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SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2023
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Revenues:</u>			
1	\$ 117,262	Statement AH; Line 5	1
2			2
3	120,558	Statement AH; Line 20	3
4			4
5	-	Negative of Statement AH; Line 10	5
6	\$ 237,821	Sum Lines 1 thru 5	6
7			7
8	279,273	Statement AJ; Line 17	8
9			9
10	-	Statement AJ; Line 23	10
11			11
12	71,348	Statement AK; Line 5	12
13			13
14	3,846	Statement AK; Line 12	14
15	\$ 592,288	Sum Lines 6 thru 14	15
16			16
17	10.6820%	Statement AV; Page 3; Line 38	17
18	\$ 5,321,483	Page 3; Line 27	18
19	\$ 568,439	Line 17 x Line 18	19
20			20
21	0.3783%	Statement AV; Page 3; Line 78	21
22	\$ 5,321,483	Page 3; Line 27 - Line 10	22
23	\$ 20,133	Line 21 x Line 22	23
24			24
25	\$ 1,304	Statement AQ; Line 3	25
26	(9,501)	Statement AU; Line 13	26
27	-	Statement Misc; Line 1	27
28	-	Statement AU; Line 15	28
29			29
30	\$ 1,172,663	Line 15 + Line 19+ Line 23 + (Sum Lines 25 thru 28)	30

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2023
(\$1,000)

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1	\$ -	Statement AJ; Line 19	1
2			2
3	1.8128%	Statement AV; Page 4; Line 38	3
4	\$ -	Page 3; Line 32	4
5	\$ -	Line 3 x Line 4	5
6			6
7	0.0000%	Statement AV; Page 4; Line 78	7
8	\$ -	Page 3; Line 32	8
9	\$ -	Line 7 x Line 8	9
10			10
11	\$ -	Line 1 + Line 5 + Line 9	11
12			12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			
14	\$ -	Statement AJ; Line 21	14
15			15
16	\$ -	Page 3; Line 37	16
17	10.6820%	Statement AV; Page 3; Line 38	17
18	\$ -	Line 16 x Line 17	18
19			19
20	\$ -	Page 3; Line 37	20
21	0.0000%	Shall be Zero	21
22	\$ -	Line 20 x Line 21	22
23			23
24	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			
27	\$ -	Page 3; Line 39	27
28	10.6820%	Statement AV; Page 3; Line 38	28
29	\$ -	Line 27 x Line 28	29
30			30
31	\$ -	Page 3; Line 39	31
32	0.3783%	Statement AV; Page 3; Line 78	32
33	\$ -	Line 31 x Line 32	33
34			34
35	\$ -	Line 29 + Line 33	35
36			36
37	\$ -	Sum Lines 11, 24, 35	37
38			38
39	\$ 1,172,663	Page 1; Line 30 + Line 37	39

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ The revenues attributed to Transmission Plant Abandoned Projects and Transmission Construction Work in Progress (CWIP) incentives are derived using the regular Cost of Capital Rate.

⁴ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2023
(\$1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Rate Base:			
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39

¹ Represents Transmission Related Net ADIT (Liab)/Asset and Net (Excess)/Deficient ADIT.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2023
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Plant:</u>			
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
<u>B. Incentive Project Transmission Plant:</u> ¹			
23			23
24			24
25			25

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Forecast Period Capital Additions Revenue Requirements (FC_{EU})
For the Forecast Period January 1, 2024 - December 31, 2025
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>ANNUAL FIXED CHARGES APPLICABLE TO CAPITAL PROJECTS</u>			
<u>A. Derivation of Annual Fix Charge Rate (AFCR_{EU}) Applicable to Weighted Forecast Plant Additions:</u>			
1	\$ 5,321,483	Page 3; Line 27	1
2	1,118,185	Positive of Page 3; Line 16	2
3	(682,585)	Statement AF; Line 15	3
4	\$ 5,757,084	Sum Lines 1 thru 3	4
5			5
6	10.6820%	Statement AV; Page 3; Line 38	6
7			7
8	\$ 614,969	Line 4 x Line 6	8
9	588,572	Page 1; Line 19 + Line 23	9
10	\$ 26,397	Line 8 - Line 9	10
11			11
12	\$ 1,172,663	Page 1; Line 30	12
13	(58,631)	Negative of Page 1; Line 1 x 50%	13
14	(60,279)	Negative of Page 1; Line 3 x 50%	14
15	-	Negative of Page 1; Line 5	15
16	(1,304)	Negative of Page 1; Line 25	16
17	-	Negative of Page 1; Line 28	17
18	26,397	Line 10 Above	18
19	\$ 1,078,846	Sum Lines 12 thru 18	19
20			20
21	\$ 6,329,790	Page 4; Line 20	21
22			22
23	17.0440%	Line 19 / Line 21	23
24			24
25	\$ 537,446	Summary of HV/LV Splits for Forecast Plant Additions; Line 5; Col. f	25
26			26
27	3.04%	Statement AJ; Page AJ-1B; Line 33; Col. c	27
28	\$ 16,358	Line 25 x Line 27	28
29			29
30	\$ 521,088	Line 25 - Line 28	30
31			31
32	\$ 88,814	Line 23 x Line 30	32

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Forecast Period Capital Additions Revenue Requirements (FC_{EU})
For the Forecast Period January 1, 2024 - December 31, 2025
(\$1,000)

Line No.	Amounts	Reference	Line No.
ANNUAL FIXED CHARGES APPLICABLE TO INCENTIVE CAPITAL PROJECTS			
A. Derivation of Annual Fix Charge Rate (AFCR_{EU-IR-ROE}) Applicable to Incentive Weighted Forecast Plant Additions (ROE Incentive Only):			
1	\$ 5,321,483	Page 3; Line 27	1
2	1,118,185	Positive of Page 3; Line 16	2
3	(682,585)	Statement AF; Line 15	3
4	\$ 5,757,084	Sum Lines 1 thru 3	4
5			5
6	10.6820%	Statement AV; Page 3; Line 38	6
7			7
8	\$ 614,969	Line 4 x Line 6	8
9	588,572	Page 1; Line 19 + Line 23	9
10	\$ 26,397	Line 8 - Line 9	10
11			11
12	\$ 1,172,663	Page 1; Line 30 + Page 2; Line 11	12
13	(58,631)	Negative of Page 1; Line 1 x 50%	13
14	(60,279)	Negative of Page 1; Line 3 x 50%	14
15	-	Negative of Page 1; Line 5	15
16	(1,304)	Negative of Page 1; Line 25	16
17	-	Negative of Page 1; Line 28	17
18	26,397	Line 10 Above	18
19	\$ 1,078,846	Sum Lines 12 thru 18	19
20			20
21	\$ 6,329,790	Page 4; (Line 20 + Line 25)	21
22			22
23	17.0440%	Line 19 / Line 21	23
24			24
25	\$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 8; Col. f	25
26			26
27	3.04%	Page 5; Line 27	27
28	\$ -	Line 25 x Line 27	28
29			29
30	\$ -	Line 25 - Line 28	30
31			31
32	\$ -	Line 23 x Line 30	32
33			33
34	B. Derivation of Incentive Forecast Transmission CWIP Revenues:		
35	\$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 10 + Line 12; Col. f	35
36			36
37	10.6820%	Statement AV; Page 3; Line 38	37
38			38
39	\$ -	Line 35 x Line 37	39
40			40
41	\$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 10 + Line 12; Col. f	41
42			42
43	0.3783%	Statement AV; Page 3; Line 78	43
44			44
45	\$ -	Line 41 x Line 43	45
46			46
47	\$ -	Line 39 + Line 45	47

¹ The regular Cost of Capital Rate is used for calculation purposes.

² The Incentive Annual Fixed Charge Rate will be tracked and shown for each incentive project as applicable.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Base Transmission Revenue Requirements (BTRR_{EU})
For the Rate Effective Period January 1, 2025 - December 31, 2025
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. End Use Customer Base Transmission Revenue Requirement (BTRR_{EU}):</u>			
1			1
2	\$ 1,172,663	Page 1; Line 30	2
3			3
4	-	Page 2; Line 37	4
5			5
6	(6,278)	True-Up; Line 25; Col. 11	6
7			7
8	(10,046)	Interest True-Up CY; Line 22; Col. 2	8
9			9
10	88,814	Page 5; Line 32	10
11			11
12	-	Page 6; Line 32	12
13			13
14	-	Page 6; Line 47	14
15			15
16	\$ 1,245,154	Sum Lines 2 thru 14	16
17			17
18	1.0207% ¹ 12,709	Line 16 x Franchise Fee Rate	18
19	0.2050% ¹ 2,553	Line 16 x Uncollectible Rate	19
20			20
21	\$ 1,260,415	Sum Lines 16 thru 19	21
22			22
23	1,576	Cost Adjustment Workpapers	23
24			24
25	<u>\$ 1,261,991</u>	Line 21 + Line 23	25

¹ Represents the current Franchise Fees and Uncollectible (FF&U) expense rates that will be updated once SDG&E's General Rate Case (GRC) is approved.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-2

Derivation of CAISO HV Transmission Facility (BTRR_{CAISO-HV}) & LV Transmission Facility (BTRR_{CAISO-LV}) Revenue Requirements

For the Rate Effective Period January 1, 2025 - December 31, 2025

(\$1,000)

Line No.	Total	Reference		Line No.
A. Derivation of Revenues Related With Total Transmission Facilities:				
1	\$ 1,245,154	Statement BK-1; Page 7; Line 16		1
2				2
3	-	Negative of Statement BK-1; Page 1; Line 5		3
4				4
5	-	Negative of Statement AL; Line 30		5
6				6
7	-	Negative of Statement AL; Line 34		7
8				8
9	(1,304)	Negative of Statement AQ; Line 1		9
10				10
11	(252)	SDG&E Records		11
12				12
13	\$ 1,243,597	Sum Lines 1 thru 11		13
14				14
B. Derivation of Split Between HV and LV: ¹				
16	(a)	(b)	(c)	Reference
17	Total	High Voltage	Low Voltage	
1. Percent Split Between HV & LV for Recorded Non-Incentive & Incentive Gross Transmission Plant Facilities and Incentive CWIP:				
18	100.00%	49.69%	50.31%	Summary of HV/LV Plant Allocation Study; Line 34; Col. c and b
19	\$ 1,154,783	\$ 573,831	\$ 580,952	Col. a = Line 13 - Line 23
20				Col. b and c = Line 18 x (Line 19; Col. a)
2. Percent Split Between HV & LV Forecast Plant Additions:				
22	100.00%	32.28%	67.72%	Summary of HV/LV Splits for Forecast Plant Additions; Line 19; Col. d and e
23	\$ 88,814	\$ 28,669	\$ 60,145	Col. a = Statement BK-1; Page 7; Sum Lines 10 thru 14
24				Col. b and c = Line 22 x (Line 23; Col. a)
C. Summary of CAISO Transmission Facilities by High Voltage and Low Voltage Classification:				
27	\$ 1,243,597	\$ 602,501	\$ 641,097	Line 19 + Line 23
28	1.0207% ³ 12,693	6,150	6,544	Line 27 x Franchise Fee Rate
29	\$ 1,256,291	\$ 608,650	\$ 647,640	Line 27 + Line 28
30				
31	1,574	782	792	Col. a = Cost Adjustment Workpapers
32				Col. b and c = Line 18 x (Line 31; Col. a)
33				
34	\$ 1,257,865	\$ 609,433	\$ 648,432	Line 29 + Line 31

¹ SDG&E has followed the CAISO's guidelines to separate all elements of its Transmission facilities into HV and LV components as outlined in Appendix F; Schedule 3; Section 12 of the CAISO tariff.

² Base franchise fees are applicable to all SDG&E customers.

³ Represents the current Franchise Fees expense rates that will be updated once SDG&E's General Rate Case (GRC) is approved.

⁴ The following HV/LV Wholesale Base Transmission Revenue Requirements will be used by the CAISO to develop the TAC rates for the applicable rate effective period.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AD
Cost of Plant

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

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-22	(b) 31-Dec-23	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.	
1	Total Steam Production Plant ^{1,3}	204-207; Footnote Data (a)		\$ 584,039	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}	204-207; Footnote Data (a)		554,696	AD-4; Line 18	7	
8						8	
9	Total Distribution Plant ^{2,3}	204-207; Footnote Data (a); BOY and EOY	\$ 9,750,399	\$ 11,031,888	10,391,143	AD-5; Line 6	9
10						10	
11	Transmission Plant ^{1,3}	204-207; Footnote Data (a)		7,990,057	AD-6; Line 18	11	
12						12	
13	Incentive Transmission Plant ¹			-	AD-7; Line 18	13	
14						14	
15	Total Electric Miscellaneous Intangible Plant ^{2,4}	204-207; Footnote Data (a); BOY and EOY	112,870	125,195	119,033	AD-8; Line 6	15
16						16	
17	Total General Plant ^{2,4}	204-207; Footnote Data (a); BOY and EOY	571,823	614,792	593,308	AD-9; Line 6	17
18						18	
19	Total Common Plant ^{2,4}		1,555,621	1,812,002	1,683,812	AD-10; Line 10	19
20						20	
21	Total Plant in Service			\$ 21,916,088	Sum Lines 1 thru 19	21	
22						22	
23	Transmission Wages and Salaries Allocation Factor			20.00%	Statement AI; Line 15	23	
24						24	
25	Total Transmission Plant & Incentive Transmission Plant			\$ 7,990,057	Line 11 + Line 13	25	
26						26	
27	Transmission Related Electric Miscellaneous Intangible Plant			23,810	Line 15 x Line 23	27	
28						28	
29	Transmission Related General Plant			118,679	Line 17 x Line 23	29	
30						30	
31	Transmission Related Common Plant			336,813	Line 19 x Line 23	31	
32						32	
33	Transmission Related Total Plant in Service			\$ 8,469,360	Sum Lines 25 thru 31	33	
34						34	
35	Transmission Plant Allocation Factor ⁵			38.64%	Line 33 / Line 21	35	

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 Not affected by the "Seven-Element Adjustment Factor".

⁵ 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 - 12/31/2023 PER BOOK
(\$1,000)

STEAM PRODUCTION

Line No.	Month	Total Steam Production Per Book	Reference	Steam Production Ratemaking ¹	Reference	Line No.
1	Dec-22	\$ 562,409	SDG&E Records	\$ 578,073	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-23	563,623		579,288		2
3	Feb	563,662		579,326		3
4	Mar	563,870		579,534		4
5	Apr	564,038		579,702		5
6	May	564,812		580,477		6
7	Jun	565,724		581,388		7
8	Jul	567,537		583,202		8
9	Aug	574,330		589,995		9
10	Sep	574,116		589,781		10
11	Oct	574,610		590,275		11
12	Nov	574,751		590,415		12
13	Dec-23	575,385	SDG&E Records	591,050	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	Total 13 Months	\$ 7,388,867	Sum Lines 1 thru 13	\$ 7,592,506	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 568,374	Average of Lines 1 thru 13	\$ 584,039	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 - 12/31/2023 PER BOOK
(\$1,000)

NUCLEAR PRODUCTION

Line No.	Month	Total Nuclear Production Per Book	Reference	Nuclear Production Ratemaking ¹	Reference	Line No.
1	Dec-22	\$ -	SDG&E Records	\$ -	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-23	-		-		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-23	-	SDG&E Records	-		Form 1; Page 204-207; Footnote Data (a); EOY
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 - 12/31/2023 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-22	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-23	-		-		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-23	-	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 - 12/31/2023 PER BOOK
(\$1,000)

OTHER PRODUCTION

Line No.	Month	Total Other Production Per Book	Reference	Other Production Ratemaking ¹	Reference	Line No.
1	Dec-22	\$ 587,096	SDG&E Records	\$ 545,099	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-23	587,055		545,057		2
3	Feb	589,102		547,105		3
4	Mar	589,137		547,139		4
5	Apr	589,140		547,143		5
6	May	593,021		550,828		6
7	Jun	593,062		550,869		7
8	Jul	593,484		551,291		8
9	Aug	593,956		551,763		9
10	Sep	593,881		551,688		10
11	Oct	604,404		562,211		11
12	Nov	620,742		578,549		12
13	Dec-23	624,502	SDG&E Records	582,309	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	Total 13 Months	\$ 7,758,583	Sum Lines 1 thru 13	\$ 7,211,051	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 596,814	Average of Lines 1 thru 13	\$ 554,696	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 - 12/31/2023 PER BOOK
(\$1,000)

DISTRIBUTION PLANT

Line No.	Month	Total Distribution Plant Per Book	Reference	Distribution Plant Ratemaking ¹	Reference	Line No.
1	Dec-22	\$ 9,583,285	SDG&E Records	\$ 9,750,399	Form 1; Page 204-207; Footnote Data (a); BOY	1
2						2
3	Dec-23	10,855,750	SDG&E Records	11,031,888	Form 1; Page 204-207; Footnote Data (a); EOY	3
4						4
5						5
6	Beginning and End Period Average	\$ 10,219,517	Average of Line 1 and Line 3	\$ 10,391,143	Average of Line 1 and Line 3	6
7						7

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 - 12/31/2023 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Plant Per Book	Reference	Transmission Plant Ratemaking ¹	Reference	Line No.
1	Dec-22	\$ 7,943,479	SDG&E Records	\$ 7,802,920	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-23	7,956,131		7,815,790		2
3	Feb	8,022,830		7,881,802		3
4	Mar	8,027,621		7,886,593		4
5	Apr	8,041,119		7,899,926		5
6	May	8,070,243		7,928,091		6
7	Jun	8,078,005		7,935,884		7
8	Jul	8,169,865		8,027,538		8
9	Aug	8,195,643		8,053,309		9
10	Sep	8,207,793		8,065,459		10
11	Oct	8,312,298		8,169,557		11
12	Nov	8,313,514		8,171,476		12
13	Dec-23	8,381,786	SDG&E Records	8,232,400	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	Total 13 Months	\$ 105,720,325	Sum Lines 1 thru 13	\$ 103,870,746	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 8,132,333	Average of Lines 1 thru 13	\$ 7,990,057	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
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS
BALANCES AS OF 12/31/2022
(\$1,000)

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Reference	Line No.
1	303.0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	5	-	-	-	-	-	5	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	3,626	-	-	-	-	3,626	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	1,496	-	-	-	-	1,496	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 5,123	\$ -	\$ -	\$ -	\$ -	\$ 5,127	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 256,898	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,536)	\$ 243,362	SDG&E Records	9
10	351.1	Computer Hardware	-	-	-	-	-	-	-	-	SDG&E Records	10
11	351.2	Computer Software	-	-	-	-	-	-	-	-	SDG&E Records	11
12	351.3	Communication Equipment	-	-	-	-	-	-	-	-	SDG&E Records	12
13	352.0	Structures & Improvements	818,920	-	-	(1,928)	-	-	(112,635)	704,357	SDG&E Records	13
14	353.0	Station Equipment	2,277,735	-	-	(12,010)	(1,420)	-	(2,430)	2,261,875	SDG&E Records	14
15	354.0	Towers and Fixtures	930,805	-	-	-	-	-	-	930,805	SDG&E Records	15
16	355.0	Poles and Fixtures	1,080,815	-	-	-	-	-	-	1,080,815	SDG&E Records	16
17	356.0	OH Conductors and Device	940,376	-	-	-	-	-	-	940,376	SDG&E Records	17
18	357.0	Underground Conduit	635,069	-	-	-	-	-	-	635,069	SDG&E Records	18
19	358.0	UG Conductors & Devices	611,501	-	-	(1,726)	-	-	-	609,775	SDG&E Records	19
20	359.0	Roads & Trails	391,359	-	-	-	-	-	-	391,359	SDG&E Records	20
21												21
22	TOTAL	TRANSMISSION PLANT	\$ 7,943,479	\$ -	\$ -	\$ (15,665)	\$ (1,420)	\$ -	\$ (128,601)	\$ 7,797,793	Sum Lines 9 thru 20	22
23												23
24	GRAND TOTAL RECLASS TRANS PLANT		\$ 7,943,479	\$ 5	\$ 5,123	\$ (15,665)	\$ (1,420)	\$ -	\$ (128,601)	\$ 7,802,920	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 12/31/2023
(\$1,000)**

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Reference	Line No.
1	303.0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	5	-	-	-	-	-	5	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	3,626	-	-	-	-	3,626	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	1,496	-	-	-	-	1,496	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 5,123	\$ -	\$ -	\$ -	\$ -	\$ 5,127	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 259,692	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,558)	\$ 246,135	SDG&E Records	9
10	351.1	Computer Hardware	-	-	-	-	-	-	-	-	SDG&E Records	10
11	351.2	Computer Software	-	-	-	-	-	-	-	-	SDG&E Records	11
12	351.3	Communication Equipment	-	-	-	-	-	-	-	-	SDG&E Records	12
13	352.0	Structures & Improvements	884,871	-	-	(1,928)	-	-	(121,441)	761,502	SDG&E Records	13
14	353.0	Station Equipment	2,378,839	-	-	(12,010)	(1,420)	-	(2,430)	2,362,979	SDG&E Records	14
15	354.0	Towers and Fixtures	939,904	-	-	-	-	-	-	939,904	SDG&E Records	15
16	355.0	Poles and Fixtures	1,231,461	-	-	-	-	-	-	1,231,461	SDG&E Records	16
17	356.0	OH Conductors and Device	1,006,113	-	-	-	-	-	-	1,006,113	SDG&E Records	17
18	357.0	Underground Conduit	670,834	-	-	-	-	-	-	670,834	SDG&E Records	18
19	358.0	UG Conductors & Devices	634,322	-	-	(1,726)	-	-	-	632,596	SDG&E Records	19
20	359.0	Roads & Trails	375,750	-	-	-	-	-	-	375,750	SDG&E Records	20
21												21
22	TOTAL	TRANSMISSION PLANT	\$ 8,381,786	\$ -	\$ -	\$ (15,665)	\$ (1,420)	\$ -	\$ (137,429)	\$ 8,227,272	Sum Lines 9 thru 20	22
23												23
24	GRAND TOTAL RECLASS TRANS PLANT		\$ 8,381,786	\$ 5	\$ 5,123	\$ (15,665)	\$ (1,420)	\$ -	\$ (137,429)	\$ 8,232,400	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 - 12/31/2023 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-22	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-23	-		-		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-23	-	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 - 12/31/2023 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Plant Balance	Reference	Line No.
1	Dec-22	\$ 112,870	Form 1; Page 204-207; Footnote Data (a); BOY	1
2				2
3	Dec-23	125,195	Form 1; Page 204-207; Footnote Data (a); EOY	3
4				4
5				5
6	Beginning and End Period Average	\$ 119,033	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 - 12/31/2023 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Plant Balance	Reference	Line No.
1	Dec-22	\$ 571,823	Form 1; Page 204-207; Footnote Data (a); BOY	1
2				2
3	Dec-23	614,792	Form 1; Page 204-207; Footnote Data (a); EOY	3
4				4
5				5
6	Beginning and End Period Average	\$ 593,308	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 - 12/31/2023 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-22	Total Common Plant Per Book	\$ 2,126,037	Form 1; Page 356; Accts 303 to 398; BOY	1
2		Electric Split of Common Utility Plant	73.17%	Form 1; Page 356; Electric	2
3		Total Common Plant to Electric Per Book	\$ 1,555,621	Line 1 x Line 2	3
4					4
5	Dec-23	Total Common Plant Per Book	\$ 2,451,965	Form 1; Page 356; Accts 303 to 398; EOY	5
6		Electric Split of Common Utility Plant	73.90%	Form 1; Page 356; Electric	6
7		Total Common Plant to Electric Per Book	\$ 1,812,002	Line 5 x Line 6	7
8					8
9					9
10		Beginning and End Period Average	\$ 1,683,812	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, 2023
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-22	(b) 31-Dec-23	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Transmission Plant Depreciation Reserve ^{1,3}			\$ 1,933,499	AE-1; Line 18	1
2						2
3	Electric Misc. Intangible Plant Amortization Reserve ^{2,4}	\$ 69,951	\$ 76,610	73,281	AE-2; Line 6	3
4						4
5	General Plant Depreciation Reserve ^{2,4}	243,050	268,072	255,561	AE-3; Line 6	5
6						6
7	Common Plant Depreciation Reserve ^{2,4}	646,345	756,371	701,358	AE-4; Line 10	7
8						8
9	Transmission Wages and Salaries Allocation Factor			20.00%	Statement AI; Line 15	9
10						10
11	Transmission Related Electric Misc. Intangible Plant Amortization Reserve			\$ 14,658	Line 3 x Line 9	11
12						12
13	Transmission Related General Plant Depreciation Reserve			51,120	Line 5 x Line 9	13
14						14
15	Transmission Related Common Plant Depreciation Reserve			140,293	Line 7 x Line 9	15
16						16
17	Total Transmission Related Depreciation Reserve			\$ 2,139,570	Line 1 + (Sum Lines 11 thru 15)	17
18						18
19	Incentive Transmission Plant Depreciation Reserve ¹			\$ -	AE-5; Line 18	19

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 - 12/31/2023 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Reserves Per Book	Reference	Transmission Reserves Ratemaking ¹	Reference	Line No.
1	Dec-22	\$ 1,861,234	SDG&E Records	\$ 1,830,612	2022 Form 1; Page 200-201; Footnote Data (b)	1
2	Jan-23	1,880,070		1,849,307		2
3	Feb	1,897,658		1,866,631		3
4	Mar	1,912,271		1,881,005		4
5	Apr	1,931,065		1,899,504		5
6	May	1,949,078		1,917,253		6
7	Jun	1,966,905		1,934,841		7
8	Jul	1,985,072		1,952,798		8
9	Aug	2,002,236		1,969,725		9
10	Sep	2,019,940		1,987,166		10
11	Oct	2,037,756		2,004,751		11
12	Nov	2,052,374		2,019,261		12
13	Dec-23	2,056,226	SDG&E Records	2,022,635		2023 Form 1; Page 200-201; Footnote Data (b)
14						14
15	Total 13 Months	\$ 25,551,883	Sum Lines 1 thru 13	\$ 25,135,488	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 1,965,529	Average of Lines 1 thru 13	\$ 1,933,499	2023 Form 1; Page 200-201; Footnote Data (b)	18
19						19

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
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED
ACCUMULATED DEPRECIATION AND AMORTIZATION
BALANCES AS OF 12/31/2022
(\$1,000)

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclass as Transmission	(3) Distribution Account 108 Reserves Reclass to Transmission	(4) Transmission Account 108 Reserves Reclass as Steam Prod.	(5) Transmission Account 108 Reserves Reclass as Other Prod.	(6) Transmission Account 108 Reserves Reclass as Nuclear	(7) Transmission Account 108 Reserves Reclass as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1:7	Reference	Line No.
1	303.0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	49	-	-	-	-	49	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	681	-	-	-	-	681	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 1	\$ 730	\$ -	\$ -	\$ -	\$ -	\$ 731	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 32,113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (387)	\$ 31,725	SDG&E Records	9
10	351.1	Computer Hardware	-	-	-	-	-	-	-	-	SDG&E Records	10
11	351.2	Computer Software	-	-	-	-	-	-	-	-	SDG&E Records	11
12	351.3	Communication Equipment	-	-	-	-	-	-	-	-	SDG&E Records	12
13	352.0	Structures & Improvements	139,587	-	-	(581)	-	-	(23,518)	115,488	SDG&E Records	13
14	353.0	Station Equipment	603,767	-	-	(3,922)	(597)	-	(1,705)	597,544	SDG&E Records	14
15	354.0	Towers and Fixtures	277,447	-	-	-	-	-	-	277,447	SDG&E Records	15
16	355.0	Poles and Fixtures	209,140	-	-	-	-	-	-	209,140	SDG&E Records	16
17	356.0	OH Conductors and Device	307,343	-	-	-	-	-	-	307,343	SDG&E Records	17
18	357.0	Underground Conduit	115,077	-	-	-	-	-	-	115,077	SDG&E Records	18
19	358.0	UG Conductors & Devices	114,872	-	-	(643)	-	-	-	114,229	SDG&E Records	19
20	359.0	Roads & Trails	61,886	-	-	-	-	-	-	61,886	SDG&E Records	20
21												21
22	TOTAL	TRANSMISSION PLANT	\$ 1,861,234	\$ -	\$ -	\$ (5,147)	\$ (597)	\$ -	\$ (25,610)	\$ 1,829,881	Sum Lines 9 thru 20	22
23												23
24	GRAND TOTAL RECLASS TRANS PLANT		\$ 1,861,234	\$ 1	\$ 730	\$ (5,147)	\$ (597)	\$ -	\$ (25,610)	\$ 1,830,612	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 12/31/2023
(\$1,000)

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclass as Transmission	(3) Distribution Account 108 Reserves Reclass to Transmission	(4) Transmission Account 108 Reserves Reclass as Steam Prod.	(5) Transmission Account 108 Reserves Reclass as Other Prod.	(6) Transmission Account 108 Reserves Reclass as Nuclear	(7) Transmission Account 108 Reserves Reclass as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1:7	Reference	Line No.
1	303.0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	49	-	-	-	-	49	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	785	-	-	-	-	785	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 1	\$ 835	\$ -	\$ -	\$ -	\$ -	\$ 836	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 34,192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (399)	\$ 33,793	SDG&E Records	9
10	351.1	Computer Hardware	-	-	-	-	-	-	-	-	SDG&E Records	10
11	351.2	Computer Software	-	-	-	-	-	-	-	-	SDG&E Records	11
12	351.3	Communication Equipment	-	-	-	-	-	-	-	-	SDG&E Records	12
13	352.0	Structures & Improvements	158,133	-	-	(620)	-	-	(25,974)	131,540	SDG&E Records	13
14	353.0	Station Equipment	675,430	-	-	(4,307)	(649)	-	(1,802)	668,673	SDG&E Records	14
15	354.0	Towers and Fixtures	300,968	-	-	-	-	-	-	300,968	SDG&E Records	15
16	355.0	Poles and Fixtures	242,890	-	-	-	-	-	-	242,890	SDG&E Records	16
17	356.0	OH Conductors and Device	319,418	-	-	-	-	-	-	319,418	SDG&E Records	17
18	357.0	Underground Conduit	128,994	-	-	-	-	-	-	128,994	SDG&E Records	18
19	358.0	UG Conductors & Devices	127,912	-	-	(678)	-	-	-	127,235	SDG&E Records	19
20	359.0	Roads & Trails	68,288	-	-	-	-	-	-	68,288	SDG&E Records	20
21												21
22	TOTAL	TRANSMISSION PLANT	\$ 2,056,226	\$ -	\$ -	\$ (5,604)	\$ (649)	\$ -	\$ (28,174)	\$ 2,021,799	Sum Lines 9 thru 20	22
23												23
24	GRAND TOTAL RECLASS TRANS PLANT		\$ 2,056,226	\$ 1	\$ 835	\$ (5,604)	\$ (649)	\$ -	\$ (28,174)	\$ 2,022,635	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 - 12/31/2023 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Reserve Balance	Reference	Line No.
1	Dec-22	\$ 69,951	2022 Form 1; Page 200-201; Footnote Data (b)	1
2				2
3	Dec-23	76,610	2023 Form 1; Page 200-201; Footnote Data (b)	3
4				4
5				5
6	Beginning and End Period Average	\$ 73,281	Average of Line 1 and Line 3	6
7				7

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Reserve Balance	Reference	Line No.
1	Dec-22	\$ 243,050	2022 Form 1; Page 200-201; Footnote Data (b)	1
2				2
3	Dec-23	268,072	2023 Form 1; Page 200-201; Footnote Data (b)	3
4				4
5				5
6	Beginning and End Period Average	\$ 255,561	Average of Line 1 and Line 3	6
7				7

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-22	Total Common Plant Per Book	\$ 883,347	2022 Form 1; Page 356; Accts 303 to 398	1
2		Electric Split of Common Utility Plant	73.17%	2022 Form 1; Page 356; Electric	2
3		Total Common Reserves to Electric Per Book	\$ 646,345	Line 1 x Line 2	3
4					4
5	Dec-23	Total Common Plant Per Book	\$ 1,023,506	2023 Form 1; Page 356; Accts 303 to 398	5
6		Electric Split of Common Utility Plant	73.90%	2023 Form 1; Page 356; Electric	6
7		Total Common Reserves to Electric Per Book	\$ 756,371	Line 5 x Line 6	7
8					8
9					9
10		Beginning and End Period Average	\$ 701,358	Average of Line 3 and Line 7	10
11					11

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
DEPRECIATION RESERVE
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

INCENTIVE TRANSMISSION PLANT

Line No.	Month	Total Incentive Reserves Per Book	Reference	Incentive Transmission Reserves Ratemaking	Reference	Line No.
1	Dec-22	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-23	-		-		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-23	-	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 AF

Deferred Credits

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a)	(b)	(c) = [(a)+(b)]/2	Reference	Line No.	
		31-Dec-22	31-Dec-23	Average Balance			
1	FERC Account 190	234; Footnote Data (c) and (d)	\$ 105,149 √	\$ 103,537	\$ 104,343	AF-1 and AF-2; Line 7; Col. d	1
2							2
3	FERC Account 282	274-275; Footnote Data (a) and (b)	(1,202,338)	(1,224,605)	(1,213,471)	AF-1 and AF-2; Line 14; Col. d	3
4							4
5	FERC Account 283	276-277; Footnote Data (a) and (b)	(8,584)	(9,530)	(9,057)	AF-1 and AF-2; Line 22; Col. d	5
6							6
7	Total Transmission Related ADIT ^{1,2}		\$ (1,105,773) √	\$ (1,130,597)	\$ (1,118,185)	Sum Lines 1 thru 5	7
8							8
9	Incentive Transmission Plant ADIT		\$ -	\$ -	\$ -	AF-3; Line 1; Col. c	9
10							10
11	Transmission Plant Abandoned ADIT		\$ -	\$ -	\$ -	AF-3; Line 3, Col. c	11
12							12
13	Incentive Transmission Plant Abandoned Project Cost ADIT		\$ -	\$ -	\$ -	AF-3; Line 5; Col. c	13
14							14
15	ADIT Adjustment - Annual Fixed Charge Rate (AFCR)		\$ (651,643)	\$ (713,526)	\$ (682,585)	AF-4; Line 1; Col. c	15

√ Items in BOLD have changed compared to the original TO5 Cycle 6 filing per ER24-524 due to Six Cities protesting the inclusion of the Accrued Bonus DTA in ratebase.

¹ 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)

² Represents Transmission Related Net ADIT (Liab)/Asset and Net (Excess)/Deficient ADIT.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2022
(\$1,000)

Line No.	Description	(a) Remeasured Amount	(b) Deficient Reserve ^{1,2} Account 182.3	(c) (Excess) Reserve ^{1,3} Account 254	(d) = [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190						1
2	Non-Property Related	\$ 1,253 v	\$ -	\$ -	\$ 1,253 v	2023 Form 1; Page 234; Footnote Data (c)	2
3	Property Related	-	103,896	-	103,896	2023 Form 1; Page 234; Footnote Data (c)	3
4	Others (TBD) ⁵	-	-	-	-	TBD	4
5		-	-	-	-		5
6		-	-	-	-		6
7	Total of Account 190	\$ 1,253 v	\$ 103,896	\$ -	\$ 105,149 v	Sum Lines 2 thru 6	7
8							8
9	Account 282						9
10	Property Related	\$ (844,679)	\$ 51,366	\$ (409,026)	\$ (1,202,338)	SDG&E Records	10
11	Others (TBD) ⁵	-	-	-	-	TBD	11
12		-	-	-	-		12
13		-	-	-	-		13
14	Total of Account 282	\$ (844,679)	\$ 51,366	\$ (409,026)	\$ (1,202,338)	Sum Lines 10 thru 13	14
15							15
16	Account 283						16
17	Non-Property Related	\$ (8,584)	\$ -	\$ -	\$ (8,584)	2023 Form 1; Page 276-277; Footnote Data (a)	17
18	Others (TBD) ⁵	-	-	-	-	TBD	18
19		-	-	-	-		19
20		-	-	-	-		20
21		-	-	-	-		21
22	Total of Account 283	\$ (8,584)	\$ -	\$ -	\$ (8,584)	Sum Lines 17 thru 21	22
23							23
24	Total ADIT ⁴	\$ (852,009) v	\$ 155,262	\$ (409,026)	\$ (1,105,773) v	Line 7 + Line 14 + Line 22	24

v Items in BOLD have changed compared to the original TO5 Cycle 6 filing per ER24-524 due to Six Cities protesting the inclusion of the Accrued Bonus DTA in ratebase

¹ FERC Order No. 864 worksheets are included in this formula rate spreadsheet to report all components of (excess)/deficient ADIT resulting from a change in tax rate.

² Deficient amounts reported in column (b) are sourced from Order 864-1; Col. 12. Total ADIT calculated on Line 24; column (b) agrees to the Grand Total calculated Order 864-1; Line 32; Col. 12.

³ (Excess) amounts reported in column (c) are sourced from Order 864-1; Col. 13. Total ADIT calculated on Line 24; column (c) agrees to the Grand Total calculated on Order 864-1; Line 32; Col. 13.

⁴ Remeasured amount reported in column (a) includes (\$125.2) million in state related deferred tax liabilities. Deficient reserve amount in column (b) and the Grand Total calculated on Order 864-1; Line 32; Col. 12 for federal taxes includes \$12M related to Federal Benefit of State Taxes.

⁵ SDG&E will adjust the supporting workpaper for any future events that impacts ADIT.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2023
(\$1,000)

Line No.	Description	(a) Remeasured Amount	(b) Deficient Reserve ^{1,2} Account 182.3	(c) (Excess) Reserve ^{1,3} Account 254	(d) = [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190						1
2	Non-Property Related	\$ 1,155	\$ -	\$ -	\$ 1,155	2023 Form 1; Page 234; Footnote Data (d)	2
3	Property Related	-	102,382	-	102,382	2023 Form 1; Page 234; Footnote Data (d)	3
4	Others (TBD) ⁵	-	-	-	-	TBD	4
5		-	-	-	-		5
6		-	-	-	-		6
7	Total of Account 190	<u>\$ 1,155</u>	<u>\$ 102,382</u>	<u>\$ -</u>	<u>\$ 103,537</u>	Sum Lines 2 thru 6	7
8							8
9	Account 282						9
10	Property Related	\$ (872,111)	\$ 50,565	\$ (403,058)	\$ (1,224,605)	2023 Form 1; Page 274-275; Footnote Data (b)	10
11	Others (TBD) ⁵	-	-	-	-	TBD	11
12		-	-	-	-		12
13		-	-	-	-		13
14	Total of Account 282	<u>\$ (872,111)</u>	<u>\$ 50,565</u>	<u>\$ (403,058)</u>	<u>\$ (1,224,605)</u>	Sum Lines 10 thru 13	14
15							15
16	Account 283						16
17	Non-Property Related	\$ (9,530)	\$ -	\$ -	\$ (9,530)	2023 Form 1; Page 276-277; Footnote Data (b)	17
18	Others (TBD) ⁵	-	-	-	-	TBD	18
19		-	-	-	-		19
20		-	-	-	-		20
21		-	-	-	-		21
22	Total of Account 283	<u>\$ (9,530)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (9,530)</u>	Sum Lines 17 thru 21	22
23							23
24	Total ADIT ⁴	<u>\$ (880,486)</u>	<u>\$ 152,947</u>	<u>\$ (403,058)</u>	<u>\$ (1,130,597)</u>	Line 7 + Line 14 + Line 22	24

¹ FERC Order No. 864 worksheets are included in this formula rate spreadsheet to report all components of (excess)/deficient ADIT resulting from a change in tax rate.

² Deficient amounts reported in column (b) are sourced from Order 864-3; Col. 12. Total ADIT calculated on Line 24; column (b) agrees to the Grand Total calculated Order 864-3; Line 32; Col. 12.

³ (Excess) amounts reported in column (c) are sourced from Order 864-3; Col. 13. Total ADIT calculated on Line 24; column (c) agrees to the Grand Total calculated on Order 864-3; Line 32; Col. 13.

⁴ Remeasured amount reported in column (a) includes (\$135) million in state related deferred tax liabilities. Deficient reserve amount in column (b) and the Grand Total calculated on Order 864-3; Line 32; Col. 12 for federal taxes includes \$11.8M related to Federal Benefit of State Taxes.

⁵ SDG&E will adjust the supporting workpaper for any future events that impacts ADIT.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT OF
DEFERRED CREDITS
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2023
(\$1,000)

Line No.	Description	(a) 31-Dec-22	(b) 31-Dec-23	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Incentive Transmission Plant ADIT	\$ -	\$ -	\$ -	Not Applicable to 2023 Base Period	1
2						2
3	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	Not Applicable to 2023 Base Period	3
4						4
5	Incentive Transmission Plant Abandoned Project Cost ADIT	\$ -	\$ -	\$ -	Not Applicable to 2023 Base Period	5

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ANNUAL FIXED CHARGE RATE - ADIT ADJUSTMENT
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2023
(\$1,000)

Line No.	Description	(a) 31-Dec-22	(b) 31-Dec-23	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	FERC Account 282 - Property Related ¹	<u>\$ (651,643)</u>	<u>\$ (713,526)</u>	<u>\$ (682,585)</u>	SDG&E Records	1

¹ ADIT attributed to Excess or Deficient reserves from the remeasurement of ADIT from a tax rate change and Deferred Tax Liabilities from Bonus Depreciation are excluded from the derivation of the Annual Fixed Charge Rate ("AFCR") since they are not pertinent to future transmission plant additions.

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, 2023
(\$1,000)

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

- ¹ The balances for Transmission Plant Held for Future Use are derived based on a 13-month average balance.
The balance in the Electric Plant Held for Future Use in the 2023 FERC Form 1 Page 214, Line 2 for Fallbrook 2.0 at \$2,405,427 is for distribution use.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)
AND DEFERRED DEBITS
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Transmission Plant Held for Future Use	Reference	Line No.
1	Dec-22	\$ -	SDG&E Records	1
2	Jan-23	-		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-23	-	SDG&E Records	13
14				14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average	\$ -	Average of Lines 1 thru 13	18
19				19

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$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, 2023

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
<u>Derivation of Transmission Operation and Maintenance Expense:</u>				
2	Total Transmission O&M Expense	\$ 124,467	AH-1; Line 33; Col. a	2
3	Adjustments to Per Book Transmission O&M Expense	(7,205)	Negative of AH-1; Line 33; Col. b	3
4	Other Cost Adjustments	-	Not Applicable to 2023 Base Period	4
5	Total Adjusted Transmission O&M Expenses	<u>\$ 117,262</u>	Sum Lines 2 thru 4	5
6				6
7	<u>Derivation of Administrative and General Expense:</u>			
8	Total Administrative & General Expense	\$ 626,994	AH-2; Line 16; Col. a	8
9	Adjustments to Per Book A&G Expense	(133,361)	Negative of AH-2; Line 16; Col. B + AH-2; Line 28; Col. A	9
10	CPUC Intervenor Funding Expense - Transmission ¹	-	Negative of AH-2; Line 28; Col. a	10
11	Other Cost Adjustments	-	Not Applicable to 2023 Base Period	11
12	Total Adjusted A&G Expenses Including Property Insurance	\$ 493,633	Sum Lines 8 thru 11	12
13	Less: Property Insurance (Due to different allocation factor)	(10,584)	Negative of AH-2; Line 5; Col. c	13
14	Less: Injuries and Damages (Due to different allocation factor)	(212,785)	Negative of AH-2; Line 6; Col. c	14
15	Total Adjusted A&G Expenses Excluding Property Insurance	\$ 270,263	Sum Lines 12 thru 14	15
16	Transmission Wages and Salaries Allocation Factor	<u>20.00%</u>	Statement AI; Line 15	16
17	Transmission Related Administrative & General Expenses	\$ 54,061	Line 15 x Line 16	17
18	Property Insurance Allocated to Transmission, General, and Common Plant	4,101	Negative of Line 13 x Line 39	18
19	Injuries & Damages - Cost Recovery	62,397	Negative of Line 14 x Line 41	19
20	Transmission Related A&G Expense Including Property Insurance Expense	<u>\$ 120,558</u>	Sum Lines 17 thru 19	20
21				21
22	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			
23	Transmission Plant & Incentive Transmission Plant	\$ 7,990,057	Statement AD; Line 25	23
24	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	24
25	Transmission Related General Plant	118,679	Statement AD; Line 29	25
26	Transmission Related Common Plant	336,813	Statement AD; Line 31	26
27	Total Transmission Related Investment in Plant	<u>\$ 8,445,550</u>	Sum Lines 23 thru 26	27
28				28
29	Total Transmission Plant & Incentive Transmission Plant	\$ 7,990,057	Line 23 Above	29
30	Total Steam Production Plant	584,039	Statement AD; Line 1	30
31	Total Nuclear Production Plant	-	Shall be Zero	31
32	Total Other Production Plant	554,696	Statement AD; Line 7	32
33	Total Distribution Plant	10,391,143	Statement AD; Line 9	33
34	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	34
35	Total General Plant	593,308	Statement AD; Line 17	35
36	Total Common Plant	1,683,812	Statement AD; Line 19	36
37	Total Plant in Service Excluding SONGS	<u>\$ 21,797,056</u>	Sum Lines 29 thru 36	37
38				38
39	Transmission Property Insurance and Tax Allocation Factor	<u>38.75%</u>	Line 27 / Line 37	39
40				40
41	Transmission Wages and Plant Blended Allocation Factor	<u>29.32%</u>	((Line 16 x 0.5) + (Stmt AD; Line 35 x 0.5))	41

¹ The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the Retail BTRR on BK-1; Page 1; Line 5. This expense will be excluded in Wholesale BTRR on BK-2; Line 3.

SAN DIEGO GAS & ELECTRIC COMPANY
Electric Transmission O&M Expenses
12 Months Ending December 31, 2023
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		<i>Electric Transmission Operation</i>					
1	560	Operation Supervision and Engineering	\$ 10,110	\$ 116	\$ 9,994	Form 1; Page 320-323; Line 83	1
2	561.1	Load Dispatch - Reliability	566	-	566	Form 1; Page 320-323; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,922	-	1,922	Form 1; Page 320-323; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	274	-	274	Form 1; Page 320-323; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	2,767	2,767	-	Form 1; Page 320-323; Line 88	5
6	561.5	Reliability, Planning and Standards Development	142	-	142	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	2,508	1,441	1,068	Form 1; Page 320-323; Line 92	9
10	562	Station Expenses	12,719	-	12,719	Form 1; Page 320-323; Line 93	10
11	563	Overhead Line Expenses	10,371	-	10,371	Form 1; Page 320-323; Line 94	11
12	564	Underground Line Expenses	12	-	12	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	17,850	2,881	14,969	Form 1; Page 320-323; Line 97	14
15	567	Rents	3,939	-	3,939	Form 1; Page 320-323; Line 98	15
16							16
17		<i>Total Electric Transmission Operation</i>	\$ 63,180	\$ 7,205	\$ 55,975	Sum Lines 1 thru 15	17
18							18
19		<i>Electric Transmission Maintenance</i>					19
20	568	Maintenance Supervision and Engineering	\$ 2,904	\$ -	\$ 2,904	Form 1; Page 320-323; Line 101	20
21	569	Maintenance of Structures	547	-	547	Form 1; Page 320-323; Line 102	21
22	569.1	Maintenance of Computer Hardware	1,337	-	1,337	Form 1; Page 320-323; Line 103	22
23	569.2	Maintenance of Computer Software	1,948	-	1,948	Form 1; Page 320-323; Line 104	23
24	569.3	Maintenance of Communication Equipment	-	-	-	Form 1; Page 320-323; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	131	-	131	Form 1; Page 320-323; Line 106	25
26	570	Maintenance of Station Equipment	18,954	-	18,954	Form 1; Page 320-323; Line 107	26
27	571	Maintenance of Overhead Lines	33,838	-	33,838	Form 1; Page 320-323; Line 108	27
28	572	Maintenance of Underground Lines	1,592	-	1,592	Form 1; Page 320-323; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	36	-	36	Form 1; Page 320-323; Line 110	29
30							30
31		<i>Total Electric Transmission Maintenance</i>	\$ 61,288	\$ -	\$ 61,288	Sum Lines 20 thru 29	31
32							32
33		Total Electric Transmission O&M Expenses	\$ 124,467	\$ 7,205	\$ 117,262	Line 17 + Line 31	33
34							34
35							35
36		Excluded Expenses (recovery method in parentheses):					36
37	560	Executive ICP		\$ 116			37
38	561.4	Scheduling, System Control and Dispatch Services (ERRA)		2,767			38
39	561.8	Reliability, Planning and Standards Development Services (ERRA)		1,441			39
40	565	Transmission of Electricity by Others (ERRA)		-			40
41	566	Century Energy Systems Balancing Account (CES-21BA)	\$ -				41
42		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	6				42
43		ISO Grid Management Costs (ERRA)	851				43
44		Reliability Services (RS rates)	249				44
45		Other (TRBAA, TACBAA)	609				45
46		In-house fire brigade costs ¹	1,167	2,881			46
47							47
48		Total Excluded Expenses		\$ 7,205			48
49							49
50							50
51		¹ Represents 2023 O&M expenses for in-house fire brigade costs transferred to A&G FERC account 923, Outside Services Employed per FERC Order in					51
52		SDG&E's TO5 Cycle 6 (ER24-524).					52
53							53

SAN DIEGO GAS & ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2023
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		<u>Administrative & General</u>					
1	920	A&G Salaries	\$ 43,018		\$ 43,018	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	32,003		32,003	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(13,764)		(13,764)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	106,990	(1,167)	108,156	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	10,584		10,584	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	213,057	272	212,785	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits ¹	63,809	446	63,363	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	112,752	112,752	-	Form 1; Page 320-323; Line 188	8
9	928	Regulatory Commission Expenses	36,424	24,032	12,392	Form 1; Page 320-323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(17,217)	(3,938)	(13,279)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	55	55	-	Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses	2,771	908	1,862	Form 1; Page 320-323; Line 192	12
13	931	Rents	13,678		13,678	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	22,833	-	22,833	Form 1; Page 320-323; Line 196	14
15							15
16		Total Administrative & General Expenses	\$ 626,994	\$ 133,361	\$ 493,633	Sum Lines 1 thru 14	16
17							17
18							18
19		<u>Excluded Expenses:</u>					19
20	923	In-house fire brigade costs ²		\$ (1,167)			20
21	925	Energy Efficiency		272			21
22	926	Energy Efficiency		446			22
23	927	Franchise Requirements		112,752			23
24	928	CPUC reimbursement fees	22,097				24
25		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	1				25
26		Energy Efficiency	667				26
27		CPUC Intervenor Funding Expense - Transmission	-				27
28		CPUC Intervenor Funding Expense - Distribution	1,268	24,032			28
29	929	Duplicate Charges		(3,938)			29
30	930.1	General Advertising Expenses		55			30
31	930.2	Abandoned Projects		908			31
32	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		-			32
33							33
34		Total Excluded Expenses		\$ 133,361			34
35							35
36							36
37		¹ FERC Acct 926, Employee Pensions & Benefits, includes approximately \$265K for PBOP of which approximately \$53K is Transmission related.					37
38		² Represents 2023 O&M expenses for in-house fire brigade costs transferred to A&G FERC account 923, Outside Services Employed per FERC Order in SDG&E's TO5 Cycle 6 (ER24-524).					38
39							39
40							40

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AI
Wages and Salaries

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	\$ 14,294		1
2				2
3	Transmission Wages & Salaries	32,531		3
4				4
5	Distribution Wages & Salaries	77,850		5
6				6
7	Customer Accounts Wages & Salaries	19,469		7
8				8
9	Customer Services and Informational Wages & Salaries	18,488		9
10				10
11	Sales Wages & Salaries	-		11
12				12
13	Total Operating & Maintenance Wages & Salaries Excl. A&G	<u>\$ 162,633</u>	Sum Lines 1 thru 11	13
14				14
15	Transmission Wages and Salaries Allocation Factor	<u>20.00%</u>	Line 3 / Line 13	15

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AJ

Depreciation and Amortization Expense

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Plant Depreciation Expense	\$ 238,385	AJ-1; Line 15	1
2				2
3	Electric Miscellaneous Intangible Plant Amortization Expense	13,510	AJ-2; Line 1	3
4				4
5	General Plant Depreciation Expense	26,427	AJ-3; Line 1	5
6				6
7	Common Plant Depreciation Expense	164,470	AJ-4; Line 3	7
8				8
9	Transmission Wages and Salaries Allocation Factor	20.00%	Statement AI; Line 15	9
10				10
11	Transmission Related Electric Misc. Intangible Plant Amortization Expense	\$ 2,702	Line 3 x Line 9	11
12				12
13	Transmission Related General Plant Depreciation Expense	5,286	Line 5 x Line 9	13
14				14
15	Transmission Related Common Plant Depreciation Expense	32,899	Line 7 x Line 9	15
16				16
17	Total Transmission, General, Common, and Electric Misc. Intangible Exp.	<u>\$ 279,273</u>	Line 1 + (Sum Lines 11 thru 15)	17
18				18
19	Incentive Transmission Plant Depreciation Expense	<u>\$ -</u>	AJ-5; Line 15	19
20				20
21	Incentive Transmission Plant Abandoned Project Cost Amortization Expense ¹	<u>\$ -</u>	AJ-6; Line 1	21
22				22
23	Transmission Plant Abandoned Project Cost Amortization Expense	<u>\$ -</u>	AJ-7; Line 1	23

¹ Net of Incentive Transmission Plant Depreciation Expense.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION & AMORTIZATION EXPENSE RELATED TO TRANSMISSION
BASE PERIOD / TRUE UP PERIOD - 12/31/2023
(\$1,000)

Line No.	Account No.	Description	FERC Transmission Expense Per Book	Reference	Transmission Expense Ratemaking ¹	Reference	Line No.
1	303	Intangibles	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	350	Land and Land Rights	2,064		-		2
3	351.1	Computer Hardware	-		-		3
4	351.2	Computer Software	-		-		4
5	351.3	Communication Equipment	-		-		5
6	352	Structures and Improvements	19,893		-		6
7	353	Station Equipment	80,622		-		7
8	354	Towers and Fixtures	23,377		-		8
9	355	Poles and Fixtures	53,051		-		9
10	356	Overhead Conductors & Devices	29,044		-		10
11	357	Underground Conduit	13,916		-		11
12	358	Underground Conductors & Devices	13,295		-		12
13	359	Roads and Trails	6,402	SDG&E Records	-	SDG&E Records	13
14		Total Depreciation and Amortization Expense	\$ 241,663	AJ-1A; Line 22; Col. 1	\$ 238,385	AJ-1A; Line 22; Col. 7	14
15							15
16							16

¹ This column represents the monthly ratemaking depreciation expense balances for the base & true-up periods. These depreciation expense 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
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF RECLASSIFIED
DEPRECIATION AND AMORTIZATION EXPENSE AND RECLASSIFICATION FACTOR
BALANCES AS OF 12/31/2023
(\$1,000)

Line No.	Account	Description	(1) Total Transmission Accounts 403, 404 & 405 ¹	(2) Distribution Accounts 403-405 Expense Reclass to Transmission	(3) Transmission Accounts 403-405 Expense Reclass to Generation	(4) Transmission Accounts 403-405 Expense Reclass to Distribution	(5) Net Transmission Expense 403-405 Sum 1:4	(6) SWPL Ratemaking Adj. Expense ³	(7) Total Trans Expense Ratemaking ² SUM 5:6	Reference	Line No.
1	182.0	Production Related to Trans									
2	186.0	Valley Rainbow Ratemaking Adj.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
3	303.0	SWPL Ratemaking Adj. Amort.	-	-	-	-	-	16	16	SDG&E Records	2
4	360.0	Intangibles	-	-	-	-	-	-	-	SDG&E Records	3
5	361.0	Land and Land Rights	-	1	-	-	1	-	1	SDG&E Records	4
6	362.0	Structures & Improvements	-	55	-	-	55	-	55	SDG&E Records	5
7	362.0	Station Equipment	-	-	-	-	-	-	-	SDG&E Records	6
8	TOTAL	TRANSMISSION RELATED	\$ -	\$ 56	\$ -	\$ -	\$ 56	\$ 16	\$ 72	Sum Lines 1 thru 6	7
10	350.0	Land & Land Rights	\$ 2,064	\$ -	\$ -	\$ (12)	\$ 2,052	\$ -	\$ 2,052	SDG&E Records	10
11	351.1	Computer Hardware	-	-	-	-	-	-	-	SDG&E Records	11
12	351.2	Computer Software	-	-	-	-	-	-	-	SDG&E Records	12
13	351.3	Communication Equipment	-	-	-	-	-	-	-	SDG&E Records	13
14	352.0	Structures & Improvements	19,893	-	(46)	(2,702)	17,146	-	17,146	SDG&E Records	14
15	353.0	Station Equipment	80,622	-	(470)	(84)	80,068	-	80,068	SDG&E Records	15
16	354.0	Towers and Fixtures	23,377	-	-	-	23,377	-	23,377	SDG&E Records	16
17	355.0	Poles and Fixtures	53,051	-	-	-	53,051	-	53,051	SDG&E Records	17
18	356.0	OH Conductors and Device	29,044	-	-	-	29,044	-	29,044	SDG&E Records	18
19	357.0	Underground Conduit	13,916	-	-	-	13,916	-	13,916	SDG&E Records	19
20	358.0	UG Conductors & Devices	13,295	-	(37)	-	13,258	-	13,258	SDG&E Records	20
21	359.0	Roads & Trails	6,402	-	-	-	6,402	-	6,402	SDG&E Records	21
23	TOTAL	TRANSMISSION PLANT	\$ 241,663	\$ -	\$ (552)	\$ (2,798)	\$ 238,314	\$ -	\$ 238,314	Sum Lines 10 thru 21	23
25	GRAND TOTAL RECLASS TRANS PLANT		\$ 241,663	\$ 56	\$ (552)	\$ (2,798)	\$ 238,369	\$ 16	\$ 238,385	Line 8 + Line 23	25

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

¹ Per Books Total Transmission Depreciation Expense (Col. 1) can be found in the FERC Form 1; Page 336-337; Line 7; Col. f.

² Ratemaking Total Transmission Depreciation Expense (Col. 7) is the sum of Total Transmission Depreciation Expense plus the SWPL Adjustment referred to in Footnote 3 below.

Total Transmission Depreciation Expense for Ratemaking (Col. 7) = (FERC Form 1; Page 336-337; Footnote Data (a); Transmission Plant Total) + (FERC Form 1; Page 114-117; Line 9; Col. g).

³ The \$15,802 in expense on FERC Form 1; Page 114-117; Line 9; Col. g, represents the annual amortization expense of the capitalized difference between CPUC & FERC's recognized in-service dates for the Southwest Powerlink. The difference is recorded in deferred debit FERC Acct 186 and the amortization of the difference is included in Acct 406. The amortization is considered a ratemaking adjustment with the annual expense continuing over the 30 year amortization life of the line, ending in 2023.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AJ - Workpapers
TO6 - Annual Transmission Plant Depreciation Rates

Cycle 1, For 12 - Months Ending December 31, 2023
For Use During the 12-Months Period from January 1 to December 31, 2023

Line No.	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = (a) + (b) Total Rate	Line No.
1	E352.10	Other	1.36%	1.01%	2.37%	1
2	E352.20	SWPL	1.25%	0.93%	2.18%	2
3	E352.60	SRPL	1.38%	1.03%	2.41%	3
4	E352 - Total	Struct & Improv	1.36%	1.01%	2.36%	4
5	E353.10	Other	2.06%	1.43%	3.49%	5
6	E353.20	SWPL	2.05%	1.44%	3.49%	6
7	E353.40	CTC	2.14%	1.50%	3.64%	7
8	E353.60	SRPL	2.05%	1.43%	3.48%	8
9	E353	Station Equip	2.06%	1.43%	3.49%	9
10	E354.10	Other	1.35%	1.01%	2.36%	10
11	E354.20	SWPL	1.16%	0.86%	2.02%	11
12	E354.60	SRPL	1.47%	1.10%	2.57%	12
13	E354	Towers & Fixtrs	1.44%	1.07%	2.51%	13
14	E355.10	Other	2.29%	2.28%	4.57%	14
15	E355.20	SWPL	1.70%	1.70%	3.40%	15
16	E355.60	SRPL	2.26%	2.25%	4.51%	16
17	E355	Poles & Fixtrs	2.28%	2.27%	4.56%	17
18	E356.10	Other	1.52%	1.51%	3.03%	18
19	E356.20	SWPL	0.71%	0.71%	1.42%	19
20	E356.60	SRPL	1.61%	1.61%	3.22%	20
21	E356	OVH Cnd & Dev	1.50%	1.49%	2.99%	21
22	E357.00	Other & SWPL	1.65%	0.49%	2.14%	22
23	E357.60	Other & SRPL	1.69%	0.51%	2.20%	23
24	E357	Trans UG Cnduit	1.65%	0.49%	2.15%	24
25	E358.00	Other & SWPL	1.94%	0.19%	2.13%	25
26	E358.60	Other & SRPL	1.99%	0.20%	2.19%	26
27	E358	Trans UG Cndctr	1.95%	0.19%	2.14%	27
28	E359.10	Other	1.69%	0.00%	1.69%	28
29	E359.20	SWPL	1.51%	0.00%	1.51%	29
30	E359.60	SRPL	1.66%	0.00%	1.66%	30
31	E359	Roads & Trails	1.67%	0.00%	1.67%	31
32						32
33	Composite Depreciation Rate		1.81%	1.23%	3.04%	33
34						34

The rates in these subaccounts will not change during the term of the TO6 Formula.

Workpapers will be included in each Annual Information Filing that will calculate the annual composite rates shown on line 33 pursuant to Term 54 in Appendix VIII.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	FERC Intangible Plant Expense	Reference	Line No.
1	Dec-23	\$ 13,510	Form 1; Page 336-337; Line 1; Col. f	1
2				2

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AJ - Workpapers
TO6 - Annual Intangible Plant Authorized Amortization Period
Cycle 1, For 12 - Months Ending December 31, 2023

Line No.	FERC Acct No	DESCRIPTION	Amortization Period (Yrs)	Line No.
		ELECTRIC DISTRIBUTION		
1		ELECTRIC DISTRIBUTION		1
2	E303	Electric Distribution Software	5, 7, or 10 years	2
3	E360	Electric Distribution Easements (land rights)	45 years	3
4				4
		ELECTRIC TRANSMISSION		
5		ELECTRIC TRANSMISSION		5
6	E350	Electric Transmission Easements (land rights)	100 years	6
7				7

These periods may not be changed absent a section 205 or 206 filing.

The Annual Information Filing will reference the docket number of the FERC proceeding that establishes new General Plant and Common Plant depreciation rates and Intangible Plant amortization periods.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	FERC General Plant Expense	Reference	Line No.
1	Dec-23	\$ 26,427	Form 1; Page 336-337; Line 10; Col. f	1
2				2

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AJ - Workpapers
TO6 - Annual General Plant Depreciation Rates
Cycle 1, For 12 - Months Ending December 31, 2023
For Use During the 12-Months Period from January 1 to December 31, 2023

2023 General Rates

Rates based on 12/31/2022 Plant Balances						
Line No.	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = (a) + (b) Total Rate	Line No.
1	E0139000	Struct. and Improv.	2.53%	0.00%	2.53%	1
2	E0139210	Transprtn Eq-Autos	0.00%	0.00%	0.00%	2
3	E0139220	Transprtn Eq-Trailer	4.32%	0.00%	4.32%	3
4	E0139310	Stores Equip.-Other	4.01%	0.00%	4.01%	4
5	E0139411	Portable Tools-Other	3.73%	0.00%	3.73%	5
6	E0139420	Shop Equipment	2.23%	0.00%	2.23%	6
7	E0139510	Laboratory Eq.-Other	4.54%	0.00%	4.54%	7
8	E0139710	Commun. Equip.-Other	3.10%	1.74%	4.84%	8
9	E0139720	Commun. Equip.-SWPL	2.73%	1.61%	4.34%	9
10	E0139760	Commun. Equip.-SRPL	3.10%	0.00%	3.10%	10
11	E0139770	Telecommunications Equip	3.34%	1.73%	5.07%	11
12	E0139810	Misc. Equip. - Other	6.25%	0.00%	6.25%	12
13	E0139820	Misc. Equip. - EVSE	0.00%	0.00%	0.00%	13
14						14

The above General Plant depreciation rates are applicable to SDG&E's base period recorded depreciation.

These rates may not be changed absent a section 205 or 206 filing.

Each year, SDG&E will make a FERC filing to update non-transmission depreciation rates for Common Plant and Electric General Plant to reflect the impact of changes in plant balances and related depreciation rates for each base period.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-23	Total Common Plant Per Book	\$ 222,557	2023 Form 1; Page 356; Accts 303 to 398	1
2		Electric Split of Common Utility Plant	73.90%	2023 Form 1; Page 356; Electric	2
3		Total Common Expense to Electric Per Book	\$ 164,470	(Line 1 x Line 2); Form 1; Page 336-337; Line 11; Col. f	3
4					4

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AJ - Workpapers
TO6 - Annual Common Plant Depreciation Rates
Cycle 1, For 12 - Months Ending December 31, 2023
For Use During the 12-Months Period from January 1 to December 31, 2023

2023 Common Rates

		Rates based on 12/31/2022 Plant Balances				
Line No.	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = (a) + (b) Total Rate	Line No.
1	C1839010	Struct & Imprv-Other	3.07%	0.49%	3.56%	1
2	C1839110	Offc Furn & Eq-Other	5.67%	0.00%	5.67%	2
3	C1839120	Offc Furn & Eq-Cmptr	20.63%	0.00%	20.63%	3
4	C1839210	Transprtn Eq-Autos	7.00%	0.00%	7.00%	4
5	C1839220	Transprtn Eq-Trailer	4.76%	0.00%	4.76%	5
6	C1839230	Transprtn Eq-Aviation	9.49%	0.00%	9.49%	6
7	C1839310	Stores Equip.-Other	4.68%	0.00%	4.68%	7
8	C1839411	Portable Tools-Other	4.02%	0.00%	4.02%	8
9	C1839421	Shop Equip. - Other	1.63%	0.00%	1.63%	9
10	C1839431	Garage Equip.-Other	6.09%	0.00%	6.09%	10
11	C1839510	Laboratory Eq.-Other	4.30%	0.00%	4.30%	11
12	C1839710	Commun. Equip.-Other	7.76%	0.00%	7.76%	12
13	C1839810	Misc. Equip. - Other	6.52%	0.00%	6.52%	13
14						14

The above Common Plant depreciation rates are applicable to SDG&E's base period recorded depreciation.

These rates may not be changed absent a section 205 or 206 filing.

Each year, SDG&E will make a FERC filing to update non-transmission depreciation rates for Common Plant and Electric General Plant to reflect the impact of changes in plant balances and related depreciation rates for each base period.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION & AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

INCENTIVE TRANSMISSION PLANT

Line No.	Account No.	Description	Incentive Transmission Expense Per Book	Reference	Incentive Transmission Expense Per Ratemaking	Reference	Line No.
1	303	Intangibles	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	350	Land and Land Rights	-		-		2
3	351.1	Computer Hardware	-		-		3
4	351.2	Computer Software	-		-		4
5	351.3	Communication Equipment	-		-		5
6	352	Structures and Improvements	-		-		6
7	353	Station Equipment	-		-		7
8	354	Towers and Fixtures	-		-		8
9	355	Poles and Fixtures	-		-		9
10	356	Overhead Conductors & Devices	-		-		10
11	357	Underground Conduit	-		-		11
12	358	Underground Conductors & Devices	-		-		12
13	359	Roads and Trails	-	SDG&E Records	-	SDG&E Records	13
14							14
15		Total Incentive Transmission Plant Depreciation Exp.	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16							16

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

INCENTIVE TRANSMISSION PLANT ABANDONED PROJECT COST

Line No.	Month	Total Incentive Transmission Plant Abandoned Project Cost Amortization Exp. Per Book	Reference	Line No.
1	Dec-23	\$ -	SDG&E Records	1
2				2

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

TRANSMISSION PLANT ABANDONED PROJECT COST

Line No.	Month	Total Transmission Plant Abandoned Project Cost Amortization Exp. Per Book	Reference	Line No.
1	Dec-23	\$ -	SDG&E Records	1
2				2

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AK
Taxes Other Than Income Taxes

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Total Property Taxes Expense ¹	\$ 184,142		1
2				2
3	Transmission Property Insurance and Tax Allocation Factor	38.75%	Statement AH; Line 39	3
4				4
5	Transmission Related Property Taxes Expense	\$ 71,348	Line 1 x Line 3	5
6				6
7				7
8	Total Payroll Taxes Expense ²	\$ 19,228		8
9				9
10	Transmission Wages and Salaries Allocation Factor	20.00%	Statement AI; Line 15	10
11				11
12	Transmission Related Payroll Taxes Expense	\$ 3,846	Line 8 x Line 10	12

¹ Property tax expense excludes Citizens property taxes as shown in FERC Form 1; Page 262-263; Footnote Data (e).

² Payroll tax expense excludes Citizens payroll taxes as shown in FERC Form 1; Page 262-263; Footnote Data (d).

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

Working Capital

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

(\$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		\$ 134,440	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		38.64%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 51,954	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹		\$ 100,558	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 38,860	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense	\$ 117,262		Statement AH; Line 5	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	120,558		Statement AH; Line 20	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 10	14
15	Total	\$ 237,821		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	\$ 29,728		Line 15 x Line 17	19
20					20
21	<u>D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:</u>				21
22	CPUC Intervenor Funding Expense - Transmission	\$ -		Line 14 Above	22
23					23
24	One Eighth O&M Rule	12.50%		Line 17 Above	24
25					25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers	\$ -		Line 22 x Line 24	26
27					27
28	Cost of Capital Rate _(COCR) - Base ROE	10.6820%		Statement AV; Page 3; Line 38	28
29					29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE ²	\$ -		Line 26 x Line 28	30
31					31
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.3783%		Statement AV; Page 3; Line 78	32
33					33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder ²	\$ -		Line 26 x Line 32	34

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

² Working Capital Adjustment to show that Wholesale customers do not pay for CPUC Intervenor Funding Expense.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 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-22	\$ 125,709	SDG&E Records	1
2	Jan-23	133,597		2
3	Feb	134,219		3
4	Mar	133,444		4
5	Apr	134,072		5
6	May	133,643		6
7	Jun	133,450		7
8	Jul	131,639		8
9	Aug	132,705		9
10	Sep	135,793		10
11	Oct	137,062		11
12	Nov	140,765		12
13	Dec-23	141,620	SDG&E Records	13
14				14
15	Total 13 Months	\$ 1,747,718	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average Balance	\$ 134,440	Form 1; Page 227; Footnote Data (a)	18
19				19

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

ACCOUNT 165 PREPAYMENTS - ELECTRIC

Line No.	Month	Total Electric Plant Prepayments	Reference	Line No.
1	Dec-22	\$ 109,565	SDG&E Records	1
2	Jan-23	100,833		2
3	Feb	84,833		3
4	Mar	89,649		4
5	Apr	106,742		5
6	May	73,077		6
7	Jun	38,489		7
8	Jul	146,306		8
9	Aug	129,344		9
10	Sep	123,608		10
11	Oct	112,929		11
12	Nov	96,600		12
13	Dec-23	95,282	SDG&E Records	13
14				14
15	Total 13 Months	\$ 1,307,259	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average	\$ 100,558	Form 1; Page 110-111; Footnote Data (c)	18
19				19

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AM

Construction Work In Progress (CWIP)

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	13-Months Average Balance	Reference	Line No.
1	Incentive Transmission Construction Work In Progress ¹	\$ -	AM-1; Line 18	1

¹ The balance for Incentive Transmission Construction Work In Progress is derived based on a 13-month average balance. A line will be shown for each applicable project.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AM
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

INCENTIVE TRANSMISSION CONSTRUCTION WORK IN PROGRESS

Line No.	Month	Total Incentive Transmission CWIP Per Book	Reference	Incentive Transmission CWIP Ratemaking	Reference	Line No.
1	Dec-22	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-23	-		-		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-23	-	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 AQ
Federal Income Tax Deductions, Other Than Interest

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	South Georgia Income Tax Adjustment	\$ 1,304		1
2				2
3	Total Federal Income Tax Deductions Other Than Interest	<u>\$ 1,304</u>	Line 1	3

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AR

Federal Tax Adjustments

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits ¹	266-267; Footnote Data (a)	\$ (265)	1
2				2
3	Transmission Related Amortization of (Excess)/Deficient Deferred Taxes			3
4	FERC Account 190	1,513	AR-1; Line 7; Col. c	4
5	FERC Account 282	(5,166)	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)/Deficient Deferred Taxes	\$ (3,653)	Sum Lines 4 thru 6	7
8				8
9	Total Federal Tax Adjustments	\$ (3,918)	Line 1 + Line 7	9

¹ Input value from FERC Form 1 should be entered as a negative.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AR
AMORTIZATION OF TRANSMISSION RELATED (EXCESS)/DEFICIENT DEFERRED TAXES
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2023
(\$1,000)

Line No.	Description	(a) (Excess) Reserve ^{1,3} Account 254	(b) Deficient Reserve ^{1,2} Account 182.3	(c) = [(a) + (b)] Total	Reference	Line No.
1	Account 190					1
2	Non-Property Related	\$ -	\$ -	\$ -	SDG&E Records	2
3	Property Related	-	1,513	1,513	SDG&E Records	3
4		-	-	-		4
5		-	-	-		5
6		-	-	-		6
7	Total of Account 190 ⁴	\$ -	\$ 1,513	\$ 1,513	Sum Lines 2 thru 6	7
8						8
9	Account 282					9
10	Property Related	\$ (5,967)	\$ 801	\$ (5,166)	Form 1; Page 274-275; Footnote Data (b)	10
11		-	-	-		11
12		-	-	-		12
13		-	-	-		13
14	Total of Account 282	\$ (5,967)	\$ 801	\$ (5,166)	Sum Lines 10 thru 13	14
15						15
16	Account 283					16
17	Non-Property Related	\$ -	\$ -	\$ -	SDG&E Records	17
18		-	-	-		18
19		-	-	-		19
20		-	-	-		20
21		-	-	-		21
22	Total of Account 283	\$ -	\$ -	\$ -	Sum Lines 17 thru 21	22
23						23
24	Total Federal Amortization	\$ (5,967)	\$ 2,314	\$ (3,653)	Line 7 + Line 14 + Line 22	24

¹ FERC Order No. 864 worksheets are included in this formula rate spreadsheet to report all components of (excess)/deficient ADIT resulting from a change in tax rate.

² Deficient amounts reported in column (b) are sourced from Order 864-3; Col. 5 and Col. 7.

³ (Excess) amounts reported in column (a) are sourced from Order 864-3; Col. 6 and Col. 8.

