Sep	248,555		10
11	Oct	247,937		11
12	Nov	248,944		12
13	Dec-25	251,910	SDG&E Records	13
14				14
15	**Total 13 Months**	**$ 2,993,010**	Sum Lines 1 thru 13	15
16				16
17				17
18	**13-Month Average Balance**	**$ 230,232**	Form 1; Page 227; Footnote Data (a)	18
19				19

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

ACCOUNT 165 PREPAYMENTS - ELECTRIC

Line No.	Month	Total Electric Plant Prepayments	Reference	Line No.
1	Dec-24	$ 98,055	SDG&E Records	1
2	Jan-25	96,722		2
3	Feb	78,948		3
4	Mar	82,033		4
5	Apr	106,188		5
6	May	69,961		6
7	Jun	34,031		7
8	Jul	113,346		8
9	Aug	112,730		9
10	Sep	110,257		10
11	Oct	97,122		11
12	Nov	81,008		12
13	Dec-25	80,065	SDG&E Records	13
14				14
15	**Total 13 Months**	**$ 1,160,466**	Sum Lines 1 thru 13	15
16				16
17				17
18	**13-Month Average**	**$ 89,267**	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, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits	266-267; Footnote Data (a)	$ (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 2025 Base Period	9
10					10
11	Total Federal Tax Adjustments [1]		$ (265)	Sum Lines 1, 7, 9	11

[1] 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[1]
Base Period 12 Months Ending December 31, 2025
($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	**Total of Account 190**	**$ -**	**$ -**	**$ -**	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	**Total of Account 282**	**$ -**	**$ -**	**$ -**	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	**Total of Account 283**	**$ -**	**$ -**	**$ -**	Sum Lines 17 thru 21	22

[1] 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, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Long-Term Debt Component - Denominator:				1
2	Bonds (Acct 221)	112-113; 18; c	$ 9,800,000		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	(33,063)		6
7	LTD = Long Term Debt		$ 9,766,937	Sum Lines 2 thru 6	7
8					8
9	Long-Term Debt Component - Numerator:				9
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c	$ 401,800		10
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c	7,947		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c	672		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		$ 410,419	Sum Lines 10 thru 14	15
16					16
17	Cost of Long-Term Debt:		4.20%	Line 15 / Line 7	17
18					18
19	Preferred Equity Component:				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	Common Equity Component:				24
25	Proprietary Capital	112-113; 16; c	$ 10,932,551		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	6,285		28
29	CS = Common Stock		$ 10,938,836	Sum Lines 25 thru 28	29
30					30

Line No.		(a) Amounts [1]	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	Reference	Line No.
31							31
32	Return on Common Equity:				10.10%		32
33							33
34							34
35	Weighted Cost of Capital:						35
36							36
37	Long-Term Debt	$ 9,766,937	47.17%	4.20%	1.98%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	10,938,836	52.83%	10.10%	5.34%	Col. c = Line 32 Above	39
40	Total Capital	$ 20,705,773	100.00%		7.32%	Sum Lines 37 thru 39	40
41							41
42	Cost of Equity Component (Preferred & Common):				5.34%	Line 38 + Line 39; Col. d	42
43							43

Line No.		(a) Amounts [1]	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	Reference	Line No.
44							44
45	Incentive Return on Common Equity:				0.00%	Shall be Zero	45
46							46
47							47
48	Incentive Weighted Cost of Capital:						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	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	55

[1] 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, 2025
($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	5.34%	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 [1]	$ 12,625	AV-2A; Line 16	8
9	D = Transmission Rate Base	$ 5,931,453	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 = (((A) + (C / D)) * FT) - (B / D)	1.4693%	Federal Income Tax Expense	12
13	(1 - FT)			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	5.34%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	$ 12,625	Line 8 Above	19
20	C = Transmission Rate Base	$ 5,931,453	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.4693%	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 = ((A) + (B / C) + Federal Income Tax)*(ST)	0.6805%	State Income Tax Expense	24
25	(1 - ST)			25
26				26
27	C. Total Federal & State Income Tax Rate:	2.1499%	Line 12 + Line 24	27
28				28
29	D. Total Weighted Cost of Capital:	7.3180%	AV1; Line 40	29
30				30
31	E. Cost of Capital Rate $_{(COCR)}$:	9.4678%	Line 27 + Line 29	31

[1] 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, 2025
($1,000)