⁴ The total year-end Account 190 electric balance reported on FERC Form 1; Page 234; Footnote Data (b) is \$1,591,581. The amortization of Account 190 at \$1,513K shown in line 7 excludes the portion of Account 190 attributable to Citizens in the amount of \$78K which is recovered separately in the Appendix X Citizens Sunrise rate filing.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AT
State and Local Tax Adjustments

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits ¹	\$ -		1
2				2
3	Transmission Related Amortization of (Excess)/Deficient Deferred Taxes			3
4	FERC Account 190	-	AT-1; Line 7; Col. c	4
5	FERC Account 282	-	AT-1; Line 14; Col. c	5
6	FERC Account 283	-	AT-1; Line 22; Col. c	6
7	Total Transmission Related Amortization of (Excess)/Deficient Deferred Taxes	\$ -	Sum Lines 4 thru 6	7
8				8
9	Total State and Local Tax Adjustments	\$ -	Line 1 + Line 7	9

¹ Input value from FERC Form 1 should be entered as a negative.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AT
AMORTIZATION OF TRANSMISSION RELATED (EXCESS)/DEFICIENT DEFERRED TAXES
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2023
(\$1,000)

Line No.	Description	(a) Deficient Reserve ¹ Account 182.3	(b) (Excess) Reserve ¹ Account 254	(c) = [(a) + (b)] Total	Reference	Line No.
1	Account 190					1
2	Non-Property Related	\$ -	\$ -	\$ -	Not Applicable to 2023 Base Period	2
3	Property Related	-	-	-	Not Applicable to 2023 Base Period	3
4		-	-	-		4
5		-	-	-		5
6		-	-	-		6
7	Total of Account 190	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 2 thru 6	7
8						8
9	Account 282					9
10	Property Related	\$ -	\$ -	\$ -	Not Applicable to 2023 Base Period	10
11		-	-	-		11
12		-	-	-		12
13		-	-	-		13
14	Total of Account 282	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 10 thru 13	14
15						15
16	Account 283					16
17	Non-Property Related	\$ -	\$ -	\$ -	Not Applicable to 2023 Base Period	17
18		-	-	-		18
19		-	-	-		19
20		-	-	-		20
21		-	-	-		21
22	Total of Account 283	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 17 thru 21	22
23						23
24	Total State Amortization	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Line 7 + Line 14 + Line 22	24

¹ FERC Order No. 864 worksheets are included in this formula rate spreadsheet to report all components of (excess)/deficient ADIT resulting from a change in tax rate.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AU
Revenue Credits

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	(451) Miscellaneous Service Revenues ¹	\$ -		1
2				2
3	(453) Sales of Water and Water Power	-		3
4				4
5	(454) Rent from Electric Property	(2,115)	AU-1; Page 2; Line 6; Col. m	5
6				6
7	(455) Interdepartmental Rents	-		7
8				8
9	(456) Other Electric Revenues	(6,591)	AU-1; Page 2; Line 20; Col. m	9
10				10
11	Electric Transmission Revenues from Citizens	(795)	AU-1; Page 2; Line 25; Col. m	11
12				12
13	Transmission Related Revenue Credits	<u>\$ (9,501)</u>	Sum Lines 1 thru 11	13
14				14
15	(411.6 & 411.7) Gain or Loss From Sale of Plant Held for Future Use	<u>\$ -</u>	FERC Accounts 411.6 and 411.7	15

¹ Confirmed the amounts reported for Acct 451 on FERC Form 1; Page 300-301; Line 17; Col. b are not Transmission-related with an exception for Franchise Fees. Part of the Franchise Fees reported are Transmission-related, however, they are excluded in Statement AU because they are collected as a part of the BTRR in the BK Cost Statements.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AU
Revenue Credits
12 Months Ending December 31, 2023

Line No.	SAP Account #	FERC Account #	SAP Account Description	(a) Jan-23	(b) Feb-23	(c) Mar-23	(d) Apr-23	(e) May-23	(f) Jun-23	(g) Jul-23	Line No
1	4370119	454	Elec Lnd Serv Row RE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,200)	1
2	4371049	454	Rents	(3,361)	(21,408)	(13,991)	(26,817)	(16,437)	(18,316)	(17,390)	2
3	4371050	454	Rent - Electric Property	(3,333)	(3,334)	(3,333)	(3,333)	(3,334)	(3,333)	(3,333)	3
4	4371080	454	Rent for Prop Use	(51,462)	(49,987)	(52,453)	(49,698)	(50,728)	(60,012)	(50,965)	4
5											5
6			Total Rent from Electric Property ¹	(58,156)	(74,729)	(69,777)	(79,848)	(70,499)	(81,661)	(73,888)	6
7											7
8	4371016	456	Generation Interconnection	(761,270)	(301,988)	(194,030)	(196,603)	(194,030)	(290,817)	(202,872)	8
9	4371040	456	Revenue Enhancement	(275,242)	(33,200)	(39,332)	(5,000)	(12,690)	-	(17,652)	9
10	4371055	456	Shared Asset Revenue	(200,972)	(203,892)	(215,511)	(220,273)	(226,873)	(237,504)	(252,397)	10
11	4371058	456	Elec Trans Joint Pole Activity	-	(672)	-	-	-	-	(29,244)	11
12	4371061	456	Excess Microwave Capacity - Elec Trans	(1,439)	(1,438)	(1,439)	(1,438)	(1,439)	(1,438)	(1,439)	12
13	4371065	456	Trans Revenue Trsfr to Gen	-	-	-	-	-	-	-	13
14	4371067	456	Trans Revenue Trsfr to Dist	-	-	-	-	-	-	-	14
15	4371070	456	Trans Revenue Trsfr from Dist	-	-	-	-	-	-	-	15
16	4371076	456	Environmental Lab - Elec Tran	-	-	-	-	-	-	-	16
17	4371082	456	Other Elec Rev-SDGE Gen	(20,244)	(20,245)	(23,807)	(26,379)	(26,380)	(26,379)	(26,380)	17
18	4371806	456	Elec-Trans Fees/Rev	-	(40,000)	(22,500)	-	-	(20,000)	-	18
19											19
20			Total Other Electric Revenues ²	(1,259,167)	(601,435)	(496,619)	(449,693)	(461,412)	(576,138)	(529,984)	20
21											21
22		Various	Citizens Border-East Line ³	(50,635)	(50,636)	(50,635)	(50,636)	(50,635)	(50,636)	(50,635)	22
23		Various	Citizens Sycamore-Penasquitos Line ³	(15,584)	(15,584)	(15,585)	(15,584)	(15,584)	(15,584)	(15,584)	23
24											24
25			Electric Transmission Revenues from Citizens	(66,219)	(66,220)	(66,220)	(66,220)	(66,219)	(66,220)	(66,219)	25
26											26
27											27
28			Total Miscellaneous Revenue	\$ (1,383,542)	\$ (742,384)	\$ (632,616)	\$ (595,761)	\$ (598,130)	\$ (724,019)	\$ (670,091)	28
29											29

¹ The total Rent from Electric Property in FERC Form 1; Page 300-301; Line 19; Col. b includes both Distribution and Transmission rents. The Total Transmission-related Rents from Electric Property is reflected in Col. (m) of this schedule.

² The total Other Electric Revenues in FERC Form 1; Page 300-301; Line 21; Col. b includes other revenues for both Distribution and Transmission. The Total Transmission-related piece of Other Revenues is reflected in Col. (m) of this schedule and ties to the footnotes on FERC Form 1; Page 300-301; Footnote Data (c).

³ The Electric Transmission Revenue for Citizens in this statement is to provide ratepayers a credit for Citizens' share of Transmission-related Common and General Plant, Transmission-related Working Capital Revenue, and Franchise Fees.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AU
Revenue Credits
12 Months Ending December 31, 2023

Line No.	SAP Account #	FERC Account #	SAP Account Description	(h) Aug-23	(i) Sep-23	(j) Oct-23	(k) Nov-23	(l) Dec-23	(m) Total	Line No
1	4370119	454	Elec Lnd Serv Row RE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,200)	1
2	4371049	454	Rents	(76,008)	(21,448)	(21,448)	(21,448)	(62,613)	(320,685)	2
3	4371050	454	Rent - Electric Property	(4,787)	(9,708)	(3,334)	(3,333)	(3,333)	(47,828)	3
4	4371080	454	Rent for Prop Use	(50,702)	(648,064)	(76,282)	(50,203)	(553,993)	(1,744,549)	4
5										5
6			Total Rent from Electric Property ¹	(131,497)	(679,220)	(101,064)	(74,984)	(619,939)	(2,115,262)	6
7										7
8	4371016	456	Generation Interconnection	(203,709)	(203,708)	(203,709)	(203,709)	(203,709)	(3,160,154)	8
9	4371040	456	Revenue Enhancement	(7,853)	(8,325)	-	(3,986)	-	(403,280)	9
10	4371055	456	Shared Asset Revenue	(258,051)	(256,733)	(255,044)	(253,437)	(252,422)	(2,833,109)	10
11	4371058	456	Elec Trans Joint Pole Activity	(4,177)	(3,506)	(13,137)	4,228	(4,228)	(50,736)	11
12	4371061	456	Excess Microwave Capacity - Elec Trans	(1,438)	(1,439)	(1,438)	(1,439)	(1,438)	(17,262)	12
13	4371065	456	Trans Revenue Trsfr to Gen	-	-	-	-	(33,000)	(33,000)	13
14	4371067	456	Trans Revenue Trsfr to Dist	-	-	-	-	270,000	270,000	14
15	4371070	456	Trans Revenue Trsfr from Dist	-	-	-	-	25,000	25,000	15
16	4371076	456	Environmental Lab - Elec Tran	-	-	-	-	-	-	16
17	4371082	456	Other Elec Rev-SDGE Gen	(26,379)	(26,379)	(26,380)	(26,379)	(26,380)	(301,711)	17
18	4371806	456	Elec-Trans Fees/Rev	-	-	-	-	(4,000)	(86,500)	18
19										19
20			Total Other Electric Revenues ²	(501,607)	(500,090)	(499,708)	(484,722)	(230,177)	(6,590,752)	20
21										21
22		Various	Citizens Border-East Line ³	(50,636)	(50,635)	(50,636)	(50,635)	(50,636)	(607,626)	22
23		Various	Citizens Sycamore-Penasquitos Line ³	(15,585)	(15,584)	(15,584)	(15,584)	(15,584)	(187,010)	23
24										24
25			Electric Transmission Revenues from Citizens	(66,221)	(66,219)	(66,220)	(66,219)	(66,220)	(794,636)	25
26										26
27										27
28			Total Miscellaneous Revenue	\$ (699,325)	\$ (1,245,529)	\$ (666,992)	\$ (625,925)	\$ (916,336)	\$ (9,500,650)	28
29										29

¹ The total Rent from Electric Property in FERC Form 1; Page 300-301; Line 19; Col. b includes both Distribution and Transmission rents. The Total Transmission-related Rents from Electric Property is reflected in Col. (m) of this schedule.

² The total Other Electric Revenues in FERC Form 1; Page 300-301; Line 21; Col. b includes other revenues for both Distribution and Transmission. The Total Transmission-related piece of Other Revenues is reflected in Col. (m) of this schedule and ties to the footnotes on FERC Form 1; Page 300-301; Footnote Data (c).

³ The Electric Transmission Revenue for Citizens in this statement is to provide ratepayers a credit for Citizens' share of Transmission-related Common and General Plant, Transmission-related Working Capital Revenue, and Franchise Fees.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2023
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.		
1	<u>Long-Term Debt Component - Denominator:</u>			1		
2	Bonds (Acct 221)	\$ 8,350,000		2		
3	Less: Reacquired Bonds (Acct 222)	-		3		
4	Other Long-Term Debt (Acct 224)	400,000		4		
5	Unamortized Premium on Long-Term Debt (Acct 225)	-		5		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	(29,213)		6		
7	LTD = Long Term Debt	\$ 8,720,787	Sum Lines 2 thru 6	7		
8				8		
9	<u>Long-Term Debt Component - Numerator:</u>			9		
10	Interest on Long-Term Debt (Acct 427)	\$ 340,602		10		
11	Amort. of Debt Disc. and Expense (Acct 428)	6,104		11		
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	689		12		
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	-		13		
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	-		14		
15	i = LTD interest	\$ 347,394	Sum Lines 10 thru 14	15		
16				16		
17	<u>Cost of Long-Term Debt:</u>	<u>3.98%</u>	Line 15 / Line 7	17		
18				18		
19	<u>Preferred Equity Component:</u>			19		
20	PF = Preferred Stock (Acct 204)	\$ -		20		
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	-		21		
22	Cost of Preferred Equity	<u>0.00%</u>	Line 21 / Line 20	22		
23				23		
24	<u>Common Equity Component:</u>			24		
25	Proprietary Capital	\$ 9,901,206		25		
26	State Wildfire Fund Total Contributions (after-tax)	325,152	SDG&E Records	26		
27	2007 WEMA Write-off (after-tax)	208,143	SDG&E Records	27		
28	Less: Preferred Stock (Acct 204)	-	Negative of Line 20 Above	28		
29	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	-		29		
30	Accumulated Other Comprehensive Income (Acct 219)	8,348		30		
31	CS = Common Stock	\$ 10,442,849	Sum Lines 25 thru 30	31		
32				32		
33				33		
34	<u>Return on Common Equity:</u>		<u>11.75%</u>	34		
35		(a)	(b)	(c)	(d) = (b) x (c)	
36		Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	
37	<u>Weighted Cost of Capital:</u>					
38						
39	Long-Term Debt	\$ 8,720,787	45.51%	3.98%	1.81%	Col. c = Line 17 Above
40	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above
41	Common Equity	10,442,849	54.49%	11.75%	6.40%	Col. c = Line 34 Above
42	Total Capital	<u>\$ 19,163,637</u>	<u>100.00%</u>		<u>8.22%</u>	Sum Lines 39 thru 41
43						
44	Cost of Equity Component (Preferred & Common)				<u>6.40%</u>	Line 40 + Line 41; Col. d
45						
46						
47	<u>CAISO Participation ROE Adder:</u>				<u>0.50%</u>	
48		(a)	(b)	(c)	(d) = (b) x (c)	
49		Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	
50	<u>Weighted Cost of Capital:</u>					
51						
52	Long-Term Debt	\$ 8,720,787	45.51%	0.00%	0.00%	Shall be Zero for ROE Adder
53	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder
54	Common Equity	10,442,849	54.49%	0.50%	0.27%	Col. c = Line 47 Above
55	Total Capital	<u>\$ 19,163,637</u>	<u>100.00%</u>		<u>0.27%</u>	Sum Lines 52 thru 54
56						
57	Cost of Common Equity Component (CAISO Participation ROE Adder):				<u>0.27%</u>	Line 54; Col. d

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2023
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.			Amounts	Reference	Line No.
1	<u>Incentive Return on Common Equity:</u> ¹			<u>0.00%</u>		1
2	(a)	(b)	(c)	(d) = (b) x (c)		2
3		Cap. Struct.	Cost of	Weighted		3
4	<u>Incentive Weighted Cost of Capital:</u>			<u>Cost of Capital</u>		4
5	Amounts ²			Ratio		5
6	Long-Term Debt	\$ 8,720,787	45.51%	3.98%	1.81%	Col. c = Page 1, Line 17
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22
8	Common Equity	10,442,849	54.49%	0.00%	0.00%	Col. c = Line 1 Above
9	Total Capital	<u>\$ 19,163,637</u>	<u>100.00%</u>		1.81%	Sum Lines 6 thru 8
10						10
11	Incentive Cost of Equity Component (Preferred & Common)			<u>0.00%</u>	Line 7 + Line 8; Col. d	11
12						12
13	<u>CAISO Participation ROE Adder:</u>			<u>0.00%</u>		13
14	(a)	(b)	(c)	(d) = (b) x (c)		14
15		Cap. Struct.	Cost of	Weighted		15
16	<u>Weighted Cost of Capital:</u>			<u>Cost of Capital</u>		16
17	Amounts ²			Ratio		17
18						18
19	Long-Term Debt	\$ 8,720,787	45.51%	0.00%	0.00%	Shall be Zero for ROE Adder
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder
21	Common Equity	10,442,849	54.49%	0.00%	0.00%	Col. c = Line 14 Above
22	Total Capital	<u>\$ 19,163,637</u>	<u>100.00%</u>		0.00%	Sum Lines 19 thru 21
23						23
24	Cost of Common Equity Component (CAISO Participation ROE Adder):			<u>0.00%</u>	Line 21; Col. d	24

¹ The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.

² Amount is based upon December 31 balances.

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

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

Line No.		Amounts	Reference	Line No.
1	<u>Cost of Capital Rate (CCCR) Calculation - Base ROE:</u>			1
2				2
3	<u>A. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	6.40%	Page 1; Line 44	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,918	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 11,020	AV-1A; Line 17	8
9	D = Transmission Rate Base	\$ 5,321,483	Statement BK-1; Page 3; Line 27	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	1.6639%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	6.40%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	\$ -	Negative of Statement AT; Line 9	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 11,020	Line 8 Above	20
21	D = Transmission Rate Base	\$ 5,321,483	Line 9 Above	21
22	FT = Federal Income Tax Expense	1.6639%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	23
24				24
25	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.8023%	State Income Tax Expense	25
26				26
27				27
28	<u>C. Total Federal & State Income Tax Rate</u>	2.4662%	Line 12 + Line 25	28
29				29
30	Federal Income Tax Expense	\$ 88,544	Line 9 x Line 12	30
31	State Income Tax Expense	42,697	Line 9 x Line 25	31
32	Total Federal & State Income Tax Expense	\$ 131,241	Line 30 + Line 31	32
33				33
34	<u>D. Total Weighted Cost of Capital</u>	8.2157%	Page 1; Line 42; Col. d	34
35				35
36	Return on Rate Base	\$ 437,198	Line 9 x Line 34	36
37				37
38	<u>E. Cost of Capital Rate (CCCR) - Base ROE:</u>	10.6820%	Line 28 + Line 34	38
39				39
40				40
41	<u>Cost of Capital Rate (CCCR) Calculation - CAISO Participation ROE Adder:</u>			41
42				42
43	<u>A. Federal Income Tax Component:</u>			43
44				44
45	Where:			45
46	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.27%	Page 1; Line 57	46
47	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for ROE Adder	47
48	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero for ROE Adder	48
49	D = Transmission Rate Base	\$ 5,321,483	Statement BK-1; Page 3; Line 27	49
50	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	50
51				51
52	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	0.0724%	Federal Income Tax Expense	52
53				53
54				54
55	<u>B. State Income Tax Component:</u>			55
56				56
57	Where:			57
58	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.27%	Line 46 Above	58
59	B = Transmission Total State Tax Adjustments	\$ -	Shall be Zero for ROE Adder	59
60	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 48 Above	60
61	D = Transmission Rate Base	\$ 5,321,483	Line 49 Above	61
62	FT = Federal Income Tax Expense	0.0724%	Line 52 Above	62
63	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	63
64				64
65	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0334%	State Income Tax Expense	65
66				66
67				67
68	<u>C. Total Federal & State Income Tax Rate:</u>	0.1059%	Line 52 + Line 65	68
69				69
70	Federal Income Tax Expense	\$ 3,854	Line 49 x Line 52	70
71	State Income Tax Expense	1,780	Line 49 x Line 65	71
72	Total Federal & State Income Tax Expense	\$ 5,634	Line 70 + Line 71	72
73				73
74	<u>D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder</u>	0.2725%	Page 1; Line 55; Col. d	74
75				75
76	Return on Rate Base	\$ 14,499	Line 49 x Line 74	76
77				77
78	<u>E. Cost of Capital Rate (CCCR) - CAISO Participation ROE Adder</u>	0.3783%	Line 68 + Line 74	78

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2023
(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	0.00%	Page 2; Line 11	6
7	\$ -	Shall be Zero for Incentive ROE Projects	7
8	\$ -	SDG&E Records	8
9	\$ -	Statement BK-1; Page 3; Line 32	9
10	21%	Page 3; Line 10	10
11			11
12	0.0000%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	0.00%	Line 6 Above	18
19	\$ -	Shall be Zero for Incentive ROE Projects	19
20	\$ -	Line 8 Above	20
21	\$ -	Line 9 Above	21
22	0.0000%	Line 12 Above	22
23	8.84%	Page 3; Line 23	23
24			24
25	0.0000%	State Income Tax Expense	25
26			26
27			27
28	0.0000%	Line 12 + Line 25	28
29			29
30	\$ -	Line 9 x Line 12	30
31	-	Line 9 x Line 25	31
32	\$ -	Line 30 + Line 31	32
33			33
34	1.8128%	Page 2; Line 9; Col. d	34
35			35
36	\$ -	Line 9 x Line 34	36
37			37
38	1.8128%	Line 28 + Line 34	38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46	0.00%	Page 2; Line 24	46
47	\$ -	Shall be Zero for Incentive ROE Projects	47
48	\$ -	SDG&E Records	48
49	\$ -	Statement BK-1; Page 3; Line 32	49
50	21%	Page 3; Line 50	50
51			51
52	0.0000%	Federal Income Tax Expense	52
53			53
54			54
55			55
56			56
57			57
58	0.00%	Line 46 Above	58
59	\$ -	Shall be Zero for Incentive ROE Projects	59
60	\$ -	Line 48 Above	60
61	\$ -	Line 49 Above	61
62	0.0000%	Line 52 Above	62
63	8.84%	Page 3; Line 63	63
64			64
65	0.0000%	State Income Tax Expense	65
66			66
67			67
68	0.0000%	Line 52+ Line 65	68
69			69
70	\$ -	Line 49 x Line 52	70
71	-	Line 49 x Line 65	71
72	\$ -	Line 70 + Line 71	72
73			73
74	0.0000%	Page 2; Line 22	74
75			75
76	\$ -	Line 49 x Line 74	76
77			77
78	0.0000%	Line 68 + Line 74	78

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 78 will be repeated for each project.

San Diego Gas & Electric Company
Non-Incentive Equity AFUDC Component of Transmission Depreciation Expense
For Completed Transmission Capital Projects from 2001 Through 2023
Applicable to the 2023 TO6-Cycle 1 Base Period & True-Up Period
12 Months Ending December 31, 2023

(\$1,000)

Line No.	Vintages of Plant ¹	Non-Incentive Equity AFUDC Component of Transmission Depn Exp.	Line No.
1	2001 - 2010	\$ 1,270	1
2			2
3	2011 - 2020	7,521	3
4			4
5	2021	1,065	5
6			6
7	2022	1,026	7
8			8
9	2023	392	9
10			10
11			11
12	Total	\$ 11,274	12
13			13
14	Citizens Sunrise Adjustment (see w/p AV-1B)	(197)	14
15	Citizens SX-PQ Adjustment (see w/p AV-1B)	(56)	15
16			16
17	AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens Sunrise	\$ 11,020	17
18			18

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 1 Annual Transmission Formula Filing

Citizens' Calculation of Equity AFUDC Component of Transmission Depreciation Expenses

12 Months Ending December 31, 2023

(\$1,000)

Line No.	Description	Amounts	Reference	Line No.
1	AFUDC embedded in the Lease Payment on the Border-East Line	\$ 8,358		1
2				2
3	AFUDC Equity Percentage as of July 2012	70.83%		3
4				4
5	AFUDC Equity Embedded in the Border-East Line	\$ 5,920	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	\$ 197	Line 5 x Line 7	9
10				10
11				11
12				12
13				13
14				14
15	AFUDC embedded in the Lease Payment on the SX-PQ Line	\$ 2,282		15
16				16
17	AFUDC Equity Percentage as of November 2018	73.64%		17
18				18
19	AFUDC Equity Embedded in the SX-PQ Line	\$ 1,681	Line 15 x Line 17	19
20				20
21	Annual Depreciation Rate (30 year Lease)	3.33%	1 / 30 years	21
22				22
23	Annual Book Depreciation on AFUDC Equity	\$ 56	Line 19 x Line 21	23
24				24

SAN DIEGO GAS & ELECTRIC COMPANY

Miscellaneous Statement

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Regulatory Debits/Credits ¹	\$ -		1
2				2
3	Transmission Plant Abandoned Project Cost ¹	\$ -		3
4				4
5	Other Regulatory Assets/Liabilities ¹	\$ -		5
6				6
7	Unfunded Reserves	\$ (10,663)	Misc.-1; Line 11; Col. c	7
8				8
9	Incentive Transmission Plant Abandoned Project Cost ¹	\$ -		9

¹ None of the above items apply to SDG&E's TO6 Cycle 1 filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2023
(\$1,000)

Line No.	Description	(a) 31-Dec-22	(b) 31-Dec-23	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages	\$ (83)	\$ (67)	\$ (75)	Misc.-1.1; Line 4	1
2						2
3	Workers' Compensation	\$ (2,549)	\$ (2,122)	\$ (2,338)	Misc.-1.1; Line 9	3
4						4
5	Supplemental Executive Retirement Plan (SERP)	\$ (3,390)	\$ (3,818)	\$ (3,602)	Misc.-1.1; Line 14	5
6						6
7	Accrued Vacation	\$ (4,438)	\$ (4,862)	\$ (4,648)	Misc.-1.1; Line 19	7
8						8
9	Other Unfunded Reserve	\$ -	\$ -	\$ -	Misc.-1.1; Line 23	9
10						10
11	Total Unfunded Reserves	<u>\$ (10,460)</u>	<u>\$ (10,868)</u>	<u>\$ (10,663)</u>	Sum Lines 1 thru 9	11

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2023
(\$1,000)

Line No.	Description	(a) ¹ 31-Dec-22	(b) 31-Dec-23	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages					1
2	Injuries and Damages - Acct. 228	\$ (575)	\$ (450)	\$ (513)	SDG&E Records	2
3	Allocation Factor	14.50%	14.78%	14.64%	Col. (b); AD-10; Line 6 x AI; Line 15	3
4	Total Injuries and Damages	\$ (83)	\$ (67)	\$ (75)	Line 2 x Line 3	4
5						5
6	Workers' Compensation					6
7	Workers' Compensation - Acct. 228	\$ (17,582)	\$ (14,353)	\$ (15,968)	SDG&E Records	7
8	Allocation Factor	14.50%	14.78%	14.64%	Col. (b); AD-10; Line 6 x AI; Line 15	8
9	Total Workers' Compensation	\$ (2,549)	\$ (2,122)	\$ (2,338)	Line 7 x Line 8	9
10						10
11	Supplemental Executive Retirement Plan (SERP)					11
12	SERP - Acct. 228 / Acct. 242	\$ (23,382)	\$ (25,829)	\$ (24,606)	SDG&E Records	12
13	Allocation Factor	14.50%	14.78%	14.64%	Col. (b); AD-10; Line 6 x AI; Line 15	13
14	Total SERP	\$ (3,390)	\$ (3,818)	\$ (3,602)	Line 12 x Line 13	14
15						15
16	Accrued Vacation					16
17	Accrued Vacation - Acct. 232	\$ (30,615)	\$ (32,888)	\$ (31,752)	SDG&E Records	17
18	Allocation Factor	14.50%	14.78%	14.64%	Col. (b); AD-10; Line 6 x AI; Line 15	18
19	Total Accrued Vacation	\$ (4,438)	\$ (4,862)	\$ (4,648)	Line 17 x Line 18	19
20						20
21	Placeholder for New Unfunded Reserve					21
22	Other Unfunded Reserve - Acct. XXX	\$ -	\$ -	\$ -	SDG&E Records	22
23	Allocation Factor	14.50%	14.78%	14.64%	Col. (b); AD-10; Line 6 x AI; Line 15	23
24	Total Other Unfunded Reserve	\$ -	\$ -	\$ -	Line 22 x Line 23	24

¹ The Prior Year's Allocation Factor shown on lines 3, 8, 13 and 18 is derived as follows based on recorded data:

a	Electric Ratio	73.17%	2022 FERC Form 1; Common Utility Plant and Expenses; Page 356	a
b	Transmission Wages and Salaries Allocation Factor	19.81%	Statement AI; Line 15; TO5-Cycle 6	b
c	Allocation Factor	14.50%	Line a x Line b	c

SAN DIEGO GAS & ELECTRIC COMPANY
FERC Order 864 Worksheet - Order 864-1
(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")
Base Period & True-Up Period Ending December 31, 2022
(\$1,000)

Year: 2022

Line No.	Description (Note 1)	Col. 1 FERC Acct	Col. 2 Beginning Deficient ADIT - Acct 182.3	Col. 3 Beginning (Excess) ADIT - Acct 254	Col. 4 Return to Provision and Other Adjustments Acct 182.3	Col. 5 Return to Provision and Other Adjustments Acct 254	Col. 6 ADIT Amortization Acct 410.1	Col. 7 ADIT Amortization Acct 411.1	Col. 8 Cumulative Amortization of Excess/Deficient ADIT	Col. 9 Net (Excess)/Deficient ADIT at Current Tax Rate	Col. 10 Adjustment for New Tax Rate - Acct 182.3 / 254	Col. 11 Ending Deficient ADIT - Acct 182.3	Col. 12 Ending (Excess) ADIT - Acct 254	Reference	Line No.
1	Unprotected - Non-Property Related - (Note 2)														1
2	Compensation Related Items:														2
3	Accrued Bonus	190	-	-				(122)		-	-	-	-	SDG&E Records	3
4	Accrued Vacation	190	-	-				(67)		-	-	-	-	SDG&E Records	4
5	Workers Compensation	190	0		(0)			(214)		-	-	-	-	SDG&E Records	5
6	Post Retirement Benefits:														6
7	SERP	190	0	-	(0)			(555)		-	-	-	-	SDG&E Records	7
8	Ad Valorem Taxes:														8
9	Property Tax: Calend Year - Book	283	-					(21,828)		-	-	-	-	SDG&E Records	9
10	Property Tax: Lien (Tax)	283	-					24,388		-	-	-	-	SDG&E Records	10
11															11
12	Total Non-Property Related (Note 3)		0	-	(0)	-	-	-	1,601	-	-	-	-	Sum Lines 2 thru 10	12
13															13
14	Protected - Property Related - (Note 4)														14
15	Net Operating Loss	190	105,336	-	18		(1,459)	(6,564)		103,896	-	103,896	-	SDG&E Records	15
16	Accumulated Depreciation Timing Differences:														16
17	Depreciable Plant - Method/Life	282	-	(377,718)		(51)		5,078	23,028	(372,692)	-	-	(372,692)	SDG&E Records	17
18	Capitalized Interest	282	-	7,661		(1)		(923)	(5,278)	6,737	-	-	6,737	SDG&E Records	18
19	Sub-Total		105,336	(370,057)	18	(52)	(1,459)	4,154	11,186	(262,059)	-	103,896	(365,955)	Sum Lines 15 thru 18	19
20															20
21	Unprotected - Property Related - (Note 4)														21
22	AFUDC Debt	282	-	(12,146)		(7)		266	1,319	(11,886)	-	-	(11,886)	SDG&E Records	22
23	Repairs	282	-	(32,367)		(17)		1,200	7,478	(31,184)	-	-	(31,184)	SDG&E Records	23
24	Other	282	13,396	-	5		(87)	446		13,314	-	13,314	-	SDG&E Records	24
25	Sub-Total		13,396	(44,513)	5	(24)	(87)	1,466	9,244	(29,757)	-	13,314	(43,071)	Sum Lines 22 thru 24	25
26															26
27	Unprotected - Property Related - (Note 4)														27
28	Cost of Removal - Book Accrual	282	38,580	-	6		(534)	(2,382)		38,052	-	38,052	-	SDG&E Records	28
29															29
30	Total Property Related (Note 5)		157,312	(414,570)	29	(76)	(2,080)	5,621	18,048	(253,764)	-	155,262	(409,026)	Line 19 + Line 25 + Line 28	30
31															31
32	Grand Total (Note 6)		157,312	(414,570)	29	(76)	(2,080)	5,621	19,648	(253,764)	-	155,262	(409,026)	Line 12 + Line 30	32

- Notes:**
- 1) In the event of future tax rate changes, transmission-related temporary differences can be added or removed to/from this worksheet without a Section 205 filing.
 - 2) Non-plant related ADIT related to future tax rate changes will be amortized into rates over one year. Non-plant related ADIT attributable to the 2017 Tax Cuts and Jobs Act was fully amortized by December 31, 2021.
 - 3) Total company non-property, compensation and benefits related Accumulated Schedule M Adjustments are allocated to transmission using common account allocations, which are calculated using labor allocation ratios. In addition, a portion of total company property taxes is allocated to transmission based on the proportion of the historical cost of electric transmission plant in service and CWIP to total system-wide taxable plant and CWIP.
 - 4) Amortized into rates under average rate assumption method (ARAM) over book life.
 - 5) FERC Account 282 ADIT balances shown above represent deferred taxes on electric transmission plant in service (excluding gross-up) that are largely driven by federal accelerated depreciation and computed in the tax depreciation software ("PowerTax"). The balances also include deferred taxes related to other adjustments such as repairs, capitalized interest, and AFUDC Debt, which are posted as basis adjustments in PowerTax and allocated to transmission in the system. In addition, like the non-plant ADIT, deferred taxes related to common plant such as computer hardware, facilities, and structures are allocated to transmission based on common plant allocation factors calculated using labor allocation ratios. The deficient ADIT related to the transmission Net Operating Loss in Account 190 is computed on a FERC transmission standalone basis.
 - 6) Balances reported in this worksheet do not include gross-up and the gross-up is not included in rate base. See below for demonstration of gross-up calculated on property and non-property related (excess)/deficient ADIT.

Calculation of Gross-up Rate	New Tax Rate	g Col. 12 Ending Deficient ADIT - Acct 182.3	h Col. 13 Ending (Excess) ADIT - Acct 254	i = f - 1 Gross-up Rate	j = g x i Gross-up on Deficient Deferred Taxes - Acct 182.3	k = h x i Gross-up on (Excess) Deferred Taxes - Acct 254
Federal Tax Rate	a 21.00%					
California Tax Rate	b 8.84%					
Fed Offset of State Benefit	c = -a x b -1.86%					
Combined Statutory Tax Rate (net of state benefit)	d = a+b+c 27.9836%					
Net of Tax Rate	e = 1 - d 72.0164%					
Gross-up Rate	f = 1/e 1.3886					
Total Non-Property Related (Line No. 12)		-	-	0.3886		
Total Property Related (Line No. 30)		155,262	(409,026)	0.3886	60,330	(158,936)

SAN DIEGO GAS & ELECTRIC COMPANY
FERC Order 864 Worksheet - Order 864-2
(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")
Base Period & True-Up Period Ending December 31, 2022
(\$1,000)

Year: 2022
 New Tax Rate? No
 New Rate ("NR"):

Line No.	Description (Note 1)	Col. 1 FERC Acct	Col. 2 Gross Accumulated Schedule M Adjustments	Col. 3 Ending ADIT Balances at Prior Tax Rate	Col. 4 ADIT Balances at New Tax Rate	Col. 5 Net (Excess)/ Deficient ADIT at New Tax Rate	Col. 6 Net (Excess)/ Deficient ADIT at Prior Tax Rate	Col. 7 Adjustment for New Tax Rate	Col. 8 Reference	Line No.
					= Col. 3 x (NR)	= Col. 4 - Col. 5	= Order 864-1 Col. 9	= Col. 6 - Col. 7		
1	Unprotected - Non-Property Related - (Note 2)									1
2	Compensation Related Items:									2
3	Accrued Bonus	190			-	-	-	-	SDG&E Records	3
4	Accrued Vacation	190			-	-	-	-	SDG&E Records	4
5	Workers Compensation	190			-	-	-	-	SDG&E Records	5
6	Post Retirement Benefits:									6
7	SERP	190			-	-	-	-	SDG&E Records	7
8	Ad Valorem Taxes:									8
9	Property Tax: Calend Year - Book	283			-	-	-	-	SDG&E Records	9
10	Property Tax: Lien (Tax)	283			-	-	-	-	SDG&E Records	10
11										11
12	Total Non-Property Related (Note 3)		-	-	-	-	-	-	Sum Lines 2 thru 10	12
13										13
14	Protected - Property Related - (Note 4)									14
15	Net Operating Loss	190			-	-	-	-	SDG&E Records	15
16	Accumulated Depreciation Timing Differences:									16
17	Depreciable Plant - Method/Life	282			-	-	-	-	SDG&E Records	17
18	Capitalized Interest	282			-	-	-	-	SDG&E Records	18
19	Sub-Total		-	-	-	-	-	-	Sum Lines 15 thru 18	19
20										20
21	Unprotected - Property Related - (Note 4)									21
22	AFUDC Debt	282			-	-	-	-	SDG&E Records	22
23	Repairs	282			-	-	-	-	SDG&E Records	23
24	Other	282			-	-	-	-	SDG&E Records	24
25	Sub-Total		-	-	-	-	-	-	Sum Lines 22 thru 24	25
26										26
27	Unprotected - Property Related - (Note 4)									27
28	Cost of Removal - Book Accrual	282			-	-	-	-	SDG&E Records	28
29										29
30	Total Property Related (Note 5)		-	-	-	-	-	-	Line 19 + Line 25 + Line 28	30
31										31
32	Grand Total (Note 6)		-	-	-	-	-	-	Line 12 + Line 30	32

Instructions:

- 1) Populate this Schedule with inputs only in the event of a change in the Tax Rate from the previous year.
- 2) If no change in Tax Rate, enter "No" at top of Schedule (New Tax Rate Yes/No).

Notes:

- 1) In the event of future tax rate changes, transmission-related temporary differences can be added or removed to/from this worksheet without a Section 205 filing.
- 2) Non-plant related ADIT related to future tax rate changes will be amortized into rates over one year. Non-plant related ADIT attributable to the 2017 Tax Cuts and Jobs Act was fully amortized by December 31, 2021.
- 3) Total company non-property, compensation and benefits related Accumulated Schedule M Adjustments are allocated to transmission using common account allocations, which are calculated using labor allocation ratios. In addition, a portion of total company property taxes is allocated to transmission based on the proportion of the historical cost of electric transmission plant in service and CWIP to total system-wide taxable plant and CWIP.
- 4) Amortized into rates under average rate assumption method (ARAM) over book life.
- 5) FERC Account 282 ADIT balances shown above represent deferred taxes on electric transmission plant in service (excluding gross-up) that are largely driven by federal accelerated depreciation and computed in the tax depreciation software ("PowerTax"). The balances also include deferred taxes related to other adjustments such as repairs, capitalized interest, and AFUDC Debt, which are posted as basis adjustments in PowerTax and allocated to transmission in the system. In addition, like the non-plant ADIT, deferred taxes related to common plant such as computer hardware, facilities, and structures are allocated to transmission based on common plant allocation factors calculated using labor allocation ratios. The deficient ADIT related to the transmission Net Operating Loss in Account 190 is computed on a FERC transmission standalone basis.

SAN DIEGO GAS & ELECTRIC COMPANY
FERC Order 864 Worksheet - Order 864-3
(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")
Base Period & True-Up Period Ending December 31, 2023
(\$1,000)

Year: 2023

Line No.	Description (Note 1)	Col. 1 FERC Acct	Col. 2 Beginning Deficient ADIT - Acct 182.3	Col. 3 Beginning (Excess) ADIT - Acct 254	Col. 4 Return to Provision and Other Adjustments Acct 182.3	Col. 5 Return to Provision and Other Adjustments Acct 254	Col. 6 ADIT Amortization Acct 410.1	Col. 7 ADIT Amortization Acct 411.1	Col. 8 SDG&E Records	Col. 9 Σ Col. 3 thru Col. 8	Col. 10 = Order 864-4 Col. 8	Col. 11 = Col. 10 + Col. 11	Col. 12 Ending Deficient ADIT - Acct 182.3	Col. 13 Ending (Excess) ADIT - Acct 254	Reference	Line No.
1	Unprotected - Non-Property Related - (Note 2)															1
2	Compensation Related Items:															2
3	Accrued Bonus	190	-	-					(122)	-	-	-	-	-	SDG&E Records	3
4	Accrued Vacation	190	-	-					(67)	-	-	-	-	-	SDG&E Records	4
5	Workers Compensation	190	-	-					(214)	-	-	-	-	-	SDG&E Records	5
6	Post Retirement Benefits:															6
7	SERP	190	-	-					(555)	-	-	-	-	-	SDG&E Records	7
8	Ad Valorem Taxes:															8
9	Property Tax: Calend Year - Book	283	-	-					(21,828)	-	-	-	-	-	SDG&E Records	9
10	Property Tax: Lien (Tax)	283	-	-					24,388	-	-	-	-	-	SDG&E Records	10
11																11
12	Total Non-Property Related (Note 3)		-	-	-	-	-	-	1,601	-	-	-	-	-	Sum Lines 2 thru 10	12
13																13
14	Protected - Property Related - (Note 4)															14
15	Net Operating Loss	190	103,896	-	1		(1,514)		(8,077)	102,382	-	102,382	-	-	SDG&E Records	15
16	Accumulated Depreciation Timing Differences:															16
17	Depreciable Plant - Method/Life	282	-	(372,692)		(2)	5,609		28,637	(367,086)	-	-	(367,086)	-	SDG&E Records	17
18	Capitalized Interest	282	-	6,737		(0)	(879)		(6,157)	5,859	-	-	5,859	-	SDG&E Records	18
19	Sub-Total		103,896	(365,955)	1	(2)	(1,514)	4,730	14,403	(258,845)	-	102,382	(361,227)	-	Sum Lines 15 thru 18	19
20																20
21	Unprotected - Property Related - (Note 4)															21
22	AFUDC Debt	282	-	(11,886)		(0)	269	1,588	(11,617)	-	-	-	(11,617)	-	SDG&E Records	22
23	Repairs	282	-	(31,184)		(0)	971	8,449	(30,214)	-	-	-	(30,214)	-	SDG&E Records	23
24	Other	282	13,314		513		(239)	207	13,587	-	-	13,587		-	SDG&E Records	24
25	Sub-Total		13,314	(43,071)	513	(0)	(239)	1,240	10,244	(28,244)	-	13,587	(41,831)	-	Sum Lines 22 thru 24	25
26																26
27	Unprotected - Property Related - (Note 4)															27
28	Cost of Removal - Book Accrual	282	38,052	-	(528)		(547)	(2,929)	36,978	-	-	36,978	-	-	SDG&E Records	28
29																29
30	Total Property Related (Note 5)		155,262	(409,026)	(14)	(3)	(2,300)	5,970	21,718	(250,111)	-	152,947	(403,058)	-	Line 19 + Line 25 + Line 28	30
31																31
32	Grand Total (Note 6)		155,262	(409,026)	(14)	(3)	(2,300)	5,970	23,319	(250,111)	-	152,947	(403,058)	-	Line 12 + Line 30	32

Notes:

- 1) In the event of future tax rate changes, transmission-related temporary differences can be added or removed to/from this worksheet without a Section 205 filing.
- 2) Non-plant related ADIT related to future tax rate changes was amortized into rates over one year. Non-plant related ADIT attributable to the 2017 Tax Cuts and Jobs Act was fully amortized on December 31, 2021.
- 3) Total company non-property, compensation and benefits related Accumulated Schedule M Adjustments are allocated to transmission using common account allocations, which are calculated using labor allocation ratios. In addition, a portion of total company property taxes is allocated to transmission based on the proportion of the historical cost of electric transmission plant in service and CWIP to total system-wide taxable plant and CWIP.
- 4) Amortized into rates under average rate assumption method (ARAM) over book life.
- 5) FERC Account 282 ADIT balances shown above represent deferred taxes on electric transmission plant in service (excluding gross-up) that are largely driven by federal accelerated depreciation and computed in the tax depreciation software ("PowerTax"). The balances also include deferred taxes related to other adjustments such as repairs, capitalized interest, and AFUDC Debt, which are posted as basis adjustments in PowerTax and allocated to transmission in the system. In addition, like the non-plant ADIT, deferred taxes related to common plant such as computer hardware, facilities, and structures are allocated to transmission based on common plant allocation factors calculated using labor allocation ratios. The deficient ADIT related to the transmission Net Operating Loss in Account 190 is computed on a FERC transmission standalone basis.
- 6) Balances reported in this worksheet do not include gross-up and the gross-up is not included in rate base. See below for demonstration of gross-up calculated on property and non-property related (excess)/deficient ADIT.

Calculation of Gross-up Rate	New Tax Rate	g	h	i = f - 1	j = g x i	k = h x i
		Col. 12 Ending Deficient ADIT - Acct 182.3	Col. 13 Ending (Excess) ADIT - Acct 254	Gross-up Rate	Gross-up on Deficient Deferred Taxes - Acct 182.3	Gross-up on (Excess) Deferred Taxes - Acct 254
Federal Tax Rate	a 21.00%					
California Tax Rate	b 8.84%					
Fed Offset of State Benefit	c = -a x b -1.86%					
Combined Statutory Tax Rate (net of state benefit)	d = a+b+c 27.9836%					
Net of Tax Rate	e = 1 - d 72.0164%					
Gross-up Rate	f = 1/e 1.3886					
Total Non-Property Related (Line No. 12)		-	-	0.3886	-	-
Total Property Related (Line No. 30)		152,947	(403,058)	0.3886	59,431	(156,617)

SAN DIEGO GAS & ELECTRIC COMPANY
FERC Order 864 Worksheet - Order 864-4
(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")
Base Period & True-Up Period Ending December 31, 2023
(\$1,000)

Year: 2023
 New Tax Rate? No
 New Rate ("NR"):

Line No.	Description (Note 1)	Col. 1 FERC Acct	Col. 2 Gross Accumulated Schedule M Adjustments	Col. 3 Ending ADIT Balances at Prior Tax Rate	Col. 4 ADIT Balances at New Tax Rate	Col. 5 Net (Excess)/ Deficient ADIT at New Tax Rate	Col. 6 Net (Excess)/ Deficient ADIT at Prior Tax Rate	Col. 7 Adjustment for New Tax Rate	Reference	Line No.				
											New Tax Rate Adjustment Calculation			
											= Col. 3 x (NR)	= Col. 4 - Col. 5	= Order 864-3 Col. 9	= Col. 6 - Col. 7
1	Unprotected - Non-Property Related - (Note 2)									1				
2	Compensation Related Items:									2				
3	Accrued Bonus	190			-	-	-	-	SDG&E Records	3				
4	Accrued Vacation	190			-	-	-	-	SDG&E Records	4				
5	Workers Compensation	190			-	-	-	-	SDG&E Records	5				
6	Post Retirement Benefits:									6				
7	SERP	190			-	-	-	-	SDG&E Records	7				
8	Ad Valorem Taxes:									8				
9	Property Tax: Calend Year - Book	283			-	-	-	-	SDG&E Records	9				
10	Property Tax: Lien (Tax)	283			-	-	-	-	SDG&E Records	10				
11										11				
12	Total Non-Property Related (Note 3)		-	-	-	-	-	-	Sum Lines 2 thru 10	12				
13										13				
14	Protected - Property Related - (Note 4)									14				
15	Net Operating Loss	190			-	-	-	-	SDG&E Records	15				
16	Accumulated Depreciation Timing Differences:									16				
17	Depreciable Plant - Method/Life	282			-	-	-	-	SDG&E Records	17				
18	Capitalized Interest	282			-	-	-	-	SDG&E Records	18				
19	Sub-Total		-	-	-	-	-	-	Sum Lines 15 thru 19	19				
20										20				
21	Unprotected - Property Related - (Note 4)									21				
22	AFUDC Debt	282			-	-	-	-	SDG&E Records	22				
23	Repairs	282			-	-	-	-	SDG&E Records	23				
24	Other	282			-	-	-	-	SDG&E Records	24				
25	Sub-Total		-	-	-	-	-	-	Sum Lines 23 thru 25	25				
26										26				
27	Unprotected - Property Related - (Note 4)									27				
28	Cost of Removal - Book Accrual	282			-	-	-	-	SDG&E Records	28				
29										29				
30	Total Property Related (Note 5)		-	-	-	-	-	-	Line 20 + Line 26 + Line 29	30				
31										31				
32	Grand Total (Note 6)		-	-	-	-	-	-	Line 12 + Line 31	32				

Instructions:

- 1) Populate this Schedule with inputs only in the event of a change in the Tax Rate from the previous year.
- 2) If no change in Tax Rate, enter "No" at top of Schedule (New Tax Rate Yes/No).

Notes:

- 1) In the event of future tax rate changes, transmission-related temporary differences can be added or removed to/from this worksheet without a Section 205 filing.
- 2) Non-plant related ADIT related to future tax rate changes was amortized into rates over one year. Non-plant related ADIT attributable to the 2017 Tax Cuts and Jobs Act was fully amortized on December 31, 2021.
- 3) Total company non-property, compensation and benefits related Accumulated Schedule M Adjustments are allocated to transmission using common account allocations, which are calculated using labor allocation ratios. In addition, a portion of total company property taxes is allocated to transmission based on the proportion of the historical cost of electric transmission plant in service and CWIP to total system-wide taxable plant and CWIP.
- 4) Amortized into rates under average rate assumption method (ARAM) over book life.
- 5) FERC Account 282 ADIT balances shown above represent deferred taxes on electric transmission plant in service (excluding gross-up) that are largely driven by federal accelerated depreciation and computed in the tax depreciation software ("PowerTax"). The balances also include deferred taxes related to other adjustments such as repairs, capitalized interest, and AFUDC Debt, which are posted as basis adjustments in PowerTax and allocated to transmission in the system. In addition, like the non-plant ADIT, deferred taxes related to common plant such as computer hardware, facilities, and structures are allocated to transmission based on common plant allocation factors calculated using labor allocation ratios. The deficient ADIT related to the transmission Net Operating Loss in Account 190 is computed on a FERC transmission standalone basis.

SAN DIEGO GAS & ELECTRIC COMPANY
TO6-Cycle 1 True-Up Adjustment
For 12-Month True-Up Period January 1, 2023 Through December 31, 2023
(\$1,000)

Line No.	Reference											Line No.
1	Total Prior Year Revenue Requirements Excluding FF&U ¹	\$	1,078,752								TO5 True-Up BK-1; Page 2; Line 39	1
2	Franchise Fees		1.0275%	11,084	Line 1 x Franchise Fee Rate						2	
3	Uncollectible Expense		0.1730%	1,866	Line 1 x Uncollectible Rate						3	
4	Total True-Up Cost of Service	\$	1,091,703	Sum Lines 1 thru 3							4	
5											5	
6											6	
7	Calculations:	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	<u>Col. 7</u>	<u>Col. 8</u>	<u>Col. 9</u>	<u>Col. 10</u>	<u>Col. 11</u>
8			= Line 4 / 12		= Col. 4; Line 26 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10
9												
10												
11												
12												
13	<u>Month</u>	<u>Year</u>	<u>Monthly True-Up Cost of Service</u>	<u>Monthly True-Up Revenues ²</u>	<u>Prior True-Up Adjustment ³</u>	<u>Prior Other BTRR Adjustments ⁴</u>	<u>Adjusted Monthly True-Up Revenues</u>	<u>Monthly Overcollection (-) or Undercollection (+) in Revenue</u>	<u>Monthly Interest Rate ⁵</u>	<u>Cumulative Overcollection (-) or Undercollection (+) in Revenue wo Interest</u>	<u>Interest</u>	<u>Cumulative Overcollection (-) or Undercollection (+) in Revenue with Interest</u>
14	January	2023	\$ 90,975	103,757	\$ (6,675)	\$ 370	\$ 97,451	\$ (6,476)	0.54%	\$ (6,476)	\$ (17)	\$ (6,494)
15	February	2023	90,975	86,497	(6,675)	370	80,191	10,784	0.48%	4,290	(5)	4,285
16	March	2023	90,975	102,726	(6,675)	370	96,421	(5,445)	0.54%	(1,160)	8	(1,152)
17	April	2023	90,975	79,666	(6,675)	370	73,361	17,614	0.62%	16,463	47	16,510
18	May	2023	90,975	82,468	(6,675)	370	76,163	14,813	0.64%	31,323	153	31,476
19	June	2023	90,975	94,033	(6,675)	370	87,728	3,248	0.62%	34,723	205	34,929
20	July	2023	90,975	90,024	(6,675)	370	83,718	7,257	0.68%	42,186	262	42,448
21	August	2023	90,975	125,706	(6,675)	370	119,400	(28,425)	0.68%	14,023	192	14,215
22	September	2023	90,975	113,781	(6,675)	370	107,475	(16,500)	0.66%	(2,285)	39	(2,246)
23	October	2023	90,975	112,727	(6,675)	370	106,422	(15,446)	0.71%	(17,692)	(71)	(17,763)
24	November	2023	90,975	95,545	(6,675)	370	89,239	1,736	0.69%	(16,027)	(117)	(16,144)
25	December	2023	90,975	87,336	(6,675)	370	81,030	9,945	0.71%	(6,199)	(79)	(6,278)
26			\$ 1,091,703	\$ 1,174,265	\$ (80,102)	\$ 4,437	\$ 1,098,599	\$ (6,896)		\$ 618		

¹ The Total Prior Year Revenue Requirements ("PYRR") is for the 12-months ending Dec 31 for the applicable cycle filing base period and represents the actual cost of service for true-up purposes.

² SDG&E's recorded Retail Transmission revenues, excluding TACBAA and TRBAA, during the true-up period.

³ Adjustment to back-out the prior year true-up adjustment that is included in the recorded monthly true-up revenues in Column 3.

⁴ Adjustment to back-out Other BTRR Adjustments from a prior year BK-1; Page 7, which is 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. There is no "Other BTRR Adjustment" applicable in the instant true-up.

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
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2023
(\$1,000)

Line No.	Amounts	Reference	Line No.
A. Revenues:			
1	\$ 117,262	True-Up Stmt AH; Line 9	1
2			2
3	100,675	True-Up Stmt AH; Line 31	3
4			4
5	-	Negative of True-Up Stmt AH; Line 16	5
6	\$ 217,937	Sum Lines 1 thru 5	6
7			7
8	279,273	Statement AJ; Line 17	8
9			9
10	-	Statement AJ; Line 23	10
11			11
12	71,348	Statement AK; Line 5	12
13			13
14	3,846	Statement AK; Line 12	14
15	\$ 572,404	Sum Lines 6 thru 14	15
16			16
17	9.3026%	True-Up Stmt AV; Page 3; Line 32	17
18	\$ 5,319,978	Page 3; Line 27	18
19	\$ 494,898	Line 17 x Line 18	19
20			20
21	0.3693%	True-Up Stmt AV; Page 3; Line 66	21
22	\$ 5,319,978	Page 3; Line 27 - Line 10	22
23	\$ 19,646	Line 21 x Line 22	23
24			24
25	1,304	Statement AQ; Line 3	25
26	(9,501)	Statement AU; Line 13	26
27	-	Statement Misc; Line 1	27
28	-	Statement AU; Line 15	28
29			29
30	<u>\$ 1,078,752</u>	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2023
(\$1,000)

Line No.				Line No.
	B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1	Incentive Transmission Plant Depreciation Expense	\$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate (iCOCR) - Base ROE	1.8647%	True-Up Stmt AV; Page 4; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.0000%	True-Up Stmt AV; Page 4; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue	\$ -	Line 1 + Line 5 + Line 9	11
12				12
13	C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	16
17	Cost of Capital Rate (COCR) - Base ROE	9.3026%	True-Up Stmt AV; Page 3; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	Line 14 + Line 18 + Line 22	24
25				25
26	D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			26
27	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	27
28	Cost of Capital Rate (COCR) - Base ROE	9.3026%	True-Up Stmt AV; Page 3; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	31
32	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.3693%	True-Up Stmt AV; Page 3; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue	\$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$ -	Sum Lines 11, 24, 35	37
38				38
39	E. Total (PYRR_{EU}) Excluding FF&U ³	\$ 1,078,752	Page 1; Line 30 + Line 37	39

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2023
(\$1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Rate Base:			
1			1
1			2
2	\$ 6,056,558	Page 4; Line 16	3
3	9,152	Page 4; Line 17	4
4	67,559	Page 4; Line 18	5
5	196,520	Page 4; Line 19	6
6	\$ 6,329,790	Sum Lines 2 thru 5	7
7			8
8			9
9	\$ -	Statement AG; Line 1	10
10	-	Statement Misc; Line 3	11
11	\$ -	Line 9 + Line 10	12
12			13
13			14
14	\$ (1,117,205)	Stmt AF Proration; Line 13; Col. 8	15
15	-	Statement AF; Line 11	16
16	\$ (1,117,205)	Line 14 + Line 15	17
17			18
18			19
19	\$ 51,954	True-Up Stmt AL; Line 5	20
20	38,860	True-Up Stmt AL; Line 9	21
21	27,242	True-Up Stmt AL; Line 19	22
22	\$ 118,056	Sum Lines 19 thru 21	23
23			24
24	\$ -	True-Up Stmt Misc; Line 5	25
25	(10,663)	True-Up Stmt Misc; Line 7	26
26			27
27	\$ 5,319,978	Sum Lines 6, 11, 16, 22, 24, 25	28
28			29
29			30
30	\$ -	Page 4; Line 25	31
31	-	Statement AF; Line 9	32
32	\$ -	Line 30 + Line 31	33
33			34
34			35
35	\$ -	Statement Misc; Line 9	36
36	-	Statement AF; Line 13	37
37	\$ -	Line 35 + Line 36	38
38			39
39	\$ -	Statement AM; Line 1	

¹ Represents Transmission Related Net ADIT (Liab)/Asset and Net (Excess)/Deficient ADIT.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2023
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Plant:</u>			
1			1
1			2
2	\$ 7,990,057	Statement AD; Line 11	2
3	23,810	Statement AD; Line 27	3
4	118,679	Statement AD; Line 29	4
5	336,813	Statement AD; Line 31	5
6	\$ 8,469,360	Sum Lines 2 thru 5	6
7			7
8			8
<u>Transmission Related Depreciation Reserve:</u>			
9	\$ 1,933,499	Statement AE; Line 1	9
10	14,658	Statement AE; Line 11	10
11	51,120	Statement AE; Line 13	11
12	140,293	Statement AE; Line 15	12
13	\$ 2,139,570	Sum Lines 9 thru 12	13
14			14
15			15
<u>Net Transmission Plant:</u>			
16	\$ 6,056,558	Line 2 - Line 9	16
17	9,152	Line 3 - Line 10	17
18	67,559	Line 4 - Line 11	18
19	196,520	Line 5 - Line 12	19
20	\$ 6,329,790	Sum Lines 16 thru 19	20
21			21
22			22
<u>B. Incentive Project Transmission Plant:</u> ¹			
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	\$ -	Line 23 - Line 24	25

¹ The Incentive ROE Transmission Plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AF - Proration
Deferred Credits

For 12-Month True-Up Period January 1, 2023 Through December 31, 2023

(\$1,000)

Line No.	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	<u>Col. 7</u>	<u>Col. 8</u>	Line No.
						Col. 5 / Tot. Days	= Col. 2 * Col. 6		
	Future Test Period	Mthly Deferred Tax Amount¹	Deferred Tax Balance²	Days in Month	Number of Days Left in Period	Prorata Percentages	Monthly Prorata Amounts	Annual Accumulated Prorata Calculation	
1	Beginning Balance (TO5 Stmt AF; Line 7; Col. a)		\$ (1,105,773)		365	100.00%		\$ (1,105,773)	1
2	January	\$ (2,069)	(1,107,842)	31	334	91.51%	\$ (1,893)	(1,107,666)	2
3	February	(2,069)	(1,109,910)	28	306	83.84%	(1,734)	(1,109,400)	3
4	March	(2,069)	(1,111,979)	31	275	75.34%	(1,559)	(1,110,959)	4
5	April	(2,069)	(1,114,048)	30	245	67.12%	(1,389)	(1,112,348)	5
6	May	(2,069)	(1,116,117)	31	214	58.63%	(1,213)	(1,113,560)	6
7	June	(2,069)	(1,118,185)	30	184	50.41%	(1,043)	(1,114,603)	7
8	July	(2,069)	(1,120,254)	31	153	41.92%	(867)	(1,115,470)	8
9	August	(2,069)	(1,122,323)	31	122	33.42%	(691)	(1,116,162)	9
10	September	(2,069)	(1,124,391)	30	92	25.21%	(521)	(1,116,683)	10
11	October	(2,069)	(1,126,460)	31	61	16.71%	(346)	(1,117,029)	11
12	November	(2,069)	(1,128,529)	30	31	8.49%	(176)	(1,117,205)	12
13	December	(2,069)	(1,130,597)	31	0	0.00%	-	\$ (1,117,205)	13
	Ending Balance (TO5 Stmt AF; Line 7; Col. b)		\$ (1,130,597)						

¹ The monthly deferred tax amounts are equal to the ending ADIT balance minus the beginning ADIT balance, divided by 12 months.

² January through December equals previous month balance plus amount in Column 2.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH

Operation and Maintenance Expenses

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49				49
50				50

¹ The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the Retail BTRR on BK-1; Page 1; Line 5. This expense will be excluded in Wholesale BTRR on BK-2; Line 3.

SAN DIEGO GAS & ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2023
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		<u>Administrative & General</u>					
1	920	A&G Salaries	\$ 43,018		\$ 43,018	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	32,003	5	31,999	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(13,764)		(13,764)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	106,990	(1,167)	108,156	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	10,584		10,584	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	213,057	382	212,675	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits ¹	63,809	446	63,363	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	112,752	112,752	-	Form 1; Page 320-323; Line 188	8
9	928	Regulatory Commission Expenses	36,424	24,032	12,392	Form 1; Page 320-323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(17,217)	(3,938)	(13,279)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	55	55	-	Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses	2,771	1,046	1,725	Form 1; Page 320-323; Line 192	12
13	931	Rents	13,678		13,678	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	22,833	-	22,833	Form 1; Page 320-323; Line 196	14
15							15
16		Total Administrative & General Expenses	\$ 626,994	\$ 133,613	\$ 493,381	Sum Lines 1 thru 14	16
17							17
18							18
19		<u>Excluded Expenses:</u>					19
20	921	Electric Power Research Institute (EPRI) Dues		\$ 5			20
21	923	In-house fire brigade costs ²		(1,167)			21
22	925	Energy Efficiency	272				22
23		Electric Power Research Institute (EPRI) Dues	110	382			23
24	926	Energy Efficiency		446			24
25	927	Franchise Requirements		112,752			25
26	928	CPUC reimbursement fees	22,097				26
27		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	1				27
28		Energy Efficiency	667				28
29		CPUC Intervenor Funding Expense - Transmission	-				29
30		CPUC Intervenor Funding Expense - Distribution	1,268	24,032			30
31	929	Duplicate Charges		(3,938)			31
32	930.1	General Advertising Expenses		55			32
33	930.2	Abandoned Projects	908				33
34		Electric Power Research Institute (EPRI) Dues	137	1,046			34
35	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		-			35
36							36
37		Total Excluded Expenses		\$ 133,613			37
38							38
39							39
40	¹	FERC Acct 926, Employee Pensions & Benefits, includes approximately \$265K for PBOP of which approximately \$53K is Transmission related.					40
41	²	Represents 2023 O&M expenses for in-house fire brigade costs transferred to A&G FERC account 923, Outside Services Employed per FERC Order in SDG&E's TO5 Cycle 6 (ER24-524).					41
42							42
43							43

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL
Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2023
(\$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		\$ 134,440	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		38.64%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 51,954	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹		\$ 100,558	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 38,860	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense	\$ 117,262		True-Up Stmt AH; Line 9	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	100,675		True-Up Stmt AH; Line 31	13
14	CPUC Intervenor Funding Expense - Transmission	-		True-Up Negative of Stmt AH; Line 16	14
15	Total	\$ 217,937		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		\$ 27,242	Line 15 x Line 17	19
20					20
21	<u>D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:</u>				21
22	CPUC Intervenor Funding Expense - Transmission	\$ -		Line 14 Above	22
23					23
24	One Eighth O&M Rule		12.50%	Line 17 Above	24
25					25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers	\$ -		Line 22 x Line 24	26
27					27
28	Cost of Capital Rate (COCR) - Base ROE:		9.3026%	True-Up Stmt AV; Page 3; Line 32	28
29					29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE ²	\$ -		Line 26 x Line 28	30
31					31
32	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:		0.3693%	True-Up Stmt AV; Page 3; Line 66	32
33					33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder ²	\$ -		Line 26 x Line 32	34

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

² Working Capital Adjustment to show that Wholesale customers do not pay for CPUC Intervenor Funding Expense.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
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36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49				49
50				50
51				51
52				52
53				53
54				54
55				55

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.				Amounts	Reference	Line No.
1	<u>Incentive Return on Common Equity:</u> ¹				0.00%		1
2	(a)	(b)	(c)	(d) = (b) x (c)			2
3		Cap. Struct.	Cost of	Weighted			3
4	<u>Incentive Weighted Cost of Capital:</u>				Cost of Capital		4
5	Amounts ²	Ratio	Capital	Cost of Capital			5
6	Long-Term Debt	\$ 8,720,787	46.81%	3.98%	1.86%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	9,909,554	53.19%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	<u>\$ 18,630,341</u>	<u>100.00%</u>		<u>1.86%</u>	Sum Lines 6 thru 8	9
10							10
11	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	<u>CAISO Participation ROE Adder:</u>				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15	(a)	(b)	(c)	(d) = (b) x (c)			15
16		Cap. Struct.	Cost of	Weighted			16
17	<u>Weighted Cost of Capital:</u>				Cost of Capital		17
18	Amounts ²	Ratio	Capital	Cost of Capital			18
19	Long-Term Debt	\$ 8,720,787	46.81%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	9,909,554	53.19%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	<u>\$ 18,630,341</u>	<u>100.00%</u>		<u>0.00%</u>	Sum Lines 19 thru 21	22
23							23
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.00%	Line 21; Col. d	24

¹ The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.

² Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54
55			55
56			56
57			57
58			58
59			59
60			60
61			61
62			62
63			63
64			64
65			65
66			66

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54
55			55
56			56
57			57
58			58
59			59
60			60
61			61
62			62
63			63
64			64
65			65
66			66

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 66 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY

Miscellaneous Statement

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Regulatory Debits/Credits ¹	\$ -		1
2				2
3	Transmission Plant Abandoned Project Cost ¹	\$ -		3
4				4
5	Other Regulatory Assets/Liabilities ¹	\$ -		5
6				6
7	Unfunded Reserves	\$ (10,663)	True-Up Misc.-1; Line 9; Col. c	7
8				8
9	Incentive Transmission Plant Abandoned Project Cost ¹	\$ -		9

¹ None of the above items apply to SDG&E's TO6 Cycle 1 filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2023
(\$1,000)

Line No.	Description	(a) 31-Dec-22	(b) 31-Dec-23	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages	\$ (83)	\$ (67)	\$ (75)	True-Up Misc.-1.1; Line 4	1
2						2
3	Workers' Compensation	\$ (2,549)	\$ (2,122)	\$ (2,338)	True-Up Misc.-1.1; Line 9	3
4						4
5	Supplemental Executive Retirement Plan (SERP)	\$ (3,390)	\$ (3,818)	\$ (3,602)	True-Up Misc.-1.1; Line 14	5
6						6
7	Accrued Vacation	<u>\$ (4,438)</u>	<u>\$ (4,862)</u>	<u>\$ (4,648)</u>	True-Up Misc.-1.1; Line 19	7
8						8
9	Total Unfunded Reserves	<u>\$ (10,460)</u>	<u>\$ (10,868)</u>	<u>\$ (10,663)</u>	Sum Lines 1 thru 7	9

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
Base Period 12 Months Ending December 31, 2023
(\$1,000)

Line No.	Description	(a) ¹ 31-Dec-22	(b) 31-Dec-23	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages					1
2	Injuries and Damages - Acct. 228	\$ (575)	\$ (450)	\$ (513)	SDG&E Records	2
3	Allocation Factor	14.50%	14.78%	14.64%	Col. (b); AD-10; Line 6 x AI; Line 15	3
4	Total Injuries and Damages	<u>\$ (83)</u>	<u>\$ (67)</u>	<u>\$ (75)</u>	Line 2 x Line 3	4
5						5
6	Workers' Compensation					6
7	Workers' Compensation - Acct. 228	\$ (17,582)	\$ (14,353)	\$ (15,968)	SDG&E Records	7
8	Allocation Factor	14.50%	14.78%	14.64%	Col. (b); AD-10; Line 6 x AI; Line 15	8
9	Total Workers' Compensation	<u>\$ (2,549)</u>	<u>\$ (2,122)</u>	<u>\$ (2,338)</u>	Line 7 x Line 8	9
10						10
11	Supplemental Executive Retirement Plan (SERP)					11
12	SERP - Acct. 228 / Acct. 242	\$ (23,382)	\$ (25,829)	\$ (24,606)	SDG&E Records	12
13	Allocation Factor	14.50%	14.78%	14.64%	Col. (b); AD-10; Line 6 x AI; Line 15	13
14	Total SERP	<u>\$ (3,390)</u>	<u>\$ (3,818)</u>	<u>\$ (3,602)</u>	Line 12 x Line 13	14
15						15
16	Accrued Vacation					16
17	Accrued Vacation - Acct. 232	\$ (30,615)	\$ (32,888)	\$ (31,752)	SDG&E Records	17
18	Allocation Factor	14.50%	14.78%	14.64%	Col. (b); AD-10; Line 6 x AI; Line 15	18
19	Total Accrued Vacation	<u>\$ (4,438)</u>	<u>\$ (4,862)</u>	<u>\$ (4,648)</u>	Line 17 x Line 18	19

¹ The Prior Year's Allocation Factor shown on lines 3, 8, 13 and 18 is derived as follows based on recorded data:

a	Electric Ratio	73.17%
b	Transmission Wages and Salaries Allocation Factor	<u>19.81%</u>
c	Allocation Factor	<u>14.49%</u>

2022 FERC Form 1; Common Utility Plant and Expenses; Page 356
Statement AI; Line 15; TO5-Cycle 6
Line a x Line b

a
b
c

SAN DIEGO GAS & ELECTRIC COMPANY
TO6-Cycle 1 Interest True-Up Adjustment
For 12-Month True-Up Period January 1, 2023 Through December 31, 2023
(\$1,000)

Line No.	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	Line No.	
1							1	
2	Calculations:		See Footnote 2	See Footnote 3	See Footnote 4	= Col. 4 + Col. 5	2	
3							3	
4		Prior Cycle True Up	Monthly Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue		Cumulative Overcollection (-) or Undercollection (+) in Revenue	4	
5		Adjustment¹	Rate	wo Interest	Interest	with Interest	5	
6	Month	Year					6	
7	January	2023	\$ (81,600)	0.54%	\$ (81,600)	\$ (441)	\$ (82,041)	7
8	February	2023		0.48%	(82,041)	(394)	(82,435)	8
9	March	2023		0.54%	(82,435)	(445)	(82,880)	9
10	April	2023		0.62%	(82,880)	(514)	(83,394)	10
11	May	2023		0.64%	(83,394)	(534)	(83,927)	11
12	June	2023		0.62%	(83,927)	(520)	(84,448)	12
13	July	2023		0.68%	(84,448)	(574)	(85,022)	13
14	August	2023		0.68%	(85,022)	(578)	(85,600)	14
15	September	2023		0.66%	(85,600)	(565)	(86,165)	15
16	October	2023		0.71%	(86,165)	(612)	(86,777)	16
17	November	2023		0.69%	(86,777)	(599)	(87,376)	17
18	December	2023		0.71%	(87,376)	(620)	(87,996)	18
19					\$	(6,396)		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
TO6-Cycle 1 Interest True-Up Adjustment
For 12-Month True-Up Period January 1, 2023 Through December 31, 2023
(\$1,000)

Line No.	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	<u>Col. 7</u>	Line No.	
1								1	
2			See Footnote 2	See Footnote 3	= - (Col. 4 + Col. 6)	= Col. 2 x Col. 3	= Col. 3 - Col. 5	2	
3								3	
4		Monthly Interest	Month Beginning Balance				Month Ending Balance	4	
5		Rate ¹		Amortization	Principal	Interest		5	
6	Month	Year						6	
7	January	2024	0.63%	\$ (87,996)	\$ 7,637	\$ (7,082)	\$ (555)	\$ (80,914)	7
8	February	2024	0.63%	(80,914)	7,637	(7,127)	(510)	(73,787)	8
9	March	2024	0.63%	(73,787)	7,637	(7,172)	(465)	(66,616)	9
10	April	2024	0.63%	(66,616)	7,637	(7,217)	(420)	(59,399)	10
11	May	2024	0.63%	(59,399)	7,637	(7,262)	(375)	(52,136)	11
12	June	2024	0.63%	(52,136)	7,637	(7,308)	(329)	(44,828)	12
13	July	2024	0.63%	(44,828)	7,637	(7,354)	(283)	(37,474)	13
14	August	2024	0.63%	(37,474)	7,637	(7,401)	(236)	(30,073)	14
15	September	2024	0.63%	(30,073)	7,637	(7,447)	(190)	(22,625)	15
16	October	2024	0.63%	(22,625)	7,637	(7,494)	(143)	(15,131)	16
17	November	2024	0.63%	(15,131)	7,637	(7,542)	(95)	(7,589)	17
18	December	2024	0.63%	(7,589)	7,637	(7,589)	(48)	(0)	18
19						<u>\$ (3,650)</u>			19
20									20
21	True Up Adjustment		\$ (6,278)	Base Period True-Up Adjustment Calculation; Line 25; Col. 11					21
22	Interest True Up Adjustment		(10,046)	Interest True-Up Adjustment - Base Period; Line 19; Col. 5 + Interest True-Up Adjustment - Current Year; Line 19; Col. 6					22
23	Total		\$ (16,324)						23

¹ Rate is an average of the base period FERC Rates presented in the True-Up workpaper in Column 7 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:

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

SAN DIEGO GAS & ELECTRIC COMPANY
SUMMARY OF HV - LV TRANSMISSION PLANT ALLOCATION STUDY
TRANSMISSION PLANT BALANCE AS OF DECEMBER 31, 2023
(\$1,000)

Line No.	(a) = (b) + (c)	(b)	(c)	Line No.
Substation	\$'s in TRANSMISSION Total	LOW VOLTAGE < 200 kv	HIGH VOLTAGE > 200 kv	
1 BAY BOULEVARD	\$ 120,319	\$ 47,040	\$ 73,279	1
2 ECO SUBSTATION	231,456	231,456	-	2
3 ENCINA	59,411	9,007	50,404	3
4 ESCONDIDO	38,295	20,704	17,591	4
5 IMP VLY	267,791	7,500	260,291	5
6 MIGUEL	231,634	22,328	209,306	6
7 MISSION	85,088	28,406	56,682	7
8 NO GILA	22,786	-	22,786	8
9 NV-DESERT STAR EC	12,682	-	12,682	9
10 NV-MERCHANT SWITCHARD	15,206	-	15,206	10
11 OCOTILLO 500KV SWITCHYARD	47,104	-	47,104	11
12 OLD TOWN	19,571	12,513	7,059	12
13 OTAY MESA	23,352	24	23,328	13
14 PALA	2,822	2,269	553	14
15 PALO VERDE	28,950	-	28,950	15
16 PALOMAR ENERGY	11,481	-	11,481	16
17 PENASQUITOS	76,077	26,637	49,439	17
18 SAN LUIS REY	220,661	64,518	156,143	18
19 SAN ONOFRE	140,844	767	140,078	19
20 SILVERGATE	76,558	37,357	39,201	20
21 SUNCREST	244,338	-	244,338	21
22 SYCAMORE CANYON	95,571	47,222	48,349	22
23 TALEGA	142,199	81,200	61,000	23
24 LV SUBSTATIONS	692,442	692,442	-	24
25				25
26 TOTAL SUBSTATIONS	\$ 2,906,638	\$ 1,331,389	\$ 1,575,249	26
27				27
28 TRANSMISSION TOWERS and LAND ²	4,713,990	2,502,420	2,211,570	28
29				29
30 NON-UNITIZED	611,772	307,772	304,000	30
31				31
32 TOTAL TRANSMISSION PLANT ¹	\$ 8,232,400	\$ 4,141,581	\$ 4,090,818	32
33				33
34 PERCENTAGES	100.00%	50.31%	49.69%	34
35				35
36		Line 32; Col. b / Line 32; Col. a	Line 32; Col. c / Line 32; Col. a	36
37				37

¹ Ties to Statement AD Workpapers; AD-6, Line 13; Ratemaking. That is, Line 32; Col. a shown above ties to the ratemaking plant in service.

² Transmission Towers & Land consists of: 1) Directly assigned assets identifiable as high or low based on the voltage of the transmission line, 2) Towers and land assets that have both high and low facilities are allocated 2/3rd high and 1/3rd low, and 3) The remaining transmission assets not identifiable as high or low are all assigned to low voltage.

SAN DIEGO GAS & ELECTRIC COMPANY
Summary of HV/LV Splits for Forecast Plant Additions
24-Month Forecast Period (January 1, 2024 - December 31, 2025)
(\$1,000)

Line No.		(a) Gross HV	(b) Gross LV	(c) = (a) + (b) Unweighted Total	(d) Net Wtd-HV	(e) Net Wtd-LV	(f) = (d) + (e) Weighted Total	Reference	Line No.
	Non-Incentive Projects:								
1	Forecast Period - Transmission Plant Additions	\$ 200,090	\$ 511,484	\$ 711,574	\$ 168,253	\$ 358,424	\$ 526,677	See Footnote 1	1
2									2
3	Forecast Period - Transmission Related General; Common; and Electric Misc. Intangible Plant	7,716	8,152	15,868	5,237	5,533	10,769	See Footnote 2	3
4									4
5	Sub-Total Non-Incentive Projects Forecast Plant Additions	\$ 207,806	\$ 519,636	\$ 727,442	\$ 173,489	\$ 363,957	\$ 537,446	Line 1 + Line 3	5
6									6
7	Incentive Projects:								7
8	Forecast Period - Incentive Transmission Plant Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	See Footnote 3	8
9									9
10	Forecast Period - Incentive Transmission CWIP for the period after the base period and before the effective period	-	-	-	-	-	-	See Footnote 4	10
11									11
12	Forecast Period - Incentive Transmission CWIP for the period during the rate effective period	-	-	-	-	-	-	See Footnote 5	12
13									13
14	Sub-Total Incentive Projects Forecast Plant Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sum Lines 8 thru 12	14
15									15
16	Total	\$ 207,806	\$ 519,636	\$ 727,442	\$ 173,489	\$ 363,957	\$ 537,446	Line 5 + Line 14	16
17									17
18								HV = Line 16; Col. d / Line 16; Col. f	18
19	HV/LV Ratio (Weighted Transmission Forecast Plant Additions)				32.28%	67.72%	100.00%	LV = Line 16; Col. e / Line 16; Col. f	19
20									20

¹ See Summary of Weighted Transmission Plant Additions Workpaper; Line 25.

² See Summary of Weighted Transmission Related Common, General and Electric Miscellaneous Intangible Plant Additions Workpaper; Line 25.

³ See Summary of Weighted Incentive Transmission Plant Additions Workpaper; Line 25.

⁴ See Summary of Weighted Incentive Transmission CWIP - A Workpaper; Line 25.

⁵ See Summary of Weighted Incentive Transmission CWIP - B Workpaper; Line 25.

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of Weighted Plant Additions

24-Month Forecast Period (January 1, 2024 - December 31, 2025)

Summary of Weighted Transmission Plant Additions
(\$1,000)

Line No.	Date	Gross Forecast Plant Additions ¹			Retirements			Net Forecast Plant Additions			Weighting Factor	Weighted Net Forecast Plant Additions			Line No.					
		HV	LV	Total	HV	LV	Total	HV	LV	Total		HV	LV	Total						
1	Jan-24	\$ 3,584	\$ 18,770	\$ 22,354	\$ 8	\$ 40	\$ 47	\$ 3,576	\$ 18,730	\$ 22,307	1.00000	\$ 3,576	\$ 18,730	\$ 22,307	1					
2	Feb-24	12,403	6,601	19,004	26	14	40	12,377	6,587	18,964	1.00000	12,377	6,587	18,964	2					
3	Mar-24	33,931	6,191	40,122	72	13	85	33,859	6,178	40,037	1.00000	33,859	6,178	40,037	3					
4	Apr-24	19,231	6,456	25,687	41	14	55	19,190	6,442	25,632	1.00000	19,190	6,442	25,632	4					
5	May-24	28,862	48,291	77,153	61	103	164	28,801	48,188	76,989	1.00000	28,801	48,188	76,989	5					
6	Jun-24	7,855	18,509	26,364	17	39	56	7,838	18,470	26,308	1.00000	7,838	18,470	26,308	6					
7	Jul-24	2,302	11,764	14,066	5	25	30	2,297	11,739	14,036	1.00000	2,297	11,739	14,036	7					
8	Aug-24	6,231	2,926	9,157	13	6	19	6,218	2,920	9,138	1.00000	6,218	2,920	9,138	8					
9	Sep-24	2,971	10,888	13,859	6	23	29	2,965	10,865	13,830	1.00000	2,965	10,865	13,830	9					
10	Oct-24	5,283	11,128	16,411	11	24	35	5,272	11,104	16,376	1.00000	5,272	11,104	16,376	10					
11	Nov-24	4,675	19,626	24,301	10	42	52	4,665	19,584	24,249	1.00000	4,665	19,584	24,249	11					
12	Dec-24	7,659	58,172	65,831	16	124	140	7,643	58,048	65,691	1.00000	7,643	58,048	65,691	12					
13	Jan-25	5,590	13,180	18,770	12	28	40	5,578	13,152	18,730	1.00000	5,578	13,152	18,730	13					
14	Feb-25	4,528	23,282	27,810	10	49	59	4,518	23,233	27,751	0.91667	4,142	21,297	25,438	14					
15	Mar-25	11,572	15,073	26,645	25	32	57	11,547	15,041	26,588	0.83333	9,623	12,534	22,157	15					
16	Apr-25	2,581	24,040	26,621	5	51	57	2,576	23,989	26,564	0.75000	1,932	17,992	19,923	16					
17	May-25	5,996	14,817	20,813	13	31	44	5,983	14,786	20,769	0.66667	3,989	9,857	13,846	17					
18	Jun-25	3,358	11,124	14,482	7	24	31	3,351	11,100	14,451	0.58333	1,955	6,475	8,430	18					
19	Jul-25	3,296	63,579	66,875	7	135	142	3,289	63,444	66,733	0.50000	1,644	31,722	33,366	19					
20	Aug-25	3,293	10,435	13,728	7	22	29	3,286	10,413	13,699	0.41667	1,369	4,339	5,708	20					
21	Sep-25	3,516	40,118	43,634	7	85	93	3,509	40,033	43,541	0.33333	1,170	13,344	14,514	21					
22	Oct-25	1,217	10,984	12,201	3	23	26	1,214	10,961	12,175	0.25000	304	2,740	3,044	22					
23	Nov-25	2,061	8,023	10,084	4	17	21	2,057	8,006	10,063	0.16667	343	1,334	1,677	23					
24	Dec-25	18,095	57,507	75,602	38	122	161	18,057	57,385	75,441	0.08333	1,505	4,782	6,287	24					
25	Total	\$ 200,090	\$ 511,484	\$ 711,574	\$ 425	\$ 1,086	\$ 1,511	\$ 199,665	\$ 510,398	\$ 710,063		\$ 168,253	\$ 358,424	\$ 526,677	25					
26															26					
27	Total Retirement			\$ 17,819	Form 1; Page 204-207; Line 58; Col. d										27					
28	Total Gross Plant			\$ 8,390,029	Form 1; Page 204-207; Line 58; Col. g										28					
29	Retirement Rate:			0.212%	Line 27 / Line 29										29					
30															30					
31															31					
32															32					
33															33					
34	Summary of Transmission Plant Additions:										Net HV	Net LV	Unweighted	Wtd-HV			Wtd-LV	Wtd-Total	34	
35	Net - Electric Transmission Plant										\$ 199,665	\$ 510,398	\$ 710,063	\$ 168,253	\$ 358,424	\$ 526,677				35
36	Total										28.12%	71.88%	100.00%	31.95%	68.05%	100.00%				36
37															37					
38															38					
39															39					

¹ The HV/LV Gross Forecast Plant Additions from January 2024 through December 2025 comes from the Forecast Transmission Capital Additions Work Papers.

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of Weighted Plant Additions

24-Month Forecast Period (January 1, 2024 - December 31, 2025)

Summary of Weighted Transmission Related Common, General and Electric Miscellaneous Intangible Plant Additions
(\$1,000)

Line No.	Gross Forecast Plant Additions ¹			Retirements			Net Forecast Plant Additions			Weighting Factor	Weighted Net Forecast Plant Additions			Line No.		
	Date	HV	LV	Total	HV	LV	Total	HV	LV		Total	HV	LV		Total	
1	Jan-24	\$ 237	\$ 250	\$ 487	\$ 1	\$ 1	\$ 1	\$ 236	\$ 249	\$ 486	1.00000	\$ 236	\$ 249	\$ 486	1	
2	Feb-24	71	75	146	0	0	0	71	75	146	1.00000	71	75	146	2	
3	Mar-24	638	674	1,312	1	1	3	637	673	1,309	1.00000	637	673	1,309	3	
4	Apr-24	318	336	654	1	1	1	317	335	653	1.00000	317	335	653	4	
5	May-24	343	362	705	1	1	1	342	361	704	1.00000	342	361	704	5	
6	Jun-24	318	336	654	1	1	1	317	335	653	1.00000	317	335	653	6	
7	Jul-24	226	239	465	0	1	1	226	238	464	1.00000	226	238	464	7	
8	Aug-24	265	280	545	1	1	1	264	279	544	1.00000	264	279	544	8	
9	Sep-24	170	179	349	0	0	1	170	179	348	1.00000	170	179	348	9	
10	Oct-24	60	64	124	0	0	0	60	64	124	1.00000	60	64	124	10	
11	Nov-24	86	90	176	0	0	0	86	90	176	1.00000	86	90	176	11	
12	Dec-24	1,092	1,154	2,246	2	2	5	1,090	1,152	2,241	1.00000	1,090	1,152	2,241	12	
13	Jan-25	101	107	208	0	0	0	101	107	208	1.00000	101	107	208	13	
14	Feb-25	101	107	208	0	0	0	101	107	208	0.91667	92	98	190	14	
15	Mar-25	547	578	1,125	1	1	2	546	577	1,123	0.83333	455	481	936	15	
16	Apr-25	143	151	294	0	0	1	143	151	293	0.75000	107	113	220	16	
17	May-25	127	135	262	0	0	1	127	135	261	0.66667	84	90	174	17	
18	Jun-25	104	110	214	0	0	0	104	110	214	0.58333	61	64	125	18	
19	Jul-25	173	183	356	0	0	1	173	183	355	0.50000	86	91	178	19	
20	Aug-25	375	396	771	1	1	2	374	395	769	0.41667	156	165	321	20	
21	Sep-25	158	166	324	0	0	1	158	166	323	0.33333	53	55	108	21	
22	Oct-25	248	262	510	1	1	1	247	261	509	0.25000	62	65	127	22	
23	Nov-25	160	169	329	0	0	1	160	169	328	0.16667	27	28	55	23	
24	Dec-25	1,655	1,749	3,404	4	4	7	1,651	1,745	3,397	0.08333	138	145	283	24	
25	Total	\$ 7,716	\$ 8,152	\$ 15,868	\$ 16	\$ 17	\$ 34	\$ 7,700	\$ 8,135	\$ 15,834		\$ 5,237	\$ 5,533	\$ 10,769	25	
26															26	
27				Total Retirement				\$ 17,819	Form 1; Page 204-207; Line 58; Col. d						27	
28				Total Gross Plant				\$ 8,390,029	Form 1; Page 204-207; Line 58; Col. g						28	
29				Retirement Rate:				0.212%	Line 27 / Line 29						29	
30															30	
31															31	
32															32	
33															33	
34	Summary of Transmission Related Common, General, & Electric Intangible Plant Additions:									Net HV	Net LV	Unweighted	Wtd-HV	Wtd-LV	Wtd-Total	34
35										\$ 7,700	\$ 8,135	\$ 15,834	\$ 5,237	\$ 5,533	\$ 10,769	35
36										-	-	-	-	-	-	36
37	Total									48.63%	51.37%	100.00%	48.63%	51.37%	100.00%	37
38															38	
39															39	

¹ The HV/LV Gross Forecast Plant Additions information from January 2024 through December 2025 comes from the Summary of Monthly Common, General, and Electric Intangible Forecast Plant Additions Work Papers.

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of Weighted Plant Additions
24-Month Forecast Period (January 1, 2024 - December 31, 2025)
Summary of Weighted Incentive Transmission Plant Additions
(\$1,000)

Line No.	Gross Forecast Plant Additions			Retirements			Net Forecast Plant Additions			Weighting Factor	Weighted Net Forecast Plant Additions			Line No.																								
	Date	HV	LV	Total	HV	LV	Total	HV	LV		Total	HV	LV		Total																							
1	Jan-24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1.00000	\$ -	\$ -	\$ -	1																							
2	Feb-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	2																							
3	Mar-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	3																							
4	Apr-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	4																							
5	May-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	5																							
6	Jun-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	6																							
7	Jul-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	7																							
8	Aug-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	8																							
9	Sep-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	9																							
10	Oct-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	10																							
11	Nov-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	11																							
12	Dec-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	12																							
13	Jan-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	13																							
14	Feb-25	-	-	-	-	-	-	-	-	-	0.91667	-	-	-	14																							
15	Mar-25	-	-	-	-	-	-	-	-	-	0.83333	-	-	-	15																							
16	Apr-25	-	-	-	-	-	-	-	-	-	0.75000	-	-	-	16																							
17	May-25	-	-	-	-	-	-	-	-	-	0.66667	-	-	-	17																							
18	Jun-25	-	-	-	-	-	-	-	-	-	0.58333	-	-	-	18																							
19	Jul-25	-	-	-	-	-	-	-	-	-	0.50000	-	-	-	19																							
20	Aug-25	-	-	-	-	-	-	-	-	-	0.41667	-	-	-	20																							
21	Sep-25	-	-	-	-	-	-	-	-	-	0.33333	-	-	-	21																							
22	Oct-25	-	-	-	-	-	-	-	-	-	0.25000	-	-	-	22																							
23	Nov-25	-	-	-	-	-	-	-	-	-	0.16667	-	-	-	23																							
24	Dec-25	-	-	-	-	-	-	-	-	-	0.08333	-	-	-	24																							
25	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	25																							
26															26																							
27				Total Retirement				\$ 17,819				Form 1; Page 204-207; Line 58; Col. d			27																							
28				Total Gross Plant				\$ 8,390,029				Form 1; Page 204-207; Line 58; Col. g			28																							
29				Retirement Rate:				0.212%				Line 27 / Line 29			29																							
30															30																							
31															31																							
32															32																							
33															33																							
34											<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Summary of Transmission Plant Additions:</th> <th>Net HV</th> <th>Net LV</th> <th>Unweighted</th> </tr> </thead> <tbody> <tr> <td>Net - Electric Transmission Plant</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>Total</td> <td>0.00%</td> <td>0.00%</td> <td>0.00%</td> </tr> </tbody> </table>			Summary of Transmission Plant Additions:	Net HV	Net LV	Unweighted	Net - Electric Transmission Plant	\$ -	\$ -	\$ -	Total	0.00%	0.00%	0.00%	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Wtd-HV</th> <th>Wtd-LV</th> <th>Wtd-Total</th> </tr> </thead> <tbody> <tr> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>0.00%</td> <td>0.00%</td> <td>0.00%</td> </tr> </tbody> </table>			Wtd-HV	Wtd-LV	Wtd-Total	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%	34
Summary of Transmission Plant Additions:	Net HV	Net LV	Unweighted																																			
Net - Electric Transmission Plant	\$ -	\$ -	\$ -																																			
Total	0.00%	0.00%	0.00%																																			
Wtd-HV	Wtd-LV	Wtd-Total																																				
\$ -	\$ -	\$ -																																				
0.00%	0.00%	0.00%																																				
35															35																							
36															36																							
37															37																							
38															38																							
39															39																							

SAN DIEGO GAS & ELECTRIC COMPANY
 Derivation of Weighted Plant Additions
 24-Month Forecast Period (January 1, 2024 - December 31, 2025)
 Summary of Weighted Incentive Transmission CWIP
 For the Period After the Base Period and Before the Effective Period
 (\$1,000)

Line No.	Date	Gross Forecast Plant Additions			Retirements			Net Forecast Plant Additions			Weighting Factor	Weighted Net Forecast Plant Additions			Line No.		
		HV	LV	Total	HV	LV	Total	HV	LV	Total		HV	LV	Total			
1	Jan-24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1.00000	\$ -	\$ -	\$ -	1		
2	Feb-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	2		
3	Mar-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	3		
4	Apr-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	4		
5	May-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	5		
6	Jun-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	6		
7	Jul-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	7		
8	Aug-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	8		
9	Sep-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	9		
10	Oct-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	10		
11	Nov-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	11		
12	Dec-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	12		
13	Jan-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	13		
14	Feb-25	-	-	-	-	-	-	-	-	-	0.91667	-	-	-	14		
15	Mar-25	-	-	-	-	-	-	-	-	-	0.83333	-	-	-	15		
16	Apr-25	-	-	-	-	-	-	-	-	-	0.75000	-	-	-	16		
17	May-25	-	-	-	-	-	-	-	-	-	0.66667	-	-	-	17		
18	Jun-25	-	-	-	-	-	-	-	-	-	0.58333	-	-	-	18		
19	Jul-25	-	-	-	-	-	-	-	-	-	0.50000	-	-	-	19		
20	Aug-25	-	-	-	-	-	-	-	-	-	0.41667	-	-	-	20		
21	Sep-25	-	-	-	-	-	-	-	-	-	0.33333	-	-	-	21		
22	Oct-25	-	-	-	-	-	-	-	-	-	0.25000	-	-	-	22		
23	Nov-25	-	-	-	-	-	-	-	-	-	0.16667	-	-	-	23		
24	Dec-25	-	-	-	-	-	-	-	-	-	0.08333	-	-	-	24		
25	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	25		
26																26	
27				Total Retirement		\$ 17,819										Form 1; Page 204-207; Line 58; Col. d	27
28				Total Gross Plant		\$ 8,390,029										Form 1; Page 204-207; Line 58; Col. g	28
29				Retirement Rate:		0.212%										Line 27 / Line 29	29
30																30	
31																31	
32																32	
33																33	
34											Summary of Transmission Plant Additions:					34	
35											Net HV	Net LV	Unweighted			35	
36											\$ -	\$ -	\$ -			36	
37											Total	0.00%	0.00%	0.00%			37
38																38	
39																39	

SAN DIEGO GAS & ELECTRIC COMPANY
 Derivation of Weighted Plant Additions
 24-Month Forecast Period (January 1, 2024 - December 31, 2025)
 Summary of Weighted Incentive Transmission CWIP
 For the Period During the Rate Effective Period
 (\$1,000)

Line No.	Date	Gross Forecast Plant Additions			Retirements			Net Forecast Plant Additions			Weighting Factor	Weighted Net Forecast Plant Additions			Line No.			
		HV	LV	Total	HV	LV	Total	HV	LV	Total		HV	LV	Total				
1	Jan-24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1.00000	\$ -	\$ -	\$ -	1			
2	Feb-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	2			
3	Mar-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	3			
4	Apr-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	4			
5	May-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	5			
6	Jun-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	6			
7	Jul-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	7			
8	Aug-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	8			
9	Sep-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	9			
10	Oct-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	10			
11	Nov-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	11			
12	Dec-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	12			
13	Jan-25	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	13			
14	Feb-25	-	-	-	-	-	-	-	-	-	0.91667	-	-	-	14			
15	Mar-25	-	-	-	-	-	-	-	-	-	0.83333	-	-	-	15			
16	Apr-25	-	-	-	-	-	-	-	-	-	0.75000	-	-	-	16			
17	May-25	-	-	-	-	-	-	-	-	-	0.66667	-	-	-	17			
18	Jun-25	-	-	-	-	-	-	-	-	-	0.58333	-	-	-	18			
19	Jul-25	-	-	-	-	-	-	-	-	-	0.50000	-	-	-	19			
20	Aug-25	-	-	-	-	-	-	-	-	-	0.41667	-	-	-	20			
21	Sep-25	-	-	-	-	-	-	-	-	-	0.33333	-	-	-	21			
22	Oct-25	-	-	-	-	-	-	-	-	-	0.25000	-	-	-	22			
23	Nov-25	-	-	-	-	-	-	-	-	-	0.16667	-	-	-	23			
24	Dec-25	-	-	-	-	-	-	-	-	-	0.08333	-	-	-	24			
25	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	25			
26																26		
27				Total Retirement				\$ 17,819				Form 1; Page 204-207; Line 58; Col. d				27		
28				Total Gross Plant				\$ 8,390,029				Form 1; Page 204-207; Line 58; Col. g				28		
29				Retirement Rate:				0.212%				Line 27 / Line 29				29		
30																30		
31																31		
32																32		
33																33		
34											Summary of Transmission Plant Additions:					34		
35											Net HV	Net LV	Unweighted	Wtd-HV		Wtd-LV	Wtd-Total	35
36											\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	36
37											Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	37
38																38		
39																39		

SAN DIEGO GAS & ELECTRIC COMPANY
FORECAST OF TRANSMISSION CAPITAL ADDITIONS- TO6 CYCLE 1
\$ In Thousands (000's)

Table with columns: Line No., Project Name, Voltage, Budget Code, and monthly breakdown (Jan-24 to Dec-24) for 2024 Plant Additions. Includes sub-sections for BLANKET PROJECTS, TRANSMISSION LINE-RELATED PROJECTS, and SUBSTATION, ENERGY STORAGE, NETWORK UPGRADES, INTERCONNECTIONS, AND OTHERS.

Table with columns: 2025 Plant Additions (Jan-25 to Dec-25), Total Plant Additions, High Voltage 200kv+, Low Voltage, and Line No. Includes sub-totals and grand totals for 2025 and overall project totals.

H/L/V calculation to determine the allocation to be used for blanket budget projects:

San Diego Gas and Electric Company
Summary of Common, General and Electric Miscellaneous Intangible Forecast Plant Additions
TO6 - Cycle 1
January 2024 - December 2025

Line No.	Ref. No.	Description	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24
1		SECTION 1:						
2		Summary of Common, General and Electric Intangible Plant Forecast:						
3	A	Common Plant Additions (Facilities)	\$ 762,786	\$ 687,785	\$ 1,002,799	\$ 3,593,551	\$ 484,103	\$ 1,229,017
4	A	Common Plant Additions (IT)	2,372,782	301,673	1,320,682	833,111	1,868,327	1,492,762
5	B	General Plant Additions (IT)	117,452	-	4,844,529	-	1,786,179	1,257,193
6								
7								
8		Total	\$ 3,253,019	\$ 989,458	\$ 7,168,010	\$ 4,426,662	\$ 4,138,609	\$ 3,978,972
9								
10		SECTION 2:						
11	A	Total Common Plant Forecast (Lines 3 to 4)	\$ 3,135,568	\$ 989,458	\$ 2,323,480	\$ 4,426,662	\$ 2,352,430	\$ 2,721,779
12								
13		Common Plant Allocation Factor (Common Allocation Ratio Method)	73.90%	73.90%	73.90%	73.90%	73.90%	73.90%
14								
15		Common Plant (Facilities, IT) - Electric Only	\$ 2,317,185	\$ 731,209	\$ 1,717,052	\$ 3,271,304	\$ 1,738,446	\$ 2,011,395
16								
17								
18	B	Total General and Electric Intangible Plant Forecast (Line 5)	\$ 117,452	\$ -	\$ 4,844,529	\$ -	\$ 1,786,179	\$ 1,257,193
19								
20								
21	C	Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)	\$ 2,434,636	\$ 731,209	\$ 6,561,581	\$ 3,271,304	\$ 3,524,625	\$ 3,268,588
22								
23		Transmission Salaries & Wages Ratio (Statement AI)	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
24								
25	D	Total Transmission Related - Common, General, & Electric Intangible Plant Forecast	\$ 487,000	\$ 146,264	\$ 1,312,513	\$ 654,359	\$ 705,031	\$ 653,816
26								
27	E	SECTION 3:						
28		HV/LV Transmission Plant Balance @ Dec 31, 2023						
29		HV (\$1,000)	\$ 4,090,818	\$ 4,090,818	\$ 4,090,818	\$ 4,090,818	\$ 4,090,818	\$ 4,090,818
30		LV (\$1,000)	\$ 4,141,581	\$ 4,141,581	\$ 4,141,581	\$ 4,141,581	\$ 4,141,581	\$ 4,141,581
31		Total	\$ 8,232,400	\$ 8,232,400	\$ 8,232,400	\$ 8,232,400	\$ 8,232,400	\$ 8,232,400
32								
33		HV/LV Transmission Weighted Forecast Plant Additions						
34		HV (\$1,000)	\$ 168,253	\$ 168,253	\$ 168,253	\$ 168,253	\$ 168,253	\$ 168,253
35		LV (\$1,000)	358,424	358,424	358,424	358,424	358,424	358,424
36		Total	\$ 526,677	\$ 526,677	\$ 526,677	\$ 526,677	\$ 526,677	\$ 526,677
37								
38		Total HV/LV @ Dec 31, 2023 Balance + Weighted Forecast Plant Additions						
39		HV (\$1,000)	\$ 4,259,071	\$ 4,259,071	\$ 4,259,071	\$ 4,259,071	\$ 4,259,071	\$ 4,259,071
40		LV (\$1,000)	4,500,006	4,500,006	4,500,006	4,500,006	4,500,006	4,500,006
41		Total	\$ 8,759,077	\$ 8,759,077	\$ 8,759,077	\$ 8,759,077	\$ 8,759,077	\$ 8,759,077
42		HV/LV Allocation % = Dec 31, 2023 Balance + Forecast Plant Additions						
43		HV %	48.62%	48.62%	48.62%	48.62%	48.62%	48.62%
44		LV %	51.38%	51.38%	51.38%	51.38%	51.38%	51.38%
45		Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
46								
47	F	Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)						
48		High Voltage \$	\$ 236,802	\$ 71,120	\$ 638,205	\$ 318,180	\$ 342,819	\$ 317,916
49		Low Voltage \$	250,198	75,144	674,308	336,179	362,212	335,900
50		Total	\$ 487,000	\$ 146,264	\$ 1,312,513	\$ 654,359	\$ 705,031	\$ 653,816
51			-	-	-	-	-	-

San Diego Gas and Electric Company
Summary of Common, General and Electric Miscellaneous Intangible Forecast Plant Additions
TO6 - Cycle 1
January 2024 - December 2025

Line No.	Ref. No.	Description	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
1		SECTION 1:						
2		Summary of Common, General and Electric Intangible Plant Forecast:						
3	A	Common Plant Additions (Facilities)	\$ 528,439	\$ 694,166	\$ 528,443	\$ 528,216	\$ 528,216	\$ 1,306,465
4	A	Common Plant Additions (IT)	2,617,410	465,662	1,447,031	311,690	663,274	7,756,060
5	B	General Plant Additions (IT)	-	1,871,748	284,543	-	-	4,532,828
6								
7								
8		Total	\$ 3,145,849	\$ 3,031,576	\$ 2,260,016	\$ 839,906	\$ 1,191,490	\$ 13,595,353
9								
10		SECTION 2:						
11	A	Total Common Plant Forecast (Lines 3 to 4)	\$ 3,145,849	\$ 1,159,828	\$ 1,975,474	\$ 839,906	\$ 1,191,490	\$ 9,062,525
12								
13		Common Plant Allocation Factor (Common Allocation Ratio Method)	73.90%	73.90%	73.90%	73.90%	73.90%	73.90%
14								
15		Common Plant (Facilities, IT) - Electric Only	\$ 2,324,783	\$ 857,113	\$ 1,459,875	\$ 620,691	\$ 880,511	\$ 6,697,206
16								
17								
18	B	Total General and Electric Intangible Plant Forecast (Line 5)	\$ -	\$ 1,871,748	\$ 284,543	\$ -	\$ -	\$ 4,532,828
19								
20								
21	C	Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)	\$ 2,324,783	\$ 2,728,861	\$ 1,744,418	\$ 620,691	\$ 880,511	\$ 11,230,034
22								
23		Transmission Salaries & Wages Ratio (Statement AI)	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
24								
25	D	Total Transmission Related - Common, General, & Electric Intangible Plant Forecast	\$ 465,026	\$ 545,854	\$ 348,936	\$ 124,157	\$ 176,129	\$ 2,246,344
26								
27	E	SECTION 3:						
28		HV/LV Transmission Plant Balance @ Dec 31, 2023						
29		HV (\$1,000)	\$ 4,090,818	\$ 4,090,818	\$ 4,090,818	\$ 4,090,818	\$ 4,090,818	\$ 4,090,818
30		LV (\$1,000)	4,141,581	4,141,581	4,141,581	4,141,581	4,141,581	4,141,581
31		Total	\$ 8,232,400	\$ 8,232,400	\$ 8,232,400	\$ 8,232,400	\$ 8,232,400	\$ 8,232,400
32								
33		HV/LV Transmission Weighted Forecast Plant Additions						
34		HV (\$1,000)	\$ 168,253	\$ 168,253	\$ 168,253	\$ 168,253	\$ 168,253	\$ 168,253
35		LV (\$1,000)	358,424	358,424	358,424	358,424	358,424	358,424
36		Total	\$ 526,677	\$ 526,677	\$ 526,677	\$ 526,677	\$ 526,677	\$ 526,677
37								
38		Total HV/LV @ Dec 31, 2023 Balance + Weighted Forecast Plant Additions						
39		HV (\$1,000)	\$ 4,259,071	\$ 4,259,071	\$ 4,259,071	\$ 4,259,071	\$ 4,259,071	\$ 4,259,071
40		LV (\$1,000)	4,500,006	4,500,006	4,500,006	4,500,006	4,500,006	4,500,006
41		Total	\$ 8,759,077	\$ 8,759,077	\$ 8,759,077	\$ 8,759,077	\$ 8,759,077	\$ 8,759,077
42		HV/LV Allocation % = Dec 31, 2023 Balance + Forecast Plant Additions						
43		HV %	48.62%	48.62%	48.62%	48.62%	48.62%	48.62%
44		LV %	51.38%	51.38%	51.38%	51.38%	51.38%	51.38%
45		Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
46								
47	F	Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)						
48		High Voltage \$	\$ 226,117	\$ 265,420	\$ 169,669	\$ 60,371	\$ 85,642	\$ 1,092,277
49		Low Voltage \$	238,909	280,434	179,267	63,786	90,487	1,154,067
50		Total	\$ 465,026	\$ 545,854	\$ 348,936	\$ 124,157	\$ 176,129	\$ 2,246,344
51			-	-	-	-	-	-

San Diego Gas and Electric Company
Summary of Common, General and Electric Miscellaneous Intangible Forecast Plant Additions
TO6 - Cycle 1
January 2024 - December 2025

Line No.	Ref. No.	Description	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25
1		SECTION 1:						
2		Summary of Common, General and Electric Intangible Plant Forecast:						
3	A	Common Plant Additions (Facilities)	\$ 555,273	\$ 554,251	\$ 554,251	\$ 567,077	\$ 567,077	\$ 567,077
4	A	Common Plant Additions (IT)	851,348	851,449	3,715,263	1,401,114	850,778	865,766
5	B	General Plant Additions (IT)	-	-	2,471,563	11,846	262,995	9,073
6								
7								
8		Total	\$ 1,406,621	\$ 1,405,700	\$ 6,741,077	\$ 1,980,037	\$ 1,680,850	\$ 1,441,916
9								
10		SECTION 2:						
11	A	Total Common Plant Forecast (Lines 3 to 4)	\$ 1,406,621	\$ 1,405,700	\$ 4,269,515	\$ 1,968,190	\$ 1,417,855	\$ 1,432,843
12								
13		Common Plant Allocation Factor (Common Allocation Ratio Method)	73.90%	73.90%	73.90%	73.90%	73.90%	73.90%
14								
15		Common Plant (Facilities, IT) - Electric Only	\$ 1,039,493	\$ 1,038,812	\$ 3,155,171	\$ 1,454,493	\$ 1,047,795	\$ 1,058,871
16								
17								
18	B	Total General and Electric Intangible Plant Forecast (Line 5)	\$ -	\$ -	\$ 2,471,563	\$ 11,846	\$ 262,995	\$ 9,073
19								
20								
21	C	Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)	\$ 1,039,493	\$ 1,038,812	\$ 5,626,734	\$ 1,466,339	\$ 1,310,790	\$ 1,067,944
22								
23		Transmission Salaries & Wages Ratio (Statement A1)	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
24								
25	D	Total Transmission Related - Common, General, & Electric Intangible Plant Forecast	\$ 207,930	\$ 207,794	\$ 1,125,515	\$ 293,312	\$ 262,197	\$ 213,621
26								
27	E	SECTION 3:						
28		HV/LV Transmission Plant Balance @ Dec 31, 2023						
29		HV (\$1,000)	\$ 4,090,818	\$ 4,090,818	\$ 4,090,818	\$ 4,090,818	\$ 4,090,818	\$ 4,090,818
30		LV (\$1,000)	4,141,581	4,141,581	4,141,581	4,141,581	4,141,581	4,141,581
31		Total	\$ 8,232,400	\$ 8,232,400	\$ 8,232,400	\$ 8,232,400	\$ 8,232,400	\$ 8,232,400
32								
33		HV/LV Transmission Weighted Forecast Plant Additions						
34		HV (\$1,000)	\$ 168,253	\$ 168,253	\$ 168,253	\$ 168,253	\$ 168,253	\$ 168,253
35		LV (\$1,000)	358,424	358,424	358,424	358,424	358,424	358,424
36		Total	\$ 526,677	\$ 526,677	\$ 526,677	\$ 526,677	\$ 526,677	\$ 526,677
37								
38		Total HV/LV @ Dec 31, 2023 Balance + Weighted Forecast Plant Additions						
39		HV (\$1,000)	\$ 4,259,071	\$ 4,259,071	\$ 4,259,071	\$ 4,259,071	\$ 4,259,071	\$ 4,259,071
40		LV (\$1,000)	4,500,006	4,500,006	4,500,006	4,500,006	4,500,006	4,500,006
41		Total	\$ 8,759,077	\$ 8,759,077	\$ 8,759,077	\$ 8,759,077	\$ 8,759,077	\$ 8,759,077
42		HV/LV Allocation % = Dec 31, 2023 Balance + Forecast Plant Additions						
43		HV %	48.62%	48.62%	48.62%	48.62%	48.62%	48.62%
44		LV %	51.38%	51.38%	51.38%	51.38%	51.38%	51.38%
45		Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
46								
47	F	Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)						
48		High Voltage \$	\$ 101,105	\$ 101,039	\$ 547,278	\$ 142,622	\$ 127,493	\$ 103,872
49		Low Voltage \$	106,825	106,755	578,237	150,690	134,705	109,748
50		Total	\$ 207,930	\$ 207,794	\$ 1,125,515	\$ 293,312	\$ 262,197	\$ 213,621
51			-	-	-	-	-	-

San Diego Gas and Electric Company
Summary of Common, General and Electric Miscellaneous Intangible Forecast Plant Additions
TO6 - Cycle 1
January 2024 - December 2025

Line No.	Ref. No.	Description	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25
1		SECTION 1:						
2		Summary of Common, General and Electric Intangible Plant Forecast:						
3	A	Common Plant Additions (Facilities)	\$ 567,077	\$ 567,077	\$ 567,077	\$ 567,077	\$ 567,077	\$ 793,772
4	A	Common Plant Additions (IT)	1,845,385	4,649,779	1,624,403	1,754,796	1,609,733	15,091,477
5	B	General Plant Additions (IT)	-	-	-	833,180	37,956	5,280,321
6								
7								
8		Total	\$ 2,412,462	\$ 5,216,856	\$ 2,191,480	\$ 3,155,053	\$ 2,214,767	\$ 21,165,570
9								
10		SECTION 2:						
11	A	Total Common Plant Forecast (Lines 3 to 4)	\$ 2,412,462	\$ 5,216,856	\$ 2,191,480	\$ 2,321,873	\$ 2,176,810	\$ 15,885,249
12								
13		Common Plant Allocation Factor (Common Allocation Ratio Method)	73.90%	73.90%	73.90%	73.90%	73.90%	73.90%
14								
15		Common Plant (Facilities, IT) - Electric Only	\$ 1,782,810	\$ 3,855,257	\$ 1,619,504	\$ 1,715,864	\$ 1,608,663	\$ 11,739,199
16								
17								
18	B	Total General and Electric Intangible Plant Forecast (Line 5)	\$ -	\$ -	\$ -	\$ 833,180	\$ 37,956	\$ 5,280,321
19								
20								
21	C	Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)	\$ 1,782,810	\$ 3,855,257	\$ 1,619,504	\$ 2,549,044	\$ 1,646,619	\$ 17,019,520
22								
23		Transmission Salaries & Wages Ratio (Statement AI)	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
24								
25	D	Total Transmission Related - Common, General, & Electric Intangible Plant Forecast	\$ 356,615	\$ 771,167	\$ 323,949	\$ 509,885	\$ 329,373	\$ 3,404,414
26								
27	E	SECTION 3:						
28		HV/LV Transmission Plant Balance @ Dec 31, 2023						
29		HV (\$1,000)	\$ 4,090,818	\$ 4,090,818	\$ 4,090,818	\$ 4,090,818	\$ 4,090,818	\$ 4,090,818
30		LV (\$1,000)	4,141,581	4,141,581	4,141,581	4,141,581	4,141,581	4,141,581
31		Total	\$ 8,232,400	\$ 8,232,400	\$ 8,232,400	\$ 8,232,400	\$ 8,232,400	\$ 8,232,400
32								
33		HV/LV Transmission Weighted Forecast Plant Additions						
34		HV (\$1,000)	\$ 168,253	\$ 168,253	\$ 168,253	\$ 168,253	\$ 168,253	\$ 168,253
35		LV (\$1,000)	358,424	358,424	358,424	358,424	358,424	358,424
36		Total	\$ 526,677	\$ 526,677	\$ 526,677	\$ 526,677	\$ 526,677	\$ 526,677
37								
38		Total HV/LV @ Dec 31, 2023 Balance + Weighted Forecast Plant Additions						
39		HV (\$1,000)	\$ 4,259,071	\$ 4,259,071	\$ 4,259,071	\$ 4,259,071	\$ 4,259,071	\$ 4,259,071
40		LV (\$1,000)	4,500,006	4,500,006	4,500,006	4,500,006	4,500,006	4,500,006
41		Total	\$ 8,759,077	\$ 8,759,077	\$ 8,759,077	\$ 8,759,077	\$ 8,759,077	\$ 8,759,077
42		HV/LV Allocation % = Dec 31, 2023 Balance + Forecast Plant Additions						
43		HV %	48.62%	48.62%	48.62%	48.62%	48.62%	48.62%
44		LV %	51.38%	51.38%	51.38%	51.38%	51.38%	51.38%
45		Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
46								
47	F	Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)						
48		High Voltage \$	\$ 173,403	\$ 374,977	\$ 157,519	\$ 247,930	\$ 160,157	\$ 1,655,385
49		Low Voltage \$	183,212	396,190	166,430	261,955	169,217	1,749,030
50		Total	\$ 356,615	\$ 771,167	\$ 323,949	\$ 509,885	\$ 329,373	\$ 3,404,414
51			-	-	-	-	-	-

San Diego Gas and Electric Company
Summary of Common, General and Electric Miscellaneous Intangible Forecast Plant Additions
TO6 - Cycle 1
January 2024 - December 2025

Line No.	Ref. No.	Description	Total	Reference	Line No.
1		SECTION 1:			1
2		Summary of Common, General and Electric Intangible Plant Forecast:			2
3	A	Common Plant Additions (Facilities)	\$ 18,868,151	Facilities Capital Additions	3
4	A	Common Plant Additions (IT)	56,561,753	IT Capital Additions	4
5	B	General Plant Additions (IT)	23,601,407	IT Capital Additions	5
6					6
7					7
8		Total	\$ 99,031,311	Sum Lines 3 thru 5	8
9					9
10		SECTION 2:			10
11	A	Total Common Plant Forecast (Lines 3 to 4)	\$ 75,429,904	Sum Lines 3 to 4	11
12					12
13		Common Plant Allocation Factor (Common Allocation Ratio Method)	73.90%	Statement AD; Page AD-10; Line 6	13
14					14
15		Common Plant (Facilities, IT) - Electric Only	\$ 55,742,699	Line 12 x Line 14	15
16					16
17					17
18	B	Total General and Electric Intangible Plant Forecast (Line 5)	\$ 23,601,407	Line 5	18
19					19
20					20
21	C	Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)	\$ 79,344,106	Line 15 + Line 18	21
22					22
23		Transmission Salaries & Wages Ratio (Statement AI)	20.00%	Statement AI; Page AI; Line 15	23
24					24
25	D	Total Transmission Related - Common, General, & Electric Intangible Plant Forecast	\$ 15,871,200	Line 21 x Line 23	25
26					26
27	E	SECTION 3:			27
28		HV/LV Transmission Plant Balance @ Dec 31, 2023			28
29		HV (\$1,000)	\$ 4,090,818	HV-LV Plant Study; Col. (c); Line 38	29
30		LV (\$1,000)	4,141,581	HV-LV Plant Study; Col. (b); Line 38	30
31		Total	\$ 8,232,400	Line 29 + Line 30	31
32					32
33		HV/LV Transmission Weighted Forecast Plant Additions			33
34		HV (\$1,000)	\$ 168,253	Summary of HV-LV Splits for Forecast Plant Additions work papers; Page 1; Line 1	34
35		LV (\$1,000)	358,424	Summary of HV-LV Splits for Forecast Plant Additions work papers; Page 1; Line 1	35
36		Total	\$ 526,677	Line 34 + Line 35	36
37					37
38		Total HV/LV @ Dec 31, 2023 Balance + Weighted Forecast Plant Additions			38
39		HV (\$1,000)	\$ 4,259,071	Line 29 + Line 34	39
40		LV (\$1,000)	4,500,006	Line 30 + Line 35	40
41		Total	\$ 8,759,077	Line 39 + Line 40	41
42		HV/LV Allocation % = Dec 31, 2023 Balance + Forecast Plant Additions			42
43		HV %	48.62%	Line 39 / Line 41	43
44		LV %	51.38%	Line 40 / Line 41	44
45		Total	100.00%	Line 43 + Line 44	45
46					46
47	F	Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)			47
48		High Voltage \$	\$ 7,717,317	Line 25 x Line 43	48
49		Low Voltage \$	8,153,884	Line 25 x Line 44	49
50		Total	\$ 15,871,200	Line 48 + Line 49	50
51			-		51

San Diego Gas and Electric Company
Summary of Common, General and Electric Miscellaneous Intangible Forecast Plant Additions
TO6 - Cycle 1
January 2024 - December 2025

Notes:

SECTION 1 shows the forecast for common, general, and electric intangible plant that conforms to workpapers as indicated in the reference column.

SECTION 2 segregates the costs in Section 1 into common that gets allocated between gas and electric, and general and electric miscellaneous intangible plant components. The combined total for all the common electric share, general, and electric miscellaneous intangible plant are allocated per transmission labor ratio. The overall transmission related common, general, and electric intangible total plant forecast is allocated between High and Low Voltage in Section 3.

SECTION 3 reflects the basis for HV/LV allocations for the forecast of common, general & intangible plant additions based on the combined transmission plant balances as of December 31, 2023 plus the weighted forecast transmission plant additions from January 2024 - December 2025. The ratios developed on Lines 43 and 44 are used to allocate the Common, General, and Electric Intangible forecast plant additions between HV and LV for CAISO TAC purposes.

San Diego Gas & Electric Company
Other Base Transmission Revenue Requirements (BTRR) Adjustments Summary
For TO5 Cycles 1 to 6
(\$1,000)

Line No.	Description	Base Period 2017 - TO5 Cycle 1 ¹	Base Period 2018 - TO5 Cycle 2 ²	Base Period 2019 - TO5 Cycle 3 ³	Base Period 2020 - TO5 Cycle 4 ⁴	Base Period 2021 - TO5 Cycle 5 ⁵	Base Period 2022 - TO5 Cycle 6 ⁶	Total	Line No.
1	Other BTRR Adjustments Resulting from Error Corrections	\$ 86	\$ 71	\$ 89	\$ 117	\$ 627	\$ 237	\$ 1,226	1
2	Interest	41	30	31	33	150	47	332	2
3	Total BTRR Adjustment Excluding FF&U	\$ 127	\$ 101	120	150	777	\$ 284	1,558	3
4	Transmission Related Municipal Franchise Fees Expense	1	1	1	2	8	3	16	4
5	Total BTRR Adjustment Including Franchise Fees Expense (WHOLESALE)	\$ 128	\$ 102	121	152	785	\$ 287	1,574	5
6	Transmission Related Uncollectible Expense	-	-	-	-	1	1	2	6
7	Total BTRR Adjustment Including FF&U (RETAIL)	\$ 128	\$ 102	\$ 121	\$ 152	\$ 786	\$ 288	\$ 1,576	7

¹ Information and related workpapers are included within tab labeled 'TO5 Cycle 1 Cost Adjustment'.

² Information and related workpapers are included within tab labeled 'TO5 Cycle 2 Cost Adjustment'.

³ Information and related workpapers are included within tab labeled 'TO5 Cycle 3 Cost Adjustment'.

⁴ Information and related workpapers are included within tab labeled 'TO5 Cycle 4 Cost Adjustment'.

⁵ Information and related workpapers are included within tab labeled 'TO5 Cycle 5 Cost Adjustment'.

⁶ Information and related workpapers are included within tab labeled 'TO5 Cycle 6 Cost Adjustment'.

Total Other BTRR Adj-C1 to C6

San Diego Gas & Electric Company
TO6 Cycle 1 Annual Informational Filing ¹
Derivation of Other BTRR Adjustment Applicable to TO5 Cycle 1
(\$1,000)

<u>Line No.</u>	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	<u>Line No.</u>
1	<u>BTRR Adjustment due to TO5 Cycle 1 Cost Adjustment Calculation:</u>			1
2				2
3	Total BTRR Adjustment - Before Interest	\$ 86	Page 2.2; Line 39	3
4				4
5	Interest Expense	<u>41</u>	Page 9.2; Line 104	5
6				6
7	Total BTRR Adjustment Excluding FF&U	127	Sum Lines 3 and 5	7
8				8
9	Transmission Related Municipal Franchise Fees Expenses	<u>1</u>	Line 7 x 1.0277%	9
10				10
11	Total BTRR Adjustment Including Franchise Fees Expense (WHOLESALE)	128	Sum Lines 7 and 9	11
12				12
13	Transmission Related Uncollectible Expense	<u>-</u>	Line 7 x 0.174%	13
14				14
15	Total BTRR Adjustment Including FF&U (RETAIL)	<u><u>\$ 128</u></u>	Sum Lines 11 and 13	15

¹ Section C.5 of the Protocols provides a mechanism for SDG&E to correct errors that affected the TU TRR in a previous Informational Filing. In the instant TO6 Cycle 1 Annual Informational Filing, SDG&E is correcting its prior TO5 Cycle 1 filing for approximately \$128K, for the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929. This error understated the BTRR in the previous TO5 Cycle 1 filing causing its correction in the instant TO6 Cycle 1 Annual Informational Filing.

San Diego Gas & Electric Company
TO6 Cycle 1 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 1
(\$1,000)

Line No.	A Revised TO5 Cycle 1 Amounts	B As Filed TO5 Cycle 1 ER19-221-002, ER23- 542 and ER24-524 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.
A. Revenues:					
1	\$ 69,583	\$ 69,583	\$ -	Page 3.1 and Page 4.1, Line 1	1
2					2
3	55,463 v	55,379	85	Page 3.1 and Page 4.1, Line 3	3
4					4
5	-	-	-	Page 3.1 and Page 4.1, Line 5	5
6	\$ 125,046 v	\$ 124,961	\$ 85	Sum Lines 1 thru 5	6
7					7
8	154,592	154,592	-	Page 3.1 and Page 4.1, Line 8	8
9					9
10	-	-	-	Page 3.1 and Page 4.1, Line 10	10
11					11
12	39,336	39,336	-	Page 3.1 and Page 4.1, Line 12	12
13					13
14	2,573	2,573	-	Page 3.1 and Page 4.1, Line 14	14
15	\$ 321,547 v	\$ 321,463	\$ 85	Sum Lines 6 thru 14	15
16					16
17	9.6728%	9.6728%	0%	Page 3.1 and Page 4.1, Line 17	17
18	\$ 3,653,570 v	\$ 3,653,559	\$ 11	Page 3.1 and Page 4.1, Line 18	18
19	\$ 353,402 v	\$ 353,401	\$ 1	Line 17 x Line 18	19
20					20
21	0.3828%	0.3828%	0%	Page 3.1 and Page 4.1, Line 21	21
22	\$ 3,653,570 v	\$ 3,653,559	\$ 11	Page 3.1 and Page 4.1, Line 22	22
23	\$ 13,984 v	\$ 13,984	\$ 0	Line 21 x Line 22	23
24					24
25	\$ 2,333	\$ 2,333	\$ -	Page 3.1 and Page 4.1, Line 25	25
26	(4,559)	(4,559)	-	Page 3.1 and Page 4.1, Line 26	26
27	-	-	-	Page 3.1 and Page 4.1, Line 27	27
28	-	-	-	Page 3.1 and Page 4.1, Line 28	28
29					29
30	\$ 686,708 v	\$ 686,622	\$ 86	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

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

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

San Diego Gas & Electric Company
TO6 Cycle 1 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 1
(\$1,000)

Line No.	A	B	C = A - B		Reference	Line No.
	Revised TO5 Cycle 1 Amounts ⁵	As Filed TO5 Cycle 1 ER19-221-002, ER23-542 and ER24-524 Amounts ⁵	Difference	Incr (Decr)		
B. Incentive ROE Project Transmission Revenue: ^{1,2}						
1	Incentive Transmission Plant Depreciation Expense	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 1	1
2						2
3	Incentive Cost of Capital Rate (COCR) - Base ROE	1.8944%	1.8944%	0%	Page 3.2 and Page 4.2, Line 3	3
4	Total Incentive ROE Project Transmission Rate Base	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 4	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	\$ -	\$ -	Line 3 x Line 4	5
6						6
7	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Page 3.2 and Page 4.2, Line 7	7
8	Total Incentive ROE Project Transmission Rate Base	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 8	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	\$ -	\$ -	Line 7 x Line 8	9
10						10
11	Total Incentive ROE Project Transmission Revenue	\$ -	\$ -	\$ -	Line 1 + Line 5 + Line 9	11
12						12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}						
13	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 14	13
14						14
15	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 16	15
16	Cost of Capital Rate (COCR) - Base ROE	9.6728%	9.6728%	0%	Page 3.2 and Page 4.2, Line 17	16
17	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$ -	\$ -	\$ -	Line 16 x Line 17	17
18						18
19	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 20	19
20	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Page 3.2 and Page 4.2, Line 21	20
21	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$ -	\$ -	\$ -	Line 20 x Line 21	21
22						22
23	Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	\$ -	\$ -	Line 14 + Line 18 + Line 22	23
24						24
25						25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}						
26	Incentive Transmission Construction Work In Progress	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 27	26
27	Cost of Capital Rate (COCR) - Base ROE	9.6728%	9.6728%	0%	Page 3.2 and Page 4.2, Line 28	27
28	Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	\$ -	\$ -	Line 27 x Line 28	28
29						29
30	Incentive Transmission Construction Work In Progress	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 31	30
31	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.3828%	0.3828%	0%	Page 3.2 and Page 4.2, Line 32	31
32	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	\$ -	\$ -	Line 31 x Line 32	32
33						33
34	Total Incentive CWIP Revenue	\$ -	\$ -	\$ -	Line 29 + Line 33	34
35						35
36	Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$ -	\$ -	\$ -	Sum Lines 11, 24, 35	36
37						37
38						38
39	E. Total (PYRR _{EU-IR}) Excluding FF&U ³	\$ 686,708	\$ 686,622	\$ 86	Page 1; Line 30 + Line 37	39

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

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

San Diego Gas & Electric Company
TO6 Cycle 1 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 1
(\$1,000)

Line No.	A Revised TO5 Cycle 1 Amounts	B As Filed TO5 Cycle 1 ER19-221-002, ER23- 542 and ER24-524 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.	
A. Transmission Rate Base						
1	<u>Net Transmission Plant:</u>					1
2	Transmission Plant	\$ 4,161,137	\$ 4,161,137	\$ -	Page 3.3 and Page 4.3, Line 2	2
3	Transmission Related Electric Miscellaneous Intangible Plant	12,666	12,666	-	Page 3.3 and Page 4.3, Line 3	3
4	Transmission Related General Plant	39,764	39,764	-	Page 3.3 and Page 4.3, Line 4	4
5	Transmission Related Common Plant	71,451	71,451	-	Page 3.3 and Page 4.3, Line 5	5
6	Total Net Transmission Plant	\$ 4,285,018	\$ 4,285,018	\$ -	Sum Lines 2 thru 5	6
7						7
8	<u>Rate Base Additions:</u>					8
9	Plant Held for Future Use	\$ 2,813	\$ 2,813	\$ -	Page 3.3 and Page 4.3, Line 9	9
10	Transmission Plant Abandoned Project Cost	-	-	-	Page 3.3 and Page 4.3, Line 10	10
11	Total Rate Base Additions	\$ 2,813	\$ 2,813	\$ -	Line 9 + Line 10	11
12						12
13	<u>Rate Base Reductions:</u>					13
14	Transmission Related Accum. Def. Inc. Taxes	\$ (703,514)	\$ (703,514)	\$ -	Page 3.3 and Page 4.3, Line 14	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	-	-	Page 3.3 and Page 4.3, Line 15	15
16	Total Rate Base Reductions	\$ (703,514)	\$ (703,514)	\$ -	Line 14 + Line 15	16
17						17
18	<u>Working Capital:</u>					18
19	Transmission Related Material and Supplies	\$ 46,596	\$ 46,596	\$ -	Page 3.3 and Page 4.3, Line 19	19
20	Transmission Related Prepayments	17,346	17,346	-	Page 3.3 and Page 4.3, Line 20	20
21	Transmission Related Cash Working Capital	15,631 ✓	15,620	11	Page 3.3 and Page 4.3, Line 21	21
22	Total Working Capital	\$ 79,573 ✓	\$ 79,562	\$ 11	Sum Lines 19 thru 21	22
23						23
24	Other Regulatory Assets/Liabilities	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 24	24
25	Unfunded Reserves	\$ (10,319)	\$ (10,319)	-	Page 3.3 and Page 4.3, Line 25	25
26						26
27	Total Transmission Rate Base	\$ 3,653,570 ✓	\$ 3,653,559	\$ 11	Sum Lines 6, 11, 16, 22, 24, 25	27
28						28
29	B. Incentive ROE Project Transmission Rate Base: ¹					29
30	Net Incentive Transmission Plant	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 30	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	-	-	Page 3.3 and Page 4.3, Line 31	31
32	Total Incentive ROE Project Transmission Rate Base	\$ -	\$ -	\$ -	Line 30 + Line 31	32
33						33
34	C. Incentive Transmission Plant Abandoned Project Rate Base: ¹					34
35	Incentive Transmission Plant Abandoned Project Cost	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 35	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	-	-	Page 3.3 and Page 4.3, Line 36	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	\$ -	\$ -	Line 35 + Line 36	37
38						38
39	D. Incentive Transmission Construction Work In Progress ¹					39
		\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 39	

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

¹ The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

San Diego Gas & Electric Company
TO6 Cycle 1 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 1
(\$1,000)

Line No.	A Revised TO5 Cycle 1 Amounts	B As Filed TO5 Cycle 1 ER19-221-002, ER23- 542 and ER24-524 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.	
A. Transmission Plant						
1	<u>Gross Transmission Plant:</u>					
2	Transmission Plant	\$ 5,164,792	\$ 5,164,792	\$ -	Page 3.4 and Page 4.4, Line 2	2
3	Transmission Related Electric Miscellaneous Intangible Plant	30,170	30,170	-	Page 3.4 and Page 4.4, Line 3	3
4	Transmission Related General Plant	66,553	66,553	-	Page 3.4 and Page 4.4, Line 4	4
5	Transmission Related Common Plant	145,874	145,874	-	Page 3.4 and Page 4.4, Line 5	5
6	Total Gross Transmission Plant	\$ 5,407,389	\$ 5,407,389	\$ -	Sum Lines 2 thru 5	6
7						
8	<u>Transmission Related Depreciation Reserve:</u>					
9	Transmission Plant Depreciation Reserve	\$ 1,003,655	\$ 1,003,655	\$ -	Page 3.4 and Page 4.4, Line 9	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	17,504	17,504	-	Page 3.4 and Page 4.4, Line 10	10
11	Transmission Related General Plant Depr Reserve	26,789	26,789	-	Page 3.4 and Page 4.4, Line 11	11
12	Transmission Related Common Plant Depr Reserve	74,423	74,423	-	Page 3.4 and Page 4.4, Line 12	12
13	Total Transmission Related Depreciation Reserve	\$ 1,122,371	\$ 1,122,371	\$ -	Sum Lines 9 thru 12	13
14						
15	<u>Net Transmission Plant:</u>					
16	Transmission Plant	\$ 4,161,137	\$ 4,161,137	\$ -	Page 3.4 and Page 4.4, Line 16	16
17	Transmission Related Electric Miscellaneous Intangible Plant	12,666	12,666	-	Page 3.4 and Page 4.4, Line 17	17
18	Transmission Related General Plant	39,764	39,764	-	Page 3.4 and Page 4.4, Line 18	18
19	Transmission Related Common Plant	71,451	71,451	-	Page 3.4 and Page 4.4, Line 19	19
20	Total Net Transmission Plant	\$ 4,285,018	\$ 4,285,018	\$ -	Sum Lines 16 thru 19	20
21						
22	B. Incentive Project Transmission Plant: ¹					
23	Incentive Transmission Plant	\$ -	\$ -	\$ -	Page 3.4 and Page 4.4, Line 23	23
24	Incentive Transmission Plant Depreciation Reserve	-	-	-	Page 3.4 and Page 4.4, Line 24	24
25	Total Net Incentive Transmission Plant	\$ -	\$ -	\$ -	Line 23 Minus Line 24	25

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

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2017
(\$1,000)

Line No.		Amounts	Reference	Line No.
A. Revenues:				
1	Transmission Operation & Maintenance Expense	\$ 69,583	Pg9 Rev Stmt AH; Line 10	1
2				2
3	Transmission Related A&G Expense	55,463 ✓	Pg9 Rev Stmt AH; Line 33	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 17	5
6	Total O&M Expenses	\$ 125,046 ✓	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	\$ 154,592	Pg10 Rev Stmt AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense ¹	-	Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	39,336	Statement AK; Line 13	12
13				13
14	Transmission Related Payroll Taxes Expense	2,573	Statement AK; Line 20	14
15	Sub-Total Expense	\$ 321,547 ✓	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate (COCR) - Base ROE	9.6728%	Pg7.3 Rev Stmt AV; Line 31	17
18	Transmission Rate Base	\$ 3,653,570 ✓	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 353,402 ✓	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.3828%	Pg7.3 Rev Stmt AV; Line 64	21
22	Transmission Rate Base	\$ 3,653,570 ✓	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ 13,984 ✓	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 2,333	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(4,559)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28
29				29
30	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	\$ 686,708 ✓	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

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

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
 For the Base Period & True-Up Period Ending December 31, 2017
 (\$1,000)

Line No.	Amounts	Reference	Line No.	
B. Incentive ROE Project Transmission Revenue: ^{1,2}				
1	Incentive Transmission Plant Depreciation Expense	\$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate (iCOCR) - Base ROE	1.8944%	Pg7.4 Rev Stmt AV; Line 31	3
4	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate (iCOCR) - CAISO Participation ROE Adder	0.0000%	Pg7.4 Rev Stmt AV; Line 64	7
8	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue	\$ -	Line 1 + Line 5 + Line 9	11
12				12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}				
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	16
17	Cost of Capital Rate (iCOCR) - Base ROE	9.6728%	Pg7.3 Rev Stmt AV; Line 31	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	20
21	Cost of Capital Rate (iCOCR) - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	Line 14 + Line 18 + Line 22	24
25				25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}				
27	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	27
28	Cost of Capital Rate (iCOCR) - Base ROE	9.6728%	Pg12.3 Rev Stmt AV; Line 31	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	31
32	Cost of Capital Rate (iCOCR) - CAISO Participation ROE Adder	0.3828%	Pg12.3 Rev Stmt AV; Line 64	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue	\$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$ -	Sum Lines 11, 24, 35	37
38				38
39	E. Total (PYRR_{EU}) Excluding FF&U ³	\$ 686,708 v	Page 1; Line 30 + Line 37	39

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

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2017
(S1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Rate Base:			
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
B. Incentive ROE Project Transmission Rate Base: ¹			
C. Incentive Transmission Plant Abandoned Project Rate Base: ¹			
D. Incentive Transmission Construction Work In Progress ¹			

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

¹ The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2017
(S1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Plant:			
1			1
Gross Transmission Plant:			
2	\$ 5,164,792	Pg6 Rev Stmt AD; Line 11	2
3	30,170	Pg6 Rev Stmt AD; Line 27	3
4	66,553	Pg6 Rev Stmt AD; Line 29	4
5	145,874	Pg6 Rev Stmt AD; Line 31	5
6	\$ 5,407,389	Sum Lines 2 thru 5	6
7			7
Transmission Related Depreciation Reserve:			
8			8
9	\$ 1,003,655	Pg7 Rev Stmt AE; Line 1	9
10	17,504	Pg7 Rev Stmt AE; Line 11	10
11	26,789	Pg7 Rev Stmt AE; Line 13	11
12	74,423	Pg7 Rev Stmt AE; Line 15	12
13	\$ 1,122,371	Sum Lines 9 thru 12	13
14			14
Net Transmission Plant:			
15			15
16	\$ 4,161,137	Line 2 Minus Line 9	16
17	12,666	Line 3 Minus Line 10	17
18	39,764	Line 4 Minus Line 11	18
19	71,451	Line 5 Minus Line 12	19
20	\$ 4,285,018	Sum Lines 16 thru 19	20
21			21
B. Incentive Project Transmission Plant: ¹			
22			22
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	\$ -	Line 23 Minus Line 24	25

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})

For the Base Period & True-Up Period Ending December 31, 2017

(\$1,000)

Line No.	Amounts	Reference	Line No.
A. Revenues:			
1	\$ 69,583 ✓	Pg9 Rev Stmt AH; Line 10	1
2			2
3	55,379 ✓	Pg9 Rev Stmt AH; Line 33	3
4			4
5	-	Negative of Statement AH; Line 17	5
6	\$ 124,961 ✓	Sum Lines 1 thru 5	6
7			7
8	\$ 154,592 ✓	Pg10 Rev Stmt AJ; Line 17	8
9			9
10	-	Statement AJ; Line 23	10
11			11
12	39,336	Statement AK; Line 13	12
13			13
14	2,573	Statement AK; Line 20	14
15	\$ 321,463 ✓	Sum Lines 6 thru 14	15
16			16
17	9.6728%	Pg12.3 Rev Stmt AV; Line 31	17
18	\$ 3,653,559 ✓	Page 3; Line 27	18
19	\$ 353,401 ✓	Line 17 x Line 18	19
20			20
21	0.3828%	Pg12.3 Rev Stmt AV; Line 64	21
22	\$ 3,653,559 ✓	Page 3; Line 27 - Line 10	22
23	\$ 13,984 ✓	Line 21 x Line 22	23
24			24
25	\$ 2,333	Statement AQ; Line 3	25
26	(4,559)	Statement AU; Line 13	26
27	-	Statement Misc; Line 1	27
28	-	Statement AU; Line 15	28
29			29
30	\$ 686,622 ✓	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ Items in BOLD have changed due to various FERC audit adj. compared to the TO5 Cycle 1 Offer of Settlement Filing in ER19-221-002 and cost adjustments included in TO5 Cycle 5 per ER23-542.

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SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2017
(\$1,000)

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1	\$ -	Statement AJ; Line 19	1
2			2
3	1.8944%	Pg12.4 Rev Stmt AV; Line 31	3
4	\$ -	Page 3; Line 32	4
5	\$ -	Line 3 x Line 4	5
6			6
7	0.0000%	Pg12.4 Rev Stmt AV; Line 64	7
8	\$ -	Page 3; Line 32	8
9	\$ -	Line 7 x Line 8	9
10			10
11	\$ -	Line 1 + Line 5 + Line 9	11
12			12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			
14	\$ -	Statement AJ; Line 21	14
15			15
16	\$ -	Page 3; Line 37	16
17	9.6728%	Pg12.3 Rev Stmt AV; Line 31	17
18	\$ -	Line 16 x Line 17	18
19			19
20	\$ -	Page 3; Line 37	20
21	0.0000%	Shall be Zero	21
22	\$ -	Line 20 x Line 21	22
23			23
24	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			
27	\$ -	Page 3; Line 39	27
28	9.6728%	Pg12.3 Rev Stmt AV; Line 31	28
29	\$ -	Line 27 x Line 28	29
30			30
31	\$ -	Page 3; Line 39	31
32	0.3828%	Pg12.3 Rev Stmt AV; Line 64	32
33	\$ -	Line 31 x Line 32	33
34			34
35	\$ -	Line 29 + Line 33	35
36			36
37	\$ -	Sum Lines 11, 24, 35	37
38			38
39	\$ 686,622 ✓	Page 1; Line 30 + Line 37	39

✓ Items in BOLD have changed due to various FERC audit adj. compared to the TO5 Cycle 1 Offer of Settlement Filing in ER19-221-002 and cost adjustments included in TO5 Cycle 5 per ER23-542.

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² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{ET})

For the Base Period & True-Up Period Ending December 31, 2017

(\$1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Rate Base:			
Net Transmission Plant:			
1			1
2	\$ 4,161,137 ✓	Page 4; Line 16	2
3	12,666 ✓	Page 4; Line 17	3
4	39,764 ✓	Page 4; Line 18	4
5	71,451 ✓	Page 4; Line 19	5
6	\$ 4,285,018 ✓	Sum Lines 2 thru 5	6
7			7
Rate Base Additions:			
8			8
9	\$ 2,813	Statement AG; Line 1	9
10	-	Statement Misc; Line 3	10
11	\$ 2,813	Line 9 + Line 10	11
12			12
Rate Base Reductions:			
13			13
14	\$ (703,514) ✓	Pg8 Rev Stmt AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (703,514) ✓	Line 14 + Line 15	16
17			17
Working Capital:			
18			18
19	\$ 46,596 ✓	Pg11 Rev Stmt AL; Line 5	19
20	17,346 ✓	Pg11 Rev Stmt AL; Line 9	20
21	15,620 ✓	Pg11 Rev Stmt AL; Line 19	21
22	\$ 79,562 ✓	Sum Lines 19 thru 21	22
23			23
24	\$ -	Statement Misc; Line 5	24
25	\$ (10,319)	Statement Misc; Line 7	25
26			26
27	\$ 3,653,559 ✓	Sum Lines 6, 11, 16, 22, 24, 25	27
28			28
B. Incentive ROE Project Transmission Rate Base: ¹			
29			29
30	\$ -	Page 4; Line 25	30
31	-	Statement AF; Line 9	31
32	\$ -	Line 30 + Line 31	32
33			33
C. Incentive Transmission Plant Abandoned Project Rate Base: ¹			
34			34
35	\$ -	Statement Misc; Line 9	35
36	-	Statement AF; Line 13	36
37	\$ -	Line 35 + Line 36	37
38			38
39	\$ -	Statement AM; Line 1	39

✓ Items in BOLD have changed due to various FERC audit adj. compared to the TO5 Cycle 1 Offer of Settlement Filing in ER19-221-002 and cost adjustments included in TO5 Cycle 5 per ER23-542.

¹ The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{ET})

For the Base Period & True-Up Period Ending December 31, 2017

(\$1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Plant:			
Gross Transmission Plant:			
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
Transmission Related Depreciation Reserve:			
9			9
10			10
11			11
12			12
13			13
14			14
15			15
Net Transmission Plant:			
16			16
17			17
18			18
19			19
20			20
21			21
22			22
B. Incentive Project Transmission Plant: ¹			
23			23
24			24
25			25

✓ **Items in BOLD have changed due to various FERC audit adj. compared to the TO5 Cycle 1 Offer of Settlement Filing in ER19-221-002 and cost adjustments included in TO5 Cycle 5 per ER23-542.**

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH

Operation and Maintenance Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2017

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
Derivation of Transmission Operation and Maintenance Expense:				
2				2
2	321; 112; b	\$ 87,096	AH-1; Line 33; Col. a	
3				3
Adjustments to Per Book Transmission O&M Expense:				
4		(6,098)	Negative of AH-1; Line 38; Col. b	4
5		(2,804)	Negative of AH-1; Line 39; Col. b	5
6		-	Negative of AH-1; Line 40; Col. b	6
7		(6,066)	Negative of AH-1; Line 45; Col. b	7
8		(115)	Negative of AH-1; Line 37; Col. b	8
9		(2,430)	Pg9.2 Rev AH-1; Line 33; Col. d	9
10		\$ 69,583	Sum Lines 2 thru 9	10
11				11
Derivation of Administrative and General Expense:				
12				12
13	323; 197; b	\$ 425,629	Rev AH-2; Line 16; Col. a	13
14				14
Adjustments to Per Book A&G Expense:				
15		77	Negative of Rev AH-2; Line 32; Col. b	15
16		(260)	Negative of Rev AH-2; Sum Lines 20, 22, 24, 31, 33; Col. a or b	16
17		-	Negative of Rev AH-2; Line 25; Col. a	17
18		(591)	Negative of Rev AH-2; Line 26; Col. a	18
19		(8,070)	Negative of Rev AH-2; Line 27; Col. a	19
20		-	Negative of Rev AH-2; Line 21; Col. a	20
21		(193)	Negative of Rev AH-2; Line 30; Col. b	21
22		(120,401)	Negative of Rev AH-2; Line 23; Col. b	22
23		(70)	Negative of Rev AH-2; Line 34; Col. b	23
24		(62)	Negative of Rev AH-2; Line 28; Col. a	24
25		-	Not Applicable to 2017 Base Period	25
26		(1,534)	Rev AH-2; Line 16; Col. d	26
27		459 v	Pg5.2 Negative of Rev AH-2; Line 16; Col. f	27
28		\$ 294,984 v	Sum Lines 13 thru 27	28
29		(5,392)	Negative of AH-2; Line 5; Col. c	29
30		\$ 289,592 v	Line 28 + Line 29	30
31		18.42%	Statement AI; Line 15	31
32		\$ 53,345 v	Line 30 x Line 31	32
33		2,118	Negative of Line 29 x Line 53	33
34		\$ 55,463 v	Line 32 + Line 33	34
35				35
Derivation of Transmission Plant Property Insurance Allocation Factor:				
36				36
37		\$ 5,164,792	Pg6 Rev Stmt AD; Line 25	37
38		-	Shall be Zero	38
39		66,553	Pg6 Rev Stmt AD; Line 29	39
40		145,874	Pg6 Rev Stmt AD; Line 31	40
41		\$ 5,377,219	Sum Lines 37 thru 40	41
42				42
43		\$ 5,164,792	Line 37 Above	43
44		567,644	Pg6 Rev Stmt AD; Line 1	44
45		-	Shall be Zero	45
46		510,344	Pg6 Rev Stmt AD; Line 7	46
47		6,294,515	Pg6 Rev Stmt AD; Line 9	47
48		-	Shall be Zero	48
49		361,309	Pg6 Rev Stmt AD; Line 17	49
50		791,935	Pg6 Rev Stmt AD; Line 19	50
51		\$ 13,690,539	Sum Lines 43 thru 50	51
52				52
53		39.28%	Line 41 / Line 51	53

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

¹ The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the Retail BTRR on BK-1; Page 1; Line 5. This expense will be excluded in Wholesale BTRR on BK-2; Line 3.

AS FILED STMT AH WITH FERC AUDIT ADJ INCL IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2017

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
<u>Derivation of Transmission Operation and Maintenance Expense:</u>				
2	321; 112; b	\$ 87,096	AH-1; Line 33; Col. a	2
3				3
Adjustments to Per Book Transmission O&M Expense:				
4		(6,098)	Negative of AH-1; Line 38; Col. b	4
5		(2,804)	Negative of AH-1; Line 39; Col. b	5
6		-	Negative of AH-1; Line 40; Col. b	6
7		(6,066)	Negative of AH-1; Line 45; Col. b	7
8		(115)	Negative of AH-1; Line 37; Col. b	8
9		(2,430) ✓	Pg9.2 Rev AH-1; Line 33; Col. d	9
10		\$ 69,583 ✓	Sum Lines 2 thru 9	10
11				11
<u>Derivation of Administrative and General Expense:</u>				
13	323; 197; b	\$ 425,629	AH-2; Line 16; Col. a	13
14				14
Adjustments to Per Book A&G Expense:				
15		77	Negative of AH-2; Line 31; Col. b	15
16		(260)	Negative of AH-2; Sum Lines 20, 22, 24, 30, 32; Col. a or b	16
17		-	Negative of AH-2; Line 25; Col. a	17
18		(591)	Negative of AH-2; Line 26; Col. a	18
19		(8,070)	Negative of AH-2; Line 27; Col. a	19
20		-	Negative of AH-2; Line 21; Col. a	20
21		(193)	Negative of AH-2; Line 29; Col. b	21
22		(120,401)	Negative of AH-2; Line 23; Col. b	22
23		(70)	Negative of AH-2; Line 33; Col. b	23
24		(62)	Negative of AH-2; Line 28; Col. a	24
25		-	Not Applicable to 2017 Base Period	25
26		(1,534) ✓	Pg9.4 Rev AH-2; Line 16; Col. d	26
27		\$ 294,525 ✓	Sum Lines 13 thru 26	27
28		(5,392)	Negative of AH-2; Line 5; Col. c	28
29		\$ 289,133 ✓	Line 27 + Line 28	29
30		18.42%	Statement A1; Line 15	30
31		\$ 53,261 ✓	Line 29 x Line 30	31
32		2,118	Negative of Line 28 x Line 52	32
33		\$ 55,379 ✓	Line 31 + Line 32	33
34				34
<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>				
36		\$ 5,164,792 ✓	Pg6 Rev Stmt AD; Line 25	36
37		-	Shall be Zero	37
38		66,553 ✓	Pg6 Rev Stmt AD; Line 29	38
39		145,874 ✓	Pg6 Rev Stmt AD; Line 31	39
40		\$ 5,377,219 ✓	Sum Lines 36 thru 39	40
41				41
42		\$ 5,164,792 ✓	Line 36 Above	42
43		567,644 ✓	Pg6 Rev Stmt AD; Line 1	43
44		-	Shall be Zero	44
45		510,344 ✓	Pg6 Rev Stmt AD; Line 7	45
46		6,294,515 ✓	Pg6 Rev Stmt AD; Line 9	46
47		-	Shall be Zero	47
48		361,309 ✓	Pg6 Rev Stmt AD; Line 17	48
49		791,935 ✓	Pg6 Rev Stmt AD; Line 19	49
50		\$ 13,690,539 ✓	Sum Lines 42 thru 49	50
51				51
52		39.28%	Line 40 / Line 50	52

✓ Items in BOLD have changed due to various FERC audit adj. compared to the TO5 Cycle 1 Offer of Settlement Filing in ER19-221-002.

¹ The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the Retail BTRR on BK-1; Page 1; Line 5. This expense will be excluded in Wholesale BTRR on BK-2; Line 3.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 Administrative & General Expenses
 12 Months Ending December 31, 2017
 (\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adj As Filed	(d) FERC Audit Adj.	(e) = (c) + (d) Revised A&G	(f) ⁶ Add / (Deduct) A&G Cost Adj	(g) = (e) - (f) Revised A&G	Reference	Line No.
		<i>Administrative & General</i>									
1	920	A&G Salaries	\$ 36,248	\$ -	\$ 36,248		\$ 36,248	\$ 36,248	Form 1; Page 323; Line 181	1	
2	921	Office Supplies & Expenses	7,641	-	7,641	√ (462) ⁵	7,179	7,179	Form 1; Page 323; Line 182	2	
3	922	Less: Administrative Expenses Transferred-Credit	(7,635)	-	(7,635)	√ (2,350) ²	(9,985)	(9,985)	Form 1; Page 323; Line 183	3	
4	923	Outside Services Employed	83,058	-	83,058	√ 1,267 ³	84,326	84,326	Form 1; Page 323; Line 184	4	
5	924	Property Insurance	5,392	-	5,392		5,392	5,392	Form 1; Page 323; Line 185	5	
6	925	Injuries & Damages	95,755	83	95,672		95,672	95,672	Form 1; Page 323; Line 186	6	
7	926	Employee Pensions & Benefits ¹	40,059	177	39,882		39,882	39,882	Form 1; Page 323; Line 187	7	
8	927	Franchise Requirements	120,401	120,401	-		-	-	Form 1; Page 323; Line 188	8	
9	928	Regulatory Commission Expenses	18,405	8,723	9,682	√ 216 ⁴	9,898	9,898	Form 1; Page 323; Line 189	9	
10	929	Less: Duplicate Charges (Company Energy Use)	(2,221)	-	(2,221)		(2,221)	(1,762) √	Form 1; Page 323; Line 190	10	
11	930.1	General Advertising Expenses	193	193	-		-	-	Form 1; Page 323; Line 191	11	
12	930.2	Miscellaneous General Expenses	7,233	(77)	7,311	√ (206) ⁵	7,105	7,105	Form 1; Page 323; Line 192	12	
13	931	Rents	11,961	-	11,961		11,961	11,961	Form 1; Page 323; Line 193	13	
14	935	Maintenance of General Plant	9,138	70	9,068		9,068	9,068	Form 1; Page 323; Line 196	14	
15										15	
16		Total Administrative & General Expenses	\$ 425,629	\$ 129,569	\$ 296,060	√ \$ (1,534)	\$ 294,525	\$ (459)	\$ 294,984	Sum Lines 1 thru 14	16
17										17	
18										18	
19		Excluded Expenses:								19	
20	925	CPUC energy efficiency programs	\$ 83							20	
21		Injuries & Damages	-	\$ 83						21	
22	926	CPUC energy efficiency programs		177						22	
23	927	Franchise Requirements		120,401						23	
24	928	CPUC energy efficiency programs								24	
25		CPUC Intervenor Funding Expense - Transmission								25	
26		CPUC Intervenor Funding Expense - Distribution		591						26	
27		CPUC reimbursement fees		8,070						27	
28		Litigation expenses - Litigation Cost Memorandum Account (LCMA)		62	8,723					28	
29	929	Duplicate Charges (Company Energy Use)⁶								29	
30	930.1	General Advertising Expenses		193						30	
31	930.2	CPUC energy efficiency programs								31	
32		Abandoned Projects		(77)						32	
33	931	CPUC energy efficiency programs								33	
34	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		70						34	
35										35	
36		Total Excluded Expenses		\$ 129,569						36	
37										37	
38	√	Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.								38	
39	¹	FERC Acct 926 for Employee Pensions & Benefits includes \$2M for PBOP.								39	
40	²	FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead costs to CWIP.								40	
41	³	FERC Audit Adjustment - Compliance Finding #8 - Accounting for outside services employed.								41	
42	⁴	FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulatory commission expenses.								42	
43	⁵	FERC Audit Adjustment - Compliance Finding #7 - Accounting for donations & lobbying expenses.								43	
44	⁶	This is to correct the overallocation of duplicate charges credit for company energy use in FERC Account no. 929.								44	
45										45	

AS FILED AH-2 WITH FERC AUDIT ADJ INCL IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY
 Administrative & General Expenses
 12 Months Ending December 31, 2017
 (\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adj As Filed	(d) FERC Audit Adj.	(e) = (c) + (d) Revised A&G	Reference	Line No.
		<u>Administrative & General</u>							
1	920	A&G Salaries	\$ 36,248	\$ -	\$ 36,248		\$ 36,248	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	7,641	-	7,641	√ (462) ⁵	7,179	Form 1; Page 323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(7,635)	-	(7,635)	√ (2,350) ²	(9,985)	Form 1; Page 323; Line 183	3
4	923	Outside Services Employed	83,058	-	83,058	√ 1,267 ³	84,326	Form 1; Page 323; Line 184	4
5	924	Property Insurance	5,392	-	5,392		5,392	Form 1; Page 323; Line 185	5
6	925	Injuries & Damages	95,755	83	95,672		95,672	Form 1; Page 323; Line 186	6
7	926	Employee Pensions & Benefits ¹	40,059	177	39,882		39,882	Form 1; Page 323; Line 187	7
8	927	Franchise Requirements	120,401	120,401	-		-	Form 1; Page 323; Line 188	8
9	928	Regulatory Commission Expenses	18,405	8,723	9,682	√ 216 ⁴	9,898	Form 1; Page 323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(2,221)	-	(2,221)		(2,221)	Form 1; Page 323; Line 190	10
11	930.1	General Advertising Expenses	193	193	-		-	Form 1; Page 323; Line 191	11
12	930.2	Miscellaneous General Expenses	7,233	(77)	7,311	√ (206) ⁵	7,105	Form 1; Page 323; Line 192	12
13	931	Rents	11,961	-	11,961		11,961	Form 1; Page 323; Line 193	13
14	935	Maintenance of General Plant	9,138	70	9,068		9,068	Form 1; Page 323; Line 196	14
15									15
16		Total Administrative & General Expenses	\$ 425,629	\$ 129,569	\$ 296,060	√ \$ (1,534)	\$ 294,525	Sum Lines 1 thru 14	16
17									17
18									18
19		<u>Excluded Expenses:</u>							19
20	925	CPUC energy efficiency programs	\$ 83						20
21		Injuries & Damages	-	\$ 83					21
22	926	CPUC energy efficiency programs		177					22
23	927	Franchise Requirements		120,401					23
24	928	CPUC energy efficiency programs	-						24
25		CPUC Intervenor Funding Expense - Transmission	-						25
26		CPUC Intervenor Funding Expense - Distribution	591						26
27		CPUC reimbursement fees	8,070						27
28		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	62	8,723					28
29	930.1	General Advertising Expenses		193					29
30	930.2	CPUC energy efficiency programs	-						30
31		Abandoned Projects	(77)	(77)					31
32	931	CPUC energy efficiency programs		-					32
33	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		70					33
34									34
35		Total Excluded Expenses		\$ 129,569					35
36									36
37	√	Items in BOLD have changed due to various FERC audit adj. compared to the TO5 Cycle 1 Offer of Settlement Filing in ER19-221-002.							37
38	¹	FERC Acct 926 for Employee Pensions & Benefits includes \$2M for PBOP.							38
39	²	FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead costs to CWIP.							39
40	³	FERC Audit Adjustment - Compliance Finding #8 - Accounting for outside services employed.							40
41	⁴	FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulatory commission expenses.							41
42	⁵	FERC Audit Adjustment - Compliance Finding #7 - Accounting for donations & lobbying expenses.							42
43									43

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2017

(\$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	450.1; Sch. Pg. 227; 12; c	\$ 119,385	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		39.03%	Pg6 Rev Stmt AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 46,596	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c	\$ 44,443	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 17,346	Line 3 x Line 7	9
10					10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:				11
12	Transmission O&M Expense		\$ 69,583	Pg5 Rev Stmt AH; Line 10	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		55,463 v	Pg5 Rev Stmt AH; Line 33	13
14	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 17	14
15	Total		\$ 125,046 v	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		\$ 15,631 v	Line 15 x Line 17	19
20					20
21	D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:				21
22	CPUC Intervenor Funding Expense - Transmission		\$ -	Line 14 Above	22
23					23
24	One Eighth O&M Rule		12.50%	Line 17 Above	24
25					25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers		\$ -	Line 22 x Line 24	26
27					27
28	Cost of Capital Rate (COCR) - Base ROE:		9.6728%	Pg11.3 Rev Stmt AV; Line 31	28
29					29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE ²		\$ -	Line 26 x Line 28	30
31					31
32	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:		0.3828%	Pg11.3 Rev Stmt AV; Line 64	32
33					33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder ²		\$ -	Line 26 x Line 32	34

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

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

² Working Capital Adjustment to show that Wholesale customers do not pay for CPUC Intervenor Funding Expense.