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate $_{(ICOCR)}$ 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 = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	12
13	(1 - FT)			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 = ((A) + (B / C) + Federal Income Tax)*(ST)	0.0000%	State Income Tax Expense	24
25	(1 - ST)			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 $_{(ICOCR)}$:	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 2025
Applicable to the 2025 Cycle 9 Base Period & True-Up Period
12 Months Ending December 31, 2025
($1,000)

Line No.	Vintages of Plant [1]	Non-Incentive Equity AFUDC Component of Transmission Depn Exp.	Line No.
1	2001 - 2010	$ 1,260	1
2			2
3	2011 - 2020	7,465	3
4			4
5	2021	1,015	5
6			6
7	2022	996	7
8			8
9	2023	1,036	9
10			10
11	2024	531	11
12			12
13	2025	322	13
14			14
15			15
16	Total	**$ 12,625**	16
17			17
18	Citizens SX-PQ Underground Line Segment Adj. (see w/p AV-2B)	(56)	18
19			19
20	AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens SX-PQ	**$ 12,569**	20
21			21

[1] 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 9 Annual Transmission Formula Filing
Citizens' Calculation of Equity AFUDC Component of Transmission Depreciation Expenses
12 Months Ending December 31, 2025
($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	**Annual Book Depreciation on AFUDC Equity**	**$ 56**	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	**Revenue Requirement**	**$ 22**	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, 2025
($1,000)

Line No.		Amounts	Reference	Line No.
	A. Derivation of Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	$ 6,840,839	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	-	Page 2; Line 17	3
4	Transmission Related General Plant	14,346	Page 2; Line 18	4
5	Transmission Related Common Plant	114,238	Page 2; Line 19	5
6	Total Net Transmission Plant	$ 6,969,423	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	$ 2,550	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc.; Line 3	10
11	Total Rate Base Additions	$ 2,550	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes	$ (1,168,094)	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	$ (1,168,094)	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	$ 82,859	Statement AL; Line 5	19
20	Transmission Related Prepayments	32,126	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	12,590	Statement AL; Line 19	21
22	Total Working Capital	$ 127,575	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	-	Statement Misc.; Line 5	24
25				25
26	Total Transmission Rate Base	$ 5,931,453	Sum Lines 6, 11, 16, 22, 24	26
27				27
28	B. Incentive ROE Project Transmission Rate Base:			28
29	Net Incentive Transmission Plant	$ -	Shall be Zero	29
30	Incentive Transmission Plant Accum. Def. Income Taxes	-	Shall be Zero	30
31	Total Incentive ROE Project Transmission Rate Base	**$** -	Line 29 + Line 30	31
32				32
33	C. Incentive Transmission Plant Abandoned Project Rate Base:			33
34	Incentive Transmission Plant Abandoned Project Cost	$ -	Shall be Zero	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Shall be Zero	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	**$** -	Line 34 + Line 35	36
37				37
38	D. Incentive Transmission Construction Work In Progress	$ -	Shall be Zero	38

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of End Use Transmission Rate Base
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.					
	A. Derivation of Net Transmission Plant:				
1	Gross Transmission Plant:				1
2	Transmission Plant	$	8,975,474	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant		-	Statement AD; Line 27	3
4	Transmission Related General Plant		33,254	Statement AD; Line 29	4
5	Transmission Related Common Plant		212,999	Statement AD; Line 31	5
6	Total Gross Transmission Plant	$	9,221,727	Sum Lines 2 thru 5	6
7					7
8	Transmission Related Depreciation Reserve:				8
9	Transmission Plant Depreciation Reserve	$	2,134,635	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve		-	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve		18,908	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve		98,760	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	$	2,252,303	Sum Lines 9 thru 12	13
14					14
15	Net Transmission Plant:				15
16	Transmission Plant	$	6,840,839	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant		-	Line 3 Minus Line 10	17
18	Transmission Related General Plant		14,346	Line 4 Minus Line 11	18
19	Transmission Related Common Plant		114,238	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	$	6,969,423	Sum Lines 16 thru 19	20
21					21
22	B. Incentive Project Net Transmission Plant:				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	$	-	Line 23 Minus Line 24	25

SAN DIEGO GAS & ELECTRIC COMPANY
Miscellaneous Statement
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($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 [1]		$ -		3
4					4
5	Other Regulatory Assets/Liabilities [1]		$ -		5
6					6
7	Incentive Transmission Plant Abandoned Project Cost		$ -	Shall be Zero	7

[1] 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.