AS FILED STMT AL WITH FERC AUDIT ADJ INCL IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2017

(\$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	450.1; Sch. Pg. 227; 12; c	\$ 119,385	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		39.03% v	Pg6 Rev Stmt AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 46,596 v	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c	\$ 44,443	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 17,346 v	Line 3 x Line 7	9
10					10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:				11
12	Transmission O&M Expense		\$ 69,583 v	Pg9 Rev Stmt AH; Line 10	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		55,379 v	Pg9 Rev Stmt AH; Line 33	13
14	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 17	14
15	Total		\$ 124,961 v	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		\$ 15,620 v	Line 15 x Line 17	19
20					20
21	D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:				21
22	CPUC Intervenor Funding Expense - Transmission		\$ -	Line 14 Above	22
23					23
24	One Eighth O&M Rule		12.50%	Line 17 Above	24
25					25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers		\$ -	Line 22 x Line 24	26
27					27
28	Cost of Capital Rate (COCR) - Base ROE:		9.6728%	Pg11.3 Rev Stmt AV; Line 31	28
29					29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE ²		\$ -	Line 26 x Line 28	30
31					31
32	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:		0.3828%	Pg11.3 Rev Stmt AV; Line 64	32
33					33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder ²		\$ -	Line 26 x Line 32	34

v Items in **BOLD** have changed due to various FERC audit adj. compared to the TO5 Cycle 1 Offer of Settlement Filing in ER19-221-002.

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

² Working Capital Adjustment to show that Wholesale customers do not pay for CPUC Intervenor Funding Expense.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2017
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.			
1	<u>Long-Term Debt Component - Denominator:</u>			1			
2	Bonds (Acct 221)	\$ 4,573,220		2			
3	Less: Reacquired Bonds (Acct 222)	-		3			
4	Other Long-Term Debt (Acct 224)	-		4			
5	Unamortized Premium on Long-Term Debt (Acct 225)	-		5			
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	(11,675)		6			
7	LTD = Long Term Debt	\$ 4,561,545	Sum Lines 2 thru 6	7			
8				8			
9	<u>Long-Term Debt Component - Numerator:</u>			9			
10	Interest on Long-Term Debt (Acct 427)	\$ 185,809		10			
11	Amort. of Debt Disc. and Expense (Acct 428)	3,446		11			
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	3,335		12			
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	-		13			
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	-		14			
15	i = LTD interest	\$ 192,589	Sum Lines 10 thru 14	15			
16				16			
17	<u>Cost of Long-Term Debt:</u>	4.22%	Line 15 / Line 7	17			
18				18			
19	<u>Preferred Equity Component:</u>			19			
20	PF = Preferred Stock (Acct 204)	\$ -		20			
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	\$ -		21			
22	Cost of Preferred Equity	0.00%	Line 21 / Line 20	22			
23				23			
24	<u>Common Equity Component:</u>			24			
25	Proprietary Capital	\$ 5,596,415		25			
26	Less: Preferred Stock (Acct 204)	-	Negative of Line 20 Above	26			
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	-		27			
28	Accumulated Other Comprehensive Income (Acct 219)	8,217		28			
29	CS = Common Stock	\$ 5,604,632	Sum Lines 25 thru 28	29			
30				30			
31				31			
32	<u>Base Return on Common Equity:</u>	10.10%	SDG&E Base Return on Equity	32			
33				33			
34	(a) (b) (c) (d) = (b) x (c)			34			
35	<u>Weighted Cost of Capital:</u>			35			
36	Amounts ¹ Ratio Capital Cost of Capital			36			
37	Long-Term Debt	\$ 4,561,545	44.87%	4.22%	1.89%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	5,604,632	55.13%	10.10%	5.57%	Col. c = Line 32 Above	39
40	Total Capital	\$ 10,166,178	100.00%		7.46%	Sum Lines 37 thru 39	40
41							41
42	<u>Cost of Equity Component (Preferred & Common):</u>			5.57%		Line 38 + Line 39; Col. d	42
43							43
44							44
45	<u>CAISO Participation ROE Adder:</u>			0.50%		Order No. 679, 116 FERC ¶ 61,057 at P 326	45
46							46
47	(a) (b) (c) (d) = (b) x (c)						47
48	<u>Weighted Cost of Capital:</u>						48
49	Amounts ¹ Ratio Capital Cost of Capital						49
50	Long-Term Debt	\$ 4,561,545	44.87%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	5,604,632	55.13%	0.50%	0.28%	Col. c = Line 45 Above	52
53	Total Capital	\$ 10,166,178	100.00%		0.28%	Sum Lines 50 thru 52	53
54							54
55	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.28%	Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2017
(S1,000)

Line No.	FERC Form 1				Reference	Line No.	
	Page; Line; Col.						
				Amounts			
1	Incentive Return on Common Equity: ¹				0.00%		1
2	(a)	(b)	(c)	(d) = (b) x (c)		2	
3		Cap. Struct.	Cost of	Weighted		3	
4	Incentive Weighted Cost of Capital:					4	
5	Amounts ²	Ratio	Capital	Cost of Capital		5	
6	\$ 4,561,545	44.87%	4.22%	1.89%	Col. c = Page 1, Line 17	6	
7	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7	
8	5,604,632	55.13%	0.00%	0.00%	Col. c = Line 1 Above	8	
9	\$ 10,166,178	100.00%		1.89%	Sum Lines 6 thru 8	9	
10						10	
11	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 7 + Line 8; Col. d	11
12						12	
13	CAISO Participation ROE Adder:				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	13
14	(a)	(b)	(c)	(d) = (b) x (c)		14	
15		Cap. Struct.	Cost of	Weighted		15	
16	Amounts ²	Ratio	Capital	Cost of Capital		16	
17	Weighted Cost of Capital:					17	
18						18	
19	\$ 4,561,545	44.87%	0.00%	0.00%	Shall be Zero for ROE Adder	19	
20	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20	
21	5,604,632	55.13%	0.00%	0.00%	Col. c = Line 14 Above	21	
22	\$ 10,166,178	100.00%		0.00%	Sum Lines 19 thru 21	22	
23						23	
24	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.00%	Line 21; Col. d	24

¹ The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.

² Amount is based upon December 31 balances.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2017

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
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56			56
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59			59
60			60
61			61
62			62
63			63
64			64

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

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2017
(S1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
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56			56
57			57
58			58
59			59
60			60
61			61
62			62
63			63
64			64

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 64 will be repeated for each project.

AS FILED STMT AV WITH FERC AUDIT ADJ INCL IN TO5 CYCLE 6 (ER24-524)

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, 2017

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
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46				46
47				47
48				48
49				49
50				50
51				51
52				52
53				53
54				54
55				55

¹ Amount is based upon December 31 balances.

AS FILED STMT AV WITH FERC AUDIT ADJ INCL IN TO5 CYCLE 6 (ER24-524)

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, 2017
(S1,000)

Line No.	FERC Form 1				Reference	Line No.	
	Page; Line; Col.						
				Amounts			
1	<u>Incentive Return on Common Equity:</u> ¹				0.00%		1
2	(a)	(b)	(c)	(d) = (b) x (c)		2	
3		Cap. Struct.	Cost of	Weighted		3	
4	<u>Incentive Weighted Cost of Capital:</u>					4	
5	Amounts ²	Ratio	Capital	Cost of Capital		5	
6	\$ 4,561,545	44.87%	4.22%	1.89%	Col. c = Page 1, Line 17	6	
7	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7	
8	5,604,632	55.13%	0.00%	0.00%	Col. c = Line 1 Above	8	
9	<u>\$ 10,166,178</u>	<u>100.00%</u>		<u>1.89%</u>	Sum Lines 6 thru 8	9	
10						10	
11	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Line 7 + Line 8; Col. d	11
12						12	
13						13	
14	<u>CAISO Participation ROE Adder:</u>				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15	(a)	(b)	(c)	(d) = (b) x (c)		15	
16		Cap. Struct.	Cost of	Weighted		16	
17	<u>Weighted Cost of Capital:</u>					17	
18	Amounts ²	Ratio	Capital	Cost of Capital		18	
19	\$ 4,561,545	44.87%	0.00%	0.00%	Shall be Zero for ROE Adder	19	
20	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20	
21	5,604,632	55.13%	0.00%	0.00%	Col. c = Line 14 Above	21	
22	<u>\$ 10,166,178</u>	<u>100.00%</u>		<u>0.00%</u>	Sum Lines 19 thru 21	22	
23						23	
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.00%	Line 21; Col. d	24

¹ The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.² Amount is based upon December 31 balances.

AS FILED STMT AV WITH FERC AUDIT ADJ INCL IN TO5 CYCLE 6 (ER24-524)

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, 2017

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54
55			55
56			56
57			57
58			58
59			59
60			60
61			61
62			62
63			63
64			64

✓ Items in BOLD have changed due to various FERC audit adj. compared to the TO5 Cycle 1 Offer of Settlement Filing in ER19-221-002 and cost adjustments included in TO5 Cycle 5 per ER23-542.

AS FILED STMT AV WITH FERC AUDIT ADJ INCL IN TO5 CYCLE 6 (ER24-524)

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, 2017

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	0.00%	Page 2; Line 11	6
7	\$ -	Shall be Zero for Incentive ROE Projects	7
8	\$ -		8
9	\$ -	Statement BK-1; Page 3; Line 32	9
10	21%	Page 3; Line 10	10
11			11
12	0.0000%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	0.00%	Line 6 Above	18
19	\$ -	Line 8 Above	19
20	\$ -	Line 9 Above	20
21	0.0000%	Line 12 Above	21
22	8.84%	Page 3; Line 22	22
23			23
24	0.0000%	State Income Tax Expense	24
25			25
26			26
27	0.0000%	Line 12 + Line 24	27
28			28
29	1.8944%	Page 2; Line 9	29
30			30
31	1.8944%	Line 27 + Line 29	31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39	0.00%	Page 2; Line 24	39
40	\$ -	Shall be Zero for Incentive ROE Projects	40
41	\$ -		41
42	\$ -	Statement BK-1; Page 3; Line 32	42
43	21%	Page 3; Line 10	43
44			44
45	0.0000%	Federal Income Tax Expense	45
46			46
47			47
48			48
49			49
50			50
51	0.00%	Line 39 Above	51
52	\$ -	Line 41 Above	52
53	\$ -	Line 42 Above	53
54	0.0000%	Line 45 Above	54
55	8.84%	Page 3; Line 55	55
56			56
57	0.0000%	State Income Tax Expense	57
58			58
59			59
60	0.0000%	Line 45 + Line 57	60
61			61
62	0.0000%	Page 2; Line 22	62
63			63
64	0.0000%	Line 60 + Line 62	64

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 64 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY

TO6 Cycle 1 Annual Informational Filing
Derivation of Interest Expense on Other BTRR Adjustment Applicable to TO5 Cycle 1
(\$1,000)

Line No.	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	Line No.	
1							1	
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2	
3				Cumulative		Cumulative	3	
4		Monthly		Overcollection (-) or		Overcollection (-) or	4	
5		Undercollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5	
6		Undercollection (+)	Interest	in Revenue		in Revenue	6	
7	Month	Year	in Revenue	Rate ¹	wo Interest	Interest	with Interest	7
8	January	2017	\$ 7	0.30%	\$ 7	\$ 0	\$ 7	8
9	February	2017	7	0.27%	14	0	14	9
10	March	2017	7	0.30%	21	0	21	10
11	April	2017	7	0.30%	29	0	29	11
12	May	2017	7	0.32%	36	0	36	12
13	June	2017	7	0.30%	43	0	43	13
14	July	2017	7	0.34%	50	0	50	14
15	August	2017	7	0.34%	58	0	58	15
16	September	2017	7	0.33%	65	0	65	16
17	October	2017	7	0.36%	72	0	72	17
18	November	2017	7	0.35%	80	0	80	18
19	December	2017	7	0.36%	87	0	87	19
20	January	2018		0.36%	87	0	88	20
21	February	2018		0.33%	88	0	88	21
22	March	2018		0.36%	88	0	88	22
23	April	2018		0.37%	88	0	89	23
24	May	2018		0.38%	89	0	89	24
25	June	2018		0.37%	89	0	89	25
26	July	2018		0.40%	89	0	90	26
27	August	2018		0.40%	90	0	90	27
28	September	2018		0.39%	90	0	90	28
29	October	2018		0.42%	90	0	91	29
30	November	2018		0.41%	91	0	91	30
31	December	2018		0.42%	91	0	91	31
32	January	2019		0.44%	91	0	92	32
33	February	2019		0.40%	92	0	92	33
34	March	2019		0.44%	92	0	93	34
35	April	2019		0.45%	93	0	93	35
36	May	2019		0.46%	93	0	93	36
37	June	2019		0.45%	93	0	94	37
38	July	2019		0.47%	94	0	94	38
39	August	2019		0.47%	94	0	95	39
40	September	2019		0.45%	95	0	95	40
41	October	2019		0.46%	95	0	96	41
42	November	2019		0.45%	96	0	96	42
43	December	2019		0.46%	96	0	96	43
44	January	2020		0.42%	96	0	97	44
45	February	2020		0.39%	97	0	97	45
46	March	2020		0.42%	97	0	98	46
47	April	2020		0.39%	98	0	98	47
48	May	2020		0.40%	98	0	98	48
49	June	2020		0.39%	98	0	99	49
50	July	2020		0.29%	99	0	99	50
51	August	2020		0.29%	99	0	99	51
52	September	2020		0.28%	99	0	100	52
53	October	2020		0.28%	100	0	100	53
54	November	2020		0.27%	100	0	100	54
55	December	2020		0.28%	100	0	101	55
56	January	2021		0.28%	101	0	101	56
57	February	2021		0.25%	101	0	101	57
58	March	2021		0.28%	101	0	101	58
59	April	2021		0.27%	101	0	102	59
60	May	2021		0.28%	102	0	102	60
61	June	2021		0.27%	102	0	102	61
62	July	2021		0.28%	102	0	102	62
63	August	2021		0.28%	102	0	103	63
64	September	2021		0.27%	103	0	103	64
65	October	2021		0.28%	103	0	103	65
66	November	2021		0.27%	103	0	104	66
67	December	2021		0.28%	104	0	104	67

SAN DIEGO GAS & ELECTRIC COMPANY

TO6 Cycle 1 Annual Informational Filing

Derivation of Interest Expense on Other BTRR Adjustment Applicable to TO5 Cycle 1
(\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.
1							1
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3				Cumulative		Cumulative	3
4		Monthly		Overcollection (-) or		Overcollection (-) or	4
5		Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6		Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	Rate ¹	wo Interest	Interest	with Interest	7
68	January	2022	0.28%	104	0	104	68
69	February	2022	0.25%	104	0	104	69
70	March	2022	0.28%	104	0	105	70
71	April	2022	0.27%	105	0	105	71
72	May	2022	0.28%	105	0	105	72
73	June	2022	0.27%	105	0	106	73
74	July	2022	0.31%	106	0	106	74
75	August	2022	0.31%	106	0	106	75
76	September	2022	0.30%	106	0	107	76
77	October	2022	0.42%	107	0	107	77
78	November	2022	0.40%	107	0	107	78
79	December	2022	0.42%	107	0	108	79
80	January	2023	0.54%	108	1	108	80
81	February	2023	0.48%	108	1	109	81
82	March	2023	0.54%	109	1	110	82
83	April	2023	0.62%	110	1	110	83
84	May	2023	0.64%	110	1	111	84
85	June	2023	0.62%	111	1	112	85
86	July	2023	0.68%	112	1	112	86
87	August	2023	0.68%	112	1	113	87
88	September	2023	0.66%	113	1	114	88
89	October	2023	0.71%	114	1	115	89
90	November	2023	0.69%	115	1	116	90
91	December	2023	0.71%	116	1	116	91
92	January	2024	0.72%	116	1	117	92
93	February	2024	0.68%	117	1	118	93
94	March	2024	0.72%	118	1	119	94
95	April	2024	0.70%	119	1	120	95
96	May	2024	0.72%	120	1	121	96
97	June	2024	0.70%	121	1	121	97
98	July	2024	0.72%	121	1	122	98
99	August	2024	0.72%	122	1	123	99
100	September	2024	0.70%	123	1	124	100
101	October	2024	0.72%	124	1	125	101
102	November	2024	0.70%	125	1	126	102
103	December	2024	0.72%	126	1	127	103
104			\$ 86		\$ 41		104

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

² Derived using the prior month balance in Column 6 plus the current month balance in Column 2.

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

Posted FERC Interest rates

San Diego Gas & Electric Company
TO6 Cycle 1 Annual Informational Filing ¹
Derivation of Other BTRR Adjustment Applicable to TO5 Cycle 2
(\$1,000)

<u>Line No.</u>	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	<u>Line No.</u>
1	<u>BTRR Adjustment due to TO5 Cycle 2 Cost Adjustment Calculation:</u>			1
2				2
3	Total BTRR Adjustment - Before Interest	\$ 71	Page 2.2; Line 39	3
4				4
5	Interest Expense	<u>30</u>	Page 9.2; Line 92	5
6				6
7	Total BTRR Adjustment Excluding FF&U	101	Sum Lines 3 and 5	7
8				8
9	Transmission Related Municipal Franchise Fees Expenses	<u>1</u>	Line 7 x 1.0275%	9
10				10
11	Total BTRR Adjustment Including Franchise Fees Expense (WHOLESALE)	102	Sum Lines 7 and 9	11
12				12
13	Transmission Related Uncollectible Expense	<u>-</u>	Line 7 x 0.173%	13
14				14
15	Total BTRR Adjustment Including FF&U (RETAIL)	<u>\$ 102</u>	Sum Lines 11 and 13	15

¹ Section C.5 of the Protocols provides a mechanism for SDG&E to correct errors that affected the TU TRR in a previous Informational Filing. In the instant TO6 Cycle 1 Annual Informational Filing, SDG&E is correcting its prior TO5 Cycle 2 filing for approximately \$102K, for the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929. This error understated the BTRR in the previous TO5 Cycle 2 filing causing its correction in the instant TO6 Cycle 1 Annual Informational Filing.

San Diego Gas & Electric Company
TO6 Cycle 1 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 2
(\$1,000)

Line No.	A Revised TO5 Cycle 2 Amounts	B As Filed TO5 Cycle 2 ER20-503, ER22-527, ER23-542 and ER24- 524 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.
A. Revenues:					
1	\$ 74,522	\$ 74,522	\$ -	Page 3.1 and Page 4.1, Line 1	1
2					2
3	66,517	66,447	70	Page 3.1 and Page 4.1, Line 3	3
4					4
5	-	-	-	Page 3.1 and Page 4.1, Line 5	5
6	\$ 141,039	\$ 140,969	\$ 70	Sum Lines 1 thru 5	6
7					7
8	175,379	175,379	-	Page 3.1 and Page 4.1, Line 8	8
9					9
10	-	-	-	Page 3.1 and Page 4.1, Line 10	10
11					11
12	44,600	44,600	-	Page 3.1 and Page 4.1, Line 12	12
13					13
14	2,616	2,616	-	Page 3.1 and Page 4.1, Line 14	14
15	\$ 363,634	\$ 363,564	\$ 70	Sum Lines 6 thru 14	15
16					16
17	9.6202%	9.6202%	0%	Page 3.1 and Page 5.1, Line 17	17
18	\$ 4,000,300	\$ 4,000,291	9	Page 3.1 and Page 5.1, Line 18	18
19	\$ 384,837	\$ 384,836	\$ 1	Line 17 x Line 18	19
20					20
21	0.3876%	0.3876%	0%	Page 3.1 and Page 5.1, Line 21	21
22	\$ 4,000,300	\$ 4,000,291	9	Page 3.1 and Page 5.1, Line 22	22
23	\$ 15,506	\$ 15,506	\$ 0	Line 21 x Line 22	23
24					24
25	\$ 1,347	\$ 1,347	\$ -	Page 3.1 and Page 4.1, Line 25	25
26	(4,688)	(4,688)	-	Page 3.1 and Page 4.1, Line 26	26
27	-	-	-	Page 3.1 and Page 4.1, Line 27	27
28	-	-	-	Page 3.1 and Page 4.1, Line 28	28
29					29
30	\$ 760,636	\$ 760,565	\$ 71	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

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

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

San Diego Gas & Electric Company
TO6 Cycle 1 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 2
(\$1,000)

Line No.	A	B	C = A - B		Reference	Line No.
	Revised TO5 Cycle 2 Amounts	ER20-503, ER22-527, ER23-542 and ER24-524 Amounts	Difference	Incr (Decr)		
B. Incentive ROE Project Transmission Revenue: ^{1,2}						
1	\$ -	\$ -	\$ -		Page 3.2 and Page 4.2, Line 1	1
2						2
3	1.9125%	1.9125%	0%		Page 3.2 and Page 4.2, Line 3	3
4	\$ -	\$ -	\$ -		Page 3.2 and Page 4.2, Line 4	4
5	\$ -	\$ -	\$ -		Line 3 x Line 4	5
6						6
7	0.0000%	0.0000%	0%		Page 3.2 and Page 4.2, Line 7	7
8	\$ -	\$ -	\$ -		Page 3.2 and Page 4.2, Line 8	8
9	\$ -	\$ -	\$ -		Line 7 x Line 8	9
10						10
11	\$ -	\$ -	\$ -		Line 1 + Line 5 + Line 9	11
12						12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}						
14	\$ -	\$ -	\$ -		Page 3.2 and Page 4.2, Line 14	14
15						15
16	\$ -	\$ -	\$ -		Page 3.2 and Page 4.2, Line 16	16
17	9.6202%	9.6202%	0%		Page 3.2 and Page 4.2, Line 17	17
18	\$ -	\$ -	\$ -		Line 16 x Line 17	18
19						19
20	\$ -	\$ -	\$ -		Page 3.2 and Page 4.2, Line 20	20
21	0.0000%	0.0000%	0%		Page 3.2 and Page 4.2, Line 21	21
22	\$ -	\$ -	\$ -		Line 20 x Line 21	22
23						23
24	\$ -	\$ -	\$ -		Line 14 + Line 18 + Line 22	24
25						25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}						
27	\$ -	\$ -	\$ -		Page 3.2 and Page 4.2, Line 27	27
28	9.6202%	9.6202%	0%		Page 3.2 and Page 5.2, Line 28	28
29	\$ -	\$ -	\$ -		Line 27 x Line 28	29
30						30
31	\$ -	\$ -	\$ -		Page 3.2 and Page 4.2, Line 31	31
32	0.3876%	0.3876%	0%		Page 3.2 and Page 5.2, Line 32	32
33	\$ -	\$ -	\$ -		Line 31 x Line 32	33
34						34
35	\$ -	\$ -	\$ -		Line 29 + Line 33	35
36						36
37	\$ -	\$ -	\$ -		Sum Lines 11, 24, 35	37
38						38
39	\$ 760,636	\$ 760,565	\$ 71		Page 1; Line 30 + Line 37	39

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

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

San Diego Gas & Electric Company
TO6 Cycle 1 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 2
(\$1,000)

Line No.	A Revised TO5 Cycle 2 Amounts	B As Filed TO5 Cycle 2 ER20-503, ER22-527, ER23-542 and ER24- 524 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.	
A. Transmission Rate Base						
1	<u>Net Transmission Plant:</u>					1
2					2	
3	\$ 4,557,795	\$ 4,557,795	\$ -	Page 3.3 and Page 4.3, Line 2	2	
4	11,317	11,317	-	Page 3.3 and Page 4.3, Line 3	3	
5	45,757	45,757	-	Page 3.3 and Page 4.3, Line 4	4	
6	92,437	92,437	-	Page 3.3 and Page 4.3, Line 5	5	
7	\$ 4,707,306	\$ 4,707,306	\$ -	Sum Lines 2 thru 5	6	
8	<u>Rate Base Additions:</u>					8
9	\$ 950	\$ 950	\$ -	Page 3.3 and Page 4.3, Line 9	9	
10	-	-	-	Page 3.3 and Page 4.3, Line 10	10	
11	\$ 950	\$ 950	\$ -	Line 9 + Line 10	11	
12	<u>Rate Base Reductions:</u>					12
13	\$ (788,740)	\$ (788,740)	\$ -	Page 3.3 and Page 4.3, Line 14	13	
14	-	-	-	Page 3.3 and Page 4.3, Line 15	14	
15	\$ (788,740)	\$ (788,740)	\$ -	Line 14 + Line 15	15	
16	<u>Working Capital:</u>					16
17	\$ 53,354	\$ 53,354	\$ -	Page 3.3 and Page 4.3, Line 19	17	
18	20,164	20,164	-	Page 3.3 and Page 4.3, Line 20	18	
19	17,630	17,621	9	Page 3.3 and Page 5.3, Line 21	19	
20	\$ 91,148	\$ 91,139	\$ 9	Sum Lines 19 thru 21	20	
21	<u>Other Regulatory Assets/Liabilities</u>					21
22	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 24	22	
23	\$ (10,363)	\$ (10,363)	\$ -	Page 3.3 and Page 4.3, Line 25	23	
24	<u>Total Transmission Rate Base</u>					24
25	\$ 4,000,300	\$ 4,000,291	\$ 9	Sum Lines 6, 11, 16, 22, 24, 25	25	
26	B. Incentive ROE Project Transmission Rate Base: ¹					26
27	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 30	27	
28	-	-	-	Page 3.3 and Page 4.3, Line 31	28	
29	\$ -	\$ -	\$ -	Line 30 + Line 31	29	
30	C. Incentive Transmission Plant Abandoned Project Rate Base: ¹					30
31	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 35	31	
32	-	-	-	Page 3.3 and Page 4.3, Line 36	32	
33	\$ -	\$ -	\$ -	Line 35 + Line 36	33	
34	D. Incentive Transmission Construction Work In Progress ¹					34
35	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 39	35	

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

¹ The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

San Diego Gas & Electric Company
TO6 Cycle 1 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 2
(\$1,000)

Line No.	A Revised TO5 Cycle 2 Amounts	B As Filed TO5 Cycle 2 ER20-503, ER22-527, ER23-542 and ER24- 524 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.
<u>A. Transmission Plant</u>					
1	<u>Gross Transmission Plant:</u>				
2	Transmission Plant	\$ 5,677,788	\$ 5,677,788	\$ -	Page 3.4 and Page 4.4, Line 2
3	Transmission Related Electric Miscellaneous Intangible Plant	34,491	34,491	-	Page 3.4 and Page 4.4, Line 3
4	Transmission Related General Plant	76,329	76,329	-	Page 3.4 and Page 4.4, Line 4
5	Transmission Related Common Plant	177,969	177,969	-	Page 3.4 and Page 4.4, Line 5
6	Total Gross Transmission Plant	\$ 5,966,577	\$ 5,966,577	\$ -	Sum Lines 2 thru 5
7					
8	<u>Transmission Related Depreciation Reserve:</u>				
9	Transmission Plant Depreciation Reserve	\$ 1,119,993	\$ 1,119,993	\$ -	Page 3.4 and Page 4.4, Line 9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	23,174	23,174	-	Page 3.4 and Page 4.4, Line 10
11	Transmission Related General Plant Depr Reserve	30,572	30,572	-	Page 3.4 and Page 4.4, Line 11
12	Transmission Related Common Plant Depr Reserve	85,532	85,532	-	Page 3.4 and Page 4.4, Line 12
13	Total Transmission Related Depreciation Reserve	\$ 1,259,271	\$ 1,259,271	\$ -	Sum Lines 9 thru 12
14					
15	<u>Net Transmission Plant:</u>				
16	Transmission Plant	\$ 4,557,795	\$ 4,557,795	\$ -	Page 3.4 and Page 4.4, Line 16
17	Transmission Related Electric Miscellaneous Intangible Plant	11,317	11,317	-	Page 3.4 and Page 4.4, Line 17
18	Transmission Related General Plant	45,757	45,757	-	Page 3.4 and Page 4.4, Line 18
19	Transmission Related Common Plant	92,437	92,437	-	Page 3.4 and Page 4.4, Line 19
20	Total Net Transmission Plant	\$ 4,707,306	\$ 4,707,306	\$ -	Sum Lines 16 thru 19
21					
22	<u>B. Incentive Project Transmission Plant:</u> ¹				
23	Incentive Transmission Plant	\$ -	\$ -	\$ -	Page 3.4 and Page 4.4, Line 23
24	Incentive Transmission Plant Depreciation Reserve	-	-	-	Page 3.4 and Page 4.4, Line 24
25	Total Net Incentive Transmission Plant	\$ -	\$ -	\$ -	Line 23 Minus Line 24

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2018
(\$1,000)

Line No.	Amounts	Reference	Line No.
A. Revenues:			
1	\$ 74,522	Pg10 Rev Stmt AH; Line 11	1
2			2
3	66,517 ✓	Pg5 Rev Stmt AH; Line 35	3
4			4
5	-	Negative of Statement AH; Line 18	5
6	\$ 141,039	Sum Lines 1 thru 5	6
7			7
8	\$ 175,379	Pg11 Rev Stmt AJ; Line 17	8
9			9
10	-	Statement AJ; Line 23	10
11			11
12	44,600	Pg12 Rev Stmt AK; Line 13	12
13			13
14	2,616	Statement AK; Line 20	14
15	\$ 363,634	Sum Lines 6 thru 14	15
16			16
17	9.6202%	Pg7.3 Rev Stmt AV; Line 31	17
18	\$ 4,000,300	Page 3; Line 27	18
19	\$ 384,837	Line 17 x Line 18	19
20			20
21	0.3876%	Pg7.3 Rev Stmt AV; Line 64	21
22	\$ 4,000,300	Page 3; Line 27 - Line 10	22
23	\$ 15,506	Line 21 x Line 22	23
24			24
25	\$ 1,347	Statement AQ; Line 3	25
26	(4,688)	Statement AU; Line 13	26
27	-	Statement Misc; Line 1	27
28	-	Statement AU; Line 15	28
29			29
30	\$ 760,636 ✓	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

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

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2018
(S1,000)

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1	\$ -	Statement AJ; Line 19	1
2			2
3	1.9125%	Pg7.4 Rev Stmt AV; Line 31	3
4	\$ -	Page 3; Line 32	4
5	\$ -	Line 3 x Line 4	5
6			6
7	0.0000%	Pg7.4 Rev Stmt AV; Line 64	7
8	\$ -	Page 3; Line 32	8
9	\$ -	Line 7 x Line 8	9
10			10
11	\$ -	Line 1 + Line 5 + Line 9	11
12			12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			
14	\$ -	Statement AJ; Line 21	14
15			15
16	\$ -	Page 3; Line 37	16
17	9.6202%	Pg7.3 Rev Stmt AV; Line 31	17
18	\$ -	Line 16 x Line 17	18
19			19
20	\$ -	Page 3; Line 37	20
21	0.0000%	Shall be Zero	21
22	\$ -	Line 20 x Line 21	22
23			23
24	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			
27	\$ -	Page 3; Line 39	27
28	9.6202%	Pg7.3 Rev Stmt AV; Line 31	28
29	\$ -	Line 27 x Line 28	29
30			30
31	\$ -	Page 3; Line 39	31
32	0.3876%	Pg7.3 Rev Stmt AV; Line 64	32
33	\$ -	Line 31 x Line 32	33
34			34
35	\$ -	Line 29 + Line 33	35
36			36
37	\$ -	Sum Lines 11, 24, 35	37
38			38
39	\$ 760,636 ✓	Page 1; Line 30 + Line 37	39

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

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2018
(S1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Rate Base:			
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
B. Incentive ROE Project Transmission Rate Base: ¹			
C. Incentive Transmission Plant Abandoned Project Rate Base: ¹			
D. Incentive Transmission Construction Work In Progress ¹			

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

¹ The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2018
(\$1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Plant:			
1			1
<u>Gross Transmission Plant:</u>			
2			2
3	\$ 5,677,788	Pg7 Rev Stmt AD; Line 11	3
4	34,491	Pg7 Rev Stmt AD; Line 27	4
5	76,329	Pg7 Rev Stmt AD; Line 29	5
6	177,969	Pg7 Rev Stmt AD; Line 31	6
7	\$ 5,966,577	Sum Lines 2 thru 5	7
8			8
<u>Transmission Related Depreciation Reserve:</u>			
9	\$ 1,119,993	Pg8 Rev Stmt AE; Line 1	9
10	23,174	Pg8 Rev Stmt AE; Line 11	10
11	30,572	Pg8 Rev Stmt AE; Line 13	11
12	85,532	Pg8 Rev Stmt AE; Line 15	12
13	\$ 1,259,271	Sum Lines 9 thru 12	13
14			14
15			15
<u>Net Transmission Plant:</u>			
16	\$ 4,557,795	Line 2 Minus Line 9	16
17	11,317	Line 3 Minus Line 10	17
18	45,757	Line 4 Minus Line 11	18
19	92,437	Line 5 Minus Line 12	19
20	\$ 4,707,306	Sum Lines 16 thru 19	20
21			21
22			22
B. Incentive Project Transmission Plant: ¹			
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	\$ -	Line 23 Minus Line 24	25

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

AS FILED BK-1 WITH FERC AUDIT ADJ INCL IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2018
(S1,000)

Line No.	Amounts	Reference	Line No.
A. Revenues:			
1	\$ 74,522	Pg10 Rev Stmt AH; Line 11	1
2			2
3	66,447	Pg10 Rev Stmt AH; Line 34	3
4			4
5	-	Negative of Statement AH; Line 18	5
6	\$ 140,969	Sum Lines 1 thru 5	6
7			7
8	\$ 175,379	Pg11 Rev Stmt AJ; Line 17	8
9			9
10	-	Statement AJ; Line 23	10
11			11
12	44,600	Pg12 Rev Stmt AK; Line 13	12
13			13
14	2,616	Statement AK; Line 20	14
15	\$ 363,564	Sum Lines 6 thru 14	15
16			16
17	9.6202%	Pg14.3 Rev Stmt AV; Line 31	17
18	\$ 4,000,291	Page 3; Line 27	18
19	\$ 384,836	Line 17 x Line 18	19
20			20
21	0.3876%	Pg14.3 Rev Stmt AV; Line 64	21
22	\$ 4,000,291	Page 3; Line 27 - Line 10	22
23	\$ 15,506	Line 21 x Line 22	23
24			24
25	\$ 1,347	Statement AQ; Line 3	25
26	(4,688)	Statement AU; Line 13	26
27	-	Statement Misc; Line 1	27
28	-	Statement AU; Line 15	28
29			29
30	\$ 760,565	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ Items in BOLD have changed due to various FERC audit adj. compared to the original TO5 Cycle 2 filing per ER20-503 and cost adjustments included in TO5 Cycle 4 per ER22-527 and TO5 Cycle 5 per ER23-542.

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

AS FILED BK-1 WITH FERC AUDIT ADJ INCL IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})

For the Base Period & True-Up Period Ending December 31, 2018

(\$1,000)

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1	\$ -	Statement AJ; Line 19	1
2			2
3	1.9125%	Pg14.4 Rev Stmt AV; Line 31	3
4	\$ -	Page 3; Line 32	4
5	\$ -	Line 3 x Line 4	5
6			6
7	0.0000%	Pg14.4 Rev Stmt AV; Line 64	7
8	\$ -	Page 3; Line 32	8
9	\$ -	Line 7 x Line 8	9
10			10
11	\$ -	Line 1 + Line 5 + Line 9	11
12			12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			
14	\$ -	Statement AJ; Line 21	14
15			15
16	\$ -	Page 3; Line 37	16
17	9.6202% [√]	Pg14.3 Rev Stmt AV; Line 31	17
18	\$ -	Line 16 x Line 17	18
19			19
20	\$ -	Page 3; Line 37	20
21	0.0000%	Shall be Zero	21
22	\$ -	Line 20 x Line 21	22
23			23
24	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			
27	\$ -	Page 3; Line 39	27
28	9.6202% [√]	Pg14.3 Rev Stmt AV; Line 31	28
29	\$ -	Line 27 x Line 28	29
30			30
31	\$ -	Page 3; Line 39	31
32	0.3876%	Pg14.3 Rev Stmt AV; Line 64	32
33	\$ -	Line 31 x Line 32	33
34			34
35	\$ -	Line 29 + Line 33	35
36			36
37	\$ -	Sum Lines 11, 24, 35	37
38			38
39	\$ 760,565 [√]	Page 1; Line 30 + Line 37	39

[√] Items in BOLD have changed due to various FERC audit adj. compared to the original TO5 Cycle 2 filing per ER20-503 and cost adjustments included in TO5 Cycle 4 per ER22-527 and TO5 Cycle 5 per ER23-542.

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³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

AS FILED BK-1 WITH FERC AUDIT ADJ INCL IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})

For the Base Period & True-Up Period Ending December 31, 2018

(\$1,000)

Line No.	Amounts	Reference	Line No.	
A. Transmission Rate Base:				
1	Net Transmission Plant:		1	
2	Transmission Plant	\$ 4,557,795 ✓	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	11,317 ✓	Page 4; Line 17	3
4	Transmission Related General Plant	45,757 ✓	Page 4; Line 18	4
5	Transmission Related Common Plant	92,437 ✓	Page 4; Line 19	5
6	Total Net Transmission Plant	\$ 4,707,306 ✓	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:		8	
9	Transmission Plant Held for Future Use	\$ 950	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$ 950	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:		13	
14	Transmission Related Accum. Def. Inc. Taxes	\$ (788,740) ✓	Pg9 Rev Stmt AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (788,740) ✓	Line 14 + Line 15	16
17				17
18	Working Capital:		18	
19	Transmission Related Materials and Supplies	\$ 53,354 ✓	Pg13 Rev Stmt AL; Line 5	19
20	Transmission Related Prepayments	20,164 ✓	Pg13 Rev Stmt AL; Line 9	20
21	Transmission Related Cash Working Capital	17,621 ✓	Pg13 Rev Stmt AL; Line 19	21
22	Total Working Capital	\$ 91,139 ✓	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	\$ -	Statement Misc; Line 5	24
25	Unfunded Reserves	\$ (10,363)	Statement Misc; Line 7	25
26				26
27	Total Transmission Rate Base	\$ 4,000,291 ✓	Sum Lines 6, 11, 16, 22, 24, 25	27
28				28
29	B. Incentive ROE Project Transmission Rate Base: ¹		29	
30	Net Incentive Transmission Plant	\$ -	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	\$ -	Line 30 + Line 31	32
33				33
34	C. Incentive Transmission Plant Abandoned Project Rate Base: ¹		34	
35	Incentive Transmission Plant Abandoned Project Cost	\$ -	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Line 35 + Line 36	37
38				38
39	D. Incentive Transmission Construction Work In Progress ¹	\$ -	Statement AM; Line 1	39

✓ Items in BOLD have changed due to various FERC audit adj. compared to the original TO5 Cycle 2 filing per ER20-503 and cost adjustments included in TO5 Cycle 4 per ER22-527 and TO5 Cycle 5 per ER23-542.

¹ The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH

Operation and Maintenance Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2018
(S1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
Derivation of Transmission Operation and Maintenance Expense:				
2	321; 112; b	\$ 88,575	AH-1; Line 33; Col. a	2
3				3
Adjustments to Per Book Transmission O&M Expense:				
4		(5,878)	Negative of AH-1; Line 38; Col. b	4
5		(2,718)	Negative of AH-1; Line 39; Col. b	5
6		-	Negative of AH-1; Line 40; Col. b	6
7		(3,046)	Negative of AH-1; Line 45; Col. b	7
8		(125)	Negative of AH-1; Line 37; Col. b	8
9		(544)	AH-1; Line 33; Col. d	9
10		(1,743)	Pg10.2 Rev AH-1; Line 33; Col. f	10
11		\$ 74,522	Sum Lines 2 thru 10	11
12				12
Derivation of Administrative and General Expense:				
13				13
14	323; 197; b	\$ 477,838	Rev AH-2; Line 16; Col. a	14
15				15
Adjustments to Per Book A&G Expense:				
16		(2,000)	Negative of Rev AH-2; Line 34; Col. b	16
17		(447)	Negative of Rev AH-2; Sum Lines 22, 24, 26, 33; Col. a or b	17
18		-	Negative of Rev AH-2; Line 27; Col. a	18
19		(1,334)	Negative of Rev AH-2; Line 28; Col. a	19
20		(8,601)	Negative of Rev AH-2; Line 29; Col. a	20
21		-	Negative of Rev AH-2; Line 23; Col. a	21
22		(243)	Negative of Rev AH-2; Line 32; Col. b	22
23		(131,978)	Negative of Rev AH-2; Line 25; Col. b	23
24		(65)	Negative of Rev AH-2; Line 35; Col. b	24
25		(475)	Negative of Rev AH-2; Sum Lines 20, 21, 30; Col. a or b	25
26		826	Rev AH-2; Line 16; Col. d	26
27		1,984	Rev AH-2; Line 16; Col. f	27
28		360	Pg5.2 Negative of Rev AH-2; Line 16; Col. h	28
29		\$ 335,866	Sum Lines 14 thru 28	29
30		(5,523)	Negative of AH-2; Line 5; Col. c	30
31		\$ 330,343	Line 29 + Line 30	31
32		19.46%	Statement AI; Line 15	32
33		\$ 64,300	Line 31 x Line 32	33
34		2,217	Negative of Line 30 x Line 54	34
35		\$ 66,517	Line 33 + Line 34	35
36				36
Derivation of Transmission Plant Property Insurance Allocation Factor:				
37				37
38		\$ 5,677,788	Pg7 Rev Stmt AD; Line 25	38
39		-	Shall be Zero	39
40		76,329	Pg7 Rev Stmt AD; Line 29	40
41		177,969	Pg7 Rev Stmt AD; Line 31	41
42		\$ 5,932,086	Sum Lines 37 thru 40	42
43				43
44		\$ 5,677,788	Line 37 Above	44
45		545,861	Pg7 Rev Stmt AD; Line 1	45
46		-	Shall be Zero	46
47		518,891	Pg7 Rev Stmt AD; Line 7	47
48		6,731,031	Pg7 Rev Stmt AD; Line 9	48
49		-	Shall be Zero	49
50		392,237	Pg7 Rev Stmt AD; Line 17	50
51		914,537	Pg7 Rev Stmt AD; Line 19	51
52		\$ 14,780,344	Sum Lines 43 thru 50	52
53				53
54		40.13%	Line 41 / Line 51	54

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

¹ The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the Retail BTRR on BK-1; Page 1; Line 5. This expense will be excluded in Wholesale BTRR on BK-2; Line 3.

AS FILED STMT AH WITH FERC AUDIT ADJ INCL IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2018

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
Derivation of Transmission Operation and Maintenance Expense:				
2				2
2	321; 112; b	\$ 88,575	AH-1; Line 33; Col. a	2
3				3
Adjustments to Per Book Transmission O&M Expense:				
4		(5,878)	Negative of AH-1; Line 38; Col. b	4
5		(2,718)	Negative of AH-1; Line 39; Col. b	5
6		-	Negative of AH-1; Line 40; Col. b	6
7		(3,046)	Negative of AH-1; Line 45; Col. b	7
8		(125)	Negative of AH-1; Line 37; Col. b	8
9		(544)	AH-1; Line 33; Col. d	9
10		(1,743) ✓	Pg10.2 Rev AH-1; Line 33; Col. f	10
11		\$ 74,522 ✓	Sum Lines 2 thru 10	11
12				12
13				13
Derivation of Administrative and General Expense:				
14	323; 197; b	\$ 477,838	AH-2; Line 16; Col. a	14
15				15
16		(2,000)	Negative of AH-2; Line 33; Col. b	16
17		(447)	Negative of AH-2; Sum Lines 22, 24, 26, 32; Col. a or b	17
18		-	Negative of AH-2; Line 27; Col. a	18
19		(1,334)	Negative of AH-2; Line 28; Col. a	19
20		(8,601)	Negative of AH-2; Line 29; Col. a	20
21		-	Negative of AH-2; Line 23; Col. a	21
22		(243)	Negative of AH-2; Line 31; Col. b	22
23		(131,978)	Negative of AH-2; Line 25; Col. b	23
24		(65)	Negative of AH-2; Line 34; Col. b	24
25		(475)	Negative of AH-2; Sum Lines 20, 21, 30; Col. a or b	25
26		826	AH-2; Line 16; Col. d	26
27		1,984 ✓	Pg10.4 Rev AH-2; Line 16; Col. f	27
28		\$ 335,506 ✓	Sum Lines 14 thru 27	28
29		(5,523)	Negative of AH-2; Line 5; Col. c	29
30		\$ 329,983 ✓	Line 28 + Line 29	30
31		19.46%	Statement A1; Line 15	31
32		\$ 64,230 ✓	Line 30 x Line 31	32
33		2,217 ✓	Negative of Line 29 x Line 53	33
34		\$ 66,447 ✓	Line 32 + Line 33	34
35				35
36				36
Derivation of Transmission Plant Property Insurance Allocation Factor:				
37		\$ 5,677,788 ✓	Pg7 Rev Stmt AD; Line 25	37
38		-	Shall be Zero	38
39		76,329 ✓	Pg7 Rev Stmt AD; Line 29	39
40		177,969 ✓	Pg7 Rev Stmt AD; Line 31	40
41		\$ 5,932,086 ✓	Sum Lines 37 thru 40	41
42				42
43		\$ 5,677,788 ✓	Line 37 Above	43
44		545,861 ✓	Pg7 Rev Stmt AD; Line 1	44
45		-	Shall be Zero	45
46		518,891 ✓	Pg7 Rev Stmt AD; Line 7	46
47		6,731,031 ✓	Pg7 Rev Stmt AD; Line 9	47
48		-	Shall be Zero	48
49		392,237 ✓	Pg7 Rev Stmt AD; Line 17	49
50		914,537 ✓	Pg7 Rev Stmt AD; Line 19	50
51		\$ 14,780,344 ✓	Sum Lines 43 thru 50	51
52				52
53		40.13% ✓	Line 41 / Line 51	53

✓ Items in BOLD have changed due to various FERC audit adjustments compared to the original TO5 Cycle 2 filing per ER20-503 and cost adjustments included in TO5 Cycle 4 per ER22-527 and TO5 Cycle 5 per ER23-542.

¹ The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the Retail BTRR on BK-1; Page 1; Line 5. This expense will be excluded in Wholesale BTRR on BK-2; Line 3.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 Administrative & General Expenses
 12 Months Ending December 31, 2018
 (\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) ² Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	(f) FERC Audit Adjustments	(g) = (e) + (f) Adj A&G with FERC Audit Adj	(h) ⁷ Add / (Deduct) A&G Cost Adj	(i) = (g) - (h) Revised A&G	Reference	Line No.
		Administrative & General											
1	920	A&G Salaries	\$ 38,528	\$ -	\$ 38,528		\$ 38,528	\$ 38,528		\$ 38,528	Form 1; Page 323; Line 181	1	
2	921	Office Supplies & Expenses	8,714	1	8,713		8,713	7,361		7,361	Form 1; Page 323; Line 182	2	
3	922	Less: Administrative Expenses Transferred-Credit	(10,240)	-	(10,240)		(10,240)	(7,520)		(7,520)	Form 1; Page 323; Line 183	3	
4	923	Outside Services Employed	93,646	334	93,313	826	94,139	94,136		94,136	Form 1; Page 323; Line 184	4	
5	924	Property Insurance	5,523	-	5,523		5,523	5,523		5,523	Form 1; Page 323; Line 185	5	
6	925	Injuries & Damages	112,646	103	112,543		112,543	112,543		112,543	Form 1; Page 323; Line 186	6	
7	926	Employee Pensions & Benefits ¹	48,997	344	48,653		48,653	48,653		48,653	Form 1; Page 323; Line 187	7	
8	927	Franchise Requirements	131,978	131,978	-		-	-		-	Form 1; Page 323; Line 188	8	
9	928	Regulatory Commission Expenses	20,960	10,076	10,884		10,884	11,577		11,577	Form 1; Page 323; Line 189	9	
10	929	Less: Duplicate Charges (Company Energy Use)	(1,622)	-	(1,622)		(1,622)	(1,622)		(1,622)	Form 1; Page 323; Line 190	10	
11	930.1	General Advertising Expenses	243	243	-		-	-		-	Form 1; Page 323; Line 191	11	
12	930.2	Miscellaneous General Expenses	7,564	2,000	5,564		5,564	5,490		5,490	Form 1; Page 323; Line 192	12	
13	931	Rents	11,844	-	11,844		11,844	11,844		11,844	Form 1; Page 323; Line 193	13	
14	935	Maintenance of General Plant	9,056	65	8,991		8,991	8,991		8,991	Form 1; Page 323; Line 196	14	
15												15	
16		Total Administrative & General Expenses	\$ 477,838	\$ 145,143	\$ 332,695	\$ 826	\$ 333,522	\$ 1,984	\$ 335,506	\$ (360)	\$ 335,866	Sum Lines 1 thru 14	16
17												17	
18												18	
19		Excluded Expenses:										19	
20	921	Litigation expenses (ERRA)		\$ 1								20	
21	923	Litigation expenses (ERRA)		334								21	
22	925	CPUC energy efficiency programs	103									22	
23		Injuries & Damages	-	103								23	
24	926	CPUC energy efficiency programs		344								24	
25	927	Franchise Requirements		131,978								25	
26	928	CPUC energy efficiency programs	-									26	
27		CPUC Intervenor Funding Expense - Transmission	-									27	
28		CPUC Intervenor Funding Expense - Distribution	1,334									28	
29		CPUC reimbursement fees	8,601									29	
30		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	141	10,076								30	
31	929	Duplicate Charges (Company Energy Use)⁷										31	
32	930.1	General Advertising Expenses		243								32	
33	930.2	CPUC energy efficiency programs	-									33	
34		Abandoned Projects	2,000	2,000								34	
35	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		65								35	
36												36	
37		Total Excluded Expenses		\$ 145,143								37	
38												38	
39		Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.										39	
40		¹ FERC Acct 926, Employee Pensions & Benefits, includes approximately \$0.8M for PBOP of which approximately \$0.16M is Transmission related.										40	
41		² Represents reclassification of 2018 3P (People, Process, Priorities) project costs from O&M FERC accounts 560, 580 and 588 to A&G FERC 923, in 2020.										41	
42		This adjustment is being corrected here and reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.										42	
43		³ FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead costs to CWIP.										43	
44		⁴ FERC Audit Adjustment - Compliance Finding #8 - Accounting for outside services employed.										44	
45		⁵ FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulatory commission expenses.										45	
46		⁶ FERC Audit Adjustment - Compliance Finding #7 - Accounting for donations & lobbying expenses.										46	
47		⁷ This is to correct the overallocation of duplicate charges credit for company energy use in FERC Account no. 929.										47	
48												48	

SAN DIEGO GAS & ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2018
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) ² Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	(f) FERC Audit Adjustments	(g) = (e) + (f) Adj A&G with FERC Audit Adj	Reference	Line No.
		<u>Administrative & General</u>									
1	920	A&G Salaries	\$ 38,528	\$ -	\$ 38,528		\$ 38,528		\$ 38,528	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	8,714	1	8,713		8,713	v (1,352) ⁶	7,361	Form 1; Page 323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(10,240)	-	(10,240)		(10,240)	v 2,720 ³	(7,520)	Form 1; Page 323; Line 183	3
4	923	Outside Services Employed	93,646	334	93,313	826	94,139	v (2) ^{4,6}	94,136	Form 1; Page 323; Line 184	4
5	924	Property Insurance	5,523	-	5,523		5,523		5,523	Form 1; Page 323; Line 185	5
6	925	Injuries & Damages	112,646	103	112,543		112,543		112,543	Form 1; Page 323; Line 186	6
7	926	Employee Pensions & Benefits ¹	48,997	344	48,653		48,653		48,653	Form 1; Page 323; Line 187	7
8	927	Franchise Requirements	131,978	131,978	-		-		-	Form 1; Page 323; Line 188	8
9	928	Regulatory Commission Expenses	20,960	10,076	10,884		10,884	v 693 ⁵	11,577	Form 1; Page 323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(1,622)	-	(1,622)		(1,622)		(1,622)	Form 1; Page 323; Line 190	10
11	930.1	General Advertising Expenses	243	243	-		-		-	Form 1; Page 323; Line 191	11
12	930.2	Miscellaneous General Expenses	7,564	2,000	5,564		5,564	v (74) ⁶	5,490	Form 1; Page 323; Line 192	12
13	931	Rents	11,844	-	11,844		11,844		11,844	Form 1; Page 323; Line 193	13
14	935	Maintenance of General Plant	9,056	65	8,991		8,991		8,991	Form 1; Page 323; Line 196	14
15											15
16		Total Administrative & General Expenses	\$ 477,838	\$ 145,143	\$ 332,695	\$ 826	\$ 333,522	v \$ 1,984	\$ 335,506	Sum Lines 1 thru 14	16
17											17
18											18
19		<u>Excluded Expenses:</u>									19
20	921	Litigation expenses (ERRA)		\$ 1							20
21	923	Litigation expenses (ERRA)		334							21
22	925	CPUC energy efficiency programs	103								22
23		Injuries & Damages	-	103							23
24	926	CPUC energy efficiency programs	-	344							24
25	927	Franchise Requirements		131,978							25
26	928	CPUC energy efficiency programs	-								26
27		CPUC Intervenor Funding Expense - Transmission	-								27
28		CPUC Intervenor Funding Expense - Distribution	1,334								28
29		CPUC reimbursement fees	8,601								29
30		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	141	10,076							30
31	930.1	General Advertising Expenses		243							31
32	930.2	CPUC energy efficiency programs	-								32
33		Abandoned Projects	2,000	2,000							33
34	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		65							34
35											35
36		Total Excluded Expenses		\$ 145,143							36
37											37
38	v	Items in BOLD have changed due to various FERC audit adjustments compared to the original TO5 Cycle 2 filing per ER20-503 and cost adjustments included in ER22-527 and ER23-542.									38
39	¹	FERC Acct 926, Employee Pensions & Benefits, includes approximately \$0.8M for PBOP of which approximately \$0.16M is Transmission related.									39
40	²	Represents reclassification of 2018 3P (People, Process, Priorities) project costs from O&M FERC accounts 560, 580 and 588 to A&G FERC 923, in 2020.									40
41		This adjustment is being corrected here and reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.									41
42	³	FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead costs to CWIP.									42
43	⁴	FERC Audit Adjustment - Compliance Finding #8 - Accounting for outside services employed.									43
44	⁵	FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulatory commission expenses.									44
45	⁶	FERC Audit Adjustment - Compliance Finding #7 - Accounting for donations & lobbying expenses.									45
46											46

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL
Working CapitalBase Period & True-Up Period 12 - Months Ending December 31, 2018
(S1,000)

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	450.1; Sch. Pg. 227; 12; c	\$ 133,752	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		39.89%	Pg7 Rev Stmt AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 53,354	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c	\$ 50,549	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 20,164	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense	\$ 74,522		Pg5 Rev Stmt AH; Line 11	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	66,517 v		Pg5 Rev Stmt AH; Line 35	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 18	14
15	Total	\$ 141,039 v		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	\$ 17,630 v		Line 15 x Line 17	19
20					20
21	<u>D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:</u>				21
22	CPUC Intervenor Funding Expense - Transmission	\$ -		Line 14 Above	22
23					23
24	One Eighth O&M Rule	12.50%		Line 17 Above	24
25					25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers	\$ -		Line 22 x Line 24	26
27					27
28	Cost of Capital Rate _(COCR) - Base ROE:	9.6202%		Pg14.3 Rev Stmt AV; Line 31	28
29					29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE ²	\$ -		Line 26 x Line 28	30
31					31
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:	0.3876%		Pg14.3 Rev Stmt AV; Line 64	32
33					33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder ²	\$ -		Line 26 x Line 32	34

v Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.¹ The balances for Materials & Supplies and Prepayments are derived based on a 13-month average balance.² Working Capital Adjustment to show that Wholesale customers do not pay for CPUC Intervenor Funding Expense.

AS FILED STMT AL WITH FERC AUDIT ADJ INCL IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL
Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2018
(\$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	450.1; Sch. Pg. 227; 12; c	\$ 133,752	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		39.89% v	Pg7 Rev Stmt AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 53,354 v	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c	\$ 50,549	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 20,164 v	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense		\$ 74,522 v	Pg10 Rev Stmt AH; Line 11	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		66,447 v	Pg10 Rev Stmt AH; Line 34	13
14	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 18	14
15	Total		\$ 140,969 v	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		\$ 17,621 v	Line 15 x Line 17	19
20					20
21	<u>D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:</u>				21
22	CPUC Intervenor Funding Expense - Transmission		\$ -	Line 14 Above	22
23					23
24	One Eighth O&M Rule		12.50%	Line 17 Above	24
25					25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers		\$ -	Line 22 x Line 24	26
27					27
28	Cost of Capital Rate _(COCR) - Base ROE:		9.6202% v	Pg14.3 Rev Stmt AV; Line 31	28
29					29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE ²		\$ -	Line 26 x Line 28	30
31					31
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:		0.3876%	Pg14.3 Rev Stmt AV; Line 64	32
33					33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder ²		\$ -	Line 26 x Line 32	34

v Items in BOLD have changed due to various FERC audit adjustments compared to the original TO5 Cycle 2 filing per ER20-503 and cost adjustments included in TO5 Cycle 4 per ER22-527.

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

² Working Capital Adjustment to show that Wholesale customers do not pay for CPUC Intervenor Funding Expense.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2018
(S1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.		
1	<u>Long-Term Debt Component - Denominator:</u>				1		
2	Bonds (Acct 221)	112; 18; c	\$ 4,776,266		2		
3	Less: Reacquired Bonds (Acct 222)	112; 19; c	-		3		
4	Other Long-Term Debt (Acct 224)	112; 21; c	-		4		
5	Unamortized Premium on Long-Term Debt (Acct 225)	112; 22; c	-		5		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112; 23; c	(12,610)		6		
7	LTD = Long Term Debt		\$ 4,763,656	Sum Lines 2 thru 6	7		
8					8		
9	<u>Long-Term Debt Component - Numerator:</u>				9		
10	Interest on Long-Term Debt (Acct 427)	117; 62; c	\$ 200,012		10		
11	Amort. of Debt Disc. and Expense (Acct 428)	117; 63; c	3,451		11		
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	117; 64; c	2,799		12		
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	117; 65; c	-		13		
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	117; 66; c	-		14		
15	i = LTD interest		\$ 206,263	Sum Lines 10 thru 14	15		
16					16		
17	<u>Cost of Long-Term Debt:</u>		4.33%	Line 15 / Line 7	17		
18					18		
19	<u>Preferred Equity Component:</u>				19		
20	PF = Preferred Stock (Acct 204)	112; 3; c	\$ -		20		
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118; 29; c	\$ -		21		
22	Cost of Preferred Equity		0.00%	Line 21 / Line 20	22		
23					23		
24	<u>Common Equity Component:</u>				24		
25	Proprietary Capital	112; 16; c	\$ 6,011,923		25		
26	Less: Preferred Stock (Acct 204)	112; 3; c	-	Negative of Line 20 Above	26		
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112; 12; c	-		27		
28	Accumulated Other Comprehensive Income (Acct 219)	112; 15; c	9,578		28		
29	CS = Common Stock		\$ 6,021,501	Sum Lines 25 thru 28	29		
30					30		
31					31		
32	<u>Base Return on Common Equity:</u>		10.10%	SDG&E Base Return on Equity	32		
33		(a)	(b)	(c)	(d) = (b) x (c)	33	
34		Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	34	
35	<u>Weighted Cost of Capital:</u>					35	
36						36	
37	Long-Term Debt	\$ 4,763,656	44.17%	4.33%	1.91%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	6,021,501	55.83%	10.10%	5.64%	Col. c = Line 32 Above	39
40	Total Capital	\$ 10,785,158	100.00%		7.55%	Sum Lines 37 thru 39	40
41							41
42	<u>Cost of Equity Component (Preferred & Common):</u>				5.64%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	<u>CAISO Participation ROE Adder:</u>				0.50%	Order No. 679, 116 FERC ¶ 61,057 at P 326	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47		Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		47
48	<u>Weighted Cost of Capital:</u>						48
49							49
50	Long-Term Debt	\$ 4,763,656	44.17%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	6,021,501	55.83%	0.50%	0.28%	Col. c = Line 45 Above	52
53	Total Capital	\$ 10,785,158	100.00%		0.28%	Sum Lines 50 thru 52	53
54							54
55	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.28%	Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2018
(S1,000)

Line No.	FERC Form 1 Page; Line; Col.				Amounts	Reference	Line No.
1	<u>Incentive Return on Common Equity:</u> ¹				0.00%		1
2	(a)	(b)	(c)	(d) = (b) x (c)		2	
3		Cap. Struct.	Cost of	Weighted		3	
4	<u>Incentive Weighted Cost of Capital:</u>						4
5	Amounts ²	Ratio	Capital	Cost of Capital		5	
6	Long-Term Debt	\$ 4,763,656	44.17%	4.33%	1.91%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	6,021,501	55.83%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	<u>\$ 10,785,158</u>	<u>100.00%</u>		<u>1.91%</u>	Sum Lines 6 thru 8	9
10							10
11	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	<u>CAISO Participation ROE Adder:</u>				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15	(a)	(b)	(c)	(d) = (b) x (c)		15	
16		Cap. Struct.	Cost of	Weighted		16	
17	<u>Weighted Cost of Capital:</u>						17
18	Amounts ²	Ratio	Capital	Cost of Capital		18	
19	Long-Term Debt	\$ 4,763,656	44.17%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	6,021,501	55.83%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	<u>\$ 10,785,158</u>	<u>100.00%</u>		<u>0.00%</u>	Sum Lines 19 thru 21	22
23							23
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.00%	Line 21; Col. d	24

¹ The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.

² Amount is based upon December 31 balances.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2018

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
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24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
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35			35
36			36
37			37
38			38
39			39
40			40
41			41
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43			43
44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54
55			55
56			56
57			57
58			58
59			59
60			60
61			61
62			62
63			63
64			64

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

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2018
(S1,000)

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate _(ICOCR) Calculation - Base ROE: ¹			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%	Page 2; Line 11	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		8
9	D = Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	20
21	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 22	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense	24
25				25
26				26
27	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24	27
28				28
29	D. Total Incentive Weighted Cost of Capital:	1.9125%	Page 2; Line 9	29
30				30
31	E. Incentive Cost of Capital Rate _(ICOCR) - Base ROE:	1.9125%	Line 27 + Line 29	31
32				32
33				33
34	Cost of Capital Rate _(COCR) Calculation - CAISO Participation ROE Adder:			34
35				35
36	A. Federal Income Tax Component:			36
37				37
38	Where:			38
39	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	39
40	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	40
41	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		41
42	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	42
43	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	43
44				44
45	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	45
46				46
47				47
48	B. State Income Tax Component:			48
49				49
50	Where:			50
51	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 39 Above	51
52	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 41 Above	52
53	C = Total Incentive ROE Project Transmission Rate Base	\$ -	Line 42 Above	53
54	FT = Federal Income Tax Expense	0.0000%	Line 45 Above	54
55	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 55	55
56				56
57	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense	57
58				58
59				59
60	C. Total Federal & State Income Tax Rate:	0.0000%	Line 45 + Line 57	60
61				61
62	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	62
63				63
64	E. Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:	0.0000%	Line 60 + Line 62	64

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 64 will be repeated for each project.

AS FILED STMT AH WITH FERC AUDIT ADJ INCL IN TO5 CYCLE 6 (ER24-524)

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, 2018

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.		
1	<u>Long-Term Debt Component - Denominator:</u>				1		
2	Bonds (Acct 221)	112; 18; c	\$ 4,776,266		2		
3	Less: Reacquired Bonds (Acct 222)	112; 19; c	-		3		
4	Other Long-Term Debt (Acct 224)	112; 21; c	-		4		
5	Unamortized Premium on Long-Term Debt (Acct 225)	112; 22; c	-		5		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112; 23; c	(12,610)		6		
7	LTD = Long Term Debt		\$ 4,763,656	Sum Lines 2 thru 6	7		
8					8		
9	<u>Long-Term Debt Component - Numerator:</u>				9		
10	Interest on Long-Term Debt (Acct 427)	117; 62; c	\$ 200,012		10		
11	Amort. of Debt Disc. and Expense (Acct 428)	117; 63; c	3,451		11		
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	117; 64; c	2,799		12		
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	117; 65; c	-		13		
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	117; 66; c	-		14		
15	i = LTD interest		\$ 206,263	Sum Lines 10 thru 14	15		
16					16		
17	<u>Cost of Long-Term Debt:</u>		<u>4.33%</u>	Line 15 / Line 7	17		
18					18		
19	<u>Preferred Equity Component:</u>				19		
20	PF = Preferred Stock (Acct 204)	112; 3; c	\$ -		20		
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118; 29; c	\$ -		21		
22	Cost of Preferred Equity		<u>0.00%</u>	Line 21 / Line 20	22		
23					23		
24	<u>Common Equity Component:</u>				24		
25	Proprietary Capital	112; 16; c	\$ 6,011,923		25		
26	Less: Preferred Stock (Acct 204)	112; 3; c	-	Negative of Line 20 Above	26		
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112; 12; c	-		27		
28	Accumulated Other Comprehensive Income (Acct 219)	112; 15; c	9,578		28		
29	CS = Common Stock		\$ 6,021,501	Sum Lines 25 thru 28	29		
30					30		
31					31		
32	<u>Base Return on Common Equity:</u>		<u>10.10%</u>	SDG&E Base Return on Equity	32		
33		(a)	(b)	(c)	(d) = (b) x (c)	33	
34		Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	34	
35	<u>Weighted Cost of Capital:</u>					35	
36						36	
37	Long-Term Debt	\$ 4,763,656	44.17%	4.33%	1.91%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	6,021,501	55.83%	10.10%	5.64%	Col. c = Line 32 Above	39
40	Total Capital	\$ 10,785,158	100.00%		7.55%	Sum Lines 37 thru 39	40
41							41
42	<u>Cost of Equity Component (Preferred & Common):</u>				<u>5.64%</u>	Line 38 + Line 39; Col. d	42
43							43
44							44
45	<u>CAISO Participation ROE Adder:</u>				<u>0.50%</u>	Order No. 679, 116 FERC ¶ 61,057 at P 326	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47		Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		47
48	<u>Weighted Cost of Capital:</u>						48
49							49
50	Long-Term Debt	\$ 4,763,656	44.17%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	6,021,501	55.83%	0.50%	0.28%	Col. c = Line 45 Above	52
53	Total Capital	\$ 10,785,158	100.00%		0.28%	Sum Lines 50 thru 52	53
54							54
55	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				<u>0.28%</u>	Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

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, 2018
(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.			Amounts	Reference	Line No.
1	Incentive Return on Common Equity: ¹				0.00%		1
2		(a)	(b)	(c)	(d) = (b) x (c)		2
3			Cap. Struct.	Cost of	Weighted		3
4	Incentive Weighted Cost of Capital:	Amounts ²	Ratio	Capital	Cost of Capital		4
5							5
6	Long-Term Debt	\$ 4,763,656	44.17%	4.33%	1.91%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	6,021,501	55.83%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	\$ 10,785,158	100.00%		1.91%	Sum Lines 6 thru 8	9
10							10
11	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	CAISO Participation ROE Adder:				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15		(a)	(b)	(c)	(d) = (b) x (c)		15
16			Cap. Struct.	Cost of	Weighted		16
17	Weighted Cost of Capital:	Amounts ²	Ratio	Capital	Cost of Capital		17
18							18
19	Long-Term Debt	\$ 4,763,656	44.17%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	6,021,501	55.83%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	\$ 10,785,158	100.00%		0.00%	Sum Lines 19 thru 21	22
23							23
24	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.00%	Line 21; Col. d	24

¹ The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.

² Amount is based upon December 31 balances.

AS FILED STMT AH WITH FERC AUDIT ADJ INCL IN TO5 CYCLE 6 (ER24-524)

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, 2018

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	5.64%	Page 1; Line 42	6
7	\$ 5,298	Negative of Statement AR; Line 9	7
8	\$ 6,332	AV-1A; Line 42	8
9	\$ 4,000,291	Pg.3.3 BK-1 Rev TO5 C2-FERC Audit; Line 27	9
10	21%	Federal Income Tax Rate	10
11			11
12	1.3734%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	5.64%	Line 6 Above	18
19	\$ 6,332	Line 8 Above	19
20	\$ 4,000,291	Line 9 Above	20
21	1.3734%	Line 12 Above	21
22	8.84%	State Income Tax Rate	22
23			23
24	0.6954%	State Income Tax Expense	24
25			25
26			26
27	2.0688%	Line 12 + Line 24	27
28			28
29	7.5514%	Page 1; Line 40	29
30			30
31	9.6202%	Line 27 + Line 29	31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39	0.28%	Page 1; Line 55	39
40	\$ -	Shall be Zero for ROE Adder	40
41	\$ -	Shall be Zero for ROE Adder	41
42	\$ 4,000,291	Pg.3.3 BK-1 Rev TO5 C2-FERC Audit; Line 27	42
43	21%	Federal Income Tax Rate	43
44			44
45	0.0742%	Federal Income Tax Expense	45
46			46
47			47
48			48
49			49
50			50
51	0.28%	Line 39 Above	51
52	\$ -	Line 41 Above	52
53	\$ 4,000,291	Line 42 Above	53
54	0.0742%	Line 45 Above	54
55	8.84%	State Income Tax Rate	55
56			56
57	0.0343%	State Income Tax Expense	57
58			58
59			59
60	0.1085%	Line 45 + Line 57	60
61			61
62	0.2792%	Page 1; Line 53	62
63			63
64	0.3876%	Line 60 + Line 62	64

Items in BOLD have changed due to FERC audit adj. compared to the original TO5 Cycle 2 filing per ER20-503 and cost adjustments included in TO5 Cycle 5 per ER-23-542.

AS FILED STMT AH WITH FERC AUDIT ADJ INCL IN TO5 CYCLE 6 (ER24-524)

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, 2018

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<u>Incentive Cost of Capital Rate (ICCR) Calculation - Base ROE:</u> ¹			1
2				2
3	<u>A. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Page 2; Line 11	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		8
9	D = Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10
11				11
12	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	20
21	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 22	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	0.0000%	Line 12 + Line 24	27
28				28
29	<u>D. Total Incentive Weighted Cost of Capital:</u>	1.9125%	Page 2; Line 9	29
30				30
31	<u>E. Incentive Cost of Capital Rate (ICCR) - Base ROE:</u>	1.9125%	Line 27 + Line 29	31
32				32
33				33
34	<u>Cost of Capital Rate (ICCR) Calculation - CAISO Participation ROE Adder:</u>			34
35				35
36	<u>A. Federal Income Tax Component:</u>			36
37				37
38	Where:			38
39	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	39
40	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	40
41	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		41
42	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	42
43	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	43
44				44
45	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	45
46				46
47				47
48	<u>B. State Income Tax Component:</u>			48
49				49
50	Where:			50
51	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 39 Above	51
52	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 41 Above	52
53	C = Total Incentive ROE Project Transmission Rate Base	\$ -	Line 42 Above	53
54	FT = Federal Income Tax Expense	0.0000%	Line 45 Above	54
55	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 55	55
56				56
57	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense	57
58				58
59				59
60	<u>C. Total Federal & State Income Tax Rate:</u>	0.0000%	Line 45 + Line 57	60
61				61
62	<u>D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:</u>	0.0000%	Page 2; Line 22	62
63				63
64	<u>E. Cost of Capital Rate (ICCR) - CAISO Participation ROE Adder:</u>	0.0000%	Line 60 + Line 62	64

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 64 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY

TO6 Cycle 1 Annual Informational Filing

Derivation of Interest Expense on Other BTRR Adjustment Applicable to TO5 Cycle 2

(\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.
1							1
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3				Cumulative		Cumulative	3
4		Monthly	Monthly	Overcollection (-) or		Overcollection (-) or	4
5		Undercollection (+)	Interest	Undercollection (+)		Undercollection (+)	5
6		in Revenue	Rate ¹	in Revenue		in Revenue	6
7	Month	Year		wo Interest	Interest	with Interest	7
8	January	2018	\$ 6	0.36%	\$ 6	\$ 0	6
9	February	2018	6	0.33%	12	0	12
10	March	2018	6	0.36%	18	0	18
11	April	2018	6	0.37%	24	0	24
12	May	2018	6	0.38%	30	0	30
13	June	2018	6	0.37%	36	0	36
14	July	2018	6	0.40%	42	0	42
15	August	2018	6	0.40%	48	0	48
16	September	2018	6	0.39%	54	0	54
17	October	2018	6	0.42%	60	0	60
18	November	2018	6	0.41%	66	0	66
19	December	2018	6	0.42%	72	0	73
20	January	2019		0.44%	73	0	73
21	February	2019		0.40%	73	0	73
22	March	2019		0.44%	73	0	74
23	April	2019		0.45%	74	0	74
24	May	2019		0.46%	74	0	74
25	June	2019		0.45%	74	0	75
26	July	2019		0.47%	75	0	75
27	August	2019		0.47%	75	0	75
28	September	2019		0.45%	75	0	76
29	October	2019		0.46%	76	0	76
30	November	2019		0.45%	76	0	76
31	December	2019		0.46%	76	0	77
32	January	2020		0.42%	77	0	77
33	February	2020		0.39%	77	0	77
34	March	2020		0.42%	77	0	78
35	April	2020		0.39%	78	0	78
36	May	2020		0.40%	78	0	78
37	June	2020		0.39%	78	0	78
38	July	2020		0.29%	78	0	79
39	August	2020		0.29%	79	0	79
40	September	2020		0.28%	79	0	79
41	October	2020		0.28%	79	0	79
42	November	2020		0.27%	79	0	80
43	December	2020		0.28%	80	0	80
44	January	2021		0.28%	80	0	80
45	February	2021		0.25%	80	0	80
46	March	2021		0.28%	80	0	80
47	April	2021		0.27%	80	0	81
48	May	2021		0.28%	81	0	81
49	June	2021		0.27%	81	0	81
50	July	2021		0.28%	81	0	81
51	August	2021		0.28%	81	0	82
52	September	2021		0.27%	82	0	82
53	October	2021		0.28%	82	0	82
54	November	2021		0.27%	82	0	82
55	December	2021		0.28%	82	0	82

SAN DIEGO GAS & ELECTRIC COMPANY

TO6 Cycle 1 Annual Informational Filing

Derivation of Interest Expense on Other BTRR Adjustment Applicable to TO5 Cycle 2

(\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.
1							1
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3				Cumulative		Cumulative	3
4		Monthly	Monthly	Overcollection (-) or		Overcollection (-) or	4
5		Overcollection (-) or	Interest	Undercollection (+)		Undercollection (+)	5
6		Undercollection (+)	Rate ¹	in Revenue	Interest	in Revenue	6
7	Month	Year		wo Interest		with Interest	7
56	January	2022	0.28%	82	0	83	56
57	February	2022	0.25%	83	0	83	57
58	March	2022	0.28%	83	0	83	58
59	April	2022	0.27%	83	0	83	59
60	May	2022	0.28%	83	0	84	60
61	June	2022	0.27%	84	0	84	61
62	July	2022	0.31%	84	0	84	62
63	August	2022	0.31%	84	0	84	63
64	September	2022	0.30%	84	0	85	64
65	October	2022	0.42%	85	0	85	65
66	November	2022	0.40%	85	0	85	66
67	December	2022	0.42%	85	0	86	67
68	January	2023	0.54%	86	0	86	68
69	February	2023	0.48%	86	0	87	69
70	March	2023	0.54%	87	0	87	70
71	April	2023	0.62%	87	1	88	71
72	May	2023	0.64%	88	1	88	72
73	June	2023	0.62%	88	1	89	73
74	July	2023	0.68%	89	1	89	74
75	August	2023	0.68%	89	1	90	75
76	September	2023	0.66%	90	1	90	76
77	October	2023	0.71%	90	1	91	77
78	November	2023	0.69%	91	1	92	78
79	December	2023	0.71%	92	1	92	79
80	January	2024	0.72%	92	1	93	80
81	February	2024	0.68%	93	1	94	81
82	March	2024	0.72%	94	1	94	82
83	April	2024	0.70%	94	1	95	83
84	May	2024	0.72%	95	1	96	84
85	June	2024	0.70%	96	1	96	85
86	July	2024	0.72%	96	1	97	86
87	August	2024	0.72%	97	1	98	87
88	September	2024	0.70%	98	1	98	88
89	October	2024	0.72%	98	1	99	89
90	November	2024	0.70%	99	1	100	90
91	December	2024	0.72%	100	1	101	91
92		<u>\$ 71</u>			<u>\$ 30</u>		92

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

Posted FERC Interest rates

San Diego Gas & Electric Company
TO6 Cycle 1 Annual Informational Filing ¹
Derivation of Other BTRR Adjustment Applicable to TO5 Cycle 3
(\$1,000)

<u>Line No.</u>	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	<u>Line No.</u>
1	<u>BTRR Adjustment due to TO5 Cycle 3 Cost Adjustment Calculation:</u>			1
2				2
3	Total BTRR Adjustment - Before Interest	\$ 89	Page 2.2; Line 39	3
4				4
5	Interest Expense	<u>31</u>	Page 10; Line 80	5
6				6
7	Total BTRR Adjustment Excluding FF&U	120	Sum Lines 3 and 5	7
8				8
9	Transmission Related Municipal Franchise Fees Expenses	<u>1</u>	Line 7 x 1.0275%	9
10				10
11	Total BTRR Adjustment Including Franchise Fees Expense (WHOLESALE)	121	Sum Lines 7 and 9	11
12				12
13	Transmission Related Uncollectible Expense	<u>-</u>	Line 76 x 0.169%	13
14				14
15	Total BTRR Adjustment Including FF&U (RETAIL)	<u><u>\$ 121</u></u>	Sum Lines 11 and 13	15

¹ Section C.5 of the Protocols provides a mechanism for SDG&E to correct errors that affected the TU TRR in a previous Informational Filing. In the instant TO6 Cycle 1 Annual Informational Filing, SDG&E is correcting its prior TO5 Cycle 3 filing for approximately \$121K, for the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929. This error understated the BTRR in the previous TO5 Cycle 3 filing causing its correction in the instant TO6 Cycle 1 Annual Informational Filing.

San Diego Gas & Electric Company
TO6 Cycle 1 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 3
(\$1,000)

Line No.	A Revised TO5 Cycle 3 Amounts	B As Filed TO5 Cycle 3 ER 21-526, ER22-527, ER23-542 and ER24- 524 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.
A. Revenues:					
1	\$ 82,583	\$ 82,583	\$ -	Page 3.1 and Page 4.1, Line 1	1
2					2
3	71,005	70,917	88	Page 3.1 and Page 4.1, Line 3	3
4					4
5	-	-	-	Page 3.1 and Page 4.1, Line 5	5
6	\$ 153,588	\$ 153,499	\$ 88	Sum Lines 1 thru 5	6
7					7
8	192,772	192,772	-	Page 3.1 and Page 4.1, Line 8	8
9					9
10	-	-	-	Page 3.1 and Page 4.1, Line 10	10
11					11
12	50,503	50,503	-	Page 3.1 and Page 4.1, Line 12	12
13					13
14	2,529	2,529	-	Page 3.1 and Page 4.1, Line 14	14
15	\$ 399,391	\$ 399,303	\$ 88	Sum Lines 6 thru 14	15
16					16
17	9.8914%	9.8914%	0%	Page 3.1 and Page 4.1, Line 17	17
18	\$ 4,330,162	\$ 4,330,151	\$ 11	Page 3.1 and Page 4.1, Line 18	18
19	\$ 428,313	\$ 428,312	\$ 1	Line 17 x Line 18	19
20					20
21	0.4035%	0.4035%	0%	Page 3.1 and Page 4.1, Line 21	21
22	\$ 4,330,162	\$ 4,330,151	\$ 11	Page 3.1 and Page 4.1, Line 22	22
23	\$ 17,471	\$ 17,471	\$ 0	Line 21 x Line 22	23
24					24
25	\$ 1,347	\$ 1,347	\$ -	Page 3.1 and Page 4.1, Line 25	25
26	(5,601)	(5,601)	-	Page 3.1 and Page 4.1, Line 26	26
27	-	-	-	Page 3.1 and Page 4.1, Line 27	27
28	-	-	-	Page 3.1 and Page 4.1, Line 28	28
29					29
30	\$ 840,921	\$ 840,831	\$ 89	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ **Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.**

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

San Diego Gas & Electric Company
TO6 Cycle 1 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 3
(\$1,000)

Line No.	A Revised TO5 Cycle 3 Amounts	B As Filed TO5 Cycle 3 ER 21-526, ER22-527, ER23-542 and ER24- 524 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}					
1	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 1	1
2					2
3	1.7919%	1.7919%	0%	Page 3.2 and Page 4.2, Line 3	3
4	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 4	4
5	\$ -	\$ -	\$ -	Line 3 x Line 4	5
6					6
7	0.0000%	0.0000%	0%	Page 3.2 and Page 4.2, Line 7	7
8	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 8	8
9	\$ -	\$ -	\$ -	Line 7 x Line 8	9
10					10
11	\$ -	\$ -	\$ -	Line 1 + Line 5 + Line 9	11
12					12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}					
13					13
14	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 14	14
15					15
16	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 16	16
17	9.8914%	9.8914%	0%	Page 3.2 and Page 4.2, Line 17	17
18	\$ -	\$ -	\$ -	Line 16 x Line 17	18
19					19
20	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 20	20
21	0.0000%	0.0000%	0%	Page 3.2 and Page 4.2, Line 21	21
22	\$ -	\$ -	\$ -	Line 20 x Line 21	22
23					23
24	\$ -	\$ -	\$ -	Line 14 + Line 18 + Line 22	24
25					25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}					
26					26
27	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 27	27
28	9.8914%	9.8914%	0%	Page 3.2 and Page 4.2, Line 28	28
29	\$ -	\$ -	\$ -	Line 27 x Line 28	29
30					30
31	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 31	31
32	0.4035%	0.4035%	0%	Page 3.2 and Page 4.2, Line 32	32
33	\$ -	\$ -	\$ -	Line 31 x Line 32	33
34					34
35	\$ -	\$ -	\$ -	Line 29 + Line 33	35
36					36
37	\$ -	\$ -	\$ -	Sum Lines 11, 24, 35	37
38					38
39	\$ 840,921	\$ 840,831	\$ 89	Page 1; Line 30 + Line 37	39

✓ **Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.**

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

San Diego Gas & Electric Company
TO6 Cycle 1 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 3
(\$1,000)

Line No.	A Revised TO5 Cycle 3 Amounts	B As Filed TO5 Cycle 3 ER 21-526, ER22-527, ER23-542 and ER24- 524 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.
A. Transmission Rate Base					
1	<u>Net Transmission Plant:</u>				
2					1
3	\$ 4,930,938	\$ 4,930,938	\$ -	Page 3.3 and Page 4.3, Line 2	2
4	7,911	7,911	-	Page 3.3 and Page 4.3, Line 3	3
5	48,039	48,039	-	Page 3.3 and Page 4.3, Line 4	4
6	103,991	103,991	-	Page 3.3 and Page 4.3, Line 5	5
7	\$ 5,090,879	\$ 5,090,879	\$ -	Sum Lines 2 thru 5	6
Rate Base Additions:					
8					7
9	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 9	8
10	-	-	-	Page 3.3 and Page 4.3, Line 10	9
11	\$ -	\$ -	\$ -	Line 9 + Line 10	10
Rate Base Reductions:					
12					11
13	\$ (846,641)	\$ (846,641)	\$ -	Page 3.3 and Page 4.3, Line 14	12
14	-	-	-	Page 3.3 and Page 4.3, Line 15	13
15	\$ (846,641)	\$ (846,641)	\$ -	Line 14 + Line 15	14
Working Capital:					
16					15
17	\$ 51,621	\$ 51,621	\$ -	Page 3.3 and Page 5.3, Line 19	16
18	25,856	25,856	-	Page 3.3 and Page 5.3, Line 20	17
19	19,198 ✓	19,187	11	Page 3.3 and Page 5.3, Line 21	18
20	\$ 96,675 ✓	\$ 96,664	\$ 11	Sum Lines 19 thru 21	19
Other Regulatory Assets/Liabilities					
21	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 24	20
22	\$ (10,751)	\$ (10,751)	\$ -	Page 3.3 and Page 4.3, Line 25	21
Total Transmission Rate Base					
23	\$ 4,330,162 ✓	\$ 4,330,151	\$ 11	Sum Lines 6, 11, 16, 22, 24, 25	22
B. Incentive ROE Project Transmission Rate Base: ¹					
24	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 30	23
25	-	-	-	Page 3.3 and Page 4.3, Line 31	24
26	\$ -	\$ -	\$ -	Line 30 + Line 31	25
C. Incentive Transmission Plant Abandoned Project Rate Base: ¹					
27	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 35	26
28	-	-	-	Page 3.3 and Page 4.3, Line 36	27
29	\$ -	\$ -	\$ -	Line 35 + Line 36	28
D. Incentive Transmission Construction Work In Progress ¹					
30	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 39	29

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.

¹ The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

San Diego Gas & Electric Company
TO6 Cycle 1 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 3
(\$1,000)

Line No.	A Revised TO5 Cycle 3 Amounts	B As Filed TO5 Cycle 3 ER 21-526, ER22-527, ER23-542 and ER24- 524 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.
<u>A. Transmission Plant</u>					
1					1
2					2
3	\$ 6,181,343	\$ 6,181,343	\$ -	Page 3.4 and Page 4.4, Line 2	3
4	34,205	34,205	-	Page 3.4 and Page 4.4, Line 3	4
5	80,583	80,583	-	Page 3.4 and Page 4.4, Line 4	5
6	198,337	198,337	-	Page 3.4 and Page 4.4, Line 5	6
7	\$ 6,494,468	\$ 6,494,468	\$ -	Sum Lines 2 thru 5	7
<u>Transmission Related Depreciation Reserve:</u>					
8					8
9	\$ 1,250,405	\$ 1,250,405	\$ -	Page 3.4 and Page 4.4, Line 9	9
10	26,294	26,294	-	Page 3.4 and Page 4.4, Line 10	10
11	32,544	32,544	-	Page 3.4 and Page 4.4, Line 11	11
12	94,346	94,346	-	Page 3.4 and Page 4.4, Line 12	12
13	\$ 1,403,589	\$ 1,403,589	\$ -	Sum Lines 9 thru 12	13
14					14
<u>Net Transmission Plant:</u>					
15					15
16	\$ 4,930,938	\$ 4,930,938	\$ -	Page 3.4 and Page 4.4, Line 16	16
17	7,911	7,911	-	Page 3.4 and Page 4.4, Line 17	17
18	48,039	48,039	-	Page 3.4 and Page 4.4, Line 18	18
19	103,991	103,991	-	Page 3.4 and Page 4.4, Line 19	19
20	\$ 5,090,879	\$ 5,090,879	\$ -	Sum Lines 16 thru 19	20
21					21
<u>B. Incentive Project Transmission Plant:</u> ¹					
22					22
23	\$ -	\$ -	\$ -	Page 3.4 and Page 4.4, Line 23	23
24	-	-	-	Page 3.4 and Page 4.4, Line 24	24
25	\$ -	\$ -	\$ -	Line 23 Minus Line 24	25

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2019
(S1,000)

Line No.	Amounts	Reference	Line No.
A. Revenues:			
1	\$ 82,583	Pg6 Rev Stmt AH; Line 14	1
2			2
3	71,005 v	Pg6 Rev Stmt AH; Line 41	3
4			4
5	-	Negative of Statement AH; Line 18	5
6	\$ 153,588 v	Sum Lines 1 thru 5	6
7			7
8	\$ 192,772	Pg11 Rev Stmt AJ; Line 17	8
9			9
10	-	Statement AJ; Line 23	10
11			11
12	50,503	Pg12 Rev Stmt AK; Line 13	12
13			13
14	2,529	Statement AK; Line 20	14
15	\$ 399,391 v	Sum Lines 6 thru 14	15
16			16
17	9.8914% v	Pg8.3 Rev Stmt AV; Line 31	17
18	\$ 4,330,162 v	Page 3; Line 27	18
19	\$ 428,313 v	Line 17 x Line 18	19
20			20
21	0.4035%	Pg8.3 Rev Stmt AV; Line 64	21
22	\$ 4,330,162 v	Page 3; Line 27 - Line 10	22
23	\$ 17,471 v	Line 21 x Line 22	23
24			24
25	\$ 1,347	Statement AQ; Line 3	25
26	(5,601)	Statement AU; Line 13	26
27	-	Statement Misc; Line 1	27
28	-	Statement AU; Line 15	28
29			29
30	\$ 840,921 v	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

v Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
 For the Base Period & True-Up Period Ending December 31, 2019
 (\$1,000)

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1	\$ -	Statement AJ; Line 19	1
2			2
3	1.7919%	Pg8.4 Rev Stmt AV; Line 31	3
4	\$ -	Page 3; Line 32	4
5	\$ -	Line 3 x Line 4	5
6			6
7	0.0000%	Pg8.4 Rev Stmt AV; Line 64	7
8	\$ -	Page 3; Line 32	8
9	\$ -	Line 7 x Line 8	9
10			10
11	\$ -	Line 1 + Line 5 + Line 9	11
12			12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			
14	\$ -	Statement AJ; Line 21	14
15			15
16	\$ -	Page 3; Line 37	16
17	9.8914%	Pg8.3 Rev Stmt AV; Line 31	17
18	\$ -	Line 16 x Line 17	18
19			19
20	\$ -	Page 3; Line 37	20
21	0.0000%	Shall be Zero	21
22	\$ -	Line 20 x Line 21	22
23			23
24	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			
27	\$ -	Page 3; Line 39	27
28	9.8914%	Pg8.3 Rev Stmt AV; Line 31	28
29	\$ -	Line 27 x Line 28	29
30			30
31	\$ -	Page 3; Line 39	31
32	0.4035%	Pg8.3 Rev Stmt AV; Line 64	32
33	\$ -	Line 31 x Line 32	33
34			34
35	\$ -	Line 29 + Line 33	35
36			36
37	\$ -	Sum Lines 11, 24, 35	37
38			38
39	\$ 840,921 ✓	Page 1; Line 30 + Line 37	39

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{ETI})
 For the Base Period & True-Up Period Ending December 31, 2019
 (\$1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Rate Base:			
1			1
Net Transmission Plant:			
2			2
3	\$ 4,930,938	Page 4; Line 16	3
4	7,911	Page 4; Line 17	4
5	48,039	Page 4; Line 18	5
6	103,991	Page 4; Line 19	6
7	\$ 5,090,879	Sum Lines 2 thru 5	7
Rate Base Additions:			
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc; Line 3	10
11	\$ -	Line 9 + Line 10	11
Rate Base Reductions:			
14	\$ (846,641)	Pg9 Rev Stmt AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (846,641)	Line 14 + Line 15	16
Working Capital:			
19	\$ 51,621	Pg7 Rev Stmt AL; Line 5	19
20	25,856	Pg7 Rev Stmt AL; Line 9	20
21	19,198 ✓	Pg7 Rev Stmt AL; Line 19	21
22	\$ 96,675 ✓	Sum Lines 19 thru 21	22
24	\$ -	Statement Misc; Line 5	24
25	\$ (10,751)	Statement Misc; Line 7	25
27	\$ 4,330,162 ✓	Sum Lines 6, 11, 16, 22, 24, 25	27
B. Incentive ROE Project Transmission Rate Base: ¹			
30	\$ -	Page 4; Line 25	30
31	-	Statement AF; Line 9	31
32	\$ -	Line 30 + Line 31	32
C. Incentive Transmission Plant Abandoned Project Rate Base: ¹			
35	\$ -	Statement Misc; Line 9	35
36	-	Statement AF; Line 13	36
37	\$ -	Line 35 + Line 36	37
D. Incentive Transmission Construction Work In Progress ¹			
39	\$ -	Statement AM; Line 1	39

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.

¹ The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2019
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Plant:</u>			
1			1
<u>Gross Transmission Plant:</u>			
2			2
3	\$ 6,181,343	Pg7 Rev Stmt AD; Line 11	3
4	34,205	Pg7 Rev Stmt AD; Line 27	4
5	80,583	Pg7 Rev Stmt AD; Line 29	5
6	198,337	Pg7 Rev Stmt AD; Line 31	6
7	\$ 6,494,468	Sum Lines 2 thru 5	7
8			8
<u>Transmission Related Depreciation Reserve:</u>			
9	\$ 1,250,405	Pg8 Rev Stmt AE; Line 1	9
10	26,294	Pg8 Rev Stmt AE; Line 11	10
11	32,544	Pg8 Rev Stmt AE; Line 13	11
12	94,346	Pg8 Rev Stmt AE; Line 15	12
13	\$ 1,403,589	Sum Lines 9 thru 12	13
14			14
15			15
<u>Net Transmission Plant:</u>			
16	\$ 4,930,938	Line 2 Minus Line 9	16
17	7,911	Line 3 Minus Line 10	17
18	48,039	Line 4 Minus Line 11	18
19	103,991	Line 5 Minus Line 12	19
20	\$ 5,090,879	Sum Lines 16 thru 19	20
21			21
22			22
<u>B. Incentive Project Transmission Plant:</u> ¹			
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	\$ -	Line 23 Minus Line 24	25

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

AS FILED BK-1 WITH FERC ADJ INCL IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2019
(S1,000)

Line No.	Amounts	Reference	Line No.
A. Revenues:			
1	\$ 82,583 ✓	Pg10 Rev Stmt AH; Line 11	1
2			2
3	70,917 ✓	Pg10 Rev Stmt AH; Line 35	3
4			4
5	-	Negative of Statement AH; Line 18	5
6	\$ 153,499 ✓	Sum Lines 1 thru 5	6
7			7
8	\$ 192,772 ✓	Pg11 Rev Stmt AJ; Line 17	8
9			9
10	-	Statement AJ; Line 23	10
11			11
12	50,503 ✓	Pg12 Rev Stmt AK; Line 13	12
13			13
14	2,529	Statement AK; Line 20	14
15	\$ 399,303 ✓	Sum Lines 6 thru 14	15
16			16
17	9.8914% ✓	Pg14.3 Rev Stmt AV; Line 31	17
18	\$ 4,330,151 ✓	Page 3; Line 27	18
19	\$ 428,312 ✓	Line 17 x Line 18	19
20			20
21	0.4035%	Pg14.3 Rev Stmt AV; Line 64	21
22	\$ 4,330,151 ✓	Page 3; Line 27 - Line 10	22
23	\$ 17,471	Line 21 x Line 22	23
24			24
25	\$ 1,347	Statement AQ; Line 3	25
26	(5,601)	Statement AU; Line 13	26
27	-	Statement Misc; Line 1	27
28	-	Statement AU; Line 15	28
29			29
30	\$ 840,831 ✓	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ Items in BOLD have changed due to various FERC audit adj. compared to the original TO5 Cycle 3 filings per ER21-526 and cost adjustments included in TO5 Cycle 4 per ER22-527 and TO5 Cycle 5 per ER23-542.

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

AS FILED BK-1 WITH FERC ADJ INCL IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
 For the Base Period & True-Up Period Ending December 31, 2019
 (\$1,000)

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1	Incentive Transmission Plant Depreciation Expense	\$ -	Statement AJ; Line 19
2			
3	Incentive Cost of Capital Rate _(COCR) - Base ROE	1.7919%	Pg14.4 Rev Stmt AV; Line 31
4	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	Line 3 x Line 4
6			
7	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	Pg14.4 Rev Stmt AV; Line 64
8	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 7 x Line 8
10			
11	Total Incentive ROE Project Transmission Revenue	\$ -	Line 1 + Line 5 + Line 9
12			
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Statement AJ; Line 21
15			
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37
17	Cost of Capital Rate _(COCR) - Base ROE	9.8914% ✓	Pg14.3 Rev Stmt AV; Line 31
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$ -	Line 16 x Line 17
19			
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37
21	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	Shall be Zero
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$ -	Line 20 x Line 21
23			
24	Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	Line 14 + Line 18 + Line 22
25			
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			
27	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39
28	Cost of Capital Rate _(COCR) - Base ROE	9.8914% ✓	Pg14.3 Rev Stmt AV; Line 31
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	Line 27 x Line 28
30			
31	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.4035%	Pg14.3 Rev Stmt AV; Line 64
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 31 x Line 32
34			
35	Total Incentive CWIP Revenue	\$ -	Line 29 + Line 33
36			
37	Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$ -	Sum Lines 11, 24, 35
38			
39	E. Total (PYRR_{EU}) Excluding FF&U ³	\$ 840,831 ✓	Page 1; Line 30 + Line 37

✓ Items in BOLD have changed due to various FERC audit adj. compared to the original TO5 Cycle 3 filings per ER21-526 and cost adjustments included in TO5 Cycle 4 per ER22-527 and TO5 Cycle 5 per ER23-542.

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
 For the Base Period & True-Up Period Ending December 31, 2019
 (\$1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Rate Base:			
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
1	\$ 4,930,938	Page 4; Line 16	
2	7,911	Page 4; Line 17	
3	48,039	Page 4; Line 18	
4	103,991	Page 4; Line 19	
5	\$ 5,090,879	Sum Lines 2 thru 5	
6			
7			
8			
9	\$ -	Statement AG; Line 1	
10	-	Statement Misc; Line 3	
11	\$ -	Line 9 + Line 10	
12			
13			
14	\$ (846,641)	Pg9 Rev Stmt AF; Line 7	
15	-	Statement AF; Line 11	
16	\$ (846,641)	Line 14 + Line 15	
17			
18			
19	\$ 51,621	Pg13 Rev Stmt AL; Line 5	
20	25,856	Pg13 Rev Stmt AL; Line 9	
21	19,187	Pg13 Rev Stmt AL; Line 19	
22	\$ 96,664	Sum Lines 19 thru 21	
23			
24	\$ -	Statement Misc; Line 5	
25	\$ (10,751)	Statement Misc; Line 7	
26			
27	\$ 4,330,151	Sum Lines 6, 11, 16, 22, 24, 25	
28			
29			
30	\$ -	Page 4; Line 25	
31	-	Statement AF; Line 9	
32	\$ -	Line 30 + Line 31	
33			
34			
35	\$ -	Statement Misc; Line 9	
36	-	Statement AF; Line 13	
37	\$ -	Line 35 + Line 36	
38			
39	\$ -	Statement AM; Line 1	

✓ Items in BOLD have changed due to various FERC audit adj. compared to the original TO5 Cycle 3 filings per ER21-526 and cost adjustments included in TO5 Cycle 4 per ER22-527 and TO5 Cycle 5 per ER23-542.

¹ The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

AS FILED BK-1 WITH FERC ADJ INCL IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2019
(S1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Plant:			
1	Gross Transmission Plant:		1
2	Transmission Plant	Pg7 Rev Stmt AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	Pg7 Rev Stmt AD; Line 27	3
4	Transmission Related General Plant	Pg7 Rev Stmt AD; Line 29	4
5	Transmission Related Common Plant	Pg7 Rev Stmt AD; Line 31	5
6	Total Gross Transmission Plant	Sum Lines 2 thru 5	6
7			7
8	Transmission Related Depreciation Reserve:		8
9	Transmission Plant Depreciation Reserve	Pg8 Rev Stmt AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	Pg8 Rev Stmt AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	Pg8 Rev Stmt AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	Pg8 Rev Stmt AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	Sum Lines 9 thru 12	13
14			14
15	Net Transmission Plant:		15
16	Transmission Plant	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	Line 3 Minus Line 10	17
18	Transmission Related General Plant	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	Sum Lines 16 thru 19	20
21			21
22	B. Incentive Project Transmission Plant: ¹		22
23	Incentive Transmission Plant	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	Line 23 Minus Line 24	25

✓ Items in BOLD have changed due to various FERC audit adj. compared to the original TO5 Cycle 3 filings per ER21-526 and cost adjustments included in TO5 Cycle 4 per ER22-527 and TO5 Cycle 5 per ER23-542.

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})

For the Base Period & True-Up Period Ending December 31, 2019

(\$1,000)

Line No.	Amounts	Reference	Line No.
A. Revenues:			
1	\$ 84,776 v	Pg7 Rev Stmt AH; Line 11	1
2			2
3	70,116 v	Pg7 Rev Stmt AH; Line 35	3
4			4
5	-	Negative of Statement AH; Line 18	5
6	\$ 154,892 v	Sum Lines 1 thru 5	6
7			7
8	\$ 193,675	Statement AJ; Line 17	8
9			9
10	-	Statement AJ; Line 23	10
11			11
12	50,573	Statement AK; Line 13	12
13			13
14	2,529	Statement AK; Line 20	14
15	\$ 401,668 v	Sum Lines 6 thru 14	15
16			16
17	9.8915%	Pg9.3 Rev Stmt AV; Line 31	17
18	\$ 4,339,083 v	Page 3; Line 27	18
19	\$ 429,200 v	Line 17 x Line 18	19
20			20
21	0.4035%	Pg9.3 Rev Stmt AV; Line 64	21
22	\$ 4,339,083 v	Page 3; Line 27 - Line 10	22
23	\$ 17,507	Line 21 x Line 22	23
24			24
25	\$ 1,347	Statement AQ; Line 3	25
26	(5,601)	Statement AU; Line 13	26
27	-	Statement Misc; Line 1	27
28	-	Statement AU; Line 15	28
29			29
30	\$ 844,121 v	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

v Items in BOLD have changed due to O&M and A&G adjustments missed in prior cost adjustment filings compared to the original TO5 Cycle 3 filing per ER21-526 and cost adjustments included in TO5 Cycle 4 per ER22-527 and TO5 Cycle 5 per ER23-542.

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})

For the Base Period & True-Up Period Ending December 31, 2019

(\$1,000)

Line No.	Amounts	Reference	Line No.	
B. Incentive ROE Project Transmission Revenue: ^{1,2}				
1	Incentive Transmission Plant Depreciation Expense	\$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate _(ICOCR) - Base ROE	1.7919%	Pg9.4 Rev Stmt AV; Line 31	3
4	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	Pg9.4 Rev Stmt AV; Line 64	7
8	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue	\$ -	Line 1 + Line 5 + Line 9	11
12				12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}				
13	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Statement AJ; Line 21	13
14				14
15	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	15
16	Cost of Capital Rate _(COCR) - Base ROE	9.8915%	Pg9.3 Rev Stmt AV; Line 31	16
17	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$ -	Line 16 x Line 17	17
18				18
19	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	19
20	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	Shall be Zero	20
21	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$ -	Line 20 x Line 21	21
22				22
23	Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	Line 14 + Line 18 + Line 22	23
24				24
25				25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}				
26	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	26
27				27
28	Cost of Capital Rate _(COCR) - Base ROE	9.8915%	Pg9.3 Rev Stmt AV; Line 31	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	31
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.4035%	Pg9.3 Rev Stmt AV; Line 64	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue	\$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$ -	Sum Lines 11, 24, 35	37
38				38
39	E. Total (PYRR_{EU}) Excluding FF&U ³	\$ 844,121 v	Page 1; Line 30 + Line 37	39

v Items in BOLD have changed due to O&M and A&G adjustments missed in prior cost adjustment filings compared to the original TO5 Cycle 3 filing per ER21-526 and cost adjustments included in TO5 Cycle 4 per ER22-527 and TO5 Cycle 5 per ER23-542.

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² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2019
((\$1,000))

Line No.	Amounts	Reference	Line No.
A. Transmission Rate Base:			
1			1
<u>Net Transmission Plant:</u>			
2	\$ 4,932,895	Page 4; Line 16	2
3	7,915	Page 4; Line 17	3
4	55,357	Page 4; Line 18	4
5	104,050	Page 4; Line 19	5
6	\$ 5,100,217	Sum Lines 2 thru 5	6
7			7
<u>Rate Base Additions:</u>			
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc; Line 3	10
11	\$ -	Line 9 + Line 10	11
12			12
<u>Rate Base Reductions:</u>			
14	\$ (847,326)	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (847,326)	Line 14 + Line 15	16
17			17
<u>Working Capital:</u>			
19	\$ 51,690	Statement AL; Line 5	19
20	25,891	Statement AL; Line 9	20
21	19,362 ^v	Pg8 Rev Stmt AL; Line 19	21
22	\$ 96,943 ^v	Sum Lines 19 thru 21	22
23			23
24	\$ -	Statement Misc; Line 5	24
25	\$ (10,751)	Statement Misc; Line 7	25
26			26
27	\$ 4,339,083 ^v	Sum Lines 6, 11, 16, 22, 24, 25	27
28			28
B. Incentive ROE Project Transmission Rate Base: ¹			
30	\$ -	Page 4; Line 25	30
31	-	Statement AF; Line 9	31
32	\$ -	Line 30 + Line 31	32
33			33
C. Incentive Transmission Plant Abandoned Project Rate Base: ¹			
35	\$ -	Statement Misc; Line 9	35
36	-	Statement AF; Line 13	36
37	\$ -	Line 35 + Line 36	37
38			38
D. Incentive Transmission Construction Work In Progress: ¹			
39	\$ -	Statement AM; Line 1	39

^v Items in BOLD have changed due to O&M and A&G adjustments missed in prior cost adjustment filings compared to the original TO5 Cycle 3 filing per ER21-526 and cost adjustments included in TO5 Cycle 4 per ER22-527 and TO5 Cycle 5 per ER23-542.

¹ The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})

For the Base Period & True-Up Period Ending December 31, 2019

(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Plant:</u>			
<u>Gross Transmission Plant:</u>			
1			1
2	\$ 6,183,369	Statement AD; Line 11	2
3	34,212	Statement AD; Line 27	3
4	88,554	Statement AD; Line 29	4
5	198,411	Statement AD; Line 31	5
6	\$ 6,504,545	Sum Lines 2 thru 5	6
7			7
<u>Transmission Related Depreciation Reserve:</u>			
9	\$ 1,250,474	Statement AE; Line 1	9
10	26,297	Statement AE; Line 11	10
11	33,197	Statement AE; Line 13	11
12	94,361	Statement AE; Line 15	12
13	\$ 1,404,329	Sum Lines 9 thru 12	13
14			14
<u>Net Transmission Plant:</u>			
16	\$ 4,932,895	Line 2 Minus Line 9	16
17	7,915	Line 3 Minus Line 10	17
18	55,357	Line 4 Minus Line 11	18
19	104,050	Line 5 Minus Line 12	19
20	\$ 5,100,217	Sum Lines 16 thru 19	20
21			21
<u>B. Incentive Project Transmission Plant:</u> ¹			
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	\$ -	Line 23 Minus Line 24	25

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
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44				44
45				45
46				46
47				47
48				48
49				49
50				50
51				51
52				52
53				53
54				54
55				55
56				56
57				57
58				58
59				59
60				60

v Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.

¹ The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the Retail BTRR on BK-1; Page 1; Line 5. This expense will be excluded in Wholesale BTRR on BK-2; Line 3.

AS FILED STMT AH WITH COST ADJ INCL IN TO5 CYCLE 6 (ER24-5254)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.	
1	<u>Derivation of Transmission Operation and Maintenance Expense:</u>			1	
2	Total Transmission O&M Expense	321; 112; b	\$ 96,429	AH-1; Line 33; Col. a	2
3	Adjustments to Per Book Transmission O&M Expense:			3	
4	Scheduling, System Control & Dispatch Services		(5,093)	Negative of AH-1; Line 38; Col. b	4
5	Reliability, Planning & Standards Development		(2,419)	Negative of AH-1; Line 39; Col. b	5
6	Transmission of Electricity by Others		-	Negative of AH-1; Line 40; Col. b	6
7	Miscellaneous Transmission Expense		(3,186)	Negative of AH-1; Line 45; Col. b	7
8	Other Transmission O&M Exclusion Adjustments		(132)	Negative of AH-1; Line 37; Col. b	8
9	Other Cost Adjustments (incl. in TO5 C4 ER22-527 Cost Adj WPs)		(2,295)	AH-1; Line 33; Col. d	9
10	Other Cost Adjustments		1,472 ✓	Pg7.2 Rev AH-1; Line 33; Col. f	10
11	Total Adjusted Transmission O&M Expenses		\$ 84,776 ✓	Sum Lines 2 thru 10	11
12					12
13	<u>Derivation of Administrative and General Expense:</u>			13	
14	Total Administrative & General Expense	323; 197; b	\$ 498,353	AH-2; Line 17; Col. a	14
15	Adjustments to Per Book A&G Expense:				15
16	Abandoned Projects		(577)	Negative of AH-2; Line 38; Col. b	16
17	CPUC energy efficiency programs		(2,632)	Negative of AH-2; Sum Lines 21, 22, 24, 25, 28, 31, 37, 40 Col. a or b	17
18	CPUC Intervenor Funding Expense - Transmission ¹		-	Negative of AH-2; Line 32; Col. a	18
19	CPUC Intervenor Funding Expense - Distribution		(1,212)	Negative of AH-2; Line 33; Col. a	19
20	CPUC reimbursement fees		(9,791)	Negative of AH-2; Line 34; Col. a	20
21	Injuries & Damages		-	Negative of AH-2; Line 26; Col. a	21
22	General Advertising Expenses		(113)	Negative of AH-2; Line 36; Col. b	22
23	Franchise Requirements		(127,616)	Negative of AH-2; Line 30; Col. b	23
24	Hazardous substances - Hazardous Substance Cleanup Cost Account		(39)	Negative of AH-2; Line 39; Col. a	24
25	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(206)	Negative of AH-2; Sum Lines 23, 35; Col. a	25
26	Other A&G Exclusion Adjustments		(250)	Negative of AH-2; Sum Lines 27, 29; Col. a	26
27	Other Cost Adjustments (incl. in TO5 C4 ER22-527 Cost Adj WPs)		(1,040)	AH-2; Line 17; Col. d	27
28	Other Cost Adjustments		1,916 ✓	Pg7.4 Rev AH-2; Line 17; Col. f	28
29	Total Adjusted A&G Expenses Including Property Insurance		\$ 356,793 ✓	Sum Lines 14 thru 28	29
30	Less: Property Insurance (Due to different allocation factor)		(8,306)	Negative of AH-2; Line 6; Col. c	30
31	Total Adjusted A&G Expenses Excluding Property Insurance		\$ 348,488 ✓	Line 29 + Line 30	31
32	Transmission Wages and Salaries Allocation Factor		19.15%	Statement AI; Line 15	32
33	Transmission Related Administrative & General Expenses		\$ 66,743 ✓	Line 31 x Line 32	33
34	Property Insurance Allocated to Transmission, General, and Common Plant		3,373	Negative of Line 30 x Line 54	34
35	Transmission Related A&G Expense Including Property Insurance Expense		\$ 70,116 ✓	Line 33 + Line 34	35
36					36
37	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>				37
38	Transmission Plant & Incentive Transmission Plant		\$ 6,183,369	Statement AD; Line 25	38
39	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	39
40	Transmission Related General Plant		88,554	Statement AD; Line 29	40
41	Transmission Related Common Plant		198,411	Statement AD; Line 31	41
42	Total Transmission Related Investment in Plant		\$ 6,470,333	Sum Lines 38 thru 41	42
43					43
44	Total Transmission Plant & Incentive Transmission Plant		\$ 6,183,369	Line 38 Above	44
45	Total Steam Production Plant		549,686	Statement AD; Line 1	45
46	Total Nuclear Production Plant		-	Shall be Zero	46
47	Total Other Production Plant		523,340	Statement AD; Line 7	47
48	Total Distribution Plant		7,177,286	Statement AD; Line 9	48
49	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	49
50	Total General Plant		462,370	Statement AD; Line 17	50
51	Total Common Plant		1,035,968	Statement AD; Line 19	51
52	Total Plant in Service Excluding SONGS		\$ 15,932,018	Sum Lines 44 thru 51	52
53					53
54	Transmission Property Insurance and Tax Allocation Factor		40.61%	Line 42/ Line 52	54

✓ Items in BOLD have changed due to O&M and A&G adjustments missed in previous cost adjustment filings compared to the original TO5 Cycle 3 filing per ER21-526 and cost adjustments included in TO5 Cycle 4 per ER22-527.

¹ The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the Retail BTRR on BK-1; Page 1; Line 5. This expense will be excluded in Wholesale BTRR on BK-2; Line 3.

AS FILED STMT AH WITH FERC AUDIT ADJ INCL IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
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40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49				49
50				50
51				51
52				52
53				53
54				54

✓ Items in BOLD have changed due to various FERC audit adj. compared to the original TO5 Cycle 3 filings per ER21-526 and cost adj. included in TO5 Cycle 4 per ER22-527.

¹ The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the Retail BTRR on BK-1; Page 1; Line 5. This expense will be excluded in Wholesale BTRR on BK-2; Line 3.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 Administrative & General Expenses
 12 Months Ending December 31, 2019
 (\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) ² Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	(f) ⁵ Addtl A&G Cost Adj	(g) = (e) + (f) Adjusted A&G	(h) FERC Audit Adj	(i) = (g) + (h) Adj A&G with FERC Audit Adj	(j) ⁹ Add / (Deduct) A&G Cost Adj	(k) = (i) - (j) Revised A&G	Reference	Line No.
1	920	Administrative & General													
1	920	A&G Salaries	\$ 31,012	\$ 92	\$ 30,920	\$ (85) ²	\$ 30,835	√ 85	\$ 30,920		\$ 30,920		\$ 30,920	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	16,773	(1)	16,775	(128) ²	16,647	√ 128	16,775	√ (394) ⁸	16,381		16,381	Form 1; Page 323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(13,570)	-	(13,570)	-	(13,570)		(13,570)	√ 6,480 ⁶	(7,090)		(7,090)	Form 1; Page 323; Line 183	3
4	923	Outside Services Employed	90,246	153	90,093	2,359 ³	91,886		92,452	√ 4 ⁸	92,455		92,455	Form 1; Page 323; Line 184	4
5	923	Outside Services Employed			-	(566) ²		√ 566							5
6	924	Property Insurance	8,306	-	8,306		8,306		8,306		8,306		8,306	Form 1; Page 323; Line 185	6
7	925	Injuries & Damages	140,446	336	140,110	(305) ²	139,806	√ 305	140,110		140,110		140,110	Form 1; Page 323; Line 186	7
8	926	Employee Pensions & Benefits ¹	54,077	913	53,164	(832) ²	52,332	√ 832	53,164		53,164		53,164	Form 1; Page 323; Line 187	8
9	927	Franchise Requirements	127,616	127,616	-		-		-		-		-	Form 1; Page 323; Line 188	9
10	928	Regulatory Commission Expenses	22,402	11,135	11,268		11,268		11,268	√ 93 ⁷	11,361		11,361	Form 1; Page 323; Line 189	10
11	929	Less: Duplicate Charges (Company Energy Use)	(2,181)	-	(2,181)		(2,181)		(2,181)		(2,181)	(460)√	(1,721)	Form 1; Page 323; Line 190	11
12	930.1	General Advertising Expenses	113	113	-		-		-		-		-	Form 1; Page 323; Line 191	12
13	930.2	Miscellaneous General Expenses	2,207	577	1,630	(1,483) ⁴	146		146	√ (63) ⁸	83		83	Form 1; Page 323; Line 192	13
14	931	Rents	8,564	-	8,564		8,564		8,564		8,564		8,564	Form 1; Page 323; Line 193	14
15	935	Maintenance of General Plant	12,342	1,503	10,839		10,839		10,839		10,839		10,839	Form 1; Page 323; Line 196	15
16															16
17		Total Administrative & General Expenses	\$ 498,353	\$ 142,436	\$ 355,917	\$ (1,040)	\$ 354,877	√ \$ 1,916	\$ 356,793	√ \$ 6,120	\$ 362,913	\$ (460)√	\$ 363,373	Sum Lines 1 thru 15	17
18															18
19															19
20		Excluded Expenses:													20
21	920	CPUC energy efficiency programs		\$ 92											21
22	921	CPUC energy efficiency programs		(1)											22
23	923	Litigation expenses (ERRA)	\$ 74												23
24		CPUC energy efficiency programs	79	153											24
25	925	CPUC energy efficiency programs	269												25
26		Injuries & Damages	-												26
27		Other A&G Exclusion Adjustments	67	336											27
28	926	CPUC energy efficiency programs	730												28
29		Other A&G Exclusion Adjustments	183	913											29
30	927	Franchise Requirements		127,616											30
31	928	CPUC energy efficiency programs	-												31
32		CPUC Intervenor Funding Expense - Transmission	-												32
33		CPUC Intervenor Funding Expense - Distribution	1,212												33
34		CPUC reimbursement fees	9,791												34
35		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	132	11,135											35
36	929	Duplicate Charges (Company Energy Use)⁹													36
37	930.1	General Advertising Expenses		113											37
38	930.2	CPUC energy efficiency programs	-												38
39		Abandoned Projects	577	577											39
40	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account	39												40
41		CPUC energy efficiency programs	1,463	1,503											41
42															42
43		Total Excluded Expenses		\$ 142,436											43
44															44
45															45
46	√	Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.													46
47	¹	FERC Acct 926, Employee Pensions & Benefits, does not include any PBOP costs for base period 2019.													47
48	²	Represents 2019 Wildfire Mitigation Plan expenses that were not excluded in the 2019 A&G exclusions. These are being corrected here and reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.													48
49	³	Represents reclassification of 2019 3P (People, Process, Priorities) project costs from O&M FERC accounts 566 and 588 to A&G FERC account 923, in 2020.													49
50		This adjustment is being corrected here and reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.													50
51	⁴	Represents reclassification of 2019 abandoned project costs from A&G FERC Account 930.2 to FERC Account 426.5. Entry is corrected here and reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.													51
52															52
53	⁵	Reversal of footnote 2 on the 2019 Wildfire Mitigation Plan expenses above.													53
54	⁶	FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead costs to CWIP.													54
55	⁷	FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulatory commission expenses.													55
56	⁸	FERC Audit Adjustment - Compliance Finding #7 - Accounting for donations & lobbying expenses.													56
57	⁹	This is to correct the overallocation of duplicate charges credit for company energy use in FERC Account no. 929.													57
58															58

SAN DIEGO GAS & ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2019
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) ² Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	(f) ⁵ Addtl A&G Cost Adj	(g) = (e) + (f) Adjusted A&G	Reference	Line No.
		<u>Administrative & General</u>									
1	920	A&G Salaries	\$ 31,012	\$ 92	\$ 30,920	\$ (85) ²	\$ 30,835	√ 85	\$ 30,920	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	16,773	(1)	16,775	(128) ²	16,647	√ 128	16,775	Form 1; Page 323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(13,570)	-	(13,570)	-	(13,570)	-	(13,570)	Form 1; Page 323; Line 183	3
4	923	Outside Services Employed	90,246	153	90,093	2,359 ³	91,886	-	92,452	Form 1; Page 323; Line 184	4
5	923	Outside Services Employed	-	-	-	(566) ²	-	√ 566	-		5
6	924	Property Insurance	8,306	-	8,306	-	8,306	-	8,306	Form 1; Page 323; Line 185	6
7	925	Injuries & Damages	140,446	336	140,110	(305) ²	139,806	√ 305	140,110	Form 1; Page 323; Line 186	7
8	926	Employee Pensions & Benefits ¹	54,077	913	53,164	(832) ²	52,332	√ 832	53,164	Form 1; Page 323; Line 187	8
9	927	Franchise Requirements	127,616	127,616	-	-	-	-	-	Form 1; Page 323; Line 188	9
10	928	Regulatory Commission Expenses	22,402	11,135	11,268	-	11,268	-	11,268	Form 1; Page 323; Line 189	10
11	929	Less: Duplicate Charges (Company Energy Use)	(2,181)	-	(2,181)	-	(2,181)	-	(2,181)	Form 1; Page 323; Line 190	11
12	930.1	General Advertising Expenses	113	-	113	-	-	-	-	Form 1; Page 323; Line 191	12
13	930.2	Miscellaneous General Expenses	2,207	577	1,630	(1,483) ⁴	146	-	146	Form 1; Page 323; Line 192	13
14	931	Rents	8,564	-	8,564	-	8,564	-	8,564	Form 1; Page 323; Line 193	14
15	935	Maintenance of General Plant	12,342	1,503	10,839	-	10,839	-	10,839	Form 1; Page 323; Line 196	15
16											16
17		Total Administrative & General Expenses	\$ 498,353	\$ 142,436	\$ 355,917	\$ (1,040)	\$ 354,877	√ \$ 1,916	\$ 356,793	Sum Lines 1 thru 15	17
18											18
19		<u>Excluded Expenses:</u>									19
20											20
21	920	CPUC energy efficiency programs	-	\$ 92	-	-	-	-	-		21
22	921	CPUC energy efficiency programs	-	(1)	-	-	-	-	-		22
23	923	Litigation expenses (ERRA)	\$ 74	-	74	-	74	-	74		23
24		CPUC energy efficiency programs	79	153	-	-	-	-	-		24
25	925	CPUC energy efficiency programs	269	-	269	-	269	-	269		25
26		Injuries & Damages	-	-	-	-	-	-	-		26
27		Other A&G Exclusion Adjustments	67	336	-	-	-	-	-		27
28	926	CPUC energy efficiency programs	730	-	730	-	730	-	730		28
29		Other A&G Exclusion Adjustments	183	913	-	-	-	-	-		29
30	927	Franchise Requirements	-	127,616	-	-	-	-	-		30
31	928	CPUC energy efficiency programs	-	-	-	-	-	-	-		31
32		CPUC Intervenor Funding Expense - Transmission	-	-	-	-	-	-	-		32
33		CPUC Intervenor Funding Expense - Distribution	1,212	-	1,212	-	1,212	-	1,212		33
34		CPUC reimbursement fees	9,791	-	9,791	-	9,791	-	9,791		34
35		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	132	11,135	-	-	-	-	-		35
36	930.1	General Advertising Expenses	-	113	-	-	-	-	-		36
37	930.2	CPUC energy efficiency programs	-	-	-	-	-	-	-		37
38		Abandoned Projects	577	577	-	-	-	-	-		38
39	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account	39	-	39	-	39	-	39		39
40		CPUC energy efficiency programs	1,463	1,503	-	-	-	-	-		40
41											41
42		Total Excluded Expenses	\$ -	\$ 142,436	\$ 142,436	\$ -	\$ -	\$ -	\$ 142,436		42
43											43
44	√	Items in bold have changed due to A&G adj. on WMPMA exclusion reversal compared to the original TO5 Cycle 3 filing per ER21-526 and cost adj. incl. in TO5 Cycle 4 per ER22-527.									44
45	¹	FERC Acct 926, Employee Pensions & Benefits, does not include any PBOP costs for base period 2019.									45
46	²	Represents 2019 Wildfire Mitigation Plan expenses that were not included as excluded expenses in 2019. This correction is reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.									46
47	³	Represents reclassification of 2019 3P (People, Process, Priorities) project costs from O&M FERC accounts 566 and 588 to A&G FERC account 923, in 2020. This correction is reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.									47
48	⁴	Represents 2019 abandoned project costs that were not included as excluded expenses in 2019. A portion was reclassified from A&G FERC Account 930.2 to FERC Account 426.5, in 2020. This correction is reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.									48
49	⁵	Reversal of footnote 2 on the 2019 Wildfire Mitigation Plan expenses above.									49
50											50
51											51
52											52

SAN DIEGO GAS & ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2019
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) ² Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	(f) FERC Audit Adj	(g) = (e) + (f) Adj A&G with FERC Audit Adj	Reference	Line No.
		<i>Administrative & General</i>									
1	920	A&G Salaries	\$ 31,012	\$ 92	\$ 30,920	\$ (85) ²	\$ 30,835		\$ 30,835	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	16,773	(1)	16,775	(128) ²	16,647	√ (394) ⁷	16,253	Form 1; Page 323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(13,570)	-	(13,570)		(13,570)	√ 6,480 ⁵	(7,090)	Form 1; Page 323; Line 183	3
4	923	Outside Services Employed	90,246	153	90,093	2,359 ³	91,886	√ 4 ⁷	91,889	Form 1; Page 323; Line 184	4
5	923	Outside Services Employed			-	(566) ²					5
6	924	Property Insurance	8,306	-	8,306		8,306		8,306	Form 1; Page 323; Line 185	6
7	925	Injuries & Damages	140,446	336	140,110	(305) ²	139,806		139,806	Form 1; Page 323; Line 186	7
8	926	Employee Pensions & Benefits ¹	54,077	913	53,164	(832) ²	52,332		52,332	Form 1; Page 323; Line 187	8
9	927	Franchise Requirements	127,616	127,616	-		-		-	Form 1; Page 323; Line 188	9
10	928	Regulatory Commission Expenses	22,402	11,135	11,268		11,268	√ 93 ⁶	11,361	Form 1; Page 323; Line 189	10
11	929	Less: Duplicate Charges (Company Energy Use)	(2,181)	-	(2,181)		(2,181)		(2,181)	Form 1; Page 323; Line 190	11
12	930.1	General Advertising Expenses	113	113	-		-		-	Form 1; Page 323; Line 191	12
13	930.2	Miscellaneous General Expenses	2,207	577	1,630	(1,483) ⁴	146	√ (63) ⁷	83	Form 1; Page 323; Line 192	13
14	931	Rents	8,564	-	8,564		8,564		8,564	Form 1; Page 323; Line 193	14
15	935	Maintenance of General Plant	12,342	1,503	10,839		10,839		10,839	Form 1; Page 323; Line 196	15
16											16
17		Total Administrative & General Expenses	\$ 498,353	\$ 142,436	\$ 355,917	\$ (1,040)	\$ 354,877	√ \$ 6,120	\$ 360,997	Sum Lines 1 thru 15	17
18											18
19											19
20		<u>Excluded Expenses:</u>									20
21	920	CPUC energy efficiency programs		\$ 92							21
22	921	CPUC energy efficiency programs		(1)							22
23	923	Litigation expenses (ERRA)	\$ 74								23
24	923	CPUC energy efficiency programs	79	153							24
25	925	CPUC energy efficiency programs	269								25
26	925	Injuries & Damages	-								26
27	926	Other A&G Exclusion Adjustments	67	336							27
28	926	CPUC energy efficiency programs	730								28
29	926	Other A&G Exclusion Adjustments	183	913							29
30	927	Franchise Requirements		127,616							30
31	928	CPUC energy efficiency programs	-								31
32	928	CPUC Intervenor Funding Expense - Transmission	-								32
33	928	CPUC Intervenor Funding Expense - Distribution	1,212								33
34	928	CPUC reimbursement fees	9,791								34
35	928	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	132	11,135							35
36	930.1	General Advertising Expenses		113							36
37	930.2	CPUC energy efficiency programs	-								37
38	930.2	Abandoned Projects	577	577							38
39	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account	39								39
40	935	CPUC energy efficiency programs	1,463	1,503							40
41											41
42		Total Excluded Expenses		\$ 142,436							42
43											43
44		√ Items in BOLD have changed due to various FERC audit adj. compared to the original TO5 Cycle 3 filings per ER21-526 and cost adj. included in ER22-527 and ER23-542.									44
45		¹ FERC Acct 926, Employee Pensions & Benefits, does not include any PBOP costs for base period 2019.									45
46		² Represents 2019 Wildfire Mitigation Plan expenses that were not excluded in the 2019 A&G exclusions. These are being corrected here and reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.									46
47		³ Represents reclassification of 2019 3P (People, Process, Priorities) project costs from O&M FERC accounts 566 and 588 to A&G FERC account 923, in 2020.									47
48		This adjustment is being corrected here and reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.									48
49		⁴ Represents reclassification of 2019 abandoned project costs from A&G FERC Account 930.2 to FERC Account 426.5. Entry is corrected here and reflected									49
50		as an "Other BTRR Adjustment" in TO5 Cycle 4.									50
51		⁵ FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead costs to CWIP.									51
52		⁶ FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulatory commission expenses.									52
53		⁷ FERC Audit Adjustment - Compliance Finding #7 - Accounting for donations & lobbying expenses.									53
54											54

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

Working Capital

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

(\$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	450.1; Sch. Pg. 227; 12; c	\$ 128,028	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		40.32%	Pg7 Rev Stmt AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 51,621	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c	\$ 64,128	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 25,856	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense	\$ 82,583		Pg6 Rev Stmt AH; Line 14	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	71,005	√	Pg6 Rev Stmt AH; Line 41	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 18	14
15	Total	\$ 153,588	√	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	\$ 19,198	√	Line 15 x Line 17	19
20					20
21	<u>D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:</u>				21
22	CPUC Intervenor Funding Expense - Transmission	\$ -		Line 14 Above	22
23					23
24	One Eighth O&M Rule		12.50%	Line 17 Above	24
25					25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers	\$ -		Line 22 x Line 24	26
27					27
28	Cost of Capital Rate (COCR) - Base ROE:		9.8914%	Pg8.3 Rev Stmt AV; Line 31	28
29					29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE ²	\$ -		Line 26 x Line 28	30
31					31
32	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:		0.4035%	Pg8.3 Rev Stmt AV; Line 64	32
33					33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder ²	\$ -		Line 26 x Line 32	34

√ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.

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

² Working Capital Adjustment to show that Wholesale customers do not pay for CPUC Intervenor Funding Expense.

AS FILED STMT AL WITH FERC AUDIT ADJ INCL IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

Working Capital

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

(\$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	450.1; Sch. Pg. 227; 12; c	\$ 128,028	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		40.32% v	Pg7 Rev Stmt AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 51,621 v	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c	\$ 64,128	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 25,856 v	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense	\$ 82,583 v		Pg10 Rev Stmt AH; Line 11	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	70,917 v		Pg10 Rev Stmt AH; Line 35	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 18	14
15	Total	\$ 153,499 v		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		\$ 19,187 v	Line 15 x Line 17	19
20					20
21	<u>D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:</u>				21
22	CPUC Intervenor Funding Expense - Transmission	\$ -		Line 14 Above	22
23					23
24	One Eighth O&M Rule		12.50%	Line 17 Above	24
25					25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers	\$ -		Line 22 x Line 24	26
27					27
28	Cost of Capital Rate (COCR) - Base ROE:		9.8914% v	Pg14.3 Rev Stmt AV; Line 31	28
29					29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE ²	\$ -		Line 26 x Line 28	30
31					31
32	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:		0.4035%	Pg14.3 Rev Stmt AV; Line 64	32
33					33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder ²	\$ -		Line 26 x Line 32	34

v Items in BOLD have changed due to various FERC audit adj. compared to the original TO5 Cycle 3 filings per ER21-526 and cost adj. included in ER22-527 and ER23-542.

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

² Working Capital Adjustment to show that Wholesale customers do not pay for CPUC Intervenor Funding Expense.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2019
(S1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
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49				49
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51				51
52				52
53				53
54				54
55				55

¹ Amount is based upon December 31 balances.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2019
(S1,000)

Line No.	FERC Form 1 Page; Line; Col.				Amounts	Reference	Line No.
1	<u>Incentive Return on Common Equity:</u> ¹				0.00%		1
2	(a)	(b)	(c)	(d) = (b) x (c)			2
3		Cap. Struct.	Cost of	Weighted			3
4	<u>Incentive Weighted Cost of Capital:</u>						4
5	Amounts ²	Ratio	Capital	Cost of Capital			5
6	\$ 5,128,386	41.89%	4.28%	1.79%	Col. c = Page 1, Line 17		6
7	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22		7
8	7,114,955	58.11%	0.00%	0.00%	Col. c = Line 1 Above		8
9	\$ 12,243,341	100.00%		1.79%	Sum Lines 6 thru 8		9
10							10
11	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Line 7 + Line 8; Col. d	11
12							12
13	<u>CAISO Participation ROE Adder:</u>				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	13
14	(a)	(b)	(c)	(d) = (b) x (c)			14
15		Cap. Struct.	Cost of	Weighted			15
16	Amounts ²	Ratio	Capital	Cost of Capital			16
17	<u>Weighted Cost of Capital:</u>						17
18							18
19	\$ 5,128,386	41.89%	0.00%	0.00%	Shall be Zero for ROE Adder		19
20	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder		20
21	7,114,955	58.11%	0.00%	0.00%	Col. c = Line 14 Above		21
22	\$ 12,243,341	100.00%		0.00%	Sum Lines 19 thru 21		22
23							23
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.00%	Line 21; Col. d	24

¹ The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.² Amount is based upon December 31 balances.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
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12			12
13			13
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55			55
56			56
57			57
58			58
59			59
60			60
61			61
62			62
63			63
64			64

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2019
(S1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
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56			56
57			57
58			58
59			59
60			60
61			61
62			62
63			63
64			64

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 64 will be repeated for each project.

AS FILED STMT AV WITH FERC AUDIT ADJ INCL IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
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46				46
47				47
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49				49
50				50
51				51
52				52
53				53
54				54
55				55

¹ Amount is based upon December 31 balances.

AS FILED STMT AV WITH FERC AUDIT ADJ INCL IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2019
(S1,000)

Line No.	FERC Form 1 Page; Line; Col.				Amounts	Reference	Line No.
1	<u>Incentive Return on Common Equity:</u> ¹				0.00%		1
2	(a)	(b)	(c)	(d) = (b) x (c)			2
3		Cap. Struct.	Cost of	Weighted			3
4	<u>Incentive Weighted Cost of Capital:</u>						4
5	Amounts ²	Ratio	Capital	Cost of Capital			5
6	Long-Term Debt	\$ 5,128,386	41.89%	4.28%	1.79%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	7,114,955	58.11%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	<u>\$ 12,243,341</u>	<u>100.00%</u>		<u>1.79%</u>	Sum Lines 6 thru 8	9
10							10
11	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				<u>0.00%</u>	Line 7 + Line 8; Col. d	11
12							12
13							13
14	<u>CAISO Participation ROE Adder:</u>				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15	(a)	(b)	(c)	(d) = (b) x (c)			15
16		Cap. Struct.	Cost of	Weighted			16
17	<u>Weighted Cost of Capital:</u>						17
18	Amounts ²	Ratio	Capital	Cost of Capital			18
19	Long-Term Debt	\$ 5,128,386	41.89%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	7,114,955	58.11%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	<u>\$ 12,243,341</u>	<u>100.00%</u>		<u>0.00%</u>	Sum Lines 19 thru 21	22
23							23
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				<u>0.00%</u>	Line 21; Col. d	24

¹ The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.

² Amount is based upon December 31 balances.

AS FILED STMT AV WITH FERC AUDIT ADJ INCL IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
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64			64

✓ Items in BOLD have changed due to various FERC audit adj. compared to the original TO5 Cycle 3 filings per ER21-526 and cost adj. included in TO5 Cycle 5 per ER23-542.

AS FILED STMT AV WITH FERC AUDIT ADJ INCL IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2019
(S1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
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8			8
9			9
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56			56
57			57
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60			60
61			61
62			62
63			63
64			64

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 64 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY

TO6 Cycle 1 Annual Informational Filing

Derivation of Interest Expense on Other BTRR Adjustment Applicable to TO5 Cycle 3
(\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.
1							1
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3				Cumulative		Cumulative	3
4		Monthly		Overcollection (-) or		Overcollection (-) or	4
5		Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6		Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	Rate ¹	wo Interest	Interest	with Interest	7
8	January	2019	\$ 7 0.44%	\$ 7	\$ 0	\$ 7	8
9	February	2019	7 0.40%	15	0	15	9
10	March	2019	7 0.44%	22	0	22	10
11	April	2019	7 0.45%	30	0	30	11
12	May	2019	7 0.46%	37	0	38	12
13	June	2019	7 0.45%	45	0	45	13
14	July	2019	7 0.47%	53	0	53	14
15	August	2019	7 0.47%	60	0	61	15
16	September	2019	7 0.45%	68	0	68	16
17	October	2019	7 0.46%	76	0	76	17
18	November	2019	7 0.45%	84	0	84	18
19	December	2019	7 0.46%	91	0	92	19
20	January	2020	0.42%	92	0	92	20
21	February	2020	0.39%	92	0	93	21
22	March	2020	0.42%	93	0	93	22
23	April	2020	0.39%	93	0	93	23
24	May	2020	0.40%	93	0	94	24
25	June	2020	0.39%	94	0	94	25
26	July	2020	0.29%	94	0	94	26
27	August	2020	0.29%	94	0	95	27
28	September	2020	0.28%	95	0	95	28
29	October	2020	0.28%	95	0	95	29
30	November	2020	0.27%	95	0	95	30
31	December	2020	0.28%	95	0	96	31
32	January	2021	0.28%	96	0	96	32
33	February	2021	0.25%	96	0	96	33
34	March	2021	0.28%	96	0	96	34
35	April	2021	0.27%	96	0	97	35
36	May	2021	0.28%	97	0	97	36
37	June	2021	0.27%	97	0	97	37
38	July	2021	0.28%	97	0	97	38
39	August	2021	0.28%	97	0	98	39
40	September	2021	0.27%	98	0	98	40
41	October	2021	0.28%	98	0	98	41
42	November	2021	0.27%	98	0	99	42
43	December	2021	0.28%	99	0	99	43
44	January	2022	0.28%	99	0	99	44
45	February	2022	0.25%	99	0	99	45
46	March	2022	0.28%	99	0	100	46
47	April	2022	0.27%	100	0	100	47
48	May	2022	0.28%	100	0	100	48
49	June	2022	0.27%	100	0	100	49
50	July	2022	0.31%	100	0	101	50
51	August	2022	0.31%	101	0	101	51
52	September	2022	0.30%	101	0	101	52
53	October	2022	0.42%	101	0	102	53
54	November	2022	0.40%	102	0	102	54
55	December	2022	0.42%	102	0	103	55

SAN DIEGO GAS & ELECTRIC COMPANY

TO6 Cycle 1 Annual Informational Filing

Derivation of Interest Expense on Other BTRR Adjustment Applicable to TO5 Cycle 3
(\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.
1							1
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3				Cumulative		Cumulative	3
4		Monthly		Overcollection (-) or		Overcollection (-) or	4
5		Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6		Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	Rate ¹	wo Interest	Interest	with Interest	7
56	January	2023	0.54%	103	1	103	56
57	February	2023	0.48%	103	0	104	57
58	March	2023	0.54%	104	1	104	58
59	April	2023	0.62%	104	1	105	59
60	May	2023	0.64%	105	1	106	60
61	June	2023	0.62%	106	1	106	61
62	July	2023	0.68%	106	1	107	62
63	August	2023	0.68%	107	1	108	63
64	September	2023	0.66%	108	1	108	64
65	October	2023	0.71%	108	1	109	65
66	November	2023	0.69%	109	1	110	66
67	December	2023	0.71%	110	1	111	67
68	January	2024	0.72%	111	1	111	68
69	February	2024	0.68%	111	1	112	69
70	March	2024	0.72%	112	1	113	70
71	April	2024	0.70%	113	1	114	71
72	May	2024	0.72%	114	1	115	72
73	June	2024	0.70%	115	1	115	73
74	July	2024	0.72%	115	1	116	74
75	August	2024	0.72%	116	1	117	75
76	September	2024	0.70%	117	1	118	76
77	October	2024	0.72%	118	1	119	77
78	November	2024	0.70%	119	1	120	78
79	December	2024	0.72%	120	1	120	79
80		<u>\$ 89</u>		<u>\$ 31</u>			80

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

² Derived using the prior month balance in Column 6 plus the current month balance in Column 2.

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

Posted FERC Interest rates

San Diego Gas & Electric Company
TO6 Cycle 1 Annual Informational Filing ¹
Derivation of Other BTRR Adjustment Applicable to TO5 Cycle 4
(\$1,000)

<u>Line No.</u>	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	<u>Line No.</u>
1	<u>BTRR Adjustment due to TO5 Cycle 4 Cost Adjustment Calculation:</u>			1
2				2
3	Total BTRR Adjustment - Before Interest	\$ 117	Page 2.2; Line 39	3
4				4
5	Interest Expense	<u>33</u>	Page 10; Line 68	5
6				6
7	Total BTRR Adjustment Excluding FF&U	150	Sum Lines 3 and 5	7
8				8
9	Transmission Related Municipal Franchise Fees Expenses	<u>2</u>	Line 7 x 1.0275%	9
10				10
11	Total BTRR Adjustment Including Franchise Fees Expense (WHOLESALE)	152	Sum Lines 7 and 9	11
12				12
13	Transmission Related Uncollectible Expense	<u>-</u>	Line 7 x 0.165%	13
14				14
15	Total BTRR Adjustment Including FF&U (RETAIL)	<u><u>\$ 152</u></u>	Sum Lines 11 and 13	15

¹ Section C.5 of the Protocols provides a mechanism for SDG&E to correct errors that affected the TU TRR in a previous Informational Filing. In the instant TO6 Cycle 1 Annual Informational Filing, SDG&E is correcting its prior TO5 Cycle 4 filing for approximately \$152K, for the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929. This error understated the BTRR in the previous TO5 Cycle 4 filing causing its correction in the instant TO6 Cycle 1 Annual Informational Filing.

San Diego Gas & Electric Company
TO6 Cycle 1 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 4
(\$1,000)

Line No.		A	B	C = A - B		Line No.
		Revised TO5 Cycle 4 Amounts	As Filed TO5 Cycle 4 ER 22-527, ER23-542 and ER24-524 Amounts	Difference	Reference	
A. Revenues:						
1	Transmission Operation & Maintenance Expense	\$ 95,536	\$ 95,536	\$ -	Page 3.1 and Page 4.1, Line 1	1
2						2
3	Transmission Related A&G Expense	82,615 ✓	82,500	115	Page 3.1 and Page 4.1, Line 3	3
4						4
5	CPUC Intervenor Funding Expense - Transmission	-	-	-	Page 3.1 and Page 4.1, Line 5	5
6	Total O&M Expenses	\$ 178,151 ✓	\$ 178,036	\$ 115	Sum Lines 1 thru 5	6
7						7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	225,836	225,836	-	Page 3.1 and Page 4.1, Line 8	8
9						9
10	Transmission Plant Abandoned Project Cost Amortization Expense ¹	-	-	-	Page 3.1 and Page 4.1, Line 10	10
11						11
12	Transmission Related Property Taxes Expense	57,766 ✓	57,766	-	Page 3.1 and Page 4.1, Line 12	12
13						13
14	Transmission Related Payroll Taxes Expense	3,105	3,105	-	Page 3.1 and Page 4.1, Line 14	14
15	Sub-Total Expense	\$ 464,858 ✓	\$ 464,743	\$ 115	Sum Lines 6 thru 14	15
16						16
17	Cost of Capital Rate _(COCR) - Base ROE	9.5817%	9.5817%	0%	Page 3.1 and Page 4.1, Line 17	17
18	Transmission Rate Base	\$ 4,575,657 ✓	\$ 4,575,642	14	Page 3.1 and Page 4.1, Line 18	18
19	Return and Associated Income Taxes - Base ROE	\$ 438,424 ✓	\$ 438,422	\$ 1	Line 17 x Line 18	19
20						20
21	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.3899%	0.3899%	0%	Page 3.1 and Page 4.1, Line 21	21
22	Transmission Rate Base	\$ 4,575,657 ✓	\$ 4,575,642	\$ 14	Page 3.1 and Page 4.1, Line 22	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ 17,843 ✓	\$ 17,843	\$ 0	Line 21 x Line 22	23
24						24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 1,304	\$ 1,304	\$ -	Page 3.1 and Page 4.1, Line 25	25
26	Transmission Related Revenue Credits	(4,408)	(4,408)	-	Page 3.1 and Page 4.1, Line 26	26
27	Transmission Related Regulatory Debits/Credits	-	-	-	Page 3.1 and Page 4.1, Line 27	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	-	-	Page 3.1 and Page 4.1, Line 28	28
29						29
30	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	\$ 918,020 ✓	\$ 917,903	\$ 117	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ **Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.**

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

San Diego Gas & Electric Company
TO6 Cycle 1 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 4
(\$1,000)

Line No.	A	B	C = A - B		Line No.
	Revised TO5 Cycle 4 Amounts ⁵	As Filed TO5 Cycle 4 ER 22-527, ER23-542 and ER24-524 Amounts ⁵	Difference	Reference	
B. Incentive ROE Project Transmission Revenue: ^{1,2}					
1	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 1	1
2					2
3	1.7369%	1.7369%	0%	Page 3.2 and Page 4.2, Line 3	3
4	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 4	4
5	\$ -	\$ -	\$ -	Line 3 x Line 4	5
6					6
7	0.0000%	0.0000%	0%	Page 3.2 and Page 4.2, Line 7	7
8	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 8	8
9	\$ -	\$ -	\$ -	Line 7 x Line 8	9
10					10
11	\$ -	\$ -	\$ -	Line 1 + Line 5 + Line 9	11
12					12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}					
13	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 14	13
14					14
15					15
16	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 16	16
17	9.5817%	9.5817%	0%	Page 3.2 and Page 4.2, Line 17	17
18	\$ -	\$ -	\$ -	Line 16 x Line 17	18
19					19
20	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 20	20
21	0.0000%	0.0000%	0%	Page 3.2 and Page 4.2, Line 21	21
22	\$ -	\$ -	\$ -	Line 20 x Line 21	22
23					23
24	\$ -	\$ -	\$ -	Line 14 + Line 18 + Line 22	24
25					25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}					
26	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 27	26
27					27
28	9.5817%	9.5817%	0%	Page 3.2 and Page 4.2, Line 28	28
29	\$ -	\$ -	\$ -	Line 27 x Line 28	29
30					30
31	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 31	31
32	0.3899%	0.3899%	0%	Page 3.2 and Page 4.2, Line 32	32
33	\$ -	\$ -	\$ -	Line 31 x Line 32	33
34					34
35	\$ -	\$ -	\$ -	Line 29 + Line 33	35
36					36
37	\$ -	\$ -	\$ -	Sum Lines 11, 24, 35	37
38					38
39	\$ 918,020	\$ 917,903	\$ 117	Page 1; Line 30 + Line 37	39

√ **Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.**

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² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

San Diego Gas & Electric Company
TO6 Cycle 1 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 4
(\$1,000)

Line No.	A Revised TO5 Cycle 4 Amounts	B As Filed TO5 Cycle 4 ER 22-527, ER23-542 and ER24-524 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.	
A. Transmission Rate Base						
1	<u>Net Transmission Plant:</u>					1
2	\$ 5,242,789	\$ 5,242,789	\$ -	Page 3.3 and Page 4.3, Line 2	2	
3	6,183	6,183	-	Page 3.3 and Page 4.3, Line 3	3	
4	51,190	51,190	-	Page 3.3 and Page 4.3, Line 4	4	
5	107,715	107,715	-	Page 3.3 and Page 4.3, Line 5	5	
6	\$ 5,407,877	\$ 5,407,877	\$ -	Sum Lines 2 thru 5	6	
7						7
8	<u>Rate Base Additions:</u>					8
9	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 9	9	
10	-	-	-	Page 3.3 and Page 4.3, Line 10	10	
11	\$ -	\$ -	\$ -	Line 9 + Line 10	11	
12						12
13	<u>Rate Base Reductions:</u>					13
14	\$ (933,383)	\$ (933,383)	\$ -	Page 3.3 and Page 4.3, Line 14	14	
15	-	-	-	Page 3.3 and Page 4.3, Line 15	15	
16	\$ (933,383)	\$ (933,383)	\$ -	Line 14 + Line 15	16	
17						17
18	<u>Working Capital:</u>					18
19	\$ 51,954	\$ 51,954	\$ -	Page 3.3 and Page 4.3, Line 19	19	
20	37,807	37,807	-	Page 3.3 and Page 4.3, Line 20	20	
21	22,269	22,254	14	Page 3.3 and Page 4.3, Line 21	21	
22	\$ 112,030	\$ 112,015	\$ 14	Sum Lines 19 thru 21	22	
23						23
24	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 24	24	
25	\$ (10,867)	\$ (10,867)	\$ -	Page 3.3 and Page 4.3, Line 25	25	
26						26
27	\$ 4,575,657	\$ 4,575,642	\$ 14	Sum Lines 6, 11, 16, 22, 24, 25	27	
28						28
29	B. Incentive ROE Project Transmission Rate Base: ¹					29
30	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 30	30	
31	-	-	-	Page 3.3 and Page 4.3, Line 31	31	
32	\$ -	\$ -	\$ -	Line 30 + Line 31	32	
33						33
34	C. Incentive Transmission Plant Abandoned Project Rate Base: ¹					34
35	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 35	35	
36	-	-	-	Page 3.3 and Page 4.3, Line 36	36	
37	\$ -	\$ -	\$ -	Line 35 + Line 36	37	
38						38
39	D. Incentive Transmission Construction Work In Progress ¹					39
	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 39	39	

√ Items in **BOLD** have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.

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San Diego Gas & Electric Company
TO6 Cycle 1 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 4
(\$1,000)

Line No.	A Revised TO5 Cycle 4 Amounts	B As Filed TO5 Cycle 4 ER 22-527, ER23-542 and ER24-524 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.	
<u>A. Transmission Plant</u>						
1	<u>Gross Transmission Plant:</u>					1
2					2	
3	\$ 6,628,921	\$ 6,628,921	\$ -	Page 3.4 and Page 4.4, Line 2	2	
4	34,629	34,629	-	Page 3.4 and Page 4.4, Line 3	3	
5	86,566	86,566	-	Page 3.4 and Page 4.4, Line 4	4	
6	214,236	214,236	-	Page 3.4 and Page 4.4, Line 5	5	
7	<u>\$ 6,964,352</u>	<u>\$ 6,964,352</u>	<u>\$ -</u>	Sum Lines 2 thru 5	6	
8	<u>Transmission Related Depreciation Reserve:</u>					8
9	\$ 1,386,132	\$ 1,386,132	\$ -	Page 3.4 and Page 4.4, Line 9	9	
10	28,446	28,446	-	Page 3.4 and Page 4.4, Line 10	10	
11	35,376	35,376	-	Page 3.4 and Page 4.4, Line 11	11	
12	106,521	106,521	-	Page 3.4 and Page 4.4, Line 12	12	
13	<u>\$ 1,556,475</u>	<u>\$ 1,556,475</u>	<u>\$ -</u>	Sum Lines 9 thru 12	13	
14						14
15	<u>Net Transmission Plant:</u>					15
16	\$ 5,242,789	\$ 5,242,789	\$ -	Page 3.4 and Page 4.4, Line 16	16	
17	6,183	6,183	-	Page 3.4 and Page 4.4, Line 17	17	
18	51,190	51,190	-	Page 3.4 and Page 4.4, Line 18	18	
19	107,715	107,715	-	Page 3.4 and Page 4.4, Line 19	19	
20	<u>\$ 5,407,877</u>	<u>\$ 5,407,877</u>	<u>\$ -</u>	Sum Lines 16 thru 19	20	
21						21
22	<u>B. Incentive Project Transmission Plant:</u> ¹					22
23	\$ -	\$ -	\$ -	Page 3.4 and Page 4.4, Line 23	23	
24	-	-	-	Page 3.4 and Page 4.4, Line 24	24	
25	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Line 23 Minus Line 24	25	

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2020
(\$1,000)

Line No.	Amounts	Reference	Line No.
A. Revenues:			
1	\$ 95,536	Statement AH; Line 10	1
2			2
3	82,615	Pg6 Rev Stmt AH; Line 35	3
4			4
5	-	Negative of Statement AH; Line 17	5
6	\$ 178,151	Sum Lines 1 thru 5	6
7			7
8	\$ 225,836	Pg10 Rev Stmt AJ; Line 17	8
9			9
10	-	Statement AJ; Line 23	10
11			11
12	57,766	Pg11 Rev Stmt AK; Line 13	12
13			13
14	3,105	Statement AK; Line 20	14
15	\$ 464,858	Sum Lines 6 thru 14	15
16			16
17	9.5817%	Pg8.3; Rev. Stmt AV; Line 31	17
18	\$ 4,575,657	Page 3; Line 27	18
19	\$ 438,424	Line 17 x Line 18	19
20			20
21	0.3899%	Pg8.3 Rev. Stmt AV; Line 64	21
22	\$ 4,575,657	Page 3; Line 27 - Line 10	22
23	\$ 17,843	Line 21 x Line 22	23
24			24
25	\$ 1,304	Statement AQ; Line 3	25
26	(4,408)	Statement AU; Line 13	26
27	-	Statement Misc; Line 1	27
28	-	Statement AU; Line 15	28
29			29
30	<u>\$ 918,020</u>	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ **Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.**

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2020
(\$1,000)

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1	\$ -	Statement AJ; Line 19	1
2			2
3	1.7369%	Pg8.4 Rev Stmt AV; Line 31	3
4	\$ -	Page 3; Line 32	4
5	\$ -	Line 3 x Line 4	5
6			6
7	0.0000%	Pg8.4 Rev. Stmt AV; Line 64	7
8	\$ -	Page 3; Line 32	8
9	\$ -	Line 7 x Line 8	9
10			10
11	\$ -	Line 1 + Line 5 + Line 9	11
12			12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			
14	\$ -	Statement AJ; Line 21	14
15			15
16	\$ -	Page 3; Line 37	16
17	9.5817%	Pg8.3; Rev Stmt AV; Line 31	17
18	\$ -	Line 16 x Line 17	18
19			19
20	\$ -	Page 3; Line 37	20
21	0.0000%	Shall be Zero	21
22	\$ -	Line 20 x Line 21	22
23			23
24	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			
27	\$ -	Page 3; Line 39	27
28	9.5817%	Pg8.3; Rev Stmt AV; Line 31	28
29	\$ -	Line 27 x Line 28	29
30			30
31	\$ -	Page 3; Line 39	31
32	0.3899%	Pg8.3; Rev Stmt AV; Line 64	32
33	\$ -	Line 31 x Line 32	33
34			34
35	\$ -	Line 29 + Line 33	35
36			36
37	\$ -	Sum Lines 11, 24, 35	37
38			38
39	\$ 918,020 ✓	Page 1; Line 30 + Line 37	39

✓ **Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.**

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² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{ET})
For the Base Period & True-Up Period Ending December 31, 2020
((\$1,000))

Line No.	Amounts	Reference	Line No.
A. Transmission Rate Base:			
1			1
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39

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REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2020
(S1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Plant:			
<u>Gross Transmission Plant:</u>			
1			1
2	\$ 6,628,921	Pg6 Rev Stmt AD; Line 11	2
3	34,629	Pg6 Rev Stmt AD; Line 27	3
4	86,566	Pg6 Rev Stmt AD; Line 29	4
5	214,236	Pg6 Rev Stmt AD; Line 31	5
6	\$ 6,964,352	Sum Lines 2 thru 5	6
7			7
<u>Transmission Related Depreciation Reserve:</u>			
8			8
9	\$ 1,386,132	Pg7 Rev Stmt AE; Line 1	9
10	28,446	Pg7 Rev Stmt AE; Line 11	10
11	35,376	Pg7 Rev Stmt AE; Line 13	11
12	106,521	Pg7 Rev Stmt AE; Line 15	12
13	\$ 1,556,475	Sum Lines 9 thru 12	13
14			14
<u>Net Transmission Plant:</u>			
15			15
16	\$ 5,242,789	Line 2 Minus Line 9	16
17	6,183	Line 3 Minus Line 10	17
18	51,190	Line 4 Minus Line 11	18
19	107,715	Line 5 Minus Line 12	19
20	\$ 5,407,877	Sum Lines 16 thru 19	20
21			21
B. Incentive Project Transmission Plant: ¹			
22			22
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	\$ -	Line 23 Minus Line 24	25

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2020
(\$1,000)

Line No.		Amounts	Reference	Line No.
A. Revenues:				
1	Transmission Operation & Maintenance Expense	\$ 95,536	Statement AH; Line 10	1
2				2
3	Transmission Related A&G Expense	82,500 ✓	Pg9 Rev Stmt AH; Line 33	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 17	5
6	Total O&M Expenses	\$ 178,036 ✓	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	\$ 225,836 ✓	Pg10 Rev Stmt AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense ¹	-	Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	57,766 ✓	Pg11 Rev Stmt AK; Line 13	12
13				13
14	Transmission Related Payroll Taxes Expense	3,105	Statement AK; Line 20	14
15	Sub-Total Expense	\$ 464,743 ✓	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate _(COCR) - Base ROE	9.5817%	Pg13.3; Rev. Stmt AV; Line 31	17
18	Transmission Rate Base	\$ 4,575,642 ✓	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 438,422 ✓	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.3899%	Pg13.3 Rev. Stmt AV; Line 64	21
22	Transmission Rate Base	\$ 4,575,642 ✓	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ 17,843 ✓	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 1,304	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(4,408)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28
29				29
30	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	<u>\$ 917,903 ✓</u>	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ Items in BOLD have changed due to various FERC audit adj. compared to the original TO5 Cycle 4 filings per ER22-527 and cost adjustments included in TO5 Cycle 5 per ER23-542.

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SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2020
(\$1,000)

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1	\$ -	Statement AJ; Line 19	1
2			2
3	1.7369%	Pg13.4 Rev Stmt AV; Line 31	3
4	\$ -	Page 3; Line 32	4
5	\$ -	Line 3 x Line 4	5
6			6
7	0.0000%	Pg13.4 Rev. Stmt AV; Line 64	7
8	\$ -	Page 3; Line 32	8
9	\$ -	Line 7 x Line 8	9
10			10
11	\$ -	Line 1 + Line 5 + Line 9	11
12			12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			
14	\$ -	Statement AJ; Line 21	14
15			15
16	\$ -	Page 3; Line 37	16
17	9.5817%	Pg 13.3; Rev Stmt AV; Line 31	17
18	\$ -	Line 16 x Line 17	18
19			19
20	\$ -	Page 3; Line 37	20
21	0.0000%	Shall be Zero	21
22	\$ -	Line 20 x Line 21	22
23			23
24	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			
27	\$ -	Page 3; Line 39	27
28	9.5817%	Pg 13.3; Rev Stmt AV; Line 31	28
29	\$ -	Line 27 x Line 28	29
30			30
31	\$ -	Page 3; Line 39	31
32	0.3899%	Pg 13.3; Rev Stmt AV; Line 64	32
33	\$ -	Line 31 x Line 32	33
34			34
35	\$ -	Line 29 + Line 33	35
36			36
37	\$ -	Sum Lines 11, 24, 35	37
38			38
39	\$ 917,903 ✓	Page 1; Line 30 + Line 37	39

✓ **Items in BOLD have changed due to various FERC audit adj. compared to the original TO5 Cycle 4 filings per ER22-527 and cost adjustments included in TO5 Cycle 5 per ER23-542.**

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SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2020
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Rate Base:</u>			
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
1	\$ 5,242,789	Page 4; Line 16	
2	6,183	Page 4; Line 17	
3	51,190	Page 4; Line 18	
4	107,715	Page 4; Line 19	
5	\$ 5,407,877	Sum Lines 2 thru 5	
6			
7			
8			
9	\$ -	Statement AG; Line 1	
10	-	Statement Misc; Line 3	
11	\$ -	Line 9 + Line 10	
12			
13			
14	\$ (933,383)	Pg8 Rev. Stmt AF; Line 7	
15	-	Statement AF; Line 11	
16	\$ (933,383)	Line 14 + Line 15	
17			
18			
19	\$ 51,954	Pg12 Rev Stmt AL; Line 5	
20	37,807	Pg12 Rev Stmt AL; Line 9	
21	22,254	Pg12; Rev. Stmt AL; Line 19	
22	\$ 112,015	Sum Lines 19 thru 21	
23			
24	\$ -	Statement Misc; Line 5	
25	\$ (10,867)	Statement Misc; Line 7	
26			
27	\$ 4,575,642	Sum Lines 6, 11, 16, 22, 24, 25	
28			
29			
30	\$ -	Page 4; Line 25	
31	-	Statement AF; Line 9	
32	\$ -	Line 30 + Line 31	
33			
34			
35	\$ -	Statement Misc; Line 9	
36	-	Statement AF; Line 13	
37	\$ -	Line 35 + Line 36	
38			
39	\$ -	Statement AM; Line 1	

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SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2020
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Plant:</u>			
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
<u>B. Incentive Project Transmission Plant:</u> ¹			
23			23
24			24
25			25

✓ **Items in BOLD have changed due to various FERC audit adj. compared to the original TO5 Cycle 4 filings per ER22-527 and cost adjustments included in TO5 Cycle 5 per ER23-542.**

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

AS FILED BK-1 WITH COST ADJ. INCL. IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})

For the Base Period & True-Up Period Ending December 31, 2020

(\$1,000)

Line No.		Amounts	Reference	Line No.
A. Revenues:				
1	Transmission Operation & Maintenance Expense	\$ 95,536	Statement AH; Line 10	1
2				2
3	Transmission Related A&G Expense	84,464 ✓	Pg6 Rev Stmt AH; Line 33	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 17	5
6	Total O&M Expenses	\$ 180,000 ✓	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	225,951	Statement AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense ¹	-	Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	57,780	Statement AK; Line 13	12
13				13
14	Transmission Related Payroll Taxes Expense	3,105	Statement AK; Line 20	14
15	Sub-Total Expense	\$ 466,835 ✓	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate _(COCR) - Base ROE	9.5817%	Pg8; Rev. Stmt AV; Page 3; Line 31	17
18	Transmission Rate Base	\$ 4,578,385 ✓	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 438,686 ✓	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.3899%	Pg8; Rev. Stmt AV; Page 3; Line 64	21
22	Transmission Rate Base	\$ 4,578,385 ✓	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ 17,853	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 1,304	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(4,408)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28
29				29
30	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	\$ 920,271 ✓	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ Items in BOLD have changed due to A&G adj. missed in prior cost adj. filing and CEMA/WMPMA exclusion corrections compared to the original TO5 Cycle 4 filing per ER22-527 and cost adj. incl. in TO5 Cycle 5 per ER23-542.

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

AS FILED BK-1 WITH COST ADJ. INCL. IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2020
(\$1,000)

Line No.	Amounts	Reference	Line No.	
B. Incentive ROE Project Transmission Revenue: ^{1,2}				
1	Incentive Transmission Plant Depreciation Expense	\$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate _(ICOCR) - Base ROE	1.7369%	Pg8 Rev Stmt AV; Page 4; Line 31	3
4	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	Pg8 Rev Stmt AV; Page 4; Line 64	7
8	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue	\$ -	Line 1 + Line 5 + Line 9	11
12				12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}				
13				13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	16
17	Cost of Capital Rate _(COCR) - Base ROE	9.5817%	Pg8; Rev. Stmt AV; Page 3; Line 31	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	20
21	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	Line 14 + Line 18 + Line 22	24
25				25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}				
26				26
27	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	27
28	Cost of Capital Rate _(COCR) - Base ROE	9.5817%	Pg8; Rev. Stmt AV; Page 3; Line 31	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	31
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.3899%	Pg8; Rev. Stmt AV; Page 3; Line 64	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue	\$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$ -	Sum Lines 11, 24, 35	37
38				38
39	E. Total (PYRR_{EU}) Excluding FF&U ³	\$ 920,271 ✓	Page 1; Line 30 + Line 37	39

✓ Items in BOLD have changed due to A&G adj. missed in prior cost adj. filing and CEMA/WMPMA exclusion corrections compared to the original TO5 Cycle 4 filing per ER22-527 and cost adj. incl. in TO5 Cycle 5 per ER23-542.

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

AS FILED BK-1 WITH COST ADJ. INCL. IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
 For the Base Period & True-Up Period Ending December 31, 2020
 (\$1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Rate Base:			
1			1
<u>Net Transmission Plant:</u>			
2	\$ 5,246,121	Page 4; Line 16	2
3	6,185	Page 4; Line 17	3
4	51,220	Page 4; Line 18	4
5	107,750	Page 4; Line 19	5
6	\$ 5,411,277	Sum Lines 2 thru 5	6
7			7
<u>Rate Base Additions:</u>			
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc; Line 3	10
11	\$ -	Line 9 + Line 10	11
12			12
<u>Rate Base Reductions:</u>			
14	\$ (934,309)	Page 4; Rev. Stmt AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (934,309)	Line 14 + Line 15	16
17			17
<u>Working Capital:</u>			
19	\$ 51,968	Statement AL; Line 5	19
20	37,817	Statement AL; Line 9	20
21	22,500	Pg7; Rev. Stmt AL; Line 19	21
22	\$ 112,285	Sum Lines 19 thru 21	22
23			23
24	\$ -	Statement Misc; Line 5	24
25	\$ (10,867)	Statement Misc; Line 7	25
26			26
27	\$ 4,578,385	Sum Lines 6, 11, 16, 22, 24, 25	27
28			28
B. Incentive ROE Project Transmission Rate Base: ¹			
30	\$ -	Page 4; Line 25	30
31	-	Statement AF; Line 9	31
32	\$ -	Line 30 + Line 31	32
33			33
C. Incentive Transmission Plant Abandoned Project Rate Base: ¹			
35	\$ -	Statement Misc; Line 9	35
36	-	Statement AF; Line 13	36
37	\$ -	Line 35 + Line 36	37
38			38
D. Incentive Transmission Construction Work In Progress: ¹			
39	\$ -	Statement AM; Line 1	39

✓ Items in BOLD have changed due to A&G adj. missed in prior cost adj. filing and CEMA/WMPMA exclusion corrections compared to the original TO5 Cycle 4 filing per ER22-527 and cost adj. incl. in TO5 Cycle 5 per ER23-542.

¹ The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

AS FILED BK-1 WITH COST ADJ. INCL. IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})

For the Base Period & True-Up Period Ending December 31, 2020

(\$1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Plant:			
1			1
Gross Transmission Plant:			
2	\$ 6,632,410	Statement AD; Line 11	2
3	34,627	Statement AD; Line 27	3
4	86,594	Statement AD; Line 29	4
5	214,263	Statement AD; Line 31	5
6	\$ 6,967,895	Sum Lines 2 thru 5	6
7			7
Transmission Related Depreciation Reserve:			
8			8
9	\$ 1,386,289	Statement AE; Line 1	9
10	28,442	Statement AE; Line 11	10
11	35,374	Statement AE; Line 13	11
12	106,513	Statement AE; Line 15	12
13	\$ 1,556,618	Sum Lines 9 thru 12	13
14			14
Net Transmission Plant:			
15			15
16	\$ 5,246,121	Line 2 Minus Line 9	16
17	6,185	Line 3 Minus Line 10	17
18	51,220	Line 4 Minus Line 11	18
19	107,750	Line 5 Minus Line 12	19
20	\$ 5,411,277	Sum Lines 16 thru 19	20
21			21
B. Incentive Project Transmission Plant: ¹			
22			22
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	\$ -	Line 23 Minus Line 24	25

✓ **Items in BOLD have changed due to A&G adj. missed in prior cost adj. filing and CEMA/WMPMA exclusion corrections compared to the original TO5 Cycle 4 filing per ER22-527 and cost adj. incl. in TO5 Cycle 5 per ER23-542.**

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
<u>Derivation of Transmission Operation and Maintenance Expense:</u>				
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
<u>Derivation of Administrative and General Expense:</u>				
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49				49
50				50
51				51
52				52
53				53
54				54
55				55

√ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.

¹ The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the Retail BTRR on BK-1; Page 1; Line 5. This expense will be excluded in Wholesale BTRR on BK-2; Line 3.

AS FILED STMT AH WITH COST ADJ INCL IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
Derivation of Transmission Operation and Maintenance Expense:				
2	321; 112; b	\$ 99,752	AH-1; Line 33; Col. a	2
3				3
Adjustments to Per Book Transmission O&M Expense:				
4		(5,200)	Negative of AH-1; Line 40; Col. b	4
5		(2,469)	Negative of AH-1; Line 41; Col. b	5
6		-	Negative of AH-1; Line 43; Col. b	6
7		(326)	Negative of AH-1; Line 50; Col. b	7
8		3,779	Negative of AH-1; Sum Lines Line 39, 42 & 51; Col. b	8
9		\$ 95,536	Sum Lines 2 thru 8	9
10				10
Derivation of Administrative and General Expense:				
11				11
12	323; 197; b	\$ 594,949	AH-2; Line 17; Col. a	12
13				13
Adjustments to Per Book A&G Expense:				
14		(2,361)	Negative of AH-2; Line 48; Col. a	14
15		555	Negative of AH-2; Sum Lines 21, 24, 28, 34, 37, 42, 51; Col. a	15
16		-	Negative of AH-2; Line 43; Col. a	16
17		(2,085)	Negative of AH-2; Line 45; Col. a	17
18		(13,016)	Negative of AH-2; Line 41; Col. a	18
19		-	Not Applicable to 2020 Base Period	19
20		204	Negative of AH-2; Line 47; Col. b	20
21		(130,507)	Negative of AH-2; Line 40; Col. b	21
22		(12)	Negative of AH-2; Line 52; Col. a	22
23		(41)	Negative of AH-2; Lines 43; Col. a	23
24		(24,674)	Negative of AH-2; Sum Lines 22,23,25,26,27,30,31,32,33,35,36,38,39,46,49,50; Col. a + Line 27; Col. b	24
25		(90)	AH-2; Line 16; Col. d	25
26		16,552	Pg6.2 Rev AH-2; Line 19; Col. f	26
27		\$ 439,476	Sum Lines 12 thru 26	27
28		(8,310)	Negative of AH-2; Line 5; Col. c	28
29		\$ 431,165	Line 27 + Line 28	29
30		18.81%	Statement AI; Line 15	30
31		\$ 81,091	Line 29 x Line 30	31
32		3,373	Negative of Line 28 x Line 52	32
33		\$ 84,464	Line 31 + Line 32	33
34				34
Derivation of Transmission Plant Property Insurance Allocation Factor:				
35				35
36		\$ 6,632,410	Statement AD; Line 25	36
37		-	Shall be Zero	37
38		86,594	Statement AD; Line 29	38
39		214,263	Statement AD; Line 31	39
40		\$ 6,933,267	Sum Lines 36 thru 39	40
41				41
42		\$ 6,632,410	Line 36 Above	42
43		557,045	Statement AD; Line 1	43
44		-	Shall be Zero	44
45		529,466	Statement AD; Line 7	45
46		7,761,349	Statement AD; Line 9	46
47		-	Shall be Zero	47
48		460,426	Statement AD; Line 17	48
49		1,139,245	Statement AD; Line 19	49
50		\$ 17,079,941	Sum Lines 42 thru 49	50
51				51
52		40.59%	Line 40 / Line 50	52

√ Items in BOLD have changed due to A&G adj. missed in prior cost adj. filing and CEMA/WMPMA exclusion corrections compared to the original TO5 Cycle 4 filing per ER22-527 and cost adj. incl. in TO5 Cycle 5 per ER23-542.

¹ The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the Retail BTRR on BK-1; Page 1; Line 5. This expense will be excluded in Wholesale BTRR on BK-2; Line 3.

AS FILED STMT AH WITH FERC AUDIT ADJ INCL IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49				49
50				50
51				51
52				52

√ Items in BOLD have changed due to various FERC audit adj. compared to the original TO5 Cycle 4 filings per ER22-527 and cost adj. included in TO5 Cycle 5 per ER23-542.

¹ The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the Retail BTRR on BK-1; Page 1; Line 5. This expense will be excluded in Wholesale BTRR on BK-2; Line 3.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2020
(\$1,000)

Table with columns: Line No., FERC Acct, Description, (a) Total Per Books, (b) Excluded Expenses, (c) = (a) - (b) Total Adjusted, (d) Add / (Deduct) A&G Cost Adj, (e) = (c) + (d) Revised A&G, (f) Addtl A&G Adj, (g) = (e) + (f) Adjusted A&G, (h) FERC Audit Adj, (i) = (g) + (h) Adj A&G with FERC Audit Adj, (j) Add / (Deduct) A&G Cost Adj, (k) = (i) - (j) Revised A&G, Reference. Rows include Administrative & General, Excluded Expenses, and various cost categories with adjustments.

AS FILED AH-2 WITH COST ADJ INCL IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY
 Administrative & General Expenses
 12 Months Ending December 31, 2020
 (\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	(f) Addtl A&G Excl. Adj	(g) = (e) + (f) Adj A&G with Addtl Excl. Adj	Reference	Line No.
Administrative & General											
1	920	A&G Salaries	\$ 46,411	\$ 968	\$ 45,443		\$ 45,443	√ \$ 930 ⁹	\$ 46,373	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	28,861	9,375	19,486		19,486	√ 1,718 ⁷	30,579	Form 1; Page 323; Line 182	2
3	921	Office Supplies & Expenses						√ 9,375 ⁹		Form 1; Page 323; Line 182	3
4	922	Less: Administrative Expenses Transferred-Credit	(18,872)	(125)	(18,747)		(18,747)	√ (125) ⁹	(18,872)	Form 1; Page 323; Line 183	4
5	923	Outside Services Employed	108,535	12,846	95,690		95,690	√ 84 ⁷	97,939	Form 1; Page 323; Line 184	5
6	923	Outside Services Employed						√ 2,166 ⁹		Form 1; Page 323; Line 184	6
7	924	Property Insurance	8,310	-	8,310		8,310		8,310	Form 1; Page 323; Line 185	7
8	925	Injuries & Damages	181,130	1,105	180,025	(130) ⁵	179,895	√ 747 ⁹	180,642	Form 1; Page 323; Line 186	8
9	926	Employee Pensions & Benefits ¹	62,304	2,590	59,715		59,715	√ 1,753 ⁹	61,467	Form 1; Page 323; Line 187	9
10	927	Franchise Requirements	130,507	130,507	(0)		(0)		(0)	Form 1; Page 323; Line 188	10
11	928	Regulatory Commission Expenses	27,996	16,572	11,423		11,423		11,423	Form 1; Page 323; Line 189	11
12	929	Less: Duplicate Charges (Company Energy Use)	(2,773)	-	(2,773)		(2,773)		(2,773)	Form 1; Page 323; Line 190	12
13	930.1	General Advertising Expenses	(204)	(204)	-		-		-	Form 1; Page 323; Line 191	13
14	930.2	Miscellaneous General Expenses	2,511	218	2,293	40 ⁶	2,333	√ 596 ⁷	2,238	Form 1; Page 323; Line 192	14
15	930.2	Miscellaneous General Expenses						√ (691) ⁸		Form 1; Page 323; Line 192	15
16	931	Rents	10,939	-	10,939		10,939		10,939	Form 1; Page 323; Line 193	16
17	935	Maintenance of General Plant	9,293	(1,915)	11,209		11,209		11,209	Form 1; Page 323; Line 196	17
18		Total Administrative & General Expenses	\$ 594,949	\$ 171,936	\$ 423,014	\$ (90)	\$ 422,923	√ \$ 16,552	\$ 439,476	Sum Lines 1 thru 17	18
Excluded Expenses:											
23	920	CPUC energy efficiency programs	\$ 38								23
24		CEMA Costs	874								24
25		WMPMA Costs	57	\$ 968							25
26		CEMA/WMPMA exclusion corrections						930 ⁹			26
27	921	CPUC energy efficiency programs	(0)								27
28		CEMA Costs	8,255								28
29		WMPMA Costs	1,120	9,375							29
30		Other Exclusion - FERC Audit Adjustment (Finding #7)³						1,718 ⁷			30
31		CEMA/WMPMA exclusion corrections						9,375 ⁹			31
32	922	WMPMA Costs		(125)							32
33		CEMA/WMPMA exclusion corrections						(125) ⁹			33
34	923	CPUC energy efficiency programs	(18)								34
35		CEMA Costs	2,086								35
36		WMPMA Costs	80								36
37		Other Exclusion - 3P Adjustment ²	3,185								37
38		Other Exclusion - FERC Audit Adjustment (Finding #3) ³	6,031								38
39		Other Exclusion - FERC Audit Adjustment (Finding #8) ³	1,481	12,846							39
40		Other Exclusion - FERC Audit Adjustment (Finding #7)³						84 ⁷			40
41		CEMA/WMPMA exclusion corrections						2,166 ⁹			41
42	925	CPUC energy efficiency programs	278								42
43		WMPMA Costs	747								43
44		Customer Information System	81	1,105							44
45		CEMA/WMPMA exclusion corrections						747 ⁹			45
46	926	CPUC energy efficiency programs	646								46
47		Customer Information System	191								47
48		WMPMA Costs	1,753	2,590							48
49		CEMA/WMPMA exclusion corrections						1,753 ⁹			49
50	927	Franchise Requirements		130,507							50
51	928	CPUC reimbursement fees	13,016								51
52		CPUC energy efficiency programs	428								52
53		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	41								53
54		CPUC Intervenor Funding Expense - Transmission	-								54
55		CPUC Intervenor Funding Expense - Distribution	2,085								55
56		Other Exclusion - FERC Audit Adjustment (Finding #5) ³	1,003	16,572							56
57	930.1	General Advertising Expenses		(204)							57
58	930.2	Abandoned Projects	2,361								58
59		Other Exclusion - FERC Audit Adjustment (Finding #7)³						596 ⁷			59
60		Other Exclusion - FERC Audit Adjustment (Finding #7)³						(691) ⁸			60
61		2019 Abandoned Projects Correction ⁴	(1,452)	218							61
62	935	CPUC energy efficiency programs	(1,927)								62
63		Hazardous Substances-Hazardous Substance Cleanup Cost Account	12	(1,915)							63
64		Total Excluded Expenses		\$ 171,936				\$ 16,552			64
65											65
66											66
67	√	Items in BOLD have changed due to A&G adj. missed in prior cost adj. filing and CEMA/WMPMA exclusion corrections compared to the original TO5 Cycle 4 filing per ER22-527 and cost adj. incl. in TO5 Cycle 5 per ER23-542.									67
68	¹	FERC Acct 926, Employee Pensions & Benefits, does not include any PBOP costs for base period 2020.									68
69	²	Represents reclassification of 2018 and 2019 3P (People, Process, Priorities) project costs from O&M FERC Accounts 560, 566, 580, and 588 to A&G FERC Account 923, in 2020. Entries are excluded here and reflected as an "Other BTRR Adjustment" in Cycle 4 (see separate Cost Adjustment workpapers).									69
70	³	Adjusting journal entries related to prior year O&M and A&G costs (2016-2019) that resulted from the 2020 FERC Audit are excluded from TO5 Cycle 4. The impacts of the adjusting entries is reflected in the per book amount and were excluded from the adjusted 2020 total. The impact of FERC Audit adjustments and corresponding refunds will be accounted for in a separate refund analysis filed with FERC.									70
71	⁴	Represents reclassification of 2019 abandoned project costs from A&G FERC Account 930.2 to FERC Account 426.5. Entry is excluded here and reflected as an "Other BTRR Adjustment" in Cycle 4 (see separate Cost Adjustment workpapers).									71
72	⁵	Removal of EPRI dues from TO5 Cycle 4 and going forward per response to Six Cities protest.									72
73	⁶	Add back of credit balance included in FERC account 930.2 related to electric vehicles or clean transportation initiatives which is a balancing account.									73
74	⁷	Represents FERC Audit adjusting entry on Finding #7 - accounting for donations & lobbying expenses related to prior year A&G costs (2016 - 2019) credited in the 2020 balances that was missed in prior year cost adjustment filings resulting from the 2020 FERC Audit that should be added back in the TO5 Cycle 4 A&G. The impact of FERC audit adjustments and corresponding refunds will be accounted for in a separate FERC Audit refund analysis filed with FERC.									74
75	⁸	Reversal of A&G exclusion on FERC Audit Finding #7 in the originally filed TO5 Cycle 4 filing. The total amount that should have been excluded in 2020 A&G for the 2016 to 2019 is shown in footnote 7.									75
76	⁹	2020 CEMA/WMPMA exclusion corrections.									76

AS FILED AH-2 WITH FERC AUDIT ADJ INCL IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY
 Administrative & General Expenses
 12 Months Ending December 31, 2020
 (\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	(f) FERC Audit Adj	(g) = (e) + (f) Adj A&G with FERC Audit Adj	Reference	Line No.
		Administrative & General									
1	920	A&G Salaries	\$ 46,411	\$ 968	\$ 45,443		\$ 45,443	\$ 45,443	Form 1; Page 323; Line 181	1	
2	921	Office Supplies & Expenses	28,861	9,375	19,486		19,486	19,486	Form 1; Page 323; Line 182	2	
3	922	Less: Administrative Expenses Transferred-Credit	(18,872)	(125)	(18,747)		(18,747)	6,110 ⁷	(12,637)	Form 1; Page 323; Line 183	3
4	923	Outside Services Employed	108,535	12,846	95,690		95,690	95,690	Form 1; Page 323; Line 184	4	
5	924	Property Insurance	8,310	-	8,310		8,310	8,310	Form 1; Page 323; Line 185	5	
6	925	Injuries & Damages	181,130	1,105	180,025	√ (130) ⁵	179,895	179,895	Form 1; Page 323; Line 186	6	
7	926	Employee Pensions & Benefits ¹	62,304	2,590	59,715		59,715	59,715	Form 1; Page 323; Line 187	7	
8	927	Franchise Requirements	130,507	130,507	(0)		(0)	(0)	Form 1; Page 323; Line 188	8	
9	928	Regulatory Commission Expenses	27,996	16,572	11,423		11,423	11,423	Form 1; Page 323; Line 189	9	
10	929	Less: Duplicate Charges (Company Energy Use)	(2,773)	-	(2,773)		(2,773)	(2,773)	Form 1; Page 323; Line 190	10	
11	930.1	General Advertising Expenses	(204)	(204)	-		-	-	Form 1; Page 323; Line 191	11	
12	930.2	Miscellaneous General Expenses	2,511	218	2,293	√ 40 ⁶	2,333	2,333	Form 1; Page 323; Line 192	12	
13	931	Rents	10,939	-	10,939		10,939	10,939	Form 1; Page 323; Line 193	13	
14	935	Maintenance of General Plant	9,293	(1,915)	11,209		11,209	11,209	Form 1; Page 323; Line 196	14	
15										15	
16		Total Administrative & General Expenses	\$ 594,949	\$ 171,936	\$ 423,014	\$ (90)	\$ 422,923	\$ 6,110	\$ 429,033	Sum Lines 1 thru 14	16
17										17	
18										18	
19		Excluded Expenses:								19	
20	920	CPUC energy efficiency programs	\$ 38							20	
21		CEMA Costs	874							21	
22		WMPMA Costs	57	\$ 968						22	
23	921	CPUC energy efficiency programs	(0)							23	
24		CEMA Costs	8,255							24	
25		WMPMA Costs	1,120	9,375						25	
26	922	WMPMA Costs		(125)						26	
27	923	CPUC energy efficiency programs	(18)							27	
28		CEMA Costs	2,086							28	
29		WMPMA Costs	80							29	
30		Other Exclusion - 3P Adjustment ²	3,185							30	
31		Other Exclusion - FERC Audit Adjustment (Finding #3) ³	6,031							31	
32		Other Exclusion - FERC Audit Adjustment (Finding #8) ³	1,481	12,846						32	
33	925	CPUC energy efficiency programs	278							33	
34		WMPMA Costs	747							34	
35		Customer Information System	81	1,105						35	
36	926	CPUC energy efficiency programs	646							36	
37		Customer Information System	191							37	
38		WMPMA Costs	1,753	2,590						38	
39	927	Franchise Requirements		130,507						39	
40	928	CPUC reimbursement fees	13,016							40	
41		CPUC energy efficiency programs	428							41	
42		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	41							42	
43		CPUC Intervenor Funding Expense - Transmission	-							43	
44		CPUC Intervenor Funding Expense - Distribution	2,085							44	
45		Other Exclusion - FERC Audit Adjustment (Finding #5) ³	1,003	16,572						45	
46	930.1	General Advertising Expenses		(204)						46	
47	930.2	Abandoned Projects	2,361							47	
48		Other Exclusion - FERC Audit Adjustment (Finding #7) ³	(691)							48	
49		2019 Abandoned Projects Correction ⁴	(1,452)	218						49	
50	935	CPUC energy efficiency programs	(1,927)							50	
51		Hazardous Substances-Hazardous Substance Cleanup Cost Account	12	(1,915)						51	
52										52	
53		Total Excluded Expenses		\$ 171,936						53	
54										54	
55	√	Items in BOLD have changed due to various FERC audit adj. compared to the original TO5 Cycle 4 filings per ER22-527 and cost adj. included in ER23-542.								55	
56	¹	FERC Acct 926, Employee Pensions & Benefits, does not include any PBOP costs for base period 2020.								56	
57	²	Represents reclassification of 2018 and 2019 3P (People, Process, Priorities) project costs from O&M FERC Accounts 560, 566, 580, and 588 to A&G FERC Account 923, in 2020. Entries are excluded here and reflected as an "Other BTRR Adjustment" in Cycle 4 (see separate Cost Adjustment workpapers).								57	
58	³	Adjusting journal entries related to prior year O&M and A&G costs (2016-2019) that resulted from the 2020 FERC Audit are excluded from TO5 Cycle 4. The impacts of the adjusting entries is reflected in the per book amount and were excluded from the adjusted 2020 total. The impact of FERC Audit adjustments and corresponding refunds will be accounted for in a separate refund analysis filed with FERC.								58	
59	⁴	Represents reclassification of 2019 abandoned project costs from A&G FERC Account 930.2 to FERC Account 426.5. Entry is excluded here and reflected as an "Other BTRR Adjustment" in Cycle 4 (see separate Cost Adjustment workpapers).								59	
60	⁵	Removal of EPRI dues from TO5 Cycle 4 and going forward per response to Six Cities protest.								60	
61	⁶	Add back of credit balance included in FERC account 930.2 related to electric vehicles or clean transportation initiatives which is a balancing account.								61	
62	⁷	FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead costs to CWIP.								62	

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL
Working CapitalBase Period & True-Up Period 12 - Months Ending December 31, 2020
(S1,000)

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ^{1,2}	450.1; Sch. Pg. 227; 12; c	\$ 128,758	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		40.35%	Pg6 Rev Stmt AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 51,954	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c	\$ 93,697	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 37,807	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense	\$ 95,536		Statement AH; Line 9	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	82,615 v		Pg6; Rev. Stmt AH; Line 36	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 16	14
15	Total	\$ 178,151 v		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		\$ 22,269 v	Line 15 x Line 17	19
20					20
21	<u>D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:</u>				21
22	CPUC Intervenor Funding Expense - Transmission	\$ -		Line 14 Above	22
23					23
24	One Eighth O&M Rule		12.50%	Line 17 Above	24
25					25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers	\$ -		Line 22 x Line 24	26
27					27
28	Cost of Capital Rate _(COCR) - Base ROE:		9.5817%	Pg8.3; Rev. Stmt AV; Page 3; Line 31	28
29					29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE ³	\$ -		Line 26 x Line 28	30
31					31
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:		0.3899%	Pg8.3; Rev. Stmt AV; Page 3; Line 64	32
33					33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder ³	\$ -		Line 26 x Line 32	34

v Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.¹ The balances for Materials & Supplies and Prepayments are derived based on a 13-month average balance.² The 13-Month Avg. for Electric Materials & Supplies included on FERC Form 1; Page 450.1; Sch. Pg. 227; Line 12; Col c is incorrect. During the preparation of the TO5 Cycle 4 filing an error was identified in the allocation used to prepare the footnote. The 13-Month Avg. included in TO5 Cycle 4 is the correct amount.³ Working Capital Adjustment to show that Wholesale customers do not pay for CPUC Intervenor Funding Expense.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL
Working CapitalBase Period & True-Up Period 12 - Months Ending December 31, 2020
(S1,000)

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ^{1,2}	450.1; Sch. Pg. 227; 12; c	\$ 128,758	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		40.35% ✓	Pg6 Rev Stmt AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 51,954 ✓	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c	\$ 93,697	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 37,807 ✓	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense		\$ 95,536	Statement AH; Line 9	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		82,500 ✓	Pg9; Rev. Stmt AH; Line 33	13
14	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 16	14
15	Total		\$ 178,036 ✓	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		\$ 22,254 ✓	Line 15 x Line 17	19
20					20
21	<u>D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:</u>				21
22	CPUC Intervenor Funding Expense - Transmission		\$ -	Line 14 Above	22
23					23
24	One Eighth O&M Rule		12.50%	Line 17 Above	24
25					25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers		\$ -	Line 22 x Line 24	26
27					27
28	Cost of Capital Rate _(COCR) - Base ROE:		9.5817%	Pg13; Rev. Stmt AV; Page 3; Line 31	28
29					29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE ³		\$ -	Line 26 x Line 28	30
31					31
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:		0.3899%	Pg13; Rev. Stmt AV; Page 3; Line 64	32
33					33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder ³		\$ -	Line 26 x Line 32	34

✓ **Items in BOLD have changed due to various FERC audit adj. compared to the original TO5 Cycle 4 filings per ER22-527 and cost adjustments included in TO5 Cycle 5 per ER23-542.**

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

² The 13-Month Avg. for Electric Materials & Supplies included on FERC Form 1; Page 450.1; Sch. Pg. 227; Line 12; Col c is incorrect. During the preparation of the TO5 Cycle 4 filing an error was identified in the allocation used to prepare the footnote. The 13-Month Avg. included in TO5 Cycle 4 is the correct amount.

³ Working Capital Adjustment to show that Wholesale customers do not pay for CPUC Intervenor Funding Expense.

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SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Long-Term Debt Component - Denominator:</u>			1
2	Bonds (Acct 221)	\$ 6,053,573		2
3	Less: Reacquired Bonds (Acct 222)	-		3
4	Other Long-Term Debt (Acct 224)	-		4
5	Unamortized Premium on Long-Term Debt (Acct 225)	-		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	(13,173)		6
7	LTD = Long Term Debt	\$ 6,040,400	Sum Lines 2 thru 6	7
8				8
9	<u>Long-Term Debt Component - Numerator:</u>			9
10	Interest on Long-Term Debt (Acct 427)	\$ 233,779		10
11	Amort. of Debt Disc. and Expense (Acct 428)	4,107		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	1,450		12
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	-		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	-		14
15	i = LTD interest	\$ 239,335	Sum Lines 10 thru 14	15
16				16
17	<u>Cost of Long-Term Debt:</u>	3.96%	Line 15 / Line 7	17
18				18
19	<u>Preferred Equity Component:</u>			19
20	PF = Preferred Stock (Acct 204)	\$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	\$ -		21
22	Cost of Preferred Equity	0.00%	Line 21 / Line 20	22
23				23
24	<u>Common Equity Component:</u>			24
25	Proprietary Capital	\$ 7,729,414		25
26	Less: Preferred Stock (Acct 204)	-	Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	-		27
28	Accumulated Other Comprehensive Income (Acct 219)	10,034		28
29	CS = Common Stock	\$ 7,739,448	Sum Lines 25 thru 28	29
30				30
31				31
32	<u>Base Return on Common Equity:</u>	10.10%	SDG&E Base Return on Equity	32
33				33
34	(a) (b) (c) (d) = (b) x (c)			34
35	<u>Weighted Cost of Capital:</u>			35
36	Amounts ¹ Ratio Cost of Capital Weighted Cost of Capital			36
37	Long-Term Debt \$ 6,040,400 43.84% 3.96% 1.74%		Col. c = Line 17 Above	37
38	Preferred Equity - 0.00% 0.00%		Col. c = Line 22 Above	38
39	Common Equity 7,739,448 56.16% 10.10% 5.67%		Col. c = Line 32 Above	39
40	Total Capital \$ 13,779,848 100.00% 7.41%		Sum Lines 37 thru 39	40
41				41
42	<u>Cost of Equity Component (Preferred & Common):</u>	5.67%	Line 38 + Line 39; Col. d	42
43				43
44				44
45	<u>CAISO Participation ROE Adder:</u>	0.50%	Order No. 679, 116 FERC ¶ 61,057 at P 326	45
46				46
47	(a) (b) (c) (d) = (b) x (c)			47
48	<u>Weighted Cost of Capital:</u>			48
49	Amounts ¹ Ratio Cost of Capital Weighted Cost of Capital			49
50	Long-Term Debt \$ 6,040,400 43.84% 0.00% 0.00%		Shall be Zero for ROE Adder	50
51	Preferred Equity - 0.00% 0.00%		Shall be Zero for ROE Adder	51
52	Common Equity 7,739,448 56.16% 0.50% 0.28%		Col. c = Line 45 Above	52
53	Total Capital \$ 13,779,848 100.00% 0.28%		Sum Lines 50 thru 52	53
54				54
55	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>	0.28%	Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	FERC Form 1				Reference	Line No.
	Page; Line; Col.	Amounts	Cap. Struct.	Cost of Capital		
1	<u>Incentive Return on Common Equity:</u> ¹				0.00%	1
2	(a)	(b)	(c)	(d) = (b) x (c)		2
3		Cap. Struct.	Cost of Capital	Weighted		3
4	<u>Incentive Weighted Cost of Capital:</u>					4
5	Amounts ²	Ratio	Capital	Cost of Capital		5
6	\$ 6,040,400	43.84%	3.96%	1.74%	Col. c = Page 1, Line 17	6
7	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	7,739,448	56.16%	0.00%	0.00%	Col. c = Line 1 Above	8
9	<u>\$ 13,779,848</u>	<u>100.00%</u>		<u>1.74%</u>	Sum Lines 6 thru 8	9
10						10
11	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	11
12					Line 7 + Line 8; Col. d	12
13	<u>CAISO Participation ROE Adder:</u>				0.00%	13
14					Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15	(a)	(b)	(c)	(d) = (b) x (c)		15
16		Cap. Struct.	Cost of Capital	Weighted		16
17	<u>Weighted Cost of Capital:</u>					17
18	Amounts ²	Ratio	Capital	Cost of Capital		18
19	\$ 6,040,400	43.84%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	7,739,448	56.16%	0.00%	0.00%	Col. c = Line 14 Above	21
22	<u>\$ 13,779,848</u>	<u>100.00%</u>		<u>0.00%</u>	Sum Lines 19 thru 21	22
23						23
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.00%	24
					Line 21; Col. d	

¹ The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.

² Amount is based upon December 31 balances.

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SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54
55			55
56			56
57			57
58			58
59			59
60			60
61			61
62			62
63			63
64			64

√ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.

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SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	0.00%	Page 2; Line 11	6
7	\$ -	Shall be Zero for Incentive ROE Projects	7
8	\$ -		8
9	\$ -	Statement BK-1; Page 3; Line 32	9
10	21%	Page 3; Line 10	10
11			11
12	0.0000%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	0.00%	Line 6 Above	18
19	\$ -	Line 8 Above	19
20	\$ -	Line 9 Above	20
21	0.0000%	Line 12 Above	21
22	8.84%	Page 3; Line 22	22
23			23
24	0.0000%	State Income Tax Expense	24
25			25
26			26
27	0.0000%	Line 12 + Line 24	27
28			28
29	1.7369%	Page 2; Line 9	29
30			30
31	1.7369%	Line 27 + Line 29	31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39	0.00%	Page 2; Line 24	39
40	\$ -	Shall be Zero for Incentive ROE Projects	40
41	\$ -		41
42	\$ -	Statement BK-1; Page 3; Line 32	42
43	21%	Page 3; Line 10	43
44			44
45	0.0000%	Federal Income Tax Expense	45
46			46
47			47
48			48
49			49
50			50
51	0.00%	Line 39 Above	51
52	\$ -	Line 41 Above	52
53	\$ -	Line 42 Above	53
54	0.0000%	Line 45 Above	54
55	8.84%	Page 3; Line 55	55
56			56
57	0.0000%	State Income Tax Expense	57
58			58
59			59
60	0.0000%	Line 45 + Line 57	60
61			61
62	0.0000%	Page 2; Line 22	62
63			63
64	0.0000%	Line 60 + Line 62	64

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 64 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.			
1	<u>Long-Term Debt Component - Denominator:</u>			1			
2	Bonds (Acct 221)	\$ 6,053,573		2			
3	Less: Reacquired Bonds (Acct 222)	-		3			
4	Other Long-Term Debt (Acct 224)	-		4			
5	Unamortized Premium on Long-Term Debt (Acct 225)	-		5			
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	(13,173)		6			
7	LTD = Long Term Debt	\$ 6,040,400	Sum Lines 2 thru 6	7			
8				8			
9	<u>Long-Term Debt Component - Numerator:</u>			9			
10	Interest on Long-Term Debt (Acct 427)	\$ 233,779		10			
11	Amort. of Debt Disc. and Expense (Acct 428)	4,107		11			
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	1,450		12			
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	-		13			
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	-		14			
15	i = LTD interest	\$ 239,335	Sum Lines 10 thru 14	15			
16				16			
17	<u>Cost of Long-Term Debt:</u>	3.96%	Line 15 / Line 7	17			
18				18			
19	<u>Preferred Equity Component:</u>			19			
20	PF = Preferred Stock (Acct 204)	\$ -		20			
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	\$ -		21			
22	Cost of Preferred Equity	0.00%	Line 21 / Line 20	22			
23				23			
24	<u>Common Equity Component:</u>			24			
25	Proprietary Capital	\$ 7,729,414		25			
26	Less: Preferred Stock (Acct 204)	-	Negative of Line 20 Above	26			
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	-		27			
28	Accumulated Other Comprehensive Income (Acct 219)	10,034		28			
29	CS = Common Stock	\$ 7,739,448	Sum Lines 25 thru 28	29			
30				30			
31				31			
32	<u>Base Return on Common Equity:</u>	10.10%	SDG&E Base Return on Equity	32			
33				33			
34				34			
35	<u>Weighted Cost of Capital:</u>			35			
36				36			
37	Long-Term Debt	\$ 6,040,400	43.84%	3.96%	1.74%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	7,739,448	56.16%	10.10%	5.67%	Col. c = Line 32 Above	39
40	Total Capital	\$ 13,779,848	100.00%		7.41%	Sum Lines 37 thru 39	40
41							41
42	<u>Cost of Equity Component (Preferred & Common):</u>				5.67%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	<u>CAISO Participation ROE Adder:</u>				0.50%	Order No. 679, 116 FERC ¶ 61,057 at P 326	45
46							46
47							47
48	<u>Weighted Cost of Capital:</u>						48
49							49
50	Long-Term Debt	\$ 6,040,400	43.84%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	7,739,448	56.16%	0.50%	0.28%	Col. c = Line 45 Above	52
53	Total Capital	\$ 13,779,848	100.00%		0.28%	Sum Lines 50 thru 52	53
54							54
55	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.28%	Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	FERC Form 1 Page; Line; Col.				Amounts	Reference	Line No.
1	<u>Incentive Return on Common Equity:</u> ¹				0.00%		1
2	(a)	(b)	(c)	(d) = (b) x (c)			2
3		Cap. Struct.	Cost of	Weighted			3
4	<u>Incentive Weighted Cost of Capital:</u>				Cost of Capital		4
5	Amounts ²	Ratio	Capital	Cost of Capital			5
6	Long-Term Debt	\$ 6,040,400	43.84%	3.96%	1.74%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	7,739,448	56.16%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	<u>\$ 13,779,848</u>	<u>100.00%</u>		<u>1.74%</u>	Sum Lines 6 thru 8	9
10							10
11	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	<u>CAISO Participation ROE Adder:</u>				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15	(a)	(b)	(c)	(d) = (b) x (c)			15
16		Cap. Struct.	Cost of	Weighted			16
17	<u>Weighted Cost of Capital:</u>				Cost of Capital		17
18	Amounts ²	Ratio	Capital	Cost of Capital			18
19	Long-Term Debt	\$ 6,040,400	43.84%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	7,739,448	56.16%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	<u>\$ 13,779,848</u>	<u>100.00%</u>		<u>0.00%</u>	Sum Lines 19 thru 21	22
23							23
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.00%	Line 21; Col. d	24

¹ The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.

² Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate _(COCR) Calculation - Base ROE:			1
2				2
3	A. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.67%	Page 1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,299	Page 8; Rev. Negative of Stmt AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 8,011	AV-1A; Line 40	8
9	D = Transmission Rate Base	\$ 4,575,642 v	Pg3.3; BK-1 Rev TO5 C4-FERC Audit; Line 27	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	1.4632%	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.67%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 8,011	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,575,642 v	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.4632%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7090%	State Income Tax Expense	24
25				25
26				26
27	C. Total Federal & State Income Tax Rate:	2.1721% v	Line 12 + Line 24	27
28				28
29	D. Total Weighted Cost of Capital:	7.4095%	Page 1; Line 40	29
30				30
31	E. Cost of Capital Rate _(COCR) - Base ROE:	9.5817%	Line 27 + Line 29	31
32				32
33				33
34	Cost of Capital Rate _(COCR) Calculation - CAISO Participation ROE Adder:			34
35				35
36	A. Federal Income Tax Component:			36
37				37
38	Where:			38
39	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.28%	Page 1; Line 55	39
40	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for ROE Adder	40
41	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero for ROE Adder	41
42	D = Transmission Rate Base	\$ 4,575,642 v	Pg3.3; BK-1 Rev TO5 C4-FERC Audit; Line 27	42
43	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	43
44				44
45	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	0.0746%	Federal Income Tax Expense	45
46				46
47				47
48	B. State Income Tax Component:			48
49				49
50	Where:			50
51	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.28%	Line 39 Above	51
52	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 41 Above	52
53	C = Transmission Rate Base	\$ 4,575,642 v	Line 42 Above	53
54	FT = Federal Income Tax Expense	0.0746%	Line 45 Above	54
55	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	55
56				56
57	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0345%	State Income Tax Expense	57
58				58
59				59
60	C. Total Federal & State Income Tax Rate:	0.1091%	Line 45 + Line 57	60
61				61
62	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.2808%	Page 1; Line 53	62
63				63
64	E. Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:	0.3899%	Line 60 + Line 62	64

v Items in BOLD have changed due to various FERC audit adj. compared to the original TO5 Cycle 4 filings per ER22-527 and cost adjustments included in TO5 Cycle 5 per ER23-542.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate $_{(COCR)}$ Calculation - Base ROE: ¹		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%	Page 2; Line 11
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	
9	D = Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10
11			11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense
13			13
14			14
15	B. State Income Tax Component:		15
16			16
17	Where:		17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above
20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above
21	FT = Federal Income Tax Expense	0.0000%	Line 12 Above
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 22
23			23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense
25			25
26			26
27	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24
28			28
29	D. Total Incentive Weighted Cost of Capital:	1.7369%	Page 2; Line 9
30			30
31	E. Incentive Cost of Capital Rate $_{(COCR)}$ - Base ROE:	1.7369%	Line 27 + Line 29
32			32
33			33
34	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:		34
35			35
36	A. Federal Income Tax Component:		36
37			37
38	Where:		38
39	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24
40	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects
41	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	
42	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32
43	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10
44			44
45	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense
46			46
47			47
48	B. State Income Tax Component:		48
49			49
50	Where:		50
51	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 39 Above
52	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 41 Above
53	C = Total Incentive ROE Project Transmission Rate Base	\$ -	Line 42 Above
54	FT = Federal Income Tax Expense	0.0000%	Line 45 Above
55	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 55
56			56
57	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense
58			58
59			59
60	C. Total Federal & State Income Tax Rate:	0.0000%	Line 45 + Line 57
61			61
62	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22
63			63
64	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	0.0000%	Line 60 + Line 62

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 64 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY
TO6 Cycle 1 Annual Informational Filing
Derivation of Interest Expense on Other BTRR Adjustment Applicable to TO5 Cycle 4
(\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.
1							1
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3				Cumulative		Cumulative	3
4		Monthly		Overcollection (-) or		Overcollection (-) or	4
5		Undercollection (+)	Monthly	Undercollection (+)		Undercollection (+)	5
6		in Revenue	Interest	in Revenue	Interest	in Revenue	6
7	Month	Year	Rate ¹	wo Interest		with Interest	7
8	January	2020	\$ 10	0.42%	\$ 10	\$ 0	10
9	February	2020	10	0.39%	19	0	20
10	March	2020	10	0.42%	29	0	29
11	April	2020	10	0.39%	39	0	39
12	May	2020	10	0.40%	49	0	49
13	June	2020	10	0.39%	59	0	59
14	July	2020	10	0.29%	69	0	69
15	August	2020	10	0.29%	79	0	79
16	September	2020	10	0.28%	89	0	89
17	October	2020	10	0.28%	98	0	99
18	November	2020	10	0.27%	108	0	109
19	December	2020	10	0.28%	118	0	119
20	January	2021		0.28%	119	0	119
21	February	2021		0.25%	119	0	119
22	March	2021		0.28%	119	0	120
23	April	2021		0.27%	120	0	120
24	May	2021		0.28%	120	0	120
25	June	2021		0.27%	120	0	121
26	July	2021		0.28%	121	0	121
27	August	2021		0.28%	121	0	121
28	September	2021		0.27%	121	0	122
29	October	2021		0.28%	122	0	122
30	November	2021		0.27%	122	0	122
31	December	2021		0.28%	122	0	123
32	January	2022		0.28%	123	0	123
33	February	2022		0.25%	123	0	123
34	March	2022		0.28%	123	0	124
35	April	2022		0.27%	124	0	124
36	May	2022		0.28%	124	0	124
37	June	2022		0.27%	124	0	125
38	July	2022		0.31%	125	0	125
39	August	2022		0.31%	125	0	126
40	September	2022		0.30%	126	0	126
41	October	2022		0.42%	126	1	126
42	November	2022		0.40%	126	1	127
43	December	2022		0.42%	127	1	127
44	January	2023		0.54%	127	1	128
45	February	2023		0.48%	128	1	129
46	March	2023		0.54%	129	1	129
47	April	2023		0.62%	129	1	130
48	May	2023		0.64%	130	1	131
49	June	2023		0.62%	131	1	132
50	July	2023		0.68%	132	1	133
51	August	2023		0.68%	133	1	134
52	September	2023		0.66%	134	1	135
53	October	2023		0.71%	135	1	136
54	November	2023		0.69%	136	1	136
55	December	2023		0.71%	136	1	137
56	January	2024		0.72%	137	1	138
57	February	2024		0.68%	138	1	139
58	March	2024		0.72%	139	1	140
59	April	2024		0.70%	140	1	141
60	May	2024		0.72%	141	1	142
61	June	2024		0.70%	142	1	143
62	July	2024		0.72%	143	1	144
63	August	2024		0.72%	144	1	145
64	September	2024		0.70%	145	1	146
65	October	2024		0.72%	146	1	148
66	November	2024		0.70%	148	1	149
67	December	2024		0.72%	149	1	150
68			<u>\$ 117</u>			<u>\$ 33</u>	68

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

Posted FERC Interest rates

San Diego Gas & Electric Company
TO6 Cycle 1 Annual Informational Filing ¹
Derivation of Other BTRR Adjustment Applicable to TO5 Cycle 5
(\$1,000)

<u>Line No.</u>	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	<u>Line No.</u>
1	<u>BTRR Adjustment due to TO5 Cycle 5 Cost Adjustment Calculation:</u>			1
2				2
3	Total BTRR Adjustment - Before Interest	\$ 627	Page 2.2; Line 39	3
4				4
5	Interest Expense	<u>150</u>	Page 10; Line 56	5
6				6
7	Total BTRR Adjustment Excluding FF&U	777	Sum Lines 3 and 5	7
8				8
9	Transmission Related Municipal Franchise Fees Expenses	<u>8</u>	Line 7 x 1.0275%	9
10				10
11	Total BTRR Adjustment Including Franchise Fees Expense (WHOLESALE)	785	Sum Lines 7 and 9	11
12				12
13	Transmission Related Uncollectible Expense	<u>1</u>	Line 7 x 0.173%	13
14				14
15	Total BTRR Adjustment Including FF&U (RETAIL)	<u>\$ 786</u>	Sum Lines 11 and 13	15

¹ Section C.5 of the Protocols provides a mechanism for SDG&E to correct errors that affected the TU TRR in a previous Informational Filing. In the instant TO6 Cycle 1 Annual Informational Filing, SDG&E is correcting its prior TO5 Cycle 5 filing for approximately \$786K, for the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929. This error understated the BTRR in the previous TO5 Cycle 5 filing causing its correction in the instant TO6 Cycle 1 Annual Informational Filing.

San Diego Gas & Electric Company
TO6 Cycle 1 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 5
(\$1,000)

Line No.	A Revised TO5 Cycle 5 Amounts	B As Filed TO5 Cycle 5 ER 23-542 and ER24- 524 Amounts	C = A - B Difference Incr (Deer)	Reference	Line No.
A. Revenues:					
1	\$ 100,282	\$ 100,282	\$ -	Page 3.1 and Page 4.1, Line 1	1
2					2
3	98,818 ✓	98,199	619	Page 3.1 and Page 4.1, Line 3	3
4					4
5	-	-	-	Page 3.1 and Page 4.1, Line 5	5
6	\$ 199,100 ✓	\$ 198,481	\$ 619	Sum Lines 1 thru 5	6
7					7
8	241,672	241,672	-	Page 3.1 and Page 4.1, Line 8	8
9					9
10	-	-	-	Page 3.1 and Page 4.1, Line 10	10
11					11
12	63,645	63,645	-	Page 3.1 and Page 4.1, Line 12	12
13					13
14	3,394	3,394	-	Page 3.1 and Page 4.1, Line 14	14
15	\$ 507,812 ✓	\$ 507,193	\$ 619	Sum Lines 6 thru 14	15
16					16
17	9.5314%	9.5314%	0%	Page 3.1 and Page 4.1, Line 17	17
18	\$ 4,871,930 ✓	\$ 4,871,853	77	Page 3.1 and Page 4.1, Line 18	18
19	\$ 464,363 ✓	\$ 464,355	\$ 7	Line 17 x Line 18	19
20					20
21	0.3911%	0.3911%	0%	Page 3.1 and Page 4.1, Line 21	21
22	\$ 4,871,930 ✓	\$ 4,871,853	77	Page 3.1 and Page 4.1, Line 22	22
23	\$ 19,056 ✓	19,056	\$ 0	Line 21 x Line 22	23
24					24
25	\$ 1,304	\$ 1,304	\$ -	Page 3.1 and Page 4.1, Line 25	25
26	(5,774)	(5,774)	-	Page 3.1 and Page 4.1, Line 26	26
27	-	-	-	Page 3.1 and Page 4.1, Line 27	27
28	-	-	-	Page 3.1 and Page 4.1, Line 28	28
29					29
30	\$ 986,760 ✓	\$ 986,133	\$ 627	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ **Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.**

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

San Diego Gas & Electric Company
TO6 Cycle 1 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 5
(\$1,000)

Line No.	A	B	C = A - B		Reference	Line No.
	Revised TO5 Cycle 5 Amounts ⁵	As Filed TO5 Cycle 5 ER 23-542 and ER24-524 Amounts ⁵	Difference	Incr (Decr)		
	B. Incentive ROE Project Transmission Revenue: ^{1,2}					
1	\$ -	\$ -	\$ -		Page 3.2 and Page 4.2, Line 1	1
2						2
3	1.6599%	1.6599%	0%		Page 3.2 and Page 4.2, Line 3	3
4	\$ -	\$ -	\$ -		Page 3.2 and Page 4.2, Line 4	4
5	\$ -	\$ -	\$ -		Line 3 x Line 4	5
6						6
7	0.0000%	0.0000%	0%		Page 3.2 and Page 4.2, Line 7	7
8	\$ -	\$ -	\$ -		Page 3.2 and Page 4.2, Line 8	8
9	\$ -	\$ -	\$ -		Line 7 x Line 8	9
10						10
11	\$ -	\$ -	\$ -		Line 1 + Line 5 + Line 9	11
12						12
	C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}					
14	\$ -	\$ -	\$ -		Page 3.2 and Page 4.2, Line 14	14
15						15
16	\$ -	\$ -	\$ -		Page 3.2 and Page 4.2, Line 16	16
17	9.5314%	9.5314%	0%		Page 3.2 and Page 4.2, Line 17	17
18	\$ -	\$ -	\$ -		Line 16 x Line 17	18
19						19
20	\$ -	\$ -	\$ -		Page 3.2 and Page 4.2, Line 20	20
21	0.0000%	0.0000%	0%		Page 3.2 and Page 4.2, Line 21	21
22	\$ -	\$ -	\$ -		Line 20 x Line 21	22
23						23
24	\$ -	\$ -	\$ -		Line 14 + Line 18 + Line 22	24
25						25
	D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}					
27	\$ -	\$ -	\$ -		Page 3.2 and Page 4.2, Line 27	27
28	9.5314%	9.5314%	0%		Page 3.2 and Page 4.2, Line 28	28
29	\$ -	\$ -	\$ -		Line 27 x Line 28	29
30						30
31	\$ -	\$ -	\$ -		Page 3.2 and Page 4.2, Line 31	31
32	0.3911%	0.3911%	0%		Page 3.2 and Page 4.2, Line 32	32
33	\$ -	\$ -	\$ -		Line 31 x Line 32	33
34						34
35	\$ -	\$ -	\$ -		Line 29 + Line 33	35
36						36
37	\$ -	\$ -	\$ -		Sum Lines 11, 24, 35	37
38						38
39	\$ 986,760	\$ 986,133	\$ 627		Page 1; Line 30 + Line 37	39

√ **Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.**

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

San Diego Gas & Electric Company
TO6 Cycle 1 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 5
(\$1,000)

Line No.	A Revised TO5 Cycle 5 Amounts	B As Filed TO5 Cycle 5 ER 23-542 and ER24- 524 Amounts	C = A - B Difference Incr (Deer)	Reference	Line No.	
A. Transmission Rate Base						
1	<u>Net Transmission Plant:</u>					1
2					2	
3	\$ 5,547,095	\$ 5,547,095	\$ -	Page 3.3 and Page 4.3, Line 2	2	
4	5,093	5,093	-	Page 3.3 and Page 4.3, Line 3	3	
5	59,555	59,555	-	Page 3.3 and Page 4.3, Line 4	4	
6	149,365	149,365	-	Page 3.3 and Page 4.3, Line 5	5	
7	\$ 5,761,108	\$ 5,761,108	\$ -	Sum Lines 2 thru 5	6	
8	<u>Rate Base Additions:</u>					8
9	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 9	9	
10	-	-	-	Page 3.3 and Page 4.3, Line 10	10	
11	\$ -	\$ -	\$ -	Line 9 + Line 10	11	
12	<u>Rate Base Reductions:</u>					12
13					13	
14	\$ (993,518)	\$ (993,518)	\$ -	Page 3.3 and Page 4.3, Line 14	14	
15	-	-	-	Page 3.3 and Page 4.3, Line 15	15	
16	\$ (993,518)	\$ (993,518)	\$ -	Line 14 + Line 15	16	
17	<u>Working Capital:</u>					17
18					18	
19	\$ 48,572	\$ 48,572	\$ -	Page 3.3 and Page 4.3, Line 19	19	
20	41,903	41,903	-	Page 3.3 and Page 4.3, Line 20	20	
21	24,888	24,810	77	Page 3.3 and Page 4.3, Line 21	21	
22	\$ 115,362	\$ 115,285	\$ 77	Sum Lines 19 thru 21	22	
23	<u>Other Regulatory Assets/Liabilities</u>					23
24	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 24	24	
25	\$ (11,022)	\$ (11,022)	\$ -	Page 3.3 and Page 4.3, Line 25	25	
26	<u>Total Transmission Rate Base</u>					26
27	\$ 4,871,930	\$ 4,871,853	\$ 77	Sum Lines 6, 11, 16, 22, 24, 25	27	
28	B. Incentive ROE Project Transmission Rate Base: ¹					28
29					29	
30	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 30	30	
31	-	-	-	Page 3.3 and Page 4.3, Line 31	31	
32	\$ -	\$ -	\$ -	Line 30 + Line 31	32	
33	C. Incentive Transmission Plant Abandoned Project Rate Base: ¹					33
34					34	
35	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 35	35	
36	-	-	-	Page 3.3 and Page 4.3, Line 36	36	
37	\$ -	\$ -	\$ -	Line 35 + Line 36	37	
38	D. Incentive Transmission Construction Work In Progress ¹					38
39	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 39	39	

√ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.

¹ The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

San Diego Gas & Electric Company
TO6 Cycle 1 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 5
(\$1,000)

Line No.	A	B	C = A - B		Line No.
	Revised TO5 Cycle 5 Amounts	As Filed TO5 Cycle 5 ER 23-542 and ER24-524 Amounts	Difference	Reference	
			Incr (Deer)		
A. Transmission Plant					
1					1
2					2
3					3
4					4
5					5
6					6
7					7
8					8
9					9
10					10
11					11
12					12
13					13
14					14
15					15
16					16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
25					25

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2021
(S1,000)

Line No.	Amounts	Reference	Line No.
A. Revenues:			
1	\$ 100,282	Statement AH; Line 10	1
2			2
3	98,818 ✓	Pg6; Rev. Stmt AH; Line 35	3
4			4
5	-	Negative of Statement AH; Line 17	5
6	\$ 199,100 ✓	Sum Lines 1 thru 5	6
7			7
8	\$ 241,672	Pg9 Rev Stmt AJ; Line 17	8
9			9
10	-	Statement AJ; Line 23	10
11			11
12	63,645	Pg10 Rev Stmt AK; Line 13	12
13			13
14	3,394	Statement AK; Line 20	14
15	\$ 507,812 ✓	Sum Lines 6 thru 14	15
16			16
17	9.5314%	Pg12.3; Rev. Stmt AV; Line 32	17
18	\$ 4,871,930 ✓	Page 3; Line 27	18
19	\$ 464,363 ✓	Line 17 x Line 18	19
20			20
21	0.3911%	Pg12.3; Rev. Stmt AV; Line 66	21
22	\$ 4,871,930 ✓	Page 3; Line 27 - Line 10	22
23	\$ 19,056 ✓	Line 21 x Line 22	23
24			24
25	\$ 1,304	Statement AQ; Line 3	25
26	(5,774)	Statement AU; Line 13	26
27	-	Statement Misc; Line 1	27
28	-	Statement AU; Line 15	28
29			29
30	\$ 986,760 ✓	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ Items in **BOLD** have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2021
(S1,000)

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1	\$ -	Statement AJ; Line 19	1
2			2
3	1.6599%	Pg12.4; Rev. Stmt AV; Line 32	3
4	\$ -	Page 3; Line 32	4
5	\$ -	Line 3 x Line 4	5
6			6
7	0.0000%	Pg12.4; Rev Stmt AV; Line 66	7
8	\$ -	Page 3; Line 32	8
9	\$ -	Line 7 x Line 8	9
10			10
11	\$ -	Line 1 + Line 5 + Line 9	11
12			12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			
14	\$ -	Statement AJ; Line 21	14
15			15
16	\$ -	Page 3; Line 37	16
17	9.5314%	Pg12.3; Rev. Stmt AV; Line 32	17
18	\$ -	Line 16 x Line 17	18
19			19
20	\$ -	Page 3; Line 37	20
21	0.0000%	Shall be Zero	21
22	\$ -	Line 20 x Line 21	22
23			23
24	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			
27	\$ -	Page 3; Line 39	27
28	9.5314%	Pg12.3; Rev. Stmt AV; Line 32	28
29	\$ -	Line 27 x Line 28	29
30			30
31	\$ -	Page 3; Line 39	31
32	0.3911%	Pg12.3; Rev. Stmt AV; Line 66	32
33	\$ -	Line 31 x Line 32	33
34			34
35	\$ -	Line 29 + Line 33	35
36			36
37	\$ -	Sum Lines 11, 24, 35	37
38			38
39	\$ 986,760 ✓	Page 1; Line 30 + Line 37	39

✓ **Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.**

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2021
(S1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Rate Base:			
1			1
<u>Net Transmission Plant:</u>			
2			2
3	\$ 5,547,095	Page 4; Line 16	3
4	5,093	Page 4; Line 17	4
5	59,555	Page 4; Line 18	5
6	149,365	Page 4; Line 19	6
7	\$ 5,761,108	Sum Lines 2 thru 5	7
8			8
<u>Rate Base Additions:</u>			
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc; Line 3	10
11	\$ -	Line 9 + Line 10	11
12			12
13			13
<u>Rate Base Reductions:</u>			
14	\$ (993,518)	Pg7 Rev Stmt AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (993,518)	Line 14 + Line 15	16
17			17
18			18
<u>Working Capital:</u>			
19	\$ 48,572	Pg11 Rev Stmt AL; Line 5	19
20	41,903	Pg11 Rev Stmt AL; Line 9	20
21	24,888	Pg11 Rev Stmt AL; Line 19	21
22	\$ 115,362	Sum Lines 19 thru 21	22
23			23
24	\$ -	Statement Misc; Line 5	24
25	\$ (11,022)	Statement Misc; Line 7	25
26			26
27	\$ 4,871,930	Sum Lines 6, 11, 16, 22, 24, 25	27
28			28
29			29
B. Incentive ROE Project Transmission Rate Base: ¹			
30	\$ -	Page 4; Line 25	30
31	-	Statement AF; Line 9	31
32	\$ -	Line 30 + Line 31	32
33			33
34			34
C. Incentive Transmission Plant Abandoned Project Rate Base: ¹			
35	\$ -	Statement Misc; Line 9	35
36	-	Statement AF; Line 13	36
37	\$ -	Line 35 + Line 36	37
38			38
39	\$ -	Statement AM; Line 1	39

√ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.

¹ The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2021
(S1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Plant:			
1			1
Gross Transmission Plant:			
2			2
3	\$ 7,091,164	Pg5 Rev Stmt AD; Line 11	3
4	38,763	Pg5 Rev Stmt AD; Line 27	4
5	101,746	Pg5 Rev Stmt AD; Line 29	5
6	276,201	Pg5 Rev Stmt AD; Line 31	6
7	\$ 7,507,874	Sum Lines 2 thru 5	7
Transmission Related Depreciation Reserve:			
8			8
9	\$ 1,544,069	Pg6 Rev Stmt AE; Line 1	9
10	33,670	Pg6 Rev Stmt AE; Line 11	10
11	42,191	Pg6 Rev Stmt AE; Line 13	11
12	126,836	Pg6 Rev Stmt AE; Line 15	12
13	\$ 1,746,766	Sum Lines 9 thru 12	13
14			14
Net Transmission Plant:			
15			15
16	\$ 5,547,095	Line 2 Minus Line 9	16
17	5,093	Line 3 Minus Line 10	17
18	59,555	Line 4 Minus Line 11	18
19	149,365	Line 5 Minus Line 12	19
20	\$ 5,761,108	Sum Lines 16 thru 19	20
21			21
B. Incentive Project Transmission Plant:¹			
22			22
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	\$ -	Line 23 Minus Line 24	25

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
 For the Base Period & True-Up Period Ending December 31, 2021
 (\$1,000)

Line No.	Amounts	Reference	Line No.
A. Revenues:			
1	\$ 100,282	Statement AH; Line 10	1
2			2
3	98,199 ✓	Pg8; Rev. Stmt AH; Line 32	3
4			4
5	-	Negative of Statement AH; Line 17	5
6	\$ 198,481 ✓	Sum Lines 1 thru 5	6
7			7
8	\$ 241,672 ✓	Pg9 Rev Stmt AJ; Line 17	8
9			9
10	-	Statement AJ; Line 23	10
11			11
12	63,645 ✓	Pg10 Rev Stmt AK; Line 13	12
13			13
14	3,394	Statement AK; Line 20	14
15	\$ 507,193 ✓	Sum Lines 6 thru 14	15
16			16
17	9.5314%	Pg12.3; Rev. Stmt AV; Line 32	17
18	\$ 4,871,853 ✓	Page 3; Line 27	18
19	\$ 464,355 ✓	Line 17 x Line 18	19
20			20
21	0.3911%	Pg12.3; Rev. Stmt AV; Line 66	21
22	\$ 4,871,853 ✓	Page 3; Line 27 - Line 10	22
23	\$ 19,056 ✓	Line 21 x Line 22	23
24			24
25	\$ 1,304	Statement AQ; Line 3	25
26	(5,774)	Statement AU; Line 13	26
27	-	Statement Misc; Line 1	27
28	-	Statement AU; Line 15	28
29			29
30	<u>\$ 986,133</u> ✓	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ **Items in BOLD have changed due to various FERC audit adj. compared to the original TO5 Cycle 5 filing per ER23-542.**
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SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2021
(\$1,000)

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1	\$ -	Statement AJ; Line 19	1
2			2
3	1.6599%	Pg12.4; Rev. Stmt AV; Line 32	3
4	\$ -	Page 3; Line 32	4
5	\$ -	Line 3 x Line 4	5
6			6
7	0.0000%	Pg12.4; Rev Stmt AV; Line 66	7
8	\$ -	Page 3; Line 32	8
9	\$ -	Line 7 x Line 8	9
10			10
11	\$ -	Line 1 + Line 5 + Line 9	11
12			12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			
14	\$ -	Statement AJ; Line 21	14
15			15
16	\$ -	Page 3; Line 37	16
17	9.5314%	Pg12.3; Rev. Stmt AV; Line 32	17
18	\$ -	Line 16 x Line 17	18
19			19
20	\$ -	Page 3; Line 37	20
21	0.0000%	Shall be Zero	21
22	\$ -	Line 20 x Line 21	22
23			23
24	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			
27	\$ -	Page 3; Line 39	27
28	9.5314%	Pg12.3; Rev. Stmt AV; Line 32	28
29	\$ -	Line 27 x Line 28	29
30			30
31	\$ -	Page 3; Line 39	31
32	0.3911%	Pg12.3; Rev. Stmt AV; Line 66	32
33	\$ -	Line 31 x Line 32	33
34			34
35	\$ -	Line 29 + Line 33	35
36			36
37	\$ -	Sum Lines 11, 24, 35	37
38			38
39	\$ 986,133 ✓	Page 1; Line 30 + Line 37	39

✓ Items in BOLD have changed due to various FERC audit adj. compared to the original TO5 Cycle 5 filing per ER23-542.

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² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{ETI})
For the Base Period & True-Up Period Ending December 31, 2021
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Rate Base:</u>			
1			1
<u>Net Transmission Plant:</u>			
2			2
3	\$ 5,547,095	Page 4; Line 16	3
4	5,093	Page 4; Line 17	4
5	59,555	Page 4; Line 18	5
6	149,365	Page 4; Line 19	6
7	\$ 5,761,108	Sum Lines 2 thru 5	7
<u>Rate Base Additions:</u>			
8			8
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc; Line 3	10
11	\$ -	Line 9 + Line 10	11
<u>Rate Base Reductions:</u>			
12			12
13			13
14	\$ (993,518)	Pg7 Rev Stmt AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (993,518)	Line 14 + Line 15	16
<u>Working Capital:</u>			
17			17
18			18
19	\$ 48,572	Pg11 Rev Stmt AL; Line 5	19
20	41,903	Pg11 Rev Stmt AL; Line 9	20
21	24,810	Pg11 Rev Stmt AL; Line 19	21
22	\$ 115,285	Sum Lines 19 thru 21	22
23			23
24	\$ -	Statement Misc; Line 5	24
25	\$ (11,022)	Statement Misc; Line 7	25
26			26
27	\$ 4,871,853	Sum Lines 6, 11, 16, 22, 24, 25	27
<u>B. Incentive ROE Project Transmission Rate Base:</u> ¹			
28			28
29			29
30	\$ -	Page 4; Line 25	30
31	-	Statement AF; Line 9	31
32	\$ -	Line 30 + Line 31	32
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ¹			
33			33
34			34
35	\$ -	Statement Misc; Line 9	35
36	-	Statement AF; Line 13	36
37	\$ -	Line 35 + Line 36	37
38			38
39	\$ -	Statement AM; Line 1	39

√ Items in BOLD have changed due to various FERC audit adj. compared to the original TO5 Cycle 5 filing per ER23-542.

¹ The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
 For the Base Period & True-Up Period Ending December 31, 2021
 (\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Plant:</u>			
1			1
<u>Gross Transmission Plant:</u>			
2			2
3	\$ 7,091,164 ✓	Pg5 Rev Stmt AD; Line 11	3
4	38,763 ✓	Pg5 Rev Stmt AD; Line 27	4
5	101,746 ✓	Pg5 Rev Stmt AD; Line 29	5
6	276,201 ✓	Pg5 Rev Stmt AD; Line 31	6
7	\$ 7,507,874 ✓	Sum Lines 2 thru 5	7
<u>Transmission Related Depreciation Reserve:</u>			
8			8
9	\$ 1,544,069 ✓	Pg6 Rev Stmt AE; Line 1	9
10	33,670	Pg6 Rev Stmt AE; Line 11	10
11	42,191 ✓	Pg6 Rev Stmt AE; Line 13	11
12	126,836 ✓	Pg6 Rev Stmt AE; Line 15	12
13	\$ 1,746,766 ✓	Sum Lines 9 thru 12	13
<u>Net Transmission Plant:</u>			
14			14
15			15
16	\$ 5,547,095 ✓	Line 2 Minus Line 9	16
17	5,093 ✓	Line 3 Minus Line 10	17
18	59,555 ✓	Line 4 Minus Line 11	18
19	149,365 ✓	Line 5 Minus Line 12	19
20	\$ 5,761,108 ✓	Sum Lines 16 thru 19	20
<u>B. Incentive Project Transmission Plant:</u> ¹			
21			21
22			22
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	\$ -	Line 23 Minus Line 24	25

✓ Items in BOLD have changed due to various FERC audit adj. compared to the original TO5 Cycle 5 filing per ER23-542.

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

AS FILED BK-1 WITH COST ADJ INCL IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})

For the Base Period & True-Up Period Ending December 31, 2021

(\$1,000)

Line No.	Amounts	Reference	Line No.
A. Revenues:			
1	\$ 100,282	Statement AH; Line 9	1
2			2
3	100,556 ✓	Pg5 Rev Statement AH; Line 32	3
4			4
5	-	Negative of Statement AH; Line 16	5
6	\$ 200,838	Sum Lines 1 thru 5	6
7			7
8	241,769	Statement AJ; Line 17	8
9			9
10	-	Statement AJ; Line 23	10
11			11
12	63,663	Statement AK; Line 13	12
13			13
14	3,394	Statement AK; Line 20	14
15	\$ 509,664	Sum Lines 6 thru 14	15
16			16
17	9.5314%	Pg7 Rev Statement AV; Page 3; Line 32	17
18	\$ 4,874,776	Page 3; Line 27	18
19	\$ 464,635	Line 17 x Line 18	19
20			20
21	0.3911%	Pg7 Rev Statement AV; Page 3; Line 66	21
22	\$ 4,874,776	Page 3; Line 27 - Line 10	22
23	\$ 19,067	Line 21 x Line 22	23
24			24
25	\$ 1,304	Statement AQ; Line 3	25
26	(5,774)	Statement AU; Line 13	26
27	-	Statement Misc; Line 1	27
28	-	Statement AU; Line 15	28
29			29
30	\$ 988,895 ✓	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ Items in BOLD have changed due to A&G adjustment on CEMA/WMPMA exclusion corrections compared to the original TO5 Cycle 5 filing per ER23-542.

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

AS FILED BK-1 WITH COST ADJ INCL IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2021
(\$1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Rate Base:			
1			1
<u>Net Transmission Plant:</u>			
2			2
3	\$ 5,550,599	Page 4; Line 16	3
4	5,094	Page 4; Line 17	4
5	59,577	Page 4; Line 18	5
6	149,392	Page 4; Line 19	6
7	\$ 5,764,661	Sum Lines 2 thru 5	7
8			8
<u>Rate Base Additions:</u>			
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc; Line 3	10
11	\$ -	Line 9 + Line 10	11
12			12
13			13
<u>Rate Base Reductions:</u>			
14	\$ (994,463)	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (994,463)	Line 14 + Line 15	16
17			17
<u>Working Capital:</u>			
18			18
19	\$ 48,583	Statement AL; Line 5	19
20	41,912	Statement AL; Line 9	20
21	25,105 ✓	Pg6 Rev Statement AL; Line 19	21
22	\$ 115,600 ✓	Sum Lines 19 thru 21	22
23			23
24	\$ -	Statement Misc; Line 5	24
25	\$ (11,022)	Statement Misc; Line 7	25
26			26
27	\$ 4,874,776 ✓	Sum Lines 6, 11, 16, 22, 24, 25	27
28			28
29			29
B. Incentive ROE Project Transmission Rate Base: ²			
30	\$ -	Page 4; Line 25	30
31	-	Statement AF; Line 9	31
32	\$ -	Line 30 + Line 31	32
33			33
34			34
C. Incentive Transmission Plant Abandoned Project Rate Base: ²			
35	\$ -	Statement Misc; Line 9	35
36	-	Statement AF; Line 13	36
37	\$ -	Line 35 + Line 36	37
38			38
39	\$ -	Statement AM; Line 1	39

✓ Items in BOLD have changed due to A&G adjustment on CEMA/WMPMA exclusion corrections compared to the original TO5 Cycle 5 filing per ER23-542.

¹ Represents Transmission Related Net ADIT (Liab)/Asset and Net (Excess)/Deficient ADIT.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

AS FILED BK-1 WITH COST ADJ INCL IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2021
(\$1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Plant:			
1			1
<u>Gross Transmission Plant:</u>			
2			2
3	\$ 7,094,919	Statement AD; Line 11	3
4	38,764	Statement AD; Line 27	4
5	101,770	Statement AD; Line 29	5
6	276,231	Statement AD; Line 31	6
7	\$ 7,511,684	Sum Lines 2 thru 5	7
<u>Transmission Related Depreciation Reserve:</u>			
8			8
9	\$ 1,544,321	Statement AE; Line 1	9
10	33,670	Statement AE; Line 11	10
11	42,193	Statement AE; Line 13	11
12	126,839	Statement AE; Line 15	12
13	\$ 1,747,023	Sum Lines 9 thru 12	13
14			14
<u>Net Transmission Plant:</u>			
15			15
16	\$ 5,550,599	Line 2 Minus Line 9	16
17	5,094	Line 3 Minus Line 10	17
18	59,577	Line 4 Minus Line 11	18
19	149,392	Line 5 Minus Line 12	19
20	\$ 5,764,661	Sum Lines 16 thru 19	20
21			21
B. Incentive Project Transmission Plant: ¹			
22			22
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	\$ -	Line 23 Minus Line 24	25

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

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SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.	
1	<u>Derivation of Transmission Operation and Maintenance Expense:</u>			1	
2	Total Transmission O&M Expense	320-323; 112; b	\$ 109,756	AH-1; Line 33; Col. a	2
3	Adjustments to Per Book Transmission O&M Expense:			3	
4	Scheduling, System Control & Dispatch Services		(3,844)	Negative of AH-1; Line 38; Col. b	4
5	Reliability, Planning & Standards Development		(1,816)	Negative of AH-1; Line 39; Col. b	5
6	Transmission of Electricity by Others		-	Negative of AH-1; Line 40; Col. b	6
7	Miscellaneous Transmission Expense		(3,708)	Negative of AH-1; Line 45; Col. b	7
8	Other Transmission O&M Exclusion Adjustments		(106)	Negative of AH-1; Line 37; Col. b	8
9	Total Adjusted Transmission O&M Expenses		\$ 100,282	Sum Lines 2 thru 8	9
10					10
11	<u>Derivation of Administrative and General Expense:</u>			11	
12	Total Administrative & General Expense	320-323; 197; b	\$ 656,792	AH-2; Line 16; Col. a	12
13	Adjustments to Per Book A&G Expense:				13
14	Abandoned Projects		(5,025)	Negative of AH-2; Line 46; Col. a	14
15	CPUC energy efficiency programs		(13,176)	Negative of AH-2; Sum Lines (20, 22, 49); Col. b; and Sum Lines (24, 27, 33, 41, 47); Col. a	15
16	CPUC Intervenor Funding Expense - Transmission ¹		-	Negative of AH-2; Line 42; Col. a	16
17	CPUC Intervenor Funding Expense - Distribution		(617)	Negative of AH-2; Line 43; Col. a	17
18	CPUC reimbursement fees		(22,236)	Negative of AH-2; Line 39; Col. a	18
19	Injuries & Damages		-	Not Applicable to 2021 Base Period	19
20	General Advertising Expenses		(66)	Negative of AH-2; Line 45; Col. b	20
21	Franchise Requirements		(128,580)	Negative of AH-2; Line 38; Col. b	21
22	Hazardous substances - Hazardous Substance Cleanup Cost Account		(26)	Negative of AH-2; Line 51; Col. b	22
23	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(965)	Negative of AH-2; Line 40; Col. b	23
24	Other A&G Exclusion Adjustments		(9,748)	Negative of AH-2; Sum Lines (25, 28, 29, 30, 31, 34, 35, 36); Col. a	24
25	Other Cost Adjustments (incl. in TO5 Cycle 6; ER24-524)		12,177	Pg6.3 Rev AH-2; Line 16; Col. d	25
26	FERC Audit Adjustments (incl. in TO5 Cycle 6; ER24-524)		530	Pg6.3 Rev AH-2; Line 16; Col. f	26
27	Other Cost Adjustments		3,059 ✓	Negative of Pg6.3 Rev AH-3; Line 16; Col. h	27
28	Total Adjusted A&G Expenses Including Property Insurance		\$ 492,119 ✓	Sum Lines 12 thru 27	28
29	Less: Property Insurance (Due to different allocation factor)		(8,616)	Negative of AH-2; Line 5; Col. c	29
30	Other Cost Adj (already adj per tab Pg6.1)		(12,177)	Line 25	30
31	Total Adjusted A&G Expenses Excluding Property Insurance		\$ 471,326 ✓	Line 28 thru Line 30	31
32	Transmission Wages and Salaries Allocation Factor		20.23%	Statement AI; Line 15	32
33	Transmission Related Administrative & General Expenses		\$ 95,349 ✓	Line 31 x Line 32	33
34	Property Insurance Allocated to Transmission, General, and Common Plant		3,469	Negative of Line 29 x Line 54	34
35	Transmission Related A&G Expense Including Property Insurance Expense		\$ 98,818 ✓	Line 33 + Line 34	35
36					36
37	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>				37
38	Transmission Plant & Incentive Transmission Plant		\$ 7,091,164	Pg5 Rev Stmt AD; Line 25	38
39	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	39
40	Transmission Related General Plant		101,746	Pg5 Rev Stmt AD; Line 29	40
41	Transmission Related Common Plant		276,201	Pg5 Rev Stmt AD; Line 31	41
42	Total Transmission Related Investment in Plant		\$ 7,469,111	Sum Lines 38 thru 41	42
43					43
44	Total Transmission Plant & Incentive Transmission Plant		\$ 7,091,164	Line 38 Above	44
45	Total Steam Production Plant		566,171	Pg5 Rev Stmt AD; Line 1	45
46	Total Nuclear Production Plant		-	Shall be Zero	46
47	Total Other Production Plant		542,692	Pg5 Rev Stmt AD; Line 7	47
48	Total Distribution Plant		8,482,669	Pg5 Rev Stmt AD; Line 9	48
49	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	49
50	Total General Plant		502,946	Pg5 Rev Stmt AD; Line 17	50
51	Total Common Plant		1,365,303	Pg5 Rev Stmt AD; Line 19	51
52	Total Plant in Service Excluding SONGS		\$ 18,550,944	Sum Lines 45 thru 51	52
53					53
54	Transmission Property Insurance and Tax Allocation Factor		40.26%	Line 42 / Line 52	54

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.

¹ The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the Retail BTRR on BK-1; Page 1; Line 5. This expense will be excluded in Wholesale BTRR on BK-2; Line 3.

AS FILED STMT AH WITH COST ADJ INCL IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49				49
50				50
51				51

✓ **Items in BOLD have changed due to A&G adjustment on CEMA/WMPMA exclusion corrections compared to the original TO5 Cycle 5 filing per ER23-542.**

¹ The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the Retail BTRR on BK-1; Page 1; Line 5. This expense will be excluded in Wholesale BTRR on BK-2; Line 3.

AS FILED STMT AH WITH FERC AUDIT ADJ INCL IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Derivation of Transmission Operation and Maintenance Expense:</u>			1
2	Total Transmission O&M Expense	\$ 109,756	AH-1; Line 33; Col. a	2
3	Adjustments to Per Book Transmission O&M Expense:			3
4	Scheduling, System Control & Dispatch Services	(3,844)	Negative of AH-1; Line 38; Col. b	4
5	Reliability, Planning & Standards Development	(1,816)	Negative of AH-1; Line 39; Col. b	5
6	Transmission of Electricity by Others	-	Negative of AH-1; Line 40; Col. b	6
7	Miscellaneous Transmission Expense	(3,708)	Negative of AH-1; Line 45; Col. b	7
8	Other Transmission O&M Exclusion Adjustments	(106)	Negative of AH-1; Line 37; Col. b	8
9	Total Adjusted Transmission O&M Expenses	\$ 100,282	Sum Lines 2 thru 8	9
10				10
11	<u>Derivation of Administrative and General Expense:</u>			11
12	Total Administrative & General Expense	\$ 656,792	AH-2; Line 16; Col. a	12
13	Adjustments to Per Book A&G Expense:			13
14	Abandoned Projects	(5,025)	Negative of AH-2; Line 40; Col. a	14
15	CPUC energy efficiency programs	(13,176)	Negative of AH-2; Sum Lines (20, 21, 42); Col. b; and Sum Lines (22, 24, 29, 36, 41); Col. a	15
16	CPUC Intervenor Funding Expense - Transmission ¹	-	Negative of AH-2; Line 37; Col. a	16
17	CPUC Intervenor Funding Expense - Distribution	(617)	Negative of AH-2; Line 38; Col. a	17
18	CPUC reimbursement fees	(22,236)	Negative of AH-2; Line 34; Col. a	18
19	Injuries & Damages	-	Not Applicable to 2021 Base Period	19
20	General Advertising Expenses	(66)	Negative of AH-2; Line 39; Col. b	20
21	Franchise Requirements	(128,580)	Negative of AH-2; Line 33; Col. b	21
22	Hazardous substances - Hazardous Substance Cleanup Cost Account	(26)	Negative of AH-2; Line 43; Col. b	22
23	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(965)	Negative of AH-2; Line 35; Col. b	23
24	Other A&G Exclusion Adjustments	(9,748)	Negative of AH-2; Sum Lines (23, 25, 26, 27, 28, 30, 31, 32); Col. a	24
25	FERC Audit Adjustments	530 ✓	Pg8.2 Rev AH-2; Line 16; Col. d	25
26	Total Adjusted A&G Expenses Including Property Insurance	\$ 476,883	Sum Lines 12 thru 25	26
27	Less: Property Insurance (Due to different allocation factor)	(8,616)	Negative of AH-2; Line 5; Col. c	27
28	Total Adjusted A&G Expenses Excluding Property Insurance	\$ 468,267	Line 26 + Line 27	28
29	Transmission Wages and Salaries Allocation Factor	20.23%	Statement AI; Line 15	29
30	Transmission Related Administrative & General Expenses	\$ 94,730	Line 28 x Line 29	30
31	Property Insurance Allocated to Transmission, General, and Common Plant	3,469	Negative of Line 27 x Line 51	31
32	Transmission Related A&G Expense Including Property Insurance Expense	\$ 98,199	Line 30 + Line 31	32
33				33
34	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			34
35	Transmission Plant & Incentive Transmission Plant	\$ 7,091,164	Pg5 Rev Stmt AD; Line 25	35
36	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	36
37	Transmission Related General Plant	101,746	Pg5 Rev Stmt AD; Line 29	37
38	Transmission Related Common Plant	276,201	Pg5 Rev Stmt AD; Line 31	38
39	Total Transmission Related Investment in Plant	\$ 7,469,111	Sum Lines 35 thru 38	39
40				40
41	Total Transmission Plant & Incentive Transmission Plant	\$ 7,091,164	Line 35 Above	41
42	Total Steam Production Plant	566,171	Pg5 Rev Stmt AD; Line 1	42
43	Total Nuclear Production Plant	-	Shall be Zero	43
44	Total Other Production Plant	542,692	Pg5 Rev Stmt AD; Line 7	44
45	Total Distribution Plant	8,482,669	Pg5 Rev Stmt AD; Line 9	45
46	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	46
47	Total General Plant	502,946	Pg5 Rev Stmt AD; Line 17	47
48	Total Common Plant	1,365,303	Pg5 Rev Stmt AD; Line 19	48
49	Total Plant in Service Excluding SONGS	\$ 18,550,944	Sum Lines 41 thru 48	49
50				50
51	Transmission Property Insurance and Tax Allocation Factor	40.26%	Line 39 / Line 49	51

✓ Items in BOLD have changed due to various FERC audit adj. compared to the original TO5 Cycle 5 filing per ER23-542.

¹ The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the Retail BTRR on BK-1; Page 1; Line 5. This expense will be excluded in Wholesale BTRR on BK-2; Line 3.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 Administrative & General Expenses
 12 Months Ending December 31, 2021
 (\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) Addtl A&G Adj	(e) = (c) + (d) Adjusted A&G	(f) ⁴ FERC Audit Adj.	(g) = (e) + (f) Adj A&G with FERC Audit Adj	(h) ⁵ Add / (Deduct) A&G Cost Adj	(i) = (g) - (h) Revised A&G	Reference	Line No.
Administrative & General													
1	920	A&G Salaries	\$ 62,283	\$ 881	\$ 61,402	\$ 881 ³	\$ 62,283		\$ 62,283		\$ 62,283	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	33,308	7,379	25,928	7,379 ³	33,308		33,308		33,308	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(20,277)		(20,277)		(20,277)	530	(19,747)		(19,747)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	108,587	10,897	97,689	1,396 ³	99,086		99,086		99,086	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	8,616		8,616		8,616		8,616		8,616	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	215,579	1,418	214,161	996 ³	215,157		215,157		215,157	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits ¹	56,506	2,077	54,429	1,511 ³	55,940		55,940		55,940	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	128,580	128,580	0		0		0		0	Form 1; Page 320-323; Line 188	8
9	928	Regulatory Commission Expenses	35,380	24,076	11,304		11,304		11,304		11,304	Form 1; Page 320-323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(12,934)		(12,934)		(12,934)		(12,934)	(3,059)	(9,875)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	66	66	0		0		0		0	Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses	10,539	5,025	5,513	0 ³	5,513		5,513		5,513	Form 1; Page 320-323; Line 192	12
13	931	Rents	12,352	14	12,338	14 ³	12,352		12,352		12,352	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	18,209	26	18,183		18,183		18,183		18,183	Form 1; Page 320-323; Line 196	14
15													15
16		Total Administrative & General Expenses	\$ 656,792	\$ 180,439	\$ 476,353	\$ 12,177³	\$ 488,530	\$ 530	\$ 489,060	\$ (3,059)	\$ 492,119	Sum Lines 1 thru 14	16
17													17
18													18
19		Excluded Expenses:											19
20	920	Energy Efficiency		\$ 881									20
21		CEMA/WMPMA exclusion corrections				881 ³							21
22	921	Energy Efficiency		7,379									22
23		CEMA/WMPMA exclusion corrections				7,379 ³							23
24	923	Energy Efficiency	\$ 1,396										24
25		Other Exclusion - FERC Audit Adjustments (Finding #3) ²	9,501	10,897									25
26		CEMA/WMPMA exclusion corrections				1,396 ³							26
27	925	Energy Efficiency	1,300										27
28		Customer Information System	57										28
29		Electric Power Research Institute (EPRI) Dues	51										29
30		Covid-19 Pandemic Protections	8										30
31		Residential Disconnect Protections	3	1,418									31
32		CEMA/WMPMA exclusion corrections				996 ³							32
33	926	Energy Efficiency	1,948										33
34		Customer Information System	88										34
35		CSI Transition, Stabilization, & OCM	36										35
36		Residential Disconnect Protections	5	2,077									36
37		CEMA/WMPMA exclusion corrections				1,511 ³							37
38	927	Franchise Requirements		128,580									38
39	928	CPUC reimbursement fees	22,236										39
40		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	965										40
41		Energy Efficiency	258										41
42		CPUC Intervenor Funding Expense - Transmission	-										42
43		CPUC Intervenor Funding Expense - Distribution	617	24,076									43
44	929	Duplicate Charges (Company Energy Use)⁵											44
45	930.1	General Advertising Expenses		66									45
46	930.2	Abandoned Projects	5,025										46
47		Energy Efficiency	0	5,025									47
48		CEMA/WMPMA exclusion corrections				0 ³							48
49	931	Energy Efficiency		14									49
50		CEMA/WMPMA exclusion corrections				14 ³							50
51	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		26									51
52													52
53		Total Excluded Expenses		\$ 180,439		\$ 12,177³							53
54													54
55													55
56		v Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.											56
57		¹ FERC Acct 926, Employee Pensions & Benefits, does not include any PBOP costs for base period 2021.											57
58		² Adjusting journal entries related to prior year A&G costs (2016-2019) that resulted from the 2020 FERC Audit are excluded from TO5 Cycle 5.											58
59		The impacts of the adjusting entries is reflected in the per book amount and were excluded from the adjusted 2021 total. The impact of FERC Audit adjustments and corresponding refunds will be accounted for in a separate refund analysis filed with FERC.											59
60													60
61		³ 2021 CEMA/WMPMA exclusion corrections.											61
62		⁴ FERC Audit Adjustment - Compliance Finding #3 - Allocation of Overhead Costs to CWIP.											62
63		⁵ This is to correct the overallocation of duplicate charges credit for company energy use in FERC Account no. 929.											63
64													64

SAN DIEGO GAS & ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2021
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(f) Addtl A&G Adj	(g) = (e) + (f) Adjusted A&G	Reference	Line No.
Administrative & General									
1	920	A&G Salaries	\$ 62,283	\$ 881	\$ 61,402	\$ 881 ³	\$ 62,283	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	33,308	7,379	25,928	√ 7,379 ³	33,308	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(20,277)		(20,277)		(20,277)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	108,587	10,897	97,689	√ 1,396 ³	99,086	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	8,616		8,616		8,616	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	215,579	1,418	214,161	√ 996 ³	215,157	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits ¹	56,506	2,077	54,429	√ 1,511 ³	55,940	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	128,580	128,580	0		0	Form 1; Page 320-323; Line 188	8
9	928	Regulatory Commission Expenses	35,380	24,076	11,304		11,304	Form 1; Page 320-323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(12,934)		(12,934)		(12,934)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	66	66	0		0	Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses	10,539	5,025	5,513	√ 0 ³	5,513	Form 1; Page 320-323; Line 192	12
13	931	Rents	12,352	14	12,338	√ 14 ³	12,352	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	18,209	26	18,183		18,183	Form 1; Page 320-323; Line 196	14
15									15
16		Total Administrative & General Expenses	\$ 656,792	\$ 180,439	\$ 476,353	√ \$ 12,177	\$ 488,530	Sum Lines 1 thru 14	16
17									17
18									18
19		Excluded Expenses:							19
20	920	Energy Efficiency		\$ 881					20
21		CEMA/WMPMA exclusion corrections				881 ³			21
22	921	Energy Efficiency		7,379					22
23		CEMA/WMPMA exclusion corrections				7,379 ³			23
24	923	Energy Efficiency	\$ 1,396						24
25		Other Exclusion - FERC Audit Adjustments (Finding #3) ²	9,501	10,897					25
26		CEMA/WMPMA exclusion corrections				1,396 ³			26
27	925	Energy Efficiency	1,300						27
28		Customer Information System	57						28
29		Electric Power Research Institute (EPRI) Dues	51						29
30		Covid-19 Pandemic Protections	8						30
31		Residential Disconnect Protections	3	1,418					31
32		CEMA/WMPMA exclusion corrections				996 ³			32
33	926	Energy Efficiency	1,948						33
34		Customer Information System	88						34
35		CSI Transition, Stabilization, & OCM	36						35
36		Residential Disconnect Protections	5	2,077					36
37		CEMA/WMPMA exclusion corrections				1,511 ³			37
38	927	Franchise Requirements		128,580					38
39	928	CPUC reimbursement fees	22,236						39
40		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	965						40
41		Energy Efficiency	258						41
42		CPUC Intervenor Funding Expense - Transmission	-						42
43		CPUC Intervenor Funding Expense - Distribution	617	24,076					43
44	930.1	General Advertising Expenses		66					44
45	930.2	Abandoned Projects	5,025						45
46		Energy Efficiency	0	5,025					46
47		CEMA/WMPMA exclusion corrections				0 ³			47
48	931	Energy Efficiency		14					48
49		CEMA/WMPMA exclusion corrections				14 ³			49
50	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		26					50
51									51
52		Total Excluded Expenses		\$ 180,439		\$ 12,177 ³			52
53									53
54	√	Items in BOLD have changed due to A&G adjustment on CEMA/WMPMA exclusion corrections compared to the original TO5 Cycle 5 filing per ER23-542.							
55	¹	FERC Acct 926, Employee Pensions & Benefits, does not include any PBOP costs for base period 2021.							
56	²	Adjusting journal entries related to prior year A&G costs (2016-2019) that resulted from the 2020 FERC Audit are excluded from TO5 Cycle 5.							
57		The impacts of the adjusting entries is reflected in the per book amount and were excluded from the adjusted 2021 total. The impact of FERC Audit							
58		adjustments and corresponding refunds will be accounted for in a separate refund analysis filed with FERC.							
59	³	2021 CEMA/WMPMA exclusion corrections.							
60									

AS FILED AH-2 WITH FERC AUDIT ADJ INCL IN T05 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY
 Administrative & General Expenses
 12 Months Ending December 31, 2021
 (\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) FERC Audit Adj.	(e) = (c) + (d) Revised A&G with FERC Audit Adj	Reference	Line No.
		Administrative & General							
1	920	A&G Salaries	\$ 62,283	\$ 881	\$ 61,402		\$ 61,402	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	33,308	7,379	25,928		25,928	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(20,277)		(20,277)	✓ 530	(19,747)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	108,587	10,897	97,689		97,689	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	8,616		8,616		8,616	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	215,579	1,418	214,161		214,161	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits ¹	56,506	2,077	54,429		54,429	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	128,580	128,580	0		0	Form 1; Page 320-323; Line 188	8
9	928	Regulatory Commission Expenses	35,380	24,076	11,304		11,304	Form 1; Page 320-323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(12,934)		(12,934)		(12,934)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	66	66	0		0	Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses	10,539	5,025	5,513		5,513	Form 1; Page 320-323; Line 192	12
13	931	Rents	12,352	14	12,338		12,338	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	18,209	26	18,183		18,183	Form 1; Page 320-323; Line 196	14
15									15
16		Total Administrative & General Expenses	\$ 656,792	\$ 180,439	\$ 476,353	\$ 530	\$ 476,883	Sum Lines 1 thru 14	16
17									17
18									18
19		Excluded Expenses:							19
20	920	Energy Efficiency		\$ 881					20
21	921	Energy Efficiency		7,379					21
22	923	Energy Efficiency	\$ 1,396						22
23		Other Exclusion - FERC Audit Adjustments (Finding #3) ²	9,501	10,897					23
24	925	Energy Efficiency	1,300						24
25		Customer Information System	57						25
26		Electric Power Research Institute (EPRI) Dues	51						26
27		Covid-19 Pandemic Protections	8						27
28		Residential Disconnect Protections	3	1,418					28
29	926	Energy Efficiency	1,948						29
30		Customer Information System	88						30
31		CSI Transition, Stabilization, & OCM	36						31
32		Residential Disconnect Protections	5	2,077					32
33	927	Franchise Requirements		128,580					33
34	928	CPUC reimbursement fees	22,236						34
35		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	965						35
36		Energy Efficiency	258						36
37		CPUC Intervenor Funding Expense - Transmission	-						37
38		CPUC Intervenor Funding Expense - Distribution	617	24,076					38
39	930.1	General Advertising Expenses		66					39
40	930.2	Abandoned Projects	5,025						40
41		Energy Efficiency	0	5,025					41
42	931	Energy Efficiency		14					42
43	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		26					43
44									44
45		Total Excluded Expenses		\$ 180,439					45
46									46
47	✓	Items in BOLD have changed due to various FERC audit adj. compared to the original T05 Cycle 5 filing per ER23-542.							47
48	¹	FERC Acct 926, Employee Pensions & Benefits, does not include any PBOP costs for base period 2021.							48
49	²	Adjusting journal entries related to prior year A&G costs (2016-2019) that resulted from the 2020 FERC Audit are excluded from T05 Cycle 5.							49
50		The impacts of the adjusting entries is reflected in the per book amount and were excluded from the adjusted 2021 total. The impact of FERC Audit adjustments and corresponding refunds will be accounted for in a separate refund analysis filed with FERC.							50
51									51
52	³	FERC Audit Adjustment - Compliance Finding #3 - Allocation of Overhead Costs to CWIP							52
53									53
54									54

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SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

Working Capital

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

(\$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		\$ 121,247	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		40.06%	Pg5 Rev Stmt AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 48,572	Line 1 x Line 3	5
6					6
7	B. Prepayments ^{1,2}	110-111; Footnote Data (b)	\$ 104,601	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 41,903	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense	\$ 100,282		Statement AH; Line 9	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	98,818 ^v		Pg6 Rev Stmt AH; Line 35	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 16	14
15	Total	\$ 199,100 ^v		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		\$ 24,888 ^v	Line 15 x Line 17	19
20					20
21	<u>D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:</u>				21
22	CPUC Intervenor Funding Expense - Transmission	\$ -		Line 14 Above	22
23					23
24	One Eighth O&M Rule		12.50%	Line 17 Above	24
25					25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers	\$ -		Line 22 x Line 24	26
27					27
28	Cost of Capital Rate _(COCR) - Base ROE:		9.5314%	Pg8.3 Rev Stmt AV; Line 32	28
29					29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE ³	\$ -		Line 26 x Line 28	30
31					31
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:		0.3911%	Pg8.3 Rev Stmt AV; Line 66	32
33					33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder ³	\$ -		Line 26 x Line 32	34

^v Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.¹ The balances for Materials & Supplies and Prepayments are derived based on a 13-month average balance.² The 13-Month Avg. for Electric Plant Prepayments included on FERC Form 1; Page 110-111; Footnote Data (b) is slightly incorrect. During the preparation of the TO5 Cycle 5 filing, an error was identified in the allocation used to prepare the footnote. The 13-Month Avg. included in TO5 Cycle 5 is the correct amount.³ Working Capital Adjustment to show that Wholesale customers do not pay for CPUC Intervenor Funding Expense.

AS FILED STMT AL WITH FERC AUDIT ADJ INCL IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL
Working CapitalBase Period & True-Up Period 12 - Months Ending December 31, 2021
(S1,000)

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		\$ 121,247	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		40.06% v	Pg5 Rev Stmt AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 48,572 v	Line 1 x Line 3	5
6					6
7	B. Prepayments ^{1,2}	110-111; Footnote Data (b)	\$ 104,601	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 41,903 v	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense	\$ 100,282		Statement AH; Line 9	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	98,199 v		Pg8 Rev Stmt AH; Line 32	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 16	14
15	Total	\$ 198,481 v		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		\$ 24,810 v	Line 15 x Line 17	19
20					20
21	<u>D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:</u>				21
22	CPUC Intervenor Funding Expense - Transmission	\$ -		Line 14 Above	22
23					23
24	One Eighth O&M Rule		12.50%	Line 17 Above	24
25					25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers	\$ -		Line 22 x Line 24	26
27					27
28	Cost of Capital Rate _(COCR) - Base ROE:		9.5314%	Pg12.3 Rev Stmt AV; Line 32	28
29					29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE ³	\$ -		Line 26 x Line 28	30
31					31
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:		0.3911%	Pg12.3 Rev Stmt AV; Line 66	32
33					33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder ³	\$ -		Line 26 x Line 32	34

v Items in BOLD have changed due to various FERC audit adj. compared to the original TO5 Cycle 5 filing per ER23-542.¹ The balances for Materials & Supplies and Prepayments are derived based on a 13-month average balance.² The 13-Month Avg. for Electric Plant Prepayments included on FERC Form 1; Page 110-111; Footnote Data (b) is slightly incorrect. During the preparation of the TO5 Cycle 5 filing, an error was identified in the allocation used to prepare the footnote. The 13-Month Avg. included in TO5 Cycle 5 is the correct amount.³ Working Capital Adjustment to show that Wholesale customers do not pay for CPUC Intervenor Funding Expense.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49				49
50				50
51				51
52				52
53				53
54				54
55				55

¹ Amount is based upon December 31 balances.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.	FERC Form 1				Reference	Line No.	
	Page; Line; Col.	Amounts					
1	<u>Incentive Return on Common Equity:</u> ¹				0.00%	1	
2	(a)	(b)	(c)	(d) = (b) x (c)		2	
3		Cap. Struct.	Cost of	Weighted		3	
4	<u>Incentive Weighted Cost of Capital:</u>					4	
5	Amounts ²	Ratio	Capital	Cost of Capital		5	
6	Long-Term Debt	\$ 6,400,965	43.66%	3.80%	1.66%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	8,258,701	56.34%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	\$ 14,659,666	100.00%		1.66%	Sum Lines 6 thru 8	9
10							10
11	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	<u>CAISO Participation ROE Adder:</u>				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15	(a)	(b)	(c)	(d) = (b) x (c)			15
16		Cap. Struct.	Cost of	Weighted			16
17	<u>Weighted Cost of Capital:</u>						17
18	Amounts ²	Ratio	Capital	Cost of Capital			18
19	Long-Term Debt	\$ 6,400,965	43.66%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	8,258,701	56.34%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	\$ 14,659,666	100.00%		0.00%	Sum Lines 19 thru 21	22
23							23
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.00%	Line 21; Col. d	24

¹ The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.² Amount is based upon December 31 balances.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54
55			55
56			56
57			57
58			58
59			59
60			60
61			61
62			62
63			63
64			64
65			65
66			66

v Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate _(COCR) Calculation - Base ROE: ¹			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%	Page 2; Line 11	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		8
9	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	20
21	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	21
22	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 23	23
24				24
25	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	State Income Tax Expense	25
26				26
27				27
28	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 25	28
29				29
30	D. Total Incentive Weighted Cost of Capital:	1.6599%	Page 2; Line 9	30
31				31
32	E. Incentive Cost of Capital Rate _(COCR) - Base ROE:	1.6599%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate _(COCR) Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	40
41	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		42
43	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 44	44
45				45
46	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	46
47				47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 42 Above	54
55	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 57	57
58				58
59	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	State Income Tax Expense	59
60				60
61				61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	64
65				65
66	E. Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 66 will be repeated for each project.

AS FILED STMT AV WITH FERC AUDIT ADJ INCL IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
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21				21
22				22
23				23
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27				27
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32				32
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36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49				49
50				50
51				51
52				52
53				53
54				54
55				55

¹ Amount is based upon December 31 balances.

AS FILED STMT AV WITH FERC AUDIT ADJ INCL IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.				Amounts	Reference	Line No.
1	<u>Incentive Return on Common Equity:</u> ¹				0.00%		1
2	(a)	(b)	(c)	(d) = (b) x (c)		2	
3		Cap. Struct.	Cost of	Weighted		3	
4	<u>Incentive Weighted Cost of Capital:</u>						4
5	Amounts ²	Ratio	Capital	Cost of Capital		5	
6	Long-Term Debt	\$ 6,400,965	43.66%	3.80%	1.66%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	8,258,701	56.34%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	\$ 14,659,666	100.00%		1.66%	Sum Lines 6 thru 8	9
10							10
11	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	<u>CAISO Participation ROE Adder:</u>				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15	(a)	(b)	(c)	(d) = (b) x (c)		15	
16		Cap. Struct.	Cost of	Weighted		16	
17	<u>Weighted Cost of Capital:</u>						17
18	Amounts ²	Ratio	Capital	Cost of Capital		18	
19	Long-Term Debt	\$ 6,400,965	43.66%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	8,258,701	56.34%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	\$ 14,659,666	100.00%		0.00%	Sum Lines 19 thru 21	22
23							23
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.00%	Line 21; Col. d	24

¹ The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.

² Amount is based upon December 31 balances.

AS FILED STMT AV WITH FERC AUDIT ADJ INCL IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54
55			55
56			56
57			57
58			58
59			59
60			60
61			61
62			62
63			63
64			64
65			65
66			66

Items in BOLD have changed due to various FERC audit adj. compared to the original TO5 Cycle 5 filing per ER23-542.

AS FILED STMT AV WITH FERC AUDIT ADJ INCL IN TO5 CYCLE 6 (ER24-524)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54
55			55
56			56
57			57
58			58
59			59
60			60
61			61
62			62
63			63
64			64
65			65
66			66

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 66 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY

TO6 Cycle 1 Annual Informational Filing
Derivation of Interest Expense on Other BTRR Adjustment Applicable to TO5 Cycle 5

(\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.
1							1
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3				Cumulative		Cumulative	3
4		Monthly		Overcollection (-) or		Overcollection (-) or	4
5		Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6		Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	Rate ¹	wo Interest	Interest	with Interest	7
8	January	2021	\$ 52	0.28%	\$ 52	\$ 0	52
9	February	2021	52	0.25%	105	0	105
10	March	2021	52	0.28%	157	0	157
11	April	2021	52	0.27%	210	0	210
12	May	2021	52	0.28%	262	1	263
13	June	2021	52	0.27%	315	1	316
14	July	2021	52	0.28%	368	1	369
15	August	2021	52	0.28%	421	1	422
16	September	2021	52	0.27%	475	1	476
17	October	2021	52	0.28%	528	1	529
18	November	2021	52	0.27%	582	2	583
19	December	2021	52	0.28%	635	2	637
20	January	2022		0.28%	637	2	639
21	February	2022		0.25%	639	2	641
22	March	2022		0.28%	641	2	642
23	April	2022		0.27%	642	2	644
24	May	2022		0.28%	644	2	646
25	June	2022		0.27%	646	2	648
26	July	2022		0.31%	648	2	650
27	August	2022		0.31%	650	2	652
28	September	2022		0.30%	652	2	654
29	October	2022		0.42%	654	3	656
30	November	2022		0.40%	656	3	659
31	December	2022		0.42%	659	3	662
32	January	2023		0.54%	662	4	665
33	February	2023		0.48%	665	3	668
34	March	2023		0.54%	668	4	672
35	April	2023		0.62%	672	4	676
36	May	2023		0.64%	676	4	681
37	June	2023		0.62%	681	4	685
38	July	2023		0.68%	685	5	689
39	August	2023		0.68%	689	5	694
40	September	2023		0.66%	694	5	699
41	October	2023		0.71%	699	5	704
42	November	2023		0.69%	704	5	709
43	December	2023		0.71%	709	5	714
44	January	2024		0.72%	714	5	719
45	February	2024		0.68%	719	5	724
46	March	2024		0.72%	724	5	729
47	April	2024		0.70%	729	5	734
48	May	2024		0.72%	734	5	739
49	June	2024		0.70%	739	5	744
50	July	2024		0.72%	744	5	750
51	August	2024		0.72%	750	5	755
52	September	2024		0.70%	755	5	760
53	October	2024		0.72%	760	5	766
54	November	2024		0.70%	766	5	771
55	December	2024		0.72%	771	6	777
56			<u>\$ 627</u>		<u>\$ 150</u>		56

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

² Derived using the prior month balance in Column 6 plus the current month balance in Column 2.

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

Posted FERC Interest rates

San Diego Gas & Electric Company
TO6 Cycle 1 Annual Informational Filing ¹
Derivation of Other BTRR Adjustment Applicable to TO5 Cycle 6
(\$1,000)

Line No.	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	Line No.
1	<u>BTRR Adjustment due to TO5 Cycle 6 Adjustments Calculation:</u>			1
2	Total BTRR Adjustment - Before Interest	\$ 237	Page 2.2; Line 39	2
3				3
4	Interest Expense	<u>47</u>	Page 10; Line 44	4
5				5
6	Total BTRR Adjustment Excluding FF&U	284	Sum Lines 2 and 4	6
7				7
8	Transmission Related Municipal Franchise Fees Expenses	<u>3</u>	Line 6 x 1.0207%	8
9				9
10	Total BTRR Adjustment Including Franchise Fees Expense (WHOLESALE)	287	Sum Lines 6 and 8	10
11				11
12	Transmission Related Uncollectible Expense	<u>1</u>	Line 6 x 0.205%	12
13				13
14	Total BTRR Adjustment Including FF&U (RETAIL)	<u><u>\$ 288</u></u>	Sum Lines 10 and 12	14

¹ Section C.5 of the Protocols provides a mechanism for SDG&E to correct errors that affected the TU TRR in a previous Informational Filing. In the instant TO6 Cycle 1 Annual Informational Filing, SDG&E is correcting its prior TO5 Cycle 6 filing for approximately \$288K, for the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC account 929, and adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required by FERC Order ER24-524.

San Diego Gas & Electric Company
TO6 Cycle 1 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 6
(\$1,000)

Line No.	A Revised TO5 C6 Amounts	B As Filed TO5 C6 ER 24-524 Amounts	C = A - B Difference Incr (Deer)	Reference	Line No.
<u>A. Revenues:</u>					
1	\$ 103,805	\$ 104,977	\$ (1,172)	Page 3.1 and Page 4.1, Line 1	1
2					2
3	100,897	99,478	1,419	Page 3.1 and Page 4.1, Line 3	3
4					4
5	-	-	-	Page 3.1 and Page 4.1, Line 5	5
6	\$ 204,702	\$ 204,456	\$ 247	Sum Lines 1 thru 5	6
7					7
8	256,281	256,281	-	Page 3.1 and Page 4.1, Line 8	8
9					9
10	-	-	-	Page 3.1 and Page 4.1, Line 10	10
11					11
12	66,271	66,271	-	Page 3.1 and Page 4.1, Line 12	12
13					13
14	3,324	3,324	-	Page 3.1 and Page 4.1, Line 14	14
15	\$ 530,578	\$ 530,331	\$ 247	Sum Lines 6 thru 14	15
16					16
17	9.2135%	9.2135%	0%	Page 3.1 and Page 4.1, Line 17	17
18	\$ 5,032,003	\$ 5,032,105	\$ (102)	Page 3.1 and Page 4.1, Line 18	18
19	\$ 463,622	\$ 463,632	\$ (9)	Line 17 x Line 18	19
20					20
21	0.3738%	0.3738%	0%	Page 3.1 and Page 4.1, Line 21	21
22	\$ 5,032,003	\$ 5,032,105	\$ (102)	Page 3.1 and Page 4.1, Line 22	22
23	\$ 18,809	\$ 18,809	\$ (0)	Line 21 x Line 22	23
24					24
25	\$ 1,304	\$ 1,304	\$ -	Page 3.1 and Page 4.1, Line 25	25
26	(9,365)	(9,365)	-	Page 3.1 and Page 4.1, Line 26	26
27	-	-	-	Page 3.1 and Page 4.1, Line 27	27
28	-	-	-	Page 3.1 and Page 4.1, Line 28	28
29					29
30	\$ 1,004,949	\$ 1,004,712	\$ 237	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ **Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929 and adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required by FERC Order ER24-524.**

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

San Diego Gas & Electric Company
TO6 Cycle 1 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 6
(\$1,000)

Line No.	A	B	C = A - B	Reference	Line No.
	Revised TO5 C6 Amounts ⁵	As Filed TO5 C6 ER 24-524 Amounts ⁵	Difference Incr (DeCr)		
B. Incentive ROE Project Transmission Revenue: ^{1,2}					
1	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 1	1
2					2
3	1.6599%	1.6901%	0%	Page 3.2 and Page 4.2, Line 3	3
4	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 4	4
5	\$ -	\$ -	\$ -	Line 3 x Line 4	5
6					6
7	0.0000%	0.0000%	0%	Page 3.2 and Page 4.2, Line 7	7
8	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 8	8
9	\$ -	\$ -	\$ -	Line 7 x Line 8	9
10					10
11	\$ -	\$ -	\$ -	Line 1 + Line 5 + Line 9	11
12					12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}					
14	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 14	14
15					15
16	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 16	16
17	9.2135%	9.2135%	0%	Page 3.2 and Page 4.2, Line 17	17
18	\$ -	\$ -	\$ -	Line 16 x Line 17	18
19					19
20	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 20	20
21	0.0000%	0.0000%	0%	Page 3.2 and Page 4.2, Line 21	21
22	\$ -	\$ -	\$ -	Line 20 x Line 21	22
23					23
24	\$ -	\$ -	\$ -	Line 14 + Line 18 + Line 22	24
25					25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}					
27	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 27	27
28	9.2135%	9.2135%	0%	Page 3.2 and Page 4.2, Line 28	28
29	\$ -	\$ -	\$ -	Line 27 x Line 28	29
30					30
31	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 31	31
32	0.3738%	0.3738%	0%	Page 3.2 and Page 4.2, Line 32	32
33	\$ -	\$ -	\$ -	Line 31 x Line 32	33
34					34
35	\$ -	\$ -	\$ -	Line 29 + Line 33	35
36					36
37	\$ -	\$ -	\$ -	Sum Lines 11, 24, 35	37
38					38
39	\$ 1,004,949	\$ 1,004,712	\$ 237	Page 1; Line 30 + Line 37	39

√ **Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929 and adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required by FERC Order ER24-524.**

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

San Diego Gas & Electric Company
TO6 Cycle 1 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 6
(\$1,000)

Line No.	A	B	C = A - B		Line No.
	Revised TO5 C6 Amounts	As Filed TO5 C6 ER 24-524 Amounts	Difference Incr (Deer)	Reference	
<u>A. Transmission Rate Base</u>					
1	<u>Net Transmission Plant:</u>				
2	Transmission Plant	\$ 5,742,870	\$ 5,742,870	\$ -	Page 3.3 and Page 4.3, Line 2
3	Transmission Related Electric Miscellaneous Intangible Plant	6,028	6,028	-	Page 3.3 and Page 4.3, Line 3
4	Transmission Related General Plant	62,222	62,222	-	Page 3.3 and Page 4.3, Line 4
5	Transmission Related Common Plant	175,604	175,604	-	Page 3.3 and Page 4.3, Line 5
6	Total Net Transmission Plant	\$ 5,986,725	\$ 5,986,725	\$ -	Sum Lines 2 thru 5
7					
8	<u>Rate Base Additions:</u>				
9	Plant Held for Future Use	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 9
10	Transmission Plant Abandoned Project Cost	-	-	-	Page 3.3 and Page 4.3, Line 10
11	Total Rate Base Additions	\$ -	\$ -	\$ -	Line 9 + Line 10
12					
13	<u>Rate Base Reductions:</u>				
14	Transmission Related Accum. Def. Inc. Taxes	\$ (1,061,031) ✓	\$ (1,060,897)	\$ (133)	Page 3.3 and Page 4.3, Line 14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	-	-	Page 3.3 and Page 4.3, Line 15
16	Total Rate Base Reductions	\$ (1,061,031) ✓	\$ (1,060,897)	\$ (133)	Line 14 + Line 15
17					
18	<u>Working Capital:</u>				
19	Transmission Related Material and Supplies	\$ 46,789	\$ 46,789	\$ -	Page 3.3 and Page 4.3, Line 19
20	Transmission Related Prepayments	44,866	44,866	-	Page 3.3 and Page 4.3, Line 20
21	Transmission Related Cash Working Capital	25,588 ✓	25,557	31	Page 3.3 and Page 4.3, Line 21
22	Total Working Capital	\$ 117,243 ✓	\$ 117,212	\$ 31	Sum Lines 19 thru 21
23					
24	Other Regulatory Assets/Liabilities	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 24
25	Unfunded Reserves	\$ (10,934)	\$ (10,934)	\$ -	Page 3.3 and Page 4.3, Line 25
26					
27	Total Transmission Rate Base	\$ 5,032,003 ✓	\$ 5,032,105	\$ (102)	Sum Lines 6, 11, 16, 22, 24, 25
28					
29	<u>B. Incentive ROE Project Transmission Rate Base:</u> ¹				
30	Net Incentive Transmission Plant	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	-	-	Page 3.3 and Page 4.3, Line 31
32	Total Incentive ROE Project Transmission Rate Base	\$ -	\$ -	\$ -	Line 30 + Line 31
33					
34	<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ¹				
35	Incentive Transmission Plant Abandoned Project Cost	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	-	-	Page 3.3 and Page 4.3, Line 36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	\$ -	\$ -	Line 35 + Line 36
38					
39	<u>D. Incentive Transmission Construction Work In Progress</u> ¹				
		\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 39

✓ Items in BOLD have been changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929 and adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required by FERC Order ER24-524.

¹ The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

San Diego Gas & Electric Company
TO6 Cycle 1 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 6
(\$1,000)

Line No.	A Revised TO5 C6 Amounts	B As Filed TO5 C6 ER 24-524 Amounts	C = A - B Difference Incr (Deer)	Reference	Line No.	
<u>A. Transmission Plant</u>						
1	Gross Transmission Plant:					1
2	Transmission Plant	\$ 7,476,381	\$ 7,476,381	\$ -	Page 3.4 and Page 4.4, Line 2	2
3	Transmission Related Electric Miscellaneous Intangible Plant	30,189	30,189	-	Page 3.4 and Page 4.4, Line 3	3
4	Transmission Related General Plant	108,046	108,046	-	Page 3.4 and Page 4.4, Line 4	4
5	Transmission Related Common Plant	303,089	303,089	-	Page 3.4 and Page 4.4, Line 5	5
6	Total Gross Transmission Plant	<u>\$ 7,917,705</u>	<u>\$ 7,917,705</u>	<u>\$ -</u>	Sum Lines 2 thru 5	6
7						7
8	Transmission Related Depreciation Reserve:					8
9	Transmission Plant Depreciation Reserve	\$ 1,733,511	\$ 1,733,511	\$ -	Page 3.4 and Page 4.4, Line 9	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	24,162	24,162	-	Page 3.4 and Page 4.4, Line 10	10
11	Transmission Related General Plant Depr Reserve	45,823	45,823	-	Page 3.4 and Page 4.4, Line 11	11
12	Transmission Related Common Plant Depr Reserve	127,485	127,485	-	Page 3.4 and Page 4.4, Line 12	12
13	Total Transmission Related Depreciation Reserve	<u>\$ 1,930,981</u>	<u>\$ 1,930,981</u>	<u>\$ -</u>	Sum Lines 9 thru 12	13
14						14
15	Net Transmission Plant:					15
16	Transmission Plant	\$ 5,742,870	\$ 5,742,870	\$ -	Page 3.4 and Page 4.4, Line 16	16
17	Transmission Related Electric Miscellaneous Intangible Plant	6,028	6,028	-	Page 3.4 and Page 4.4, Line 17	17
18	Transmission Related General Plant	62,222	62,222	-	Page 3.4 and Page 4.4, Line 18	18
19	Transmission Related Common Plant	175,604	175,604	-	Page 3.4 and Page 4.4, Line 19	19
20	Total Net Transmission Plant	<u>\$ 5,986,725</u>	<u>\$ 5,986,725</u>	<u>\$ -</u>	Sum Lines 16 thru 19	20
21						21
22	B. Incentive Project Transmission Plant: ¹					22
23	Incentive Transmission Plant	\$ -	\$ -	\$ -	Page 3.4 and Page 4.4, Line 23	23
24	Incentive Transmission Plant Depreciation Reserve	-	-	-	Page 3.4 and Page 4.4, Line 24	24
25	Total Net Incentive Transmission Plant	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Line 23 Minus Line 24	25

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2022
(S1,000)

Line No.		Amounts	Reference	Line No.
A. Revenues:				
1	Transmission Operation & Maintenance Expense	\$ 103,805 ✓	Pg6 Rev Statement AH; Line 10	1
2				2
3	Transmission Related A&G Expense	100,897 ✓	Pg6 Rev Statement AH; Line 33	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 16	5
6	Total O&M Expenses	\$ 204,702 ✓	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	256,281	Statement AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense ¹	-	Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	66,271	Statement AK; Line 13	12
13				13
14	Transmission Related Payroll Taxes Expense	3,324	Statement AK; Line 20	14
15	Sub-Total Expense	\$ 530,578 ✓	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate (COCR) - Base ROE	9.2135%	Pg8 Rev Statement AV; Page 3; Line 32	17
18	Transmission Rate Base	\$ 5,032,003 ✓	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 463,622 ✓	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.3738%	Pg8 Rev Statement AV; Page 3; Line 66	21
22	Transmission Rate Base	\$ 5,032,003 ✓	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ 18,809 ✓	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 1,304	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(9,365)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28
29				29
30	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	\$ 1,004,949 ✓	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929 and adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required by FERC Order ER24-524.

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2022
(\$1,000)

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1	\$ -	Statement AJ; Line 19	1
2			2
3	1.6599%	Statement AV; Page 4; Line 32	3
4	\$ -	Page 3; Line 32	4
5	\$ -	Line 3 x Line 4	5
6			6
7	0.0000%	Statement AV; Page 4; Line 66	7
8	\$ -	Page 3; Line 32	8
9	\$ -	Line 7 x Line 8	9
10			10
11	\$ -	Line 1 + Line 5 + Line 9	11
12			12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			
14	\$ -	Statement AJ; Line 21	14
15			15
16	\$ -	Page 3; Line 37	16
17	9.2135%	Statement AV; Page 3; Line 32	17
18	\$ -	Line 16 x Line 17	18
19			19
20	\$ -	Page 3; Line 37	20
21	0.0000%	Shall be Zero	21
22	\$ -	Line 20 x Line 21	22
23			23
24	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			
27	\$ -	Page 3; Line 39	27
28	9.2135%	Statement AV; Page 3; Line 32	28
29	\$ -	Line 27 x Line 28	29
30			30
31	\$ -	Page 3; Line 39	31
32	0.3738%	Statement AV; Page 3; Line 66	32
33	\$ -	Line 31 x Line 32	33
34			34
35	\$ -	Line 29 + Line 33	35
36			36
37	\$ -	Sum Lines 11, 24, 35	37
38			38
39	\$ 1,004,949 ✓	Page 1; Line 30 + Line 37	39

✓ **Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929 and adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required by FERC Order ER24-524.**

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2022
(S1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Rate Base:</u>			
1			1
<u>Net Transmission Plant:</u>			
2	\$ 5,742,870	Page 4; Line 16	2
3	6,028	Page 4; Line 17	3
4	62,222	Page 4; Line 18	4
5	175,604	Page 4; Line 19	5
6	\$ 5,986,725	Sum Lines 2 thru 5	6
7			7
<u>Rate Base Additions:</u>			
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc; Line 3	10
11	\$ -	Line 9 + Line 10	11
12			12
<u>Rate Base Reductions:</u>			
14	\$ (1,061,031) ✓	Pg5 Rev Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (1,061,031) ✓	Line 14 + Line 15	16
17			17
<u>Working Capital:</u>			
19	\$ 46,789	Statement AL; Line 5	19
20	44,866	Statement AL; Line 9	20
21	25,588 ✓	Pg7 Rev Statement AL; Line 19	21
22	\$ 117,243 ✓	Sum Lines 19 thru 21	22
23			23
24	\$ -	Statement Misc; Line 5	24
25	\$ (10,934)	Statement Misc; Line 7	25
26			26
27	\$ 5,032,003 ✓	Sum Lines 6, 11, 16, 22, 24, 25	27
28			28
<u>B. Incentive ROE Project Transmission Rate Base:</u> ²			
30	\$ -	Page 4; Line 25	30
31	-	Statement AF; Line 9	31
32	\$ -	Line 30 + Line 31	32
33			33
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ²			
35	\$ -	Statement Misc; Line 9	35
36	-	Statement AF; Line 13	36
37	\$ -	Line 35 + Line 36	37
38			38
<u>D. Incentive Transmission Construction Work In Progress</u> ²			
39	\$ -	Statement AM; Line 1	39

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929 and adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required by FERC Order ER24-524.

¹ Represents Transmission Related Net ADIT (Liab)/Asset and Net (Excess)/Deficient ADIT.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2022
(S1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Plant:</u>			
1			1
<u>Gross Transmission Plant:</u>			
2	\$ 7,476,381	Statement AD; Line 11	2
3	30,189	Statement AD; Line 27	3
4	108,046	Statement AD; Line 29	4
5	303,089	Statement AD; Line 31	5
6	\$ 7,917,705	Sum Lines 2 thru 5	6
7			7
<u>Transmission Related Depreciation Reserve:</u>			
9	\$ 1,733,511	Statement AE; Line 1	9
10	24,162	Statement AE; Line 11	10
11	45,823	Statement AE; Line 13	11
12	127,485	Statement AE; Line 15	12
13	\$ 1,930,981	Sum Lines 9 thru 12	13
14			14
<u>Net Transmission Plant:</u>			
16	\$ 5,742,870	Line 2 Minus Line 9	16
17	6,028	Line 3 Minus Line 10	17
18	62,222	Line 4 Minus Line 11	18
19	175,604	Line 5 Minus Line 12	19
20	\$ 5,986,725	Sum Lines 16 thru 19	20
21			21
<u>B. Incentive Project Transmission Plant:</u> ¹			
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	\$ -	Line 23 Minus Line 24	25

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2022
(\$1,000)

Line No.		Amounts	Reference	Line No.
A. Revenues:				
1	Transmission Operation & Maintenance Expense	\$ 104,977	Statement AH; Line 9	1
2				2
3	Transmission Related A&G Expense	99,478	Statement AH; Line 31	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 16	5
6	Total O&M Expenses	\$ 204,456	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	256,281	Statement AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense ¹	-	Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	66,271	Statement AK; Line 13	12
13				13
14	Transmission Related Payroll Taxes Expense	3,324	Statement AK; Line 20	14
15	Sub-Total Expense	\$ 530,331	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate (COCR) - Base ROE	9.2135%	Statement AV; Page 3; Line 32	17
18	Transmission Rate Base	\$ 5,032,105	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 463,632	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.3738%	Statement AV; Page 3; Line 66	21
22	Transmission Rate Base	\$ 5,032,105	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ 18,809	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 1,304	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(9,365)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28
29				29
30	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	<u>\$ 1,004,712</u>	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2022
(\$1,000)

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1	\$ -	Statement AJ; Line 19	1
2			2
3	1.6901%	Statement AV; Page 4; Line 32	3
4	\$ -	Page 3; Line 32	4
5	\$ -	Line 3 x Line 4	5
6			6
7	0.0000%	Statement AV; Page 4; Line 66	7
8	\$ -	Page 3; Line 32	8
9	\$ -	Line 7 x Line 8	9
10			10
11	\$ -	Line 1 + Line 5 + Line 9	11
12			12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			
14	\$ -	Statement AJ; Line 21	14
15			15
16	\$ -	Page 3; Line 37	16
17	9.2135%	Statement AV; Page 3; Line 32	17
18	\$ -	Line 16 x Line 17	18
19			19
20	\$ -	Page 3; Line 37	20
21	0.0000%	Shall be Zero	21
22	\$ -	Line 20 x Line 21	22
23			23
24	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			
27	\$ -	Page 3; Line 39	27
28	9.2135%	Statement AV; Page 3; Line 32	28
29	\$ -	Line 27 x Line 28	29
30			30
31	\$ -	Page 3; Line 39	31
32	0.3738%	Statement AV; Page 3; Line 66	32
33	\$ -	Line 31 x Line 32	33
34			34
35	\$ -	Line 29 + Line 33	35
36			36
37	\$ -	Sum Lines 11, 24, 35	37
38			38
39	\$ 1,004,712	Page 1; Line 30 + Line 37	39

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2022
(S1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Rate Base:</u>			
1			1
Net Transmission Plant:			
2	\$ 5,742,870	Page 4; Line 16	2
3	6,028	Page 4; Line 17	3
4	62,222	Page 4; Line 18	4
5	175,604	Page 4; Line 19	5
6	\$ 5,986,725	Sum Lines 2 thru 5	6
7			7
Rate Base Additions:			
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc; Line 3	10
11	\$ -	Line 9 + Line 10	11
12			12
Rate Base Reductions:			
14	\$ (1,060,897)	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (1,060,897)	Line 14 + Line 15	16
17			17
Working Capital:			
19	\$ 46,789	Statement AL; Line 5	19
20	44,866	Statement AL; Line 9	20
21	25,557	Statement AL; Line 19	21
22	\$ 117,212	Sum Lines 19 thru 21	22
23			23
24	\$ -	Statement Misc; Line 5	24
25	\$ (10,934)	Statement Misc; Line 7	25
26			26
27	\$ 5,032,105	Sum Lines 6, 11, 16, 22, 24, 25	27
28			28
<u>B. Incentive ROE Project Transmission Rate Base:</u> ²			
30	\$ -	Page 4; Line 25	30
31	-	Statement AF; Line 9	31
32	\$ -	Line 30 + Line 31	32
33			33
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ²			
35	\$ -	Statement Misc; Line 9	35
36	-	Statement AF; Line 13	36
37	\$ -	Line 35 + Line 36	37
38			38
<u>D. Incentive Transmission Construction Work In Progress</u> ²			
39	\$ -	Statement AM; Line 1	39

¹ Represents Transmission Related Net ADIT (Liab)/Asset and Net (Excess)/Deficient ADIT.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AF
Deferred Credits

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(S1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-21	(b) 31-Dec-22	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	FERC Account 190 234; Footnote Data (c) and (d)	\$ 145,223	\$ 105,149	v \$ 125,186 v	AF-1 and AF-2; Line 7; Col. d	1
2						2
3	FERC Account 282 274-275; Footnote Data (a) and (b)	(1,153,620) v	(1,202,338)	(1,177,979)	AF-1 and AF-2; Line 14; Col. d	3
4						4
5	FERC Account 283 276-277; Footnote Data (a) and (b)	(7,891)	(8,584)	(8,238)	AF-1 and AF-2; Line 22; Col. d	5
6						6
7	Total Transmission Related ADIT ^{1,2}	\$ (1,016,288) v	\$ (1,105,773) v	\$ (1,061,031) v	Sum Lines 1 thru 5	7
8						8
9	Incentive Transmission Plant ADIT	\$ -	\$ -	\$ -	AF-3; Line 1; Col. c	9
10						10
11	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	AF-3; Line 3, Col. c	11
12						12
13	Incentive Transmission Plant Abandoned Project Cost ADIT	\$ -	\$ -	\$ -	AF-3; Line 5; Col. c	13

v Items in BOLD have changed due to FERC audit adj. in response to SDG&E's audit report dated July 30, 2020 compared to the original TO5 Cycle 5 filing per ER23-542.

vW Items in BOLD have changed for adjustments attributed to Accrued Bonus DTA as required by FERC Order ER24-524.

¹ 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)

² Represents Transmission Related Net ADIT (Liab)/Asset and Net (Excess)/Deficient ADIT.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AF
Deferred Credits

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(S1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-21	(b) 31-Dec-22	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	FERC Account 190	\$ 145,223	\$ 105,415	\$ 125,319	AF-1 and AF-2; Line 7; Col. d	1
2						2
3	FERC Account 282	(1,153,620) ✓	(1,202,338)	(1,177,979)	AF-1 and AF-2; Line 14; Col. d	3
4						4
5	FERC Account 283	(7,891)	(8,584)	(8,238)	AF-1 and AF-2; Line 22; Col. d	5
6						6
7	Total Transmission Related ADIT ^{1,2}	\$ (1,016,288) ✓	\$ (1,105,507)	\$ (1,060,897)	Sum Lines 1 thru 5	7
8						8
9	Incentive Transmission Plant ADIT	\$ -	\$ -	\$ -	AF-3; Line 1; Col. c	9
10						10
11	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	AF-3; Line 3, Col. c	11
12						12
13	Incentive Transmission Plant Abandoned Project Cost ADIT	\$ -	\$ -	\$ -	AF-3; Line 5; Col. c	13

✓ **Items in BOLD have changed due to FERC audit adj. in response to SDG&E's audit report dated July 30, 2020 compared to the original TO5 Cycle 5 filing per ER23-542.**

¹ 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)

² Represents Transmission Related Net ADIT (Liab)/Asset and Net (Excess)/Deficient ADIT.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
Base Period 12 Months Ending December 31, 2022
(\$1,000)

Line No.	Description	(a) Remeasured Amount	(b) Deficient Reserve ^{1,2} Account 182.3	(c) (Excess) Reserve ^{1,3} Account 254	(d) = [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190						1
2	Non-Property Related	\$ 1,253 ✓	\$ -	\$ -	\$ 1,253 ✓	SDG&E Records	2
3	Property Related	-	103,896	-	103,896	2022 Form 1; Page 234; Footnote Data (d)	3
4		-	-	-	-		4
5		-	-	-	-		5
6		-	-	-	-		6
7	Total of Account 190	\$ 1,253 ✓	\$ 103,896	\$ -	\$ 105,149 ✓	Sum Lines 2 thru 6	7
8							8
9	Account 282						9
10	Property Related	\$ (844,679)	\$ 51,366	\$ (409,026)	\$ (1,202,338)	2022 Form 1; Page 274-275; Footnote Data (b)	10
11		-	-	-	-		11
12		-	-	-	-		12
13		-	-	-	-		13
14	Total of Account 282	\$ (844,679)	\$ 51,366	\$ (409,026)	\$ (1,202,338)	Sum Lines 10 thru 13	14
15							15
16	Account 283						16
17	Non-Property Related	\$ (8,584)	\$ -	\$ -	\$ (8,584)	2022 Form 1; Page 276-277; Footnote Data (b)	17
18		-	-	-	-		18
19		-	-	-	-		19
20		-	-	-	-		20
21		-	-	-	-		21
22	Total of Account 283	\$ (8,584)	\$ -	\$ -	\$ (8,584)	Sum Lines 17 thru 21	22
23							23
24	Total ADIT⁴	\$ (852,009) ✓	\$ 155,262	\$ (409,026)	\$ (1,105,773) ✓	Line 7 + Line 14 + Line 22	24

✓ **Items in BOLD have changed for adjustments attributed to Accrued Bonus DTA as required by FERC Order ER24-524.**

¹ FERC Order No. 864 worksheets are included in this formula rate spreadsheet to report all components of (excess)/deficient ADIT resulting from a change in tax rate.

² Deficient amounts reported in column (b) are sourced from Order 864-3; Col. 12. Total ADIT calculated on Line 24; column (b) agrees to the Grand Total calculated Order 864-3; Line 32; Col. 12.

³ (Excess) amounts reported in column (c) are sourced from Order 864-3; Col. 13. Total ADIT calculated on Line 24; column (c) agrees to the Grand Total calculated on Order 864-3; Line 32; Col. 13.

⁴ Remeasured amount reported in column (a) includes (\$125.2) million in state related deferred tax liabilities. Deficient reserve amount in column (b) and the Grand Total calculated on Order 864-3; Line 32; Col. 12 for federal taxes includes \$12M related to Federal Benefit of State Taxes.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
Base Period 12 Months Ending December 31, 2022
(\$1,000)

Line No.	Description	(a) Remeasured Amount	(b) Deficient Reserve ^{1,2} Account 182.3	(c) (Excess) Reserve ^{1,3} Account 254	(d) = [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190						1
2	Non-Property Related	\$ 1,520	\$ -	\$ -	\$ 1,520	2022 Form 1; Page 234; Footnote Data (d)	2
3	Property Related	-	103,896	-	103,896	2022 Form 1; Page 234; Footnote Data (d)	3
4		-	-	-	-		4
5		-	-	-	-		5
6		-	-	-	-		6
7	Total of Account 190	<u>\$ 1,520</u>	<u>\$ 103,896</u>	<u>\$ -</u>	<u>\$ 105,415</u>	Sum Lines 2 thru 6	7
8							8
9	Account 282						9
10	Property Related	\$ (844,679)	\$ 51,366	\$ (409,026)	\$ (1,202,338)	2022 Form 1; Page 274-275; Footnote Data (b)	10
11		-	-	-	-		11
12		-	-	-	-		12
13		-	-	-	-		13
14	Total of Account 282	<u>\$ (844,679)</u>	<u>\$ 51,366</u>	<u>\$ (409,026)</u>	<u>\$ (1,202,338)</u>	Sum Lines 10 thru 13	14
15							15
16	Account 283						16
17	Non-Property Related	\$ (8,584)	\$ -	\$ -	\$ (8,584)	2022 Form 1; Page 276-277; Footnote Data (b)	17
18		-	-	-	-		18
19		-	-	-	-		19
20		-	-	-	-		20
21		-	-	-	-		21
22	Total of Account 283	<u>\$ (8,584)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (8,584)</u>	Sum Lines 17 thru 21	22
23							23
24	Total ADIT ⁴	<u>\$ (851,743)</u>	<u>\$ 155,262</u>	<u>\$ (409,026)</u>	<u>\$ (1,105,507)</u>	Line 7 + Line 14 + Line 22	24

¹ FERC Order No. 864 worksheets are included in this formula rate spreadsheet to report all components of (excess)/deficient ADIT resulting from a change in tax rate.

² Deficient amounts reported in column (b) are sourced from Order 864-3; Col. 12. Total ADIT calculated on Line 24; column (b) agrees to the Grand Total calculated Order 864-3; Line 32; Col. 12.

³ (Excess) amounts reported in column (c) are sourced from Order 864-3; Col. 13. Total ADIT calculated on Line 24; column (c) agrees to the Grand Total calculated on Order 864-3; Line 32; Col. 13.

⁴ Remeasured amount reported in column (a) includes (\$125.2) million in state related deferred tax liabilities. Deficient reserve amount in column (b) and the Grand Total calculated on Order 864-3; Line 32; Col. 12 for federal taxes includes \$12M related to Federal Benefit of State Taxes.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
Derivation of Transmission Operation and Maintenance Expense:				
2				2
3	320-323; 112; b	\$ 112,218	AH-1; Line 33; Col. a	3
4		(3,357)	Negative of AH-1; Line 38; Col. b	4
5		(1,630)	Negative of AH-1; Line 39; Col. b	5
6		-	Negative of AH-1; Line 41; Col. b	6
7		(2,108)	Negative of AH-1; Line 46; Col. b	7
8		(146)	Negative of AH-1; Sum Lines (37, 40); Col. b	8
9		(1,172) v	Negative of Pg6.2 Rev AH-1; Line 33; Col. d	9
10		\$ 103,805 v	Sum Lines 2 thru 9	10
11				11
Derivation of Administrative and General Expense:				
12				12
13	320-323; 197; b	\$ 655,210	AH-2; Line 16; Col. a	13
14				14
15		(402)	Negative of AH-2; Line 38; Col. a	15
16		(803)	Negative of AH-2; Sum Lines (27, 33); Col. a ; and Line 29; Col. b	16
17		-	Negative of AH-2; Line 34; Col. a	17
18		(1,805)	Negative of AH-2; Line 35; Col. a	18
19		(22,865)	Negative of AH-2; Line 31; Col. a	19
20		-	Not Applicable to 2022 Base Period	20
21		(8)	Negative of AH-2; Line 37; Col. b	21
22		(136,001)	Negative of AH-2; Line 30; Col. b	22
23		-	Negative of AH-2; Line 40 Col. b	23
24		(1)	Negative of AH-2; Line 32; Col. a	24
25		(54)	Negative of AH-2; Sum Lines (28, 39); Col. a; and Sum Lines (21, 22, 25); Col. b	25
26		7,161 v	Negative of Pg6.4 Rev AH-2; Line 16; Col. d	26
27		\$ 500,432 v	Sum Lines 12 thru 26	27
28		(8,930)	Negative of AH-2; Line 5; Col. c	28
29		\$ 491,502 v	Line 27 + Line 28	29
30		19.81%	Statement AI; Line 15	30
31		\$ 97,375 v	Line 29 x Line 30	31
32		3,522	Negative of Line 28 x Line 52	32
33		\$ 100,897 v	Line 31 + Line 32	33
34				34
Derivation of Transmission Plant Property Insurance Allocation Factor:				
35				35
36		\$ 7,476,381	Statement AD; Line 25	36
37		-	Shall be Zero	37
38		108,046	Statement AD; Line 29	38
39		303,089	Statement AD; Line 31	39
40		\$ 7,887,516	Sum Lines 36 thru 39	40
41				41
42		\$ 7,476,381	Line 36 Above	42
43		573,458	Statement AD; Line 1	43
44		-	Shall be Zero	44
45		539,342	Statement AD; Line 7	45
46		9,334,733	Statement AD; Line 9	46
47		-	Shall be Zero	47
48		545,363	Statement AD; Line 17	48
49		1,529,847	Statement AD; Line 19	49
50		\$ 19,999,124	Sum Lines 42 thru 49	50
51				51
52		39.44%	Line 40 / Line 50	52

v Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929 and adjustments attributed to Fire Brigade Expenses as required by FERC Order ER24-524.

¹ The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the Retail BTRR on BK-1; Page 1; Line 5. This expense will be excluded in Wholesale BTRR on BK-2; Line 3.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.	
1	<u>Derivation of Transmission Operation and Maintenance Expense:</u>			1	
2	Total Transmission O&M Expense	320-323; 112; b	\$ 112,218	AH-1; Line 33; Col. a	2
3	Adjustments to Per Book Transmission O&M Expense:			3	
4	Scheduling, System Control & Dispatch Services		(3,357)	Negative of AH-1; Line 38; Col. b	4
5	Reliability, Planning & Standards Development		(1,630)	Negative of AH-1; Line 39; Col. b	5
6	Transmission of Electricity by Others		-	Negative of AH-1; Line 41; Col. b	6
7	Miscellaneous Transmission Expense		(2,108)	Negative of AH-1; Line 46; Col. b	7
8	Other Transmission O&M Exclusion Adjustments		(146)	Negative of AH-1; Sum Lines (37, 40); Col. b	8
9	Total Adjusted Transmission O&M Expenses		\$ 104,977	Sum Lines 2 thru 8	9
10					10
11	<u>Derivation of Administrative and General Expense:</u>			11	
12	Total Administrative & General Expense	320-323; 197; b	\$ 655,210	AH-2; Line 16; Col. a	12
13	Adjustments to Per Book A&G Expense:				13
14	Abandoned Projects		(402)	Negative of AH-2; Line 36; Col. a	14
15	CPUC energy efficiency programs		(803)	Negative of AH-2; Sum Lines (26, 32); Col. a ; and Line 28; Col. b	15
16	CPUC Intervenor Funding Expense - Transmission ¹		-	Negative of AH-2; Line 33; Col. a	16
17	CPUC Intervenor Funding Expense - Distribution		(1,805)	Negative of AH-2; Line 34; Col. a	17
18	CPUC reimbursement fees		(22,865)	Negative of AH-2; Line 30; Col. a	18
19	Injuries & Damages		-	Not Applicable to 2022 Base Period	19
20	General Advertising Expenses		(8)	Negative of AH-2; Line 35; Col. b	20
21	Franchise Requirements		(136,001)	Negative of AH-2; Line 29; Col. b	21
22	Hazardous substances - Hazardous Substance Cleanup Cost Account		-	Negative of AH-2; Line 38; Col. b	22
23	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(1)	Negative of AH-2; Line 31; Col. a	23
24	Other A&G Exclusion Adjustments		(54)	Negative of AH-2; Sum Lines (27, 37); Col. a; and Sum Lines (21, 22, 25); Col. b	24
25	Total Adjusted A&G Expenses Including Property Insurance		\$ 493,272	Sum Lines 12 thru 24	25
26	Less: Property Insurance (Due to different allocation factor)		(8,930)	Negative of AH-2; Line 5; Col. c	26
27	Total Adjusted A&G Expenses Excluding Property Insurance		\$ 484,341	Line 25 + Line 26	27
28	Transmission Wages and Salaries Allocation Factor		19.81%	Statement AH; Line 15	28
29	Transmission Related Administrative & General Expenses		\$ 95,956	Line 27 x Line 28	29
30	Property Insurance Allocated to Transmission, General, and Common Plant		3,522	Negative of Line 26 x Line 50	30
31	Transmission Related A&G Expense Including Property Insurance Expense		\$ 99,478	Line 29 + Line 30	31
32					32
33	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>				33
34	Transmission Plant & Incentive Transmission Plant		\$ 7,476,381	Statement AD; Line 25	34
35	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	35
36	Transmission Related General Plant		108,046	Statement AD; Line 29	36
37	Transmission Related Common Plant		303,089	Statement AD; Line 31	37
38	Total Transmission Related Investment in Plant		\$ 7,887,516	Sum Lines 34 thru 37	38
39					39
40	Total Transmission Plant & Incentive Transmission Plant		\$ 7,476,381	Line 34 Above	40
41	Total Steam Production Plant		573,458	Statement AD; Line 1	41
42	Total Nuclear Production Plant		-	Shall be Zero	42
43	Total Other Production Plant		539,342	Statement AD; Line 7	43
44	Total Distribution Plant		9,334,733	Statement AD; Line 9	44
45	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	45
46	Total General Plant		545,363	Statement AD; Line 17	46
47	Total Common Plant		1,529,847	Statement AD; Line 19	47
48	Total Plant in Service Excluding SONGS		\$ 19,999,124	Sum Lines 40 thru 47	48
49					49
50	Transmission Property Insurance and Tax Allocation Factor		39.44%	Line 38 / Line 48	50

¹ The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the Retail BTRR on BK-1; Page 1; Line 5. This expense will be excluded in Wholesale BTRR on BK-2; Line 3.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 Electric Transmission O&M Expenses
 12 Months Ending December 31, 2022
 (\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) ¹ Add / (Deduct) O&M Cost Adj	(e) = (c) - (d) Revised O&M	Reference	Line No.
		<u>Electric Transmission Operation</u>							
1	560	Operation Supervision and Engineering	\$ 9,102	\$ 144	\$ 8,958		\$ 8,958	Form 1; Page 320-323; Line 83	1
2	561.1	Load Dispatch - Reliability	965	-	965		965	Form 1; Page 320-323; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,893	-	1,893		1,893	Form 1; Page 320-323; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	158	-	158		158	Form 1; Page 320-323; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	3,357	3,357	-		-	Form 1; Page 320-323; Line 88	5
6	561.5	Reliability, Planning and Standards Development	140	-	140		140	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	2,612	1,630	982		982	Form 1; Page 320-323; Line 92	9
10	562	Station Expenses	11,638	2	11,636		11,636	Form 1; Page 320-323; Line 93	10
11	563	Overhead Line Expenses	10,659	-	10,659		10,659	Form 1; Page 320-323; Line 94	11
12	564	Underground Line Expenses	(0)	-	(0)		(0)	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	16,813	2,108	14,705	1,172	13,533	Form 1; Page 320-323; Line 97	14
15	567	Rents	3,610	-	3,610		3,610	Form 1; Page 320-323; Line 98	15
16									16
17		<i>Total Electric Transmission Operation</i>	\$ 60,946	\$ 7,241	\$ 53,706	\$ 1,172	\$ 52,534	Sum Lines 1 thru 15	17
18									18
19		<u>Electric Transmission Maintenance</u>							19
20	568	Maintenance Supervision and Engineering	\$ 2,150	\$ -	\$ 2,150		\$ 2,150	Form 1; Page 320-323; Line 101	20
21	569	Maintenance of Structures	1,192	-	1,192		1,192	Form 1; Page 320-323; Line 102	21
22	569.1	Maintenance of Computer Hardware	1,022	-	1,022		1,022	Form 1; Page 320-323; Line 103	22
23	569.2	Maintenance of Computer Software	2,016	-	2,016		2,016	Form 1; Page 320-323; Line 104	23
24	569.3	Maintenance of Communication Equipment	64	-	64		64	Form 1; Page 320-323; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	102	-	102		102	Form 1; Page 320-323; Line 106	25
26	570	Maintenance of Station Equipment	18,835	-	18,835		18,835	Form 1; Page 320-323; Line 107	26
27	571	Maintenance of Overhead Lines	25,278	-	25,278		25,278	Form 1; Page 320-323; Line 108	27
28	572	Maintenance of Underground Lines	578	-	578		578	Form 1; Page 320-323; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	34	-	34		34	Form 1; Page 320-323; Line 110	29
30									30
31		<i>Total Electric Transmission Maintenance</i>	\$ 51,272	\$ -	\$ 51,272	\$ -	\$ 51,272	Sum Lines 20 thru 29	31
32									32
33		Total Electric Transmission O&M Expenses	\$ 112,218	\$ 7,241	\$ 104,977	\$ 1,172	\$ 103,805	Line 17 + Line 31	33
34									34
35									35
36		<u>Excluded Expenses (recovery method in parentheses):</u>							36
37	560	Executive ICP		\$ 144					37
38	561.4	Scheduling, System Control and Dispatch Services (ERRA)		3,357					38
39	561.8	Reliability, Planning and Standards Development Services (ERRA)		1,630					39
40	562	Late fee penalties		2					40
41	565	Transmission of Electricity by Others (ERRA)		-					41
42	566	Century Energy Systems Balancing Account (CES-21BA)	\$ -	-					42
43		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)		-					43
44		ISO Grid Management Costs (ERRA)		993					44
45		Reliability Services (RS rates)		473					45
46		Other (TRBAA, TACBAA)		641	2,108				46
47									47
48		Total Excluded Expenses		\$ 7,241					48
49									49
50									50
51		√ Items in BOLD have changed due to adjustments attributed to Fire Brigade Expenses as required by FERC Order ER24-524.							51
52		¹ Represents 2022 O&M expenses for in-house fire brigade costs transferred to A&G FERC account 923, Outside Services Employed per FERC Order in SDG&E's TO5 Cycle 6 (ER24-524).							52
53									53

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
Electric Transmission O&M Expenses
12 Months Ending December 31, 2022
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		<u>Electric Transmission Operation</u>					
1	560	Operation Supervision and Engineering	\$ 9,102	\$ 144	\$ 8,958	Form 1; Page 320-323; Line 83	1
2	561.1	Load Dispatch - Reliability	965	-	965	Form 1; Page 320-323; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,893	-	1,893	Form 1; Page 320-323; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	158	-	158	Form 1; Page 320-323; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	3,357	3,357	-	Form 1; Page 320-323; Line 88	5
6	561.5	Reliability, Planning and Standards Development	140	-	140	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	2,612	1,630	982	Form 1; Page 320-323; Line 92	9
10	562	Station Expenses	11,638	2	11,636	Form 1; Page 320-323; Line 93	10
11	563	Overhead Line Expenses	10,659	-	10,659	Form 1; Page 320-323; Line 94	11
12	564	Underground Line Expenses	(0)	-	(0)	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	16,813	2,108	14,705	Form 1; Page 320-323; Line 97	14
15	567	Rents	3,610	-	3,610	Form 1; Page 320-323; Line 98	15
16							16
17		<i>Total Electric Transmission Operation</i>	\$ 60,946	\$ 7,241	\$ 53,706	Sum Lines 1 thru 15	17
18							18
19		<u>Electric Transmission Maintenance</u>					19
20	568	Maintenance Supervision and Engineering	\$ 2,150	\$ -	\$ 2,150	Form 1; Page 320-323; Line 101	20
21	569	Maintenance of Structures	1,192	-	1,192	Form 1; Page 320-323; Line 102	21
22	569.1	Maintenance of Computer Hardware	1,022	-	1,022	Form 1; Page 320-323; Line 103	22
23	569.2	Maintenance of Computer Software	2,016	-	2,016	Form 1; Page 320-323; Line 104	23
24	569.3	Maintenance of Communication Equipment	64	-	64	Form 1; Page 320-323; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	102	-	102	Form 1; Page 320-323; Line 106	25
26	570	Maintenance of Station Equipment	18,835	-	18,835	Form 1; Page 320-323; Line 107	26
27	571	Maintenance of Overhead Lines	25,278	-	25,278	Form 1; Page 320-323; Line 108	27
28	572	Maintenance of Underground Lines	578	-	578	Form 1; Page 320-323; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	34	-	34	Form 1; Page 320-323; Line 110	29
30							30
31		<i>Total Electric Transmission Maintenance</i>	\$ 51,272	\$ -	\$ 51,272	Sum Lines 20 thru 29	31
32							32
33		Total Electric Transmission O&M Expenses	\$ 112,218	\$ 7,241	\$ 104,977	Line 17 + Line 31	33
34							34
35							35
36		<u>Excluded Expenses (recovery method in parentheses):</u>					36
37	560	Executive ICP		\$ 144			37
38	561.4	Scheduling, System Control and Dispatch Services (ERRA)		3,357			38
39	561.8	Reliability, Planning and Standards Development Services (ERRA)		1,630			39
40	562	Late fee penalties		2			40
41	565	Transmission of Electricity by Others (ERRA)		-			41
42	566	Century Energy Systems Balancing Account (CES-21BA)	\$ -				42
43		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	-				43
44		ISO Grid Management Costs (ERRA)	993				44
45		Reliability Services (RS rates)	473				45
46		Other (TRBAA, TACBAA)	641	2,108			46
47							47
48		Total Excluded Expenses		\$ 7,241			48
49							49

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 Administrative & General Expenses
 12 Months Ending December 31, 2022
 (\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) Add / (Deduct) A&G Cost Adj	(e) = (c) - (d) Revised A&G	Reference	Line No.
		Administrative & General							
1	920	A&G Salaries	\$ 36,490		\$ 36,490		\$ 36,490	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	31,910	(836)	32,746		32,746	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(117)	14,790	(14,907)		(14,907)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	93,392	(14,030)	107,423	√ (1,723) ⁶	109,146	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	8,930		8,930		8,930	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	232,737	316	232,421		232,421	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits ¹	55,888	(213)	56,102		56,102	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	136,001	136,001	-		-	Form 1; Page 320-323; Line 188	8
9	928	Regulatory Commission Expenses	36,826	25,397	11,429		11,429	Form 1; Page 320-323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(22,074)		(22,074)	√ (5,438) ⁷	(16,637)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	8	8	-		-	Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses	6,625	507	6,117		6,117	Form 1; Page 320-323; Line 192	12
13	931	Rents	14,137		14,137		14,137	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	24,458	-	24,458		24,458	Form 1; Page 320-323; Line 196	14
15									15
16		Total Administrative & General Expenses	\$ 655,210	\$ 161,939	\$ 493,272	√ \$ (7,161)	\$ 500,432	Sum Lines 1 thru 14	16
17									17
18									18
19		Excluded Expenses:							19
20	921	Other Exclusion - FERC Audit Adjustments (Finding #7) ²	\$ (841)						20
21		Electric Power Research Institute (EPRI) Dues	4	\$ (836)					21
22	922	Other Exclusion - FERC Audit Adjustments (Finding #3) ³		14,790					22
23	923	Other Exclusion - FERC Audit Adjustments (Finding #3) - True-up ⁴	(15,532)						23
24		Lobbying and discrimination related legal charges ⁵	1,497						24
25		Electric Power Research Institute (EPRI) Dues	5	(14,030)					25
26		In-house fire brigade costs ⁶							26
27	925	Energy Efficiency	291						27
28		Electric Power Research Institute (EPRI) Dues	26	316					28
29	926	Energy Efficiency		(213)					29
30	927	Franchise Requirements		136,001					30
31	928	CPUC reimbursement fees	22,865						31
32		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	1						32
33		Energy Efficiency	726						33
34		CPUC Intervenor Funding Expense - Transmission	-						34
35		CPUC Intervenor Funding Expense - Distribution	1,805	25,397					35
36	929	Duplicate Charges (Company Energy Use) ⁷							36
37	930.1	General Advertising Expenses		8					37
38	930.2	Abandoned Projects	402						38
39		Electric Power Research Institute (EPRI) Dues	105	507					39
40	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		-					40
41									41
42		Total Excluded Expenses		\$ 161,939					42
43									43
44									44
45		√ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929 and adjustments attributed to Fire Brigade Expenses as required by FERC Order ER24-524.							45
46									46
47		¹ FERC Acct 926, Employee Pensions & Benefits, does not include any PBOP costs for base period 2022.							47
48		² Represents FERC Audit adjusting entry on Finding #7 - accounting for donations & lobbying expenses related to prior year A&G costs that were missed and credited in 2022 resulting from the 2020 FERC Audit are excluded from TO5 Cycle 6. The impact of FERC audit adjustments and corresponding refunds will be accounted for in a separate FERC Audit refund analysis filed with FERC.							48
49									49
50		³ Represents FERC Audit adjusting entry on Finding #3 - allocation of OH costs to CWIP approved by FERC audit staff was debited to A&G costs in 2022 are excluded from TO5 Cycle 6. The impact of FERC audit adjustments and corresponding refunds will be accounted for in a separate FERC Audit refund analysis filed with FERC.							50
51									51
52		⁴ Represents reversal of prior exclusions on Finding #3 originally reported in TO5 Cycle 4 at \$6,031K and in TO5 Cycle 5 at \$9,501K for a total of \$15,532K to FE923. The actual approved amount as shown in footnote 3 is \$14,790K. The impact of FERC audit adjustments and corresponding refunds will be accounted for in a separate FERC Audit refund analysis filed with FERC.							52
53									53
54		⁵ Represents Sempra legal fees and personnel dispute matters related to lobbying and discrimination related legal matters that should have been below the line charges.							54
55		⁶ Represents 2022 O&M expenses for in-house fire brigade costs transferred to A&G FERC account 923, Outside Services Employed per FERC Order in SDG&E's TO5 Cycle 6 (ER24-524).							55
56		⁷ This is to correct the overallocation of duplicate charges credit for company energy use in FERC Account no. 929.							56
57									57
58									58
59									59
60									60

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2022
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		<u>Administrative & General</u>					
1	920	A&G Salaries	\$ 36,490		\$ 36,490	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	31,910	(836)	32,746	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(117)	14,790	(14,907)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	93,392	(14,030)	107,423	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	8,930		8,930	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	232,737	316	232,421	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits ¹	55,888	(213)	56,102	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	136,001	136,001	-	Form 1; Page 320-323; Line 188	8
9	928	Regulatory Commission Expenses	36,826	25,397	11,429	Form 1; Page 320-323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(22,074)		(22,074)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	8	8	-	Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses	6,625	507	6,117	Form 1; Page 320-323; Line 192	12
13	931	Rents	14,137		14,137	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	24,458	-	24,458	Form 1; Page 320-323; Line 196	14
15							15
16		Total Administrative & General Expenses	\$ 655,210	\$ 161,939	\$ 493,272	Sum Lines 1 thru 14	16
17							17
18							18
19		<u>Excluded Expenses:</u>					19
20	921	Other Exclusion - FERC Audit Adjustments (Finding #7) ²	\$ (841)				20
21		Electric Power Research Institute (EPRI) Dues	4	\$ (836)			21
22	922	Other Exclusion - FERC Audit Adjustments (Finding #3) ³		14,790			22
23	923	Other Exclusion - FERC Audit Adjustments (Finding #3) - True-up ⁴	(15,532)				23
24		Lobbying and discrimination related legal charges ⁵	1,497				24
25		Electric Power Research Institute (EPRI) Dues	5	(14,030)			25
26	925	Energy Efficiency	291				26
27		Electric Power Research Institute (EPRI) Dues	26	316			27
28	926	Energy Efficiency		(213)			28
29	927	Franchise Requirements		136,001			29
30	928	CPUC reimbursement fees	22,865				30
31		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	1				31
32		Energy Efficiency	726				32
33		CPUC Intervenor Funding Expense - Transmission	-				33
34		CPUC Intervenor Funding Expense - Distribution	1,805	25,397			34
35	930.1	General Advertising Expenses		8			35
36	930.2	Abandoned Projects	402				36
37		Electric Power Research Institute (EPRI) Dues	105	507			37
38	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		-			38
39							39
40		Total Excluded Expenses		\$ 161,939			40
41							41
42							42
43	¹	FERC Acct 926, Employee Pensions & Benefits, does not include any PBOP costs for base period 2022.					43
44	²	Represents FERC Audit adjusting entry on Finding #7 - accounting for donations & lobbying expenses related to prior year A&G costs that were missed and credited in 2022 resulting from the 2020 FERC Audit are excluded from TO5 Cycle 6. The impact of FERC audit adjustments and corresponding refunds will be accounted for in a separate FERC Audit refund analysis filed with FERC.					44
45							45
46							46
47	³	Represents FERC Audit adjusting entry on Finding #3 - allocation of OH costs to CWIP approved by FERC audit staff was debited to A&G costs in 2022 are excluded from TO5 Cycle 6. The impact of FERC audit adjustments and corresponding refunds will be accounted for in a separate FERC Audit refund analysis filed with FERC.					47
48							48
49							49
50	⁴	Represents reversal of prior exclusions on Finding #3 originally reported in TO5 Cycle 4 at \$6,031K and in TO5 Cycle 5 at \$9,501K for a total of \$15,532K to FE923. The actual approved amount as shown in footnote 3 is \$14,790K. The impact of FERC audit adjustments and corresponding refunds will be accounted for in a separate FERC Audit refund analysis filed with FERC.					50
51							51
52							52
53	⁵	Represents Sempra legal fees and personnel dispute matters related to lobbying and discrimination related legal matters that should have been below the line charges.					53
54							54

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SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL
Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(S1,000)

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		\$ 119,084	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		39.29%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 46,789	Line 1 x Line 3	5
6					6
7	B. Prepayments ^{1,2}	110-111; Footnote Data (b)	\$ 114,190	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 44,866	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense		\$ 103,805 ✓	Pg6 Rev Stmt AH; Line 10	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		100,897 ✓	Pg6; Rev. Stmt AH; Line 33	13
14	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 17	14
15	Total		\$ 204,702 ✓	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		\$ 25,588 ✓	Line 15 x Line 17	19
20					20
21	<u>D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:</u>				21
22	CPUC Intervenor Funding Expense - Transmission		\$ -	Line 14 Above	22
23					23
24	One Eighth O&M Rule		12.50%	Line 17 Above	24
25					25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers		\$ -	Line 22 x Line 24	26
27					27
28	Cost of Capital Rate _(COCR) - Base ROE:		9.2135%	Pg8 Rev Statement AV; Page 3; Line 32	28
29					29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE ³		\$ -	Line 26 x Line 28	30
31					31
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:		0.3738%	Pg8 Rev Statement AV; Page 3; Line 66	32
33					33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder ³		\$ -	Line 26 x Line 32	34

✓ **Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929 and adjustments attributed to Fire Brigade Expenses as required by FERC Order ER24-524.**

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

² The 13-Month Avg. for Electric Plant Prepayments included on FERC Form 1; Page 110-111; Footnote Data (b) is slightly incorrect. During the preparation of the TO5 Cycle 5 filing, an error was identified in the allocation used to prepare the footnote. The 13-Month Avg. included in TO5 Cycle 5 is the correct amount.

³ Working Capital Adjustment to show that Wholesale customers do not pay for CPUC Intervenor Funding Expense.

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SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL
Working CapitalBase Period & True-Up Period 12 - Months Ending December 31, 2022
(S1,000)

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		\$ 119,084	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		39.29%	Pg6 Rev Stmt AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 46,789	Line 1 x Line 3	5
6					6
7	B. Prepayments ^{1,2}	110-111; Footnote Data (b)	\$ 114,190	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 44,866	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense	\$ 104,977		Statement AH; Line 9	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	99,478		Pg6; Rev. Stmt AH; Line 31	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 16	14
15	Total	\$ 204,456		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	\$ 25,557		Line 15 x Line 17	19
20					20
21	<u>D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:</u>				21
22	CPUC Intervenor Funding Expense - Transmission	\$ -		Line 14 Above	22
23					23
24	One Eighth O&M Rule		12.50%	Line 17 Above	24
25					25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers	\$ -		Line 22 x Line 24	26
27					27
28	Cost of Capital Rate _(COCR) - Base ROE:		9.2135%	Statement AV; Page 3; Line 32	28
29					29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE ³	\$ -		Line 26 x Line 28	30
31					31
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:		0.3738%	Statement AV; Page 3; Line 66	32
33					33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder ³	\$ -		Line 26 x Line 32	34

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

² The 13-Month Avg. for Electric Plant Prepayments included on FERC Form 1; Page 110-111; Footnote Data (b) is slightly incorrect. During the preparation of the TO5 Cycle 5 filing, an error was identified in the allocation used to prepare the footnote. The 13-Month Avg. included in TO5 Cycle 5 is the correct amount.

³ Working Capital Adjustment to show that Wholesale customers do not pay for CPUC Intervenor Funding Expense.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(S1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
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23				23
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28				28
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37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49				49
50				50
51				51
52				52
53				53
54				54
55				55

¹ Amount is based upon December 31 balances.

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SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(S1,000)

Line No.	FERC Form 1 Page; Line; Col.				Amounts	Reference	Line No.
1	<u>Incentive Return on Common Equity:</u> ¹				0.00%		1
2	(a)	(b)	(c)	(d) = (b) x (c)			2
3		Cap. Struct.	Cost of	Weighted			3
4	<u>Incentive Weighted Cost of Capital:</u>				Cost of Capital		4
5	Amounts ²	Ratio	Capital	Cost of Capital			5
6	Long-Term Debt	\$ 7,780,099	46.16%	3.66%	1.69%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	9,073,448	53.84%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	<u>\$ 16,853,547</u>	<u>100.00%</u>		<u>1.69%</u>	Sum Lines 6 thru 8	9
10							10
11	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				<u>0.00%</u>	Line 7 + Line 8; Col. d	11
12							12
13							13
14	<u>CAISO Participation ROE Adder:</u>				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15	(a)	(b)	(c)	(d) = (b) x (c)			15
16		Cap. Struct.	Cost of	Weighted			16
17	<u>Weighted Cost of Capital:</u>				Cost of Capital		17
18	Amounts ²	Ratio	Capital	Cost of Capital			18
19	Long-Term Debt	\$ 7,780,099	46.16%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	9,073,448	53.84%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	<u>\$ 16,853,547</u>	<u>100.00%</u>		<u>0.00%</u>	Sum Lines 19 thru 21	22
23							23
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				<u>0.00%</u>	Line 21; Col. d	24

¹ The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.

² Amount is based upon December 31 balances.

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SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(S1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
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9			9
10			10
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57			57
58			58
59			59
60			60
61			61
62			62
63			63
64			64
65			65
66			66

√ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929 and adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required by FERC Order ER24-524.

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SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(S1,000)

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate _(COCR) Calculation - Base ROE: ¹			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%	Page 2; Line 11	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		8
9	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	20
21	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	21
22	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 23	23
24				24
25	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	State Income Tax Expense	25
26				26
27				27
28	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 25	28
29				29
30	D. Total Incentive Weighted Cost of Capital:	1.6901%	Page 2; Line 9	30
31				31
32	E. Incentive Cost of Capital Rate _(COCR) - Base ROE:	1.6901%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate _(COCR) Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	40
41	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		42
43	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 44	44
45				45
46	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	46
47				47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 42 Above	54
55	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 57	57
58				58
59	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	State Income Tax Expense	59
60				60
61				61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	64
65				65
66	E. Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 66 will be repeated for each project.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(S1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
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41				41
42				42
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45				45
46				46
47				47
48				48
49				49
50				50
51				51
52				52
53				53
54				54
55				55

¹ Amount is based upon December 31 balances.

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SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.		FERC Form 1 Page; Line; Col.			Amounts	Reference	Line No.
1	<u>Incentive Return on Common Equity:</u> ¹				0.00%		1
2		(a)	(b)	(c)	(d) = (b) x (c)		2
3			Cap. Struct.	Cost of	Weighted		3
4	<u>Incentive Weighted Cost of Capital:</u>	Amounts ²	Ratio	Capital	Cost of Capital		4
5							5
6	Long-Term Debt	\$ 7,780,099	46.16%	3.66%	1.69%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	9,073,448	53.84%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	\$ 16,853,547	100.00%		1.69%	Sum Lines 6 thru 8	9
10							10
11	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	<u>CAISO Participation ROE Adder:</u>				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15		(a)	(b)	(c)	(d) = (b) x (c)		15
16			Cap. Struct.	Cost of	Weighted		16
17	<u>Weighted Cost of Capital:</u>	Amounts ²	Ratio	Capital	Cost of Capital		17
18							18
19	Long-Term Debt	\$ 7,780,099	46.16%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	9,073,448	53.84%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	\$ 16,853,547	100.00%		0.00%	Sum Lines 19 thru 21	22
23							23
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.00%	Line 21; Col. d	24

¹ The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.

² Amount is based upon December 31 balances.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
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63			63
64			64
65			65
66			66

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(S1,000)

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate _(COCR) Calculation - Base ROE: ¹			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%	Page 2; Line 11	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		8
9	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	20
21	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	21
22	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 23	23
24				24
25	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	State Income Tax Expense	25
26				26
27				27
28	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 25	28
29				29
30	D. Total Incentive Weighted Cost of Capital:	1.6901%	Page 2; Line 9	30
31				31
32	E. Incentive Cost of Capital Rate _(COCR) - Base ROE:	1.6901%	Line 28 + Line 30	32
33				33
34				34
35	Cost of Capital Rate _(COCR) Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38				38
39	Where:			39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	40
41	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		42
43	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 44	44
45				45
46	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	46
47				47
48				48
49	B. State Income Tax Component:			49
50				50
51	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 42 Above	54
55	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0000%	Line 46 Above	56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 57	57
58				58
59	State Income Tax = $\frac{(((A) + (C / D) + \text{Federal Income Tax}) * (ST)) - (B / D)}{(1 - ST)}$	0.0000%	State Income Tax Expense	59
60				60
61				61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63				63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	64
65				65
66	E. Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	66

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 66 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY

TO6 Cycle 1 Cost Adjustment
Derivation of Interest Expense on Other BTRR Adjustment Applicable to TO5 Cycle 6
(\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.
1							1
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3				Cumulative		Cumulative	3
4		Monthly		Overcollection (-) or		Overcollection (-) or	4
5		Undercollection (+)	Monthly	Undercollection (+)		Undercollection (+)	5
6		in Revenue	Interest	in Revenue		in Revenue	6
7	Month	Year	Rate ¹	wo Interest	Interest	with Interest	7
8	January	2022	\$ 20	0.28%	\$ 20	\$ 0	20
9	February	2022	20	0.25%	40	0	40
10	March	2022	20	0.28%	59	0	59
11	April	2022	20	0.27%	79	0	79
12	May	2022	20	0.28%	99	0	99
13	June	2022	20	0.27%	119	0	119
14	July	2022	20	0.31%	139	0	140
15	August	2022	20	0.31%	159	0	160
16	September	2022	20	0.30%	180	1	180
17	October	2022	20	0.42%	200	1	201
18	November	2022	20	0.40%	220	1	221
19	December	2022	20	0.42%	241	1	242
20	January	2023		0.54%	242	1	243
21	February	2023		0.48%	243	1	244
22	March	2023		0.54%	244	1	246
23	April	2023		0.62%	246	2	247
24	May	2023		0.64%	247	2	249
25	June	2023		0.62%	249	2	250
26	July	2023		0.68%	250	2	252
27	August	2023		0.68%	252	2	254
28	September	2023		0.66%	254	2	255
29	October	2023		0.71%	255	2	257
30	November	2023		0.69%	257	2	259
31	December	2023		0.71%	259	2	261
32	January	2024		0.72%	261	2	263
33	February	2024		0.68%	263	2	265
34	March	2024		0.72%	265	2	266
35	April	2024		0.70%	266	2	268
36	May	2024		0.72%	268	2	270
37	June	2024		0.70%	270	2	272
38	July	2024		0.72%	272	2	274
39	August	2024		0.72%	274	2	276
40	September	2024		0.70%	276	2	278
41	October	2024		0.72%	278	2	280
42	November	2024		0.70%	280	2	282
43	December	2024		0.72%	282	2	284
44			<u>\$ 237</u>		<u>\$ 47</u>		44

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

² Derived using the prior month balance in Column 6 plus the current month balance in Column 2.

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

Posted FERC Interest rates

San Diego Gas & Electric Company
Statement BA
Wholesale Customer Rate Groups

1. The Retail Customers Rate Group for the Transmission function include the following:
 - i. Residential
 - ii. Small Commercial
 - iii. Medium & Large Commercial/Industrial
 - iv. Agricultural
 - v. Street Lighting
 - vi. Standby Service

2. Based upon CAISO tariff, SDG&E develops the Wholesale Transmission Revenue Requirements that gets bifurcated between High-Voltage and Low-Voltage to provide to the CAISO, to derive the Transmission Access Charge rate used by the CAISO to charge market participants that use the CAISO Grid.

Statement BB
SAN DIEGO GAS AND ELECTRIC COMPANY
Allocation Demand and Capability Data
Base Period - January 1, 2023 - December 31, 2023
(Information Based on Five-Year Average Recorded Data: 2018 - 2022)

Line No.	Customer Class	(a) 5-Year Average Of 12-CPS Kilowatts @ Meter Level ¹	(b) Transmission Loss Factors ²	(c) = (a) x (b) 5-Year Average Of 12-CPS; Kilowatts @ Transmission Level	12-CP Allocation Percentages @ Transmission Level	Reference	Line No.
1	Residential Customers	16,118,701	1.0463	16,865,712	45.35%	Page BB1; Line 2	1
2	Small Commercial Customers	3,878,744	1.0463	4,058,502	10.91%	Page BB1; Line 3	2
3	Medium-Large Commercial Customers						3
4	Secondary	10,248,600	1.0463	10,723,564	28.84%	Page BB1; Line 30	4
5	Primary	3,301,071	1.0109	3,337,008	8.97%	Page BB1; Line 31	5
6	Transmission	1,286,742	1.0065	1,295,106	3.48%	Page BB1; Line 32	6
7	Total Medium-Large Commercial	14,836,413	1.0350	15,355,678	41.29%	Sum Lines 4; 5; 6	7
8							8
9	San Diego Unified Port District	3,920	1.0109	3,963	0.01%	Page BB1; Line 5	9
10							10
11	Agricultural						11
12	Secondary	337,047	1.0463	352,667	0.95%	Page BB1; Line 6 plus Line 44	12
13	Primary	51,019	1.0109	51,574	0.14%	Page BB1; Line 45	13
14	Transmission	-	1.0065	-	0.00%	Page BB1; Line 46	14
15	Total Agricultural	388,066	1.0417	404,242	1.09%	Sum Lines 12; 13; 14	15
16							16
17	Street Lighting	117,857	1.0463	123,319	0.33%	Page BB1; Line 8	17
18	Standby Customers						18
19	Secondary	61,941	1.0463	64,812	0.17%	Page BB1; Line 36	19
20	Primary	157,080	1.0109	158,790	0.43%	Page BB1; Line 37	20
21	Transmission	152,546	1.0065	153,537	0.41%	Page BB1; Line 38	21
22	Total Standby Customers	371,567	1.0150	377,139	1.01%	Sum Lines 19; 20; 21	22
23							23
24	System Total	35,715,268	1.0413	37,188,554	100.00%	Sum Lines 1; 2; 7; 9; 15; 17; 22	24

Notes:

¹ SDG&E Load Research Data: 2018 - 2022.

² The Transmission Loss Factor rates were determined using 2023 historical information. The Loss Factors are updated on a yearly basis.

SDG&E Load Research Data: 2018-2022
Sum of 12 Coincident Peaks By Customer Class

Line No.	Customer Class	2018	2019	2020	2021	2022	5-Year Average	Line No.
1	<u>KW</u>							1
2	Residential	16,492,932	14,596,110	17,781,538	15,355,840	16,367,084	16,118,701	2
3	Small Commercial	3,775,983	4,166,626	3,786,482	3,822,523	3,842,108	3,878,744	3
4	Med & Large Comm/Ind	15,671,217	16,195,495	14,240,865	14,264,935	15,667,390	15,207,980	4
5	San Diego Unified Port District ¹	0	9,128	4,960	5,512	0	3,920	5
6	PA	128,480	127,557	153,928	189,310	163,131	152,481	6
7	PAT1	241,323	230,524	215,081	222,571	268,425	235,585	7
8	Lighting	<u>152,742</u>	<u>146,110</u>	<u>113,173</u>	<u>86,286</u>	<u>90,971</u>	117,857	8
9	Total System	36,462,676	35,471,550	36,296,026	33,946,977	36,399,109	35,715,268	9
10								10
11								11
12								12
13	<u>% of Total System</u>							13
14	Residential	45.2%	41.1%	49.0%	45.2%	45.0%	45.1%	14
15	Small Commercial	10.4%	11.7%	10.4%	11.3%	10.6%	10.9%	15
16	Med & Large Comm/Ind	43.0%	45.7%	39.2%	42.0%	43.0%	42.6%	16
17	San Diego Unified Port District ¹	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	17
18	PA	0.4%	0.4%	0.4%	0.6%	0.4%	0.4%	18
19	PAT1	0.7%	0.6%	0.6%	0.7%	0.7%	0.7%	19
20	Lighting	<u>0.4%</u>	<u>0.4%</u>	<u>0.3%</u>	<u>0.3%</u>	<u>0.2%</u>	0.3%	20
21	Total System	100%	100%	100%	100%	100%	100%	21
22	¹ San Diego Unified Port District-specific data							22
23								23
24	Medium & Large C/I Breakdown: Service Voltage Level & Standby Demand							24
25								25
26	Customer Class						5-Year Average	26
27								27
28	<u>KW</u>							28
29	<u>Med & Large Comm/Ind</u>							29
30	Secondary						10,248,600	30
31	Primary						3,301,071	31
32	Transmission						1,286,742	32
33	Sub-Total						14,836,413	33
34								34
35	<u>Standby</u>							35
36	Secondary						61,941	36
37	Primary						157,080	37
38	Transmission						152,546	38
39	Sub-Total						371,567	39
40								40
41	<u>Med & Large Comm/Ind Total</u>						15,207,980	41
42								42
43	<u>PAT1</u>							43
44	Secondary						184,566	44
45	Primary						51,019	45
46	Transmission							46
47	Sub-Total						235,585	47
48								48

Statement BD					
SAN DIEGO GAS AND ELECTRIC COMPANY					
Allocation Energy and Supporting Data					
Rate Effective Period - (January 1, 2025 - December 31, 2025)					
Line No.	Months	Retail Energy Sales @ Meter Level	Retail Energy Sales @ Transmission Level	Reference	Line No.
1	January-25	1,609,281	1,675,744	Statement BD WP; Page 2; Cols. C & D; Line 1	1
2	February-25	1,450,019	1,509,905	Statement BD WP; Page 2; Cols. C & D; Line 2	2
3	March-25	1,390,108	1,447,519	Statement BD WP; Page 2; Cols. C & D; Line 3	3
4	April-25	1,302,454	1,356,245	Statement BD WP; Page 2; Cols. C & D; Line 4	4
5	May-25	1,289,853	1,343,124	Statement BD WP; Page 2; Cols. C & D; Line 5	5
6	June-25	1,362,571	1,418,845	Statement BD WP; Page 2; Cols. C & D; Line 6	6
7	July-25	1,556,899	1,621,199	Statement BD WP; Page 2; Cols. C & D; Line 7	7
8	August-25	1,780,535	1,854,071	Statement BD WP; Page 2; Cols. C & D; Line 8	8
9	September-25	1,929,349	2,009,031	Statement BD WP; Page 2; Cols. C & D; Line 9	9
10	October-25	1,618,275	1,685,109	Statement BD WP; Page 2; Cols. C & D; Line 10	10
11	November-25	1,443,064	1,502,662	Statement BD WP; Page 2; Cols. C & D; Line 11	11
12	December-25	1,558,038	1,622,385	Statement BD WP; Page 2; Cols. C & D; Line 12	12
13					13
14	Sub-Total	18,290,446	19,045,841	Sum Lines 1 thru 12	14
15	Lake Hodges Pumped Storage Facility Load Forecast ¹		339	Statement BD WP; Page 4	15
16					16
17	Pumped Storage Facility True-Up Adjustment ²		1,391	Statement BD WP; Page 5	17
18					18
19	Total Gross Load Forecast		19,047,571	Sum Lines 14 thru 17	19
20					20
¹	Energy used for pumping at the Olivenhain-Pumped Storage Facility is measured at 69kV and gets adjusted by a distribution loss factor to derive the Gross Load forecast.				
²	Represents the difference between actual and forecast load associated with the Lake Hodges Pumped Storage Facility for the base year.				

Statement - BD						
SAN DIEGO GAS & ELECTRIC COMPANY						
Allocation Energy and Supporting Data						
January 1, 2025 - December 31, 2025						
Sales Forecast						
		(A)	(B)	(C) = (A) - (B)	(D) = (C) x Line 15	
Line		Total	Sale for Resale	Retail Energy Sales	Energy Sales	Line
No.	Rate Effective Period	MWh Sales	(City of Escondido)	@ Meter Level	@ Transmission Level	No.
1	January-25	1,609,289	8	1,609,281	1,675,744	1
2	February-25	1,450,026	8	1,450,019	1,509,905	2
3	March-25	1,390,115	8	1,390,108	1,447,519	3
4	April-25	1,302,462	8	1,302,454	1,356,245	4
5	May-25	1,289,861	8	1,289,853	1,343,124	5
6	June-25	1,362,579	8	1,362,571	1,418,845	6
7	July-25	1,556,907	8	1,556,899	1,621,199	7
8	August-25	1,780,542	8	1,780,535	1,854,071	8
9	September-25	1,929,357	8	1,929,349	2,009,031	9
10	October-25	1,618,282	8	1,618,275	1,685,109	10
11	November-25	1,443,071	8	1,443,064	1,502,662	11
12	December-25	1,558,046	8	1,558,038	1,622,385	12
13		18,290,536	91	18,290,446	19,045,841	13
14	Retail Sales Forecast @ Meter Level			18,290,446	Col. C; Line 13	14
15	Adjustment Factor (See Statement BB)	35,715,268	37,188,554	1.0413	Column B / Column A	15
16	Retail Sales Forecast @ Transmission Level			19,045,841	Line 14 * Line 15	16

Statement BG: San Diego Gas & Electric Company														
FERC Forecast Period: January 2025 - December 2025 ¹														
Line No.		Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total
1	SDG&E: System Net Delivery Determinants													
2														
3	Customer Class Net Deliveries (MWh)													
4	Residential	633,615	515,438	457,649	365,973	342,313	369,395	457,969	631,672	730,948	531,522	450,340	572,325	6,059,160
5	Small Commercial	194,287	188,366	187,593	186,127	185,655	194,358	217,706	229,919	241,456	214,159	197,828	190,836	2,428,289
6	Med. & Large Comm./Ind. (AD)													
7	Med. & Large Comm./Ind. (excluding AD/A6-TOU/Port)	665,128	638,768	634,906	634,615	642,422	674,302	739,126	777,953	818,734	743,327	671,315	657,766	8,298,363
8	Med. & Large Comm./Ind. (A6-TOU)	86,064	74,763	79,850	83,894	82,495	86,038	99,720	97,529	96,435	87,399	86,077	102,103	1,062,365
9	San Diego Unified Port District	596	724	727	931	258	111	126	0	40	1,333	1,353	518	6,718
10	Agriculture (TOU-PA)	5,888	6,921	6,344	7,110	10,185	11,248	12,756	13,888	13,263	12,408	10,203	9,020	119,234
11	Agriculture (PA-T-1)	16,899	18,281	16,419	17,289	20,062	20,603	23,004	22,863	21,958	21,563	18,986	18,145	236,072
12	Lighting	6,805	6,756	6,619	6,515	6,463	6,516	6,492	6,711	6,515	6,563	6,962	7,326	80,244
13	Sale for Resale	8	8	8	8	8	8	8	8	8	8	8	8	90.8
14	Total System	1,609,289	1,450,026	1,390,115	1,302,462	1,289,861	1,362,579	1,556,907	1,780,542	1,929,357	1,618,282	1,443,071	1,558,046	18,290,536
15														
16														
17														
18	Residential													
19	Schedule EV-TOU-5:													
20	Total Deliveries (MWh)	47,062	40,430	37,103	32,071	29,749	33,271	35,709	49,472	60,292	48,776	44,820	55,640	514,396
21														
22	Deliveries (MWh) by Time-Of-Use (TOU) Period													
23	MWh @ On-Peak	10,049	8,628	7,915	6,833	6,341	7,065	7,579	10,502	12,802	10,357	9,565	11,878	109,515
24	MWh @ Off-Peak	9,407	8,097	7,448	6,470	6,005	7,434	8,010	11,046	13,433	10,874	8,992	11,132	108,347
25	MWh @ Super Off-Peak	27,606	23,705	21,740	18,768	17,403	18,771	20,120	27,923	34,057	27,545	26,264	32,630	296,533
26														
27														
28	Med. & Large Comm./Ind.													
29	Rate Schedule Billing Determinants													
30	Schedule AD:													
31	Total Deliveries (MWh)													
32														
33	Total Deliveries (%)													
34	% @ Secondary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
35	% @ Primary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
36	% @ Transmission Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	Total Deliveries (MWh)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
38														
39	MWh @ Secondary Service	0	0	0	0	0	0	0	0	0	0	0	0	0
40	MWh @ Primary Service	0	0	0	0	0	0	0	0	0	0	0	0	0
41	MWh @ Transmission Service	0	0	0	0	0	0	0	0	0	0	0	0	0
42		0	0	0	0	0	0	0	0	0	0	0	0	0
43	Maximum Demand (%)													
44	% @ Secondary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
45	% @ Primary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
46	% @ Transmission Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
47														
48	Maximum Demand (MW)													
49	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
51	MW @ Transmission Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
52		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
53														
54														
55														

Statement BG: San Diego Gas & Electric Company														Line No.	
FERC Forecast Period: January 2025 - December 2025 ¹															
Line No.	Schedules OL-TOU/AY-TOU/AL-TOU/DG-R:	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total	Line No.
56	Total Deliveries (MWh)	665,128	638,768	634,906	634,615	642,422	674,302	739,126	777,953	818,734	743,327	671,315	657,766	8,298,363	56
57															57
58															58
59	Total Deliveries (%)														59
60	% @ Secondary Service	75.42%	75.42%	75.42%	75.42%	75.42%	74.59%	74.59%	74.59%	74.59%	74.59%	75.42%	75.42%	75.04%	60
61	% @ Primary Service	22.57%	22.57%	22.57%	22.57%	22.57%	23.07%	23.07%	23.07%	23.07%	23.07%	22.57%	22.57%	22.79%	61
62	% @ Transmission Service	2.02%	2.02%	2.02%	2.02%	2.02%	2.34%	2.34%	2.34%	2.34%	2.34%	2.02%	2.02%	2.16%	62
63		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	63
64	Total Deliveries (MWh)														64
65	MWh @ Secondary Service	501,607	481,727	478,815	478,595	484,483	502,961	551,313	580,273	610,692	554,446	506,272	496,054	6,227,238	65
66	MWh @ Primary Service	150,105	144,156	143,284	143,218	144,981	155,553	170,507	179,464	188,872	171,477	151,501	148,443	1,891,561	66
67	MWh @ Transmission Service	<u>13,417</u>	<u>12,885</u>	<u>12,807</u>	<u>12,801</u>	<u>12,959</u>	<u>15,788</u>	<u>17,306</u>	<u>18,215</u>	<u>19,170</u>	<u>17,405</u>	<u>13,542</u>	<u>13,268</u>	<u>179,564</u>	67
68		665,128	638,768	634,906	634,615	642,422	674,302	739,126	777,953	818,734	743,327	671,315	657,766	8,298,363	68
69	Non-Coincident Demand (%)														69
70	% @ Secondary Service	0.2630%	0.2630%	0.2630%	0.2630%	0.2630%	0.2632%	0.2632%	0.2632%	0.2632%	0.2632%	0.2630%	0.2630%	0.2631%	70
71	% @ Primary Service	0.2077%	0.2077%	0.2077%	0.2077%	0.2077%	0.2071%	0.2071%	0.2071%	0.2071%	0.2071%	0.2077%	0.2077%	0.2074%	71
72	% @ Transmission Service	0.1265%	0.1265%	0.1265%	0.1265%	0.1265%	0.1261%	0.1261%	0.1261%	0.1261%	0.1261%	0.1265%	0.1265%	0.1263%	72
73															73
74	Non-Coincident Demand (MW)														74
75	MW @ Secondary Service	1,319.131	1,266.851	1,259.192	1,258.614	1,274.098	1,323.593	1,450.836	1,527.049	1,607.099	1,459.083	1,331.400	1,304.528	16,381.475	75
76	MW @ Primary Service	311.763	299.407	297.597	297.460	301.120	322.127	353.095	371.643	391.125	355.102	314.663	308.312	3,923.416	76
77	MW @ Transmission Service	<u>16.967</u>	<u>16.295</u>	<u>16.196</u>	<u>16.189</u>	<u>16.388</u>	<u>19.911</u>	<u>21.826</u>	<u>22.972</u>	<u>24.176</u>	<u>21.925</u>	<u>17.125</u>	<u>16.780</u>	<u>226.776</u>	77
78		1,647.861	1,582.553	1,572.986	1,572.263	1,591.607	1,665.632	1,825.757	1,921.665	2,022.400	1,836.135	1,663.188	1,629.620	20,531.667	78
79	On-Peak Demand-Standard Customers (%)²														79
80	% @ Secondary Service	0.2512%	0.2512%	0.2512%	0.2512%	0.2512%	0.2482%	0.2482%	0.2482%	0.2482%	0.2482%	0.2512%	0.2512%	0.2499%	80
81	% @ Primary Service	0.2076%	0.2076%	0.2076%	0.2076%	0.2076%	0.2003%	0.2003%	0.2003%	0.2003%	0.2003%	0.2076%	0.2076%	0.2042%	81
82	% @ Transmission Service	0.2854%	0.2854%	0.2854%	0.2854%	0.2854%	0.2810%	0.2810%	0.2810%	0.2810%	0.2810%	0.2854%	0.2854%	0.2833%	82
83															83
84	On-Peak Demand-Standard Customers (MW)²														84
85	MW @ Secondary Service	1,260.129	1,210.188	1,202.871	1,202.319	1,217.111	1,248.565	1,368.596	1,440.489	1,516.000	1,376.375	1,271.850	1,246.179	15,560.671	85
86	MW @ Primary Service	311.646	299.295	297.485	297.349	301.007	311.504	341.450	359.387	378.226	343.391	314.545	308.196	3,863.481	86
87	MW @ Transmission Service	<u>38.293</u>	<u>36.775</u>	<u>36.553</u>	<u>36.536</u>	<u>36.985</u>	<u>44.369</u>	<u>48.634</u>	<u>51.189</u>	<u>53.873</u>	<u>48.911</u>	<u>38.649</u>	<u>37.869</u>	<u>508.635</u>	87
88		1,610.067	1,546.258	1,536.909	1,536.203	1,555.103	1,604.438	1,758.680	1,851.065	1,948.099	1,768.677	1,625.043	1,592.244	19,932.787	88
89	On-Peak Demand-Grandfathered Customers (%)³														89
90	% @ Secondary Service	0.2344%	0.2344%	0.2344%	0.2344%	0.2344%	0.2646%	0.2646%	0.2646%	0.2646%	0.2646%	0.2344%	0.2344%	0.2480%	90
91	% @ Primary Service	0.1996%	0.1996%	0.1996%	0.1996%	0.1996%	0.2096%	0.2096%	0.2096%	0.2096%	0.2096%	0.1996%	0.1996%	0.2042%	91
92	% @ Transmission Service	0.2674%	0.2674%	0.2674%	0.2674%	0.2674%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2674%	0.2674%	0.2691%	92
93															93
94	On-Peak Demand-Grandfathered Customers (MW)³														94
95	MW @ Secondary Service	1,175.710	1,129.114	1,122.288	1,121.772	1,135.574	1,330.830	1,458.769	1,535.399	1,615.886	1,467.061	1,186.646	1,162.695	15,441.745	95
96	MW @ Primary Service	299.656	287.780	286.041	285.909	289.427	325.972	357.310	376.079	395.794	359.341	302.444	296.339	3,862.092	96
97	MW @ Transmission Service	<u>35.873</u>	<u>34.451</u>	<u>34.243</u>	<u>34.227</u>	<u>34.649</u>	<u>42.761</u>	<u>46.872</u>	<u>49.334</u>	<u>51.920</u>	<u>47.138</u>	<u>36.207</u>	<u>35.476</u>	<u>483.150</u>	97
98		1,511.240	1,451.346	1,442.572	1,441.909	1,459.649	1,699.563	1,862.950	1,960.812	2,063.600	1,873.539	1,525.296	1,494.510	19,786.987	98
99															99
100															100
101															101

Statement BG: San Diego Gas & Electric Company															
FERC Forecast Period: January 2025 - December 2025 ¹															
Line No.		Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total	Line No.
102	Schedule A6-TOU:														102
103	Total Deliveries (MWh)	86,064	74,763	79,850	83,894	82,495	86,038	99,720	97,529	96,435	87,399	86,077	102,103	1,062,365	103
104															104
105	Total Deliveries (%)														105
106	% @ Secondary Service														106
107	% @ Primary Service	29.03%	29.03%	29.03%	29.03%	29.03%	28.54%	28.54%	28.54%	28.54%	28.54%	29.03%	29.03%	28.82%	107
108	% @ Transmission Service	70.97%	70.97%	70.97%	70.97%	70.97%	71.46%	71.46%	71.46%	71.46%	71.46%	70.97%	70.97%	71.18%	108
109		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	109
110	Total Deliveries (MWh)														110
111	MWh @ Secondary Service	0	0	0	0	0	0	0	0	0	0	0	0	0	111
112	MWh @ Primary Service	24,986	21,705	23,182	24,356	23,950	24,556	28,462	27,836	27,524	24,945	24,990	29,643	306,135	112
113	MWh @ Transmission Service	61,078	53,058	56,668	59,538	58,545	61,481	71,258	69,693	68,911	62,454	61,087	72,460	756,230	113
114		86,064	74,763	79,850	83,894	82,495	86,038	99,720	97,529	96,435	87,399	86,077	102,103	1,062,365	114
115	Non-Coincident Demand (%)														115
116	% @ Secondary Service														116
117	% @ Primary Service	0.2245%	0.2245%	0.2245%	0.2245%	0.2245%	0.2236%	0.2236%	0.2236%	0.2236%	0.2236%	0.2245%	0.2245%	0.2241%	117
118	% @ Transmission Service	0.1742%	0.1742%	0.1742%	0.1742%	0.1742%	0.1742%	0.1742%	0.1742%	0.1742%	0.1742%	0.1742%	0.1742%	0.1742%	118
119															119
120	Non-Coincident Demand (MW)														120
121	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	121
122	MW @ Primary Service	56.096	48.731	52.046	54.682	53.770	54.908	63.640	62.241	61.543	55.777	56.105	66.551	686.089	122
123	MW @ Transmission Service	106.398	92.427	98.716	103.715	101.985	107.101	124.133	121.405	120.044	108.795	106.414	126.227	1,317.361	123
124		162.494	141.158	150.763	158.397	155.755	162.009	187.773	183.647	181.587	164.572	162.518	192.777	2,003.450	124
125	Coincident Peak Demand-Standard Customers (%)²														125
126	% @ Secondary Service														126
127	% @ Primary Service	0.1511%	0.1511%	0.1511%	0.1511%	0.1511%	0.1548%	0.1548%	0.1548%	0.1548%	0.1548%	0.1511%	0.1511%	0.1527%	127
128	% @ Transmission Service	0.1410%	0.1410%	0.1410%	0.1410%	0.1410%	0.1373%	0.1373%	0.1373%	0.1373%	0.1373%	0.1410%	0.1410%	0.1394%	128
129															129
130	Coincident Peak Demand-Standard Customers (MW)²														130
131	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	131
132	MW @ Primary Service	37.744	32.788	35.019	36.792	36.179	38.018	44.064	43.096	42.612	38.620	37.750	44.778	467.459	132
133	MW @ Transmission Service	86.134	74.824	79.916	83.962	82.562	84.419	97.844	95.694	94.621	85.755	86.147	102.187	1,054.064	133
134		123.878	107.612	114.935	120.755	118.741	122.437	141.908	138.789	137.233	124.374	123.897	146.965	1,521.523	134
135	Coincident Peak Demand-Grandfathered Customers (%)³														135
136	% @ Secondary Service														136
137	% @ Primary Service	0.1510%	0.1510%	0.1510%	0.1510%	0.1510%	0.1579%	0.1579%	0.1579%	0.1579%	0.1579%	0.1510%	0.1510%	0.1540%	137
138	% @ Transmission Service	0.1396%	0.1396%	0.1396%	0.1396%	0.1396%	0.1383%	0.1383%	0.1383%	0.1383%	0.1383%	0.1396%	0.1396%	0.1391%	138
139															139
140	Coincident Peak Demand-Grandfathered Customers (MW)³														140
141	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	141
142	MW @ Primary Service	37.730	32.776	35.006	36.779	36.165	38.771	44.937	43.949	43.456	39.385	37.736	44.762	471.451	142
143	MW @ Transmission Service	85.289	74.090	79.131	83.138	81.752	85.048	98.572	96.406	95.325	86.393	85.301	101.183	1,051.628	143
144		123.019	106.866	114.137	119.917	117.917	123.819	143.509	140.356	138.781	125.778	123.037	145.945	1,523.079	144
145															145
146															146
147															147

Statement BG: San Diego Gas & Electric Company														Line	
FERC Forecast Period: January 2025 - December 2025 ¹														No.	
Line No.		Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total	Line No.
148	Schedule PA-T-1:														148
149	Total Deliveries (MWh)	16,899	18,281	16,419	17,289	20,062	20,603	23,004	22,863	21,958	21,563	18,986	18,145	236,072	149
150															150
151	Total Deliveries (%)														151
152	% @ Secondary Service	70.43%	70.43%	70.43%	70.43%	70.43%	72.34%	72.34%	72.34%	72.34%	72.34%	70.43%	70.43%	71.32%	152
153	% @ Primary Service	29.57%	29.57%	29.57%	29.57%	29.57%	27.66%	27.66%	27.66%	27.66%	27.66%	29.57%	29.57%	28.68%	153
154	% @ Transmission Service													0.00%	154
155		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	155
156	Total Deliveries (MWh)														156
157	MWh @ Secondary Service	11,901	12,875	11,563	12,176	14,129	14,904	16,641	16,539	15,884	15,599	13,371	12,779	168,363	157
158	MWh @ Primary Service	4,997	5,406	4,855	5,113	5,933	5,699	6,363	6,324	6,074	5,964	5,615	5,366	67,709	158
159	MWh @ Transmission Service	-	-	-	-	-	-	-	-	-	-	-	-	-	159
160		16,899	18,281	16,419	17,289	20,062	20,603	23,004	22,863	21,958	21,563	18,986	18,145	236,072	160
161	Non-Coincident Demand (%)														161
162	% @ Secondary Service	0.3580%	0.3580%	0.3580%	0.3580%	0.3580%	0.3565%	0.3565%	0.3565%	0.3565%	0.3565%	0.3580%	0.3580%	0.3573%	162
163	% @ Primary Service	0.3736%	0.3736%	0.3736%	0.3736%	0.3736%	0.3727%	0.3727%	0.3727%	0.3727%	0.3727%	0.3736%	0.3736%	0.3732%	163
164	% @ Transmission Service													0.0000%	164
165															165
166	Non-Coincident Demand (MW)														166
167	MW @ Secondary Service	42.609	46.096	41.400	43.593	50.585	53.140	59.333	58.969	56.634	55.616	47.872	45.753	601.600	167
168	MW @ Primary Service	18.672	20.200	18.142	19.103	22.167	21.237	23.712	23.567	22.633	22.227	20.979	20.050	252.691	168
169	MW @ Transmission Service	-	-	-	-	-	-	-	-	-	-	-	-	-	169
170		61.281	66.296	59.542	62.696	72.752	74.378	83.045	82.536	79.267	77.843	68.851	65.803	854.290	170
171															171
172															172
173															173
174	Schedule S: Standby Determinants:														174
175	Contracted Standby Demand (MW)														175
176	MW @ Secondary Service	6.148	6.148	6.148	6.148	6.148	6.148	6.148	6.148	6.148	6.148	6.148	6.148	73.776	176
177	MW @ Primary Service	84.682	84.682	84.682	84.682	84.682	84.682	84.682	84.682	84.682	84.682	84.682	84.682	1,016.184	177
178	MW @ Transmission Service	54.676	54.676	54.676	54.676	54.676	54.676	54.676	54.676	54.676	54.676	54.676	54.676	656.112	178
179		145.506	145.506	145.506	145.506	145.506	145.506	145.506	145.506	145.506	145.506	145.506	145.506	1,746.072	179
180															180
181															181
182	San Diego Unified Port District														182
183	Total Deliveries (MWh)	595.72	724.43	727.4	931.38	258.38	110.63	125.9	0.05	40.38	1332.72	1353.38	517.86	6,718.230	183
184															184
185	Non-Coincident Demand (MW)	11.856	15.98	15.65	15.840	8.78	8.69	9.89	7.99	7.990	16.94	16.610	9.79	146.006	185
186															186
187	Coincident Peak Demand-Standard Customers (MW) 2											7.58		7.580	187
188															188

NOTES:

¹ Reference data based on January 2025 through December 2025 forecasts.

² On-Peak Demand and Coincident Peak Demand (%) and (MW) for Standard Customers are for customers that have Maximum On-Peak Demand and Maximum Demand at the Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m.

³ On-Peak Demand and Coincident Peak Demand (%) and (MW) for Grandfathered Customers are for customers that have Maximum On-Peak Demand and Maximum Demand at the Time of System Peak rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter weekdays.

Statement BD
SAN DIEGO GAS AND ELECTRIC COMPANY
Allocation Energy and Supporting Data
Forecast Period January 2025 - December 2025

2025 (MWh)	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
Lake Hodges Pumping Load	21	21	28	28	25	28	28	31	32	34	30	29	335

Primary Level Distribution Loss Factor 1.0109

Total Lake Hodges Pumping Load 339

Statement BD
SAN DIEGO GAS AND ELECTRIC COMPANY
Allocation Energy and Supporting Data
Lake Hodges Pumping Load Adjustment Mechanism
For the 12-Month Base & True Up Period Ending December 31, 2023

Line No.	Description	Amount	Reference	Line No.
1	Pumped Storage Facility - Actual Load	5,333	SDG&E Records	1
2	Pumped Storage Facility - Forecast Load	<u>3,956</u>	SDG&E Records	2
3	Difference	1,376	Line 1 Minus Line 2	3
4	Primary Level Distribution Loss Factor	<u>1.0109</u>	Stmt BB; Col. B; Primary Level Factor	4
5	Pumped Storage - True Up Adjustment ¹	<u><u>1,391</u></u>	Line 3 x Line 4	5

¹ The pumped storage True-Up Adjustment reconciles the difference between the prior year's forecast and actual load data.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Comparison of Revenues
 Rate Effective Period - Twelve Months Ending December 31, 2025

Line No.	Customer Classes	(A) 2025 Transmission Revenues @ Changed Rates	(B) 2024 Transmission Revenues @ Present Rates ¹	(C) = (A) - (B) (\$ Change)	(D) = (C)/(B) (%) Change	Reference	Line No.
1	Residential	\$ 572,344,108	\$ 448,620,507	\$ 123,723,600	27.58%	(A): Page BG-2, Line 16, Col. G	1
2						(B): Statement BH, Page BH-1, Line 16, Col. G	2
3							3
4	Small Commercial	137,732,566	\$ 119,860,357	\$ 17,872,209	14.91%	(A): Page BG-2, Line 18, Col. G	4
5						(B): Statement BH, Page BH-1, Line 18, Col. G	5
6							6
7	Medium and Large Commercial/Industrial ²	521,152,015	\$ 397,584,229	\$ 123,567,786	31.08%	(A): Page BG-2, Line 20, Col. G	7
8						(B): Statement BH, Page BH-1, Line 20, Col. G	8
9							9
10	San Diego Unified Port District	135,808	133,999	\$ 1,809	1.35%	(A): Page BG-2, Line 22, Col. G	10
11						(B): Statement BH, Page BH-1, Line 22, Col. G	11
12	Agricultural (Schedules PA, TOU-PA and PA-T-1)						12
13							13
14	Schedules PA and TOU-PA	4,603,616	3,755,864	\$ 847,752	22.57%	(A): Page BG-5, Line 52, Col. M	14
15						(B): Statement BH, Page BH-4, Line 52, Col. M	15
16	Schedule PA-T-1	<u>9,113,227</u>	<u>7,288,175</u>	<u>\$ 1,825,052</u>	<u>25.04%</u>	(A): Page BG-5, Line 53, Col. M	16
17						(B): Statement BH, Page BH-4, Line 53, Col. M	17
18							18
19							19
20	Total Agricultural	13,716,842	11,044,039	\$ 2,672,804	24.20%	(A): Line 14, Col. A Plus Line 16, Col. A	20
21						(B): Line 14, Col. B Plus Line 16, Col. B	21
22							22
23	Street Lighting	4,184,703	\$ 3,549,976	\$ 634,727	17.88%	(A): Page BG-2, Line 26, Col. G	23
24						(B): Statement BH, Page BH-1, Line 26, Col. G	24
25							25
26	Standby	12,796,728	\$ 14,278,764	\$ (1,482,036)	-10.38%	(A): Page BG-2, Line 28, Col. G	26
27						(B): Statement BH, Page BH-1, Line 28, Col. G	27
28	Grand Total	<u>\$ 1,262,062,770</u>	<u>\$ 995,071,870</u>	<u>\$ 266,990,899</u>	<u>26.83%</u>	Sum Lines 1, 4, 7, 10, 20, 23, 26	28

NOTES:

¹ Present rates are defined as rates presented in TO5 Cycle 6, pursuant to Docket No. ER24-524-000.

² Revenues for Medium and Large Commercial/Industrial customers include revenues of Standard Customers that have Maximum On-Peak Demand rates and Maximum Demand at the Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Rate Effective Period - Twelve Months Ending December 31, 2025

Line No.	Customer Classes	(A)	(B)	(C)	(D)	(E)	(F)	(G)	Line No.
		Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25		
1	Residential ¹	\$ 60,188,775	\$ 48,838,986	\$ 43,294,460	\$ 34,484,485	\$ 32,270,040	\$ 34,823,977		1
2									2
3	Small Commercial ²	11,019,976	10,684,131	10,640,248	10,557,097	10,530,331	11,023,976		3
4									4
5	Medium and Large Commercial/Industrial ³	39,209,217	37,341,840	37,336,139	37,481,076	37,845,620	45,538,519		5
6									6
7	San Diego Unified Port District ⁴	9,840	13,263	12,990	13,147	7,287	7,213		7
8									8
9	Agricultural ⁵	880,842	974,224	879,896	943,134	1,169,102	1,228,003		9
10									10
11	Street Lighting ⁶	354,864	352,326	345,201	339,783	337,047	339,806		11
12									12
13	Standby ⁷	1,066,394	1,066,394	1,066,394	1,066,394	1,066,394	1,066,394		13
14									14
15	TOTAL	\$ 112,729,909	\$ 99,271,164	\$ 93,575,327	\$ 84,885,115	\$ 83,225,821	\$ 94,027,889		15

Line No.	Customer Classes	(A)	(B)	(C)	(D)	(E)	(F)	(G)	Line No.
		Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total	
16	Residential ¹	\$ 43,487,193	\$ 59,964,316	\$ 69,215,227	\$ 50,054,951	\$ 42,119,253	\$ 53,602,444	\$ 572,344,108	16
17									17
18	Small Commercial ²	12,348,279	13,041,007	13,695,384	12,147,122	11,220,819	10,824,196	\$ 137,732,566	18
19									19
20	Medium and Large Commercial/Industrial ³	50,164,318	52,459,013	54,924,559	49,858,864	39,542,618	39,450,232	\$ 521,152,015	20
21									21
22	San Diego Unified Port District ⁴	8,209	7,990	6,632	14,060	27,051	8,126	\$ 135,808	22
23									23
24	Agricultural ⁵	1,378,716	1,417,007	1,357,981	1,309,765	1,128,168	1,050,004	\$ 13,716,842	24
25									25
26	Street Lighting ⁶	338,560	349,958	339,767	342,277	363,066	382,047	\$ 4,184,703	26
27									27
28	Standby ⁷	1,066,394	1,066,394	1,066,394	1,066,394	1,066,394	1,066,394	\$ 12,796,728	28
29									29
30	TOTAL	\$ 108,791,669	\$ 128,305,685	\$ 140,605,944	\$ 114,793,434	\$ 95,467,369	\$ 106,383,444	\$ 1,262,062,770	30

NOTES:

¹ Pages BG-3 through BG-5, Line 37.
² Page BG-3 through BG-5, Line 39.
³ Page BG-3 through BG-5, Lines 41-45.

⁴ Page BG-3 through BG-5, Lines 47-49.
⁵ Page BG-3 through BG-5, Lines 52 and 53.
⁶ Page BG-3 through BG-5, Line 55.
⁷ Page BG-3 through BG-5, Line 57.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Rate Effective Period - Twelve Months Ending December 31, 2025

Line No.	Customer Classes	(A) Jan-25		(B) Feb-25		(C) Mar-25		(D) Apr-25		Line No.
		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
1	Residential	606,008,606		491,733,645		435,908,785		347,205,847		1
2										2
3	Small Commercial	194,287,304		188,366,211		187,592,519		186,126,527		3
4										4
5	Medium and Large Commercial/Industrial	751,192,254		713,531,334		714,756,631		718,508,299		5
6	Non-Coincident (100%)		-		-		-		-	6
7	Non-Coincident (90%)		1,810,355		1,723,711		1,723,748		1,730,660	7
8	Maximum On-Peak Period Demand-Standard Customers		1,610,067		1,546,258		1,536,909		1,536,203	8
9	Maximum Demand at the Time of System Peak-Standard Customers		123,878		107,612		114,935		120,755	9
10										10
11	San Diego Unified Port District	595,720		724,430		727,400		931,380		11
12	Non-Coincident (90%)		11,856		15,980		15,650		15,840	12
13	Maximum Demand at the Time of System Peak		-		-		-		-	13
14										14
15	Agricultural									15
16	Schedules PA and TOU-PA	5,887,705		6,921,204		6,343,637		7,110,262		16
17	Schedule PA-T-1 - Non-Coincident (100%)	16,898,596	61,281	18,281,426	66,296	16,418,928	59,542	17,288,753	62,696	17
18										18
19	Street Lighting	6,804,681		6,756,007		6,619,388		6,515,491		19
20										20
21	Standby		145,506		145,506		145,506		145,506	21
22										22
23	TOTAL	1,581,674,866		1,426,314,257		1,368,367,288		1,283,686,559		23

NOTES:

¹ Billing determinants are forecast determinants for the rate effective January 2025 through December 2025, as presented in Statement BG, Page BG-18.

Line No.	Customer Classes	(A) Jan-25		(B) Feb-25		(C) Mar-25		(D) Apr-25		Line No.
		Changed Transmission Rates		Changed Transmission Rates		Changed Transmission Rates		Changed Transmission Rates		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
24	Residential ²	\$ 0.09932		\$ 0.09932		\$ 0.09932		\$ 0.09932		24
25										25
26	Small Commercial ²	\$ 0.05672		\$ 0.05672		\$ 0.05672		\$ 0.05672		26
27										27
28	Medium and Large Commercial/Industrial ^{2,3}									28
29										29
30	San Diego Unified Port District ^{2,5}									30
31										31
32	Agricultural (Schedules PA and TOU-PA) ^{2,3}	\$ 0.03861		\$ 0.03861		\$ 0.03861		\$ 0.03861		32
33										33
34	Street Lighting ²	\$ 0.05215		\$ 0.05215		\$ 0.05215		\$ 0.05215		34
35										35
36	Standby ^{2,3}									36

NOTES:

² The changed rates information comes from Statement BL, Page BL-1, Column A, Lines 1 through 41.

³ The demand rates for Medium & Large Commercial/Industrial, Schedule PA-T-1, and Standby customers are shown on Pages BG-6, BG-7, BG-8, BG-9, BG-13, and BG-14.

Line No.	Customer Classes	(A) Jan-25		(B) Feb-25		(C) Mar-25		(D) Apr-25		Line No.
		Revenues @ Changed Rates ⁴		Revenues @ Changed Rates ⁴		Revenues @ Changed Rates ⁴		Revenues @ Changed Rates ⁴		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
37	Residential	\$ 60,188,775	\$ -	\$ 48,838,986	\$ -	\$ 43,294,460	\$ -	\$ 34,484,485	\$ -	37
38										38
39	Small Commercial	\$ 11,019,976	\$ -	\$ 10,684,131	\$ -	\$ 10,640,248	\$ -	\$ 10,557,097	\$ -	39
40										40
41	Medium and Large Commercial/Industrial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	41
42	Non-Coincident (100%)		\$ -		\$ -		\$ -		\$ -	42
43	Non-Coincident (90%)		\$ 37,688,884		\$ 35,893,685		\$ 35,888,367		\$ 36,027,804	43
44	Maximum On-Peak Period Demand-Standard Customers ⁵		\$ 1,390,261		\$ 1,335,162		\$ 1,327,090		\$ 1,326,480	44
45	Maximum Demand at the Time of System Peak-Standard Customers ⁵		\$ 130,072		\$ 112,993		\$ 120,681		\$ 126,792	45
46										46
47	San Diego Unified Port District	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	47
48	Non-Coincident (90%)		\$ 9,840		\$ 13,263		\$ 12,990		\$ 13,147	48
49	Maximum Demand at the Time of System Peak		\$ -		\$ -		\$ -		\$ -	49
50										50
51	Agricultural									51
52	Schedules PA and TOU-PA	\$ 227,324		\$ 267,228		\$ 244,928		\$ 274,527		52
53	Schedule PA-T-1 - Non-Coincident (100%)		\$ 653,518		\$ 706,996		\$ 634,968		\$ 668,607	53
54										54
55	Street Lighting	\$ 354,864	\$ -	\$ 352,326	\$ -	\$ 345,201	\$ -	\$ 339,783	\$ -	55
56										56
57	Standby		\$ 1,066,394		\$ 1,066,394		\$ 1,066,394		\$ 1,066,394	57
58										58
59	TOTAL	\$ 71,790,939	\$ 40,938,970	\$ 60,142,671	\$ 39,128,493	\$ 54,524,837	\$ 39,050,490	\$ 45,655,891	\$ 39,229,224	59
60										60
61	Grand Total		\$ 112,729,909		\$ 99,271,164		\$ 93,575,327		\$ 84,885,115	61

NOTES:

⁴ The revenues above are derived by multiplying the forecast billing determinants by the rates, except for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers.

The derivation of revenues for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers are shown on Pages BG-6, BG-7, BG-8, BG-9, BG-13, and BG-14.

⁵ Revenues for Medium and Large Commercial/Industrial customers include revenues of Standard Customers that have Maximum On-Peak Demand rates and Maximum Demand at the Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round. Grandfathered Maximum On-Peak Demand rates and Maximum Demand at the Time of System Peak rates, which are based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays, are not included due to assumed revenue neutrality.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Rate Effective Period - Twelve Months Ending December 31, 2025

Line No.	Customer Classes	(E) May-25 Billing Determinants ¹		(F) Jun-25 Billing Determinants ¹		(G) Jul-25 Billing Determinants ¹		(H) Aug-25 Billing Determinants ¹		Line No.
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
		1	Residential	324,909,783		350,624,017		437,849,309		
2										2
3	Small Commercial	185,654,635		194,357,833		217,705,905		229,919,025		3
4										4
5	Medium and Large Commercial/Industrial	724,916,885		760,340,002		838,846,181		875,481,607		5
6	Non-Coincident (100%)		-		-		-		-	6
7	Non-Coincident (90%)		1,747,362		1,827,641		2,013,530		2,105,312	7
8	Maximum On-Peak Period Demand-Standard Customers		1,555,103		1,604,438		1,758,680		1,851,065	8
9	Maximum Demand at the Time of System Peak-Standard Customers		118,741		122,437		141,908		138,789	9
10										10
11	San Diego Unified Port District	258,380		110,630		125,900		50		11
12	Non-Coincident (90%)		8,780		8,690		9,890		7,990	12
13	Maximum Demand at the Time of System Peak		-		-		-		-	13
14										14
15	Agricultural									15
16	Schedules PA and TOU-PA	10,185,414		11,247,958		12,755,826		13,888,226		16
17	Non-Coincident (100%)	20,061,665	72,752	20,603,202	74,378	23,004,136	83,045	22,863,151	82,536	17
18										18
19	Street Lighting	6,463,029		6,515,926		6,492,050		6,710,609		19
20										20
21	Standby		145,506		145,506		145,506		145,506	21
22										22
23	TOTAL	1,272,449,790		1,343,799,567		1,536,779,307		1,752,611,315		23

NOTES:

¹ Billing determinants are forecast determinants for the rate effective January 2025 through December 2025, as presented in Statement BG, Pages BG-18 and BG-19.

Line No.	Customer Classes	(E) May-25 Changed Transmission Rates		(F) Jun-25 Changed Transmission Rates		(G) Jul-25 Changed Transmission Rates		(H) Aug-25 Changed Transmission Rates		Line No.
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
		24	Residential ²	\$ 0.09932		\$ 0.09932		\$ 0.09932		
25										25
26	Small Commercial ²	\$ 0.05672		\$ 0.05672		\$ 0.05672		\$ 0.05672		26
27										27
28	Medium and Large Commercial/Industrial ^{2,3}									28
29										29
30	San Diego Unified Port District ^{2,5}									30
31										31
32	Agricultural (Schedules PA and TOU-PA) ^{2,3}	\$ 0.03861		\$ 0.03861		\$ 0.03861		\$ 0.03861		32
33										33
34	Street Lighting ²	\$ 0.05215		\$ 0.05215		\$ 0.05215		\$ 0.05215		34
35										35
36	Standby ^{2,3}									36

NOTES:

² The changed rates information comes from Statement BL, Page BL-1, Column A, Lines 1 through 41.

³ The demand rates for Medium & Large Commercial/Industrial, Schedule PA-T-1, and Standby customers are shown on Pages BG-6, BG-7, BG-8, BG-9, BG-13, and BG-14.

Line No.	Customer Classes	(E) May-25 Revenues @ Changed Rates ⁴		(F) Jun-25 Revenues @ Changed Rates ⁴		(G) Jul-25 Revenues @ Changed Rates ⁴		(H) Aug-25 Revenues @ Changed Rates ⁴		Line No.
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
		37	Residential	\$ 32,270,040	\$ -	\$ 34,823,977	\$ -	\$ 43,487,193	\$ -	
38										38
39	Small Commercial	\$ 10,530,331	\$ -	\$ 11,023,976	\$ -	\$ 12,348,279	\$ -	\$ 13,041,007	\$ -	39
40										40
41	Medium and Large Commercial/Industrial	\$ -		\$ -		\$ -		\$ -		41
42	Non-Coincident (100%)		\$ -		\$ -		\$ -		\$ -	42
43	Non-Coincident (90%)		\$ 36,378,142		\$ 38,042,665		\$ 41,906,121		\$ 43,824,306	43
44	Maximum On-Peak Period Demand-Standard Customers ⁵		\$ 1,342,800		\$ 6,832,329		\$ 7,489,155		\$ 7,882,563	44
45	Maximum Demand at the Time of System Peak-Standard Customers ⁵		\$ 124,678		\$ 663,525		\$ 769,042		\$ 752,144	45
46										46
47	San Diego Unified Port District	\$ -		\$ -		\$ -		\$ -		47
48	Non-Coincident (90%)		\$ 7,287		\$ 7,213		\$ 8,209		\$ 7,990	48
49	Maximum Demand at the Time of System Peak		\$ -		\$ -		\$ -		\$ -	49
50										50
51	Agricultural									51
52	Schedules PA and TOU-PA	\$ 393,259		\$ 434,284		\$ 492,502		\$ 536,224		52
53	Schedule PA-T-1 - Non-Coincident (100%)		\$ 775,843		\$ 793,720		\$ 886,214		\$ 880,782	53
54										54
55	Street Lighting	\$ 337,047	\$ -	\$ 339,806	\$ -	\$ 338,560	\$ -	\$ 349,958	\$ -	55
56										56
57	Standby	\$ -	\$ 1,066,394	\$ -	\$ 1,066,394	\$ -	\$ 1,066,394	\$ -	\$ 1,066,394	57
58										58
59	TOTAL	\$ 43,530,676	\$ 39,695,144	\$ 46,622,043	\$ 47,405,846	\$ 56,666,535	\$ 52,125,134	\$ 73,891,505	\$ 54,414,179	59
60										60
61	Grand Total		\$ 83,225,821		\$ 94,027,889		\$ 108,791,669		\$ 128,305,685	61

NOTES:

⁴ The revenues above are derived by multiplying the forecast billing determinants by the rates, except for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers.

The derivation of revenues for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers are shown on Pages BG-6, BG-7, BG-8, BG-9, BG-13, and BG-14.

⁵ Revenues for Medium and Large Commercial/Industrial customers include revenues of Standard Customers that have Maximum On-Peak Demand rates and Maximum Demand at the Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round. Grandfathered Maximum On-Peak Demand rates and Maximum Demand at the Time of System Peak rates, which are based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays, are not included due to assumed revenue neutrality.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Changed Rates
 Rate Effective Period - Twelve Months Ending December 31, 2025

Line No.	Customer Classes	(I) Sep-25		(J) Oct-25		(K) Nov-25		(L) Dec-25		(M) Total		Line No.
		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
1	Residential	696,891,132		503,976,556		424,076,251		539,694,367		5,762,626,943		1
2												2
3	Small Commercial	241,455,993		214,159,410		197,828,257		190,835,622		2,428,289,241		3
4												4
5	Medium-Large Commercial	915,168,822		830,726,295		757,391,549		759,868,651		9,360,728,509		5
6	Non-Coincident (100%)		-		-		-		-		-	6
7	Non-Coincident (90%)		2,203,987		2,000,707		1,825,707		1,822,397		22,535,116	7
8	Maximum On-Peak Period Demand-Standard Customers		1,948,099		1,768,677		1,625,043		1,592,244		19,932,787	8
9	Maximum Demand at the Time of System Peak-Standard Customers		137,233		124,374		123,897		146,965		1,521,523	9
10												10
11	San Diego Unified Port District	40,380		1,332,720		1,353,380		517,860		6,718,230		11
12	Non-Coincident (90%)		7,990		16,940		16,610		9,790		146,006	12
13	Maximum Demand at the Time of System Peak		-		-		7,580		-		7,580	13
14												14
15	Agricultural											15
16	Schedules PA and TOU-PA	13,262,987		12,407,756		10,202,678		9,020,115		119,233,769		16
17	Non-Coincident (100%)	21,957,610	79,267	21,563,168	77,843	18,985,959	68,851	18,145,457	65,803	236,072,050	854,290	17
18												18
19	Street Lighting	6,515,194		6,563,322		6,961,960		7,325,919		80,243,577		19
20												20
21	Standby Customers		145,506		145,506		145,506		145,506		1,746,072	21
22												22
23	TOTAL	1,895,292,118		1,590,729,226		1,416,800,034		1,525,407,990		17,993,912,319		23

NOTES:

¹ Billing determinants are forecast determinants for the rate effective January 2025 through December 2025, as presented in Statement BG, Page BG-19.

Line No.	Customer Classes	(I) Sep-25		(J) Oct-25		(K) Nov-25		(L) Dec-25		(M) Total		Line No.
		Changed Transmission Rates		Changed Transmission Rates		Changed Transmission Rates		Changed Transmission Rates		Changed Transmission Rates		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
24	Residential ²	\$ 0.09932		\$ 0.09932		\$ 0.09932		\$ 0.09932				24
25												25
26	Small Commercial ²	\$ 0.05672		\$ 0.05672		\$ 0.05672		\$ 0.05672				26
27												27
28	Medium and Large Commercial/Industrial ^{2,3}											28
29												29
30	San Diego Unified Port District ^{2,5}											30
31												31
32	Agricultural (Schedules PA and TOU-PA) ^{2,3}	\$ 0.03861		\$ 0.03861		\$ 0.03861		\$ 0.03861				32
33												33
34	Street Lighting ²	\$ 0.05215		\$ 0.05215		\$ 0.05215		\$ 0.05215				34
35												35
36	Standby ^{2,3}											36

NOTES:

² The changed rates information comes from Statement BL, Page BL-1, Column A, Lines 1 through 41.

³ The demand rates for Medium & Large Commercial/Industrial, Schedule PA-T-1, and Standby customers are shown on Pages BG-6, BG-7, BG-8, BG-9, BG-13, and BG-14.

Line No.	Customer Classes	(I) Sep-25		(J) Oct-25		(K) Nov-25		(L) Dec-25		(M) Total		Line No.
		Revenues @ Changed Rates ⁴		Revenues @ Changed Rates ⁴		Revenues @ Changed Rates ⁴		Revenues @ Changed Rates ⁴		Revenues @ Changed Rates		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
37	Residential	\$ 69,215,227	\$ -	\$ 50,054,951	\$ -	\$ 42,119,253	\$ -	\$ 53,602,444	\$ -	\$ 572,344,108	\$ -	37
38												38
39	Small Commercial	\$ 13,695,384	\$ -	\$ 12,147,122	\$ -	\$ 11,220,819	\$ -	\$ 10,824,196	\$ -	\$ 137,732,566	\$ -	39
40												40
41	Medium-Large Commercial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	41
42	Non-Coincident (100%)		\$ -		\$ -		\$ -		\$ -		\$ -	42
43	Non-Coincident (90%)		\$ 45,885,076		\$ 41,653,119		\$ 38,009,335		\$ 37,921,048		\$ 469,118,553	43
44	Maximum On-Peak Period Demand-Standard Customers ⁵		\$ 8,295,775		\$ 7,531,722		\$ 1,403,192		\$ 1,374,871		\$ 47,531,399	44
45	Maximum Demand at the Time of System Peak-Standard Customers ⁵		\$ 743,708		\$ 674,023		\$ 130,091		\$ 154,313		\$ 4,502,063	45
46												46
47	San Diego Unified Port District	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	47
48	Non-Coincident (90%)		6,632		14,060		13,786		8,126		\$ 122,543	48
49	Maximum Demand at the Time of System Peak		-		-		13,265		-		\$ 13,265	49
50												50
51	Agricultural											51
52	Schedules PA and TOU-PA	\$ 512,084		\$ 479,063		\$ 393,925		\$ 348,267		\$ 4,603,616		52
53	Schedule PA-T-1 - Non-Coincident (100%)		845,897		830,702		734,243		701,738		\$ 9,113,227	53
54												54
55	Street Lighting	\$ 339,767	\$ -	\$ 342,277	\$ -	\$ 363,066	\$ -	\$ 382,047	\$ -	\$ 4,184,703	\$ -	55
56												56
57	Standby Customers	\$ -	\$ 1,066,394	\$ -	\$ 1,066,394	\$ -	\$ 1,066,394	\$ -	\$ 1,066,394	\$ -	\$ 12,796,728	57
58												58
59	TOTAL	\$ 83,762,462	\$ 56,843,482	\$ 63,023,414	\$ 51,770,020	\$ 54,097,064	\$ 41,370,306	\$ 65,156,954	\$ 41,226,490	\$ 718,864,992	\$ 543,197,778	59
60												60
61	Grand Total		\$ 140,605,944		\$ 114,793,434		\$ 95,467,369		\$ 106,383,444		\$ 1,262,062,770	61

NOTES:

⁴ The revenues above are derived by multiplying the forecast billing determinants by the rates, except for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers.

The derivation of revenues for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers are shown on Pages BG-6, BG-7, BG-8, BG-9, BG-13, and BG-14.

⁵ Revenues for Medium and Large Commercial/Industrial customers include revenues of Standard Customers that have Maximum On-Peak Demand rates and Maximum Demand at the Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round. Grandfathered Maximum On-Peak Demand rates and Maximum Demand at the Time of System Peak rates, which are based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays, are not included due to assumed revenue neutrality.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Medium & Large Commercial / Industrial Customers (Standard Customers)
 Rate Effective Period - Twelve Months Ending December 31, 2025

Line No.	Description	(A) Jan-25	(B) Feb-25	(C) Mar-25	(D) Apr-25	(E) May-25	(F) Jun-25	(G)	Reference ¹	Line No.
1	Energy Revenues:									1
2	Commodity Sales - kWh	751,192,254	713,531,334	714,756,631	718,508,299	724,916,885	760,340,002		(Page BG-21.3, Line 145) x 1000	2
3	Commodity Rate - \$/kWh	0	0	0	0	0	0			3
4	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 2 x Line 3	4
5										5
6	Non-Coincident Demand (100%) (kW):									6
7	Secondary	-	-	-	-	-	-		(Page BG-21.1, Line 43) x 1000	7
8	Primary	-	-	-	-	-	-		(Page BG-21.1, Line 44) x 1000	8
9	Transmission	-	-	-	-	-	-		(Page BG-21.1, Line 45) x 1000	9
10	Total	-	-	-	-	-	-		Sum Lines 7; 8; 9	10
11	Check Figure	-	-	-	-	-	-		Page BG-18, Line 6	11
12	Difference	-	-	-	-	-	-		Line 10 Less Line 11	12
13										13
14	Non-Coincident Demand (100%) Rates (\$/kW):									14
15	Secondary	\$ 23.35	\$ 23.35	\$ 23.35	\$ 23.35	\$ 23.35	\$ 23.35		Statement BL, Page BL-1, Line 6, Col. D	15
16	Primary	\$ 22.56	\$ 22.56	\$ 22.56	\$ 22.56	\$ 22.56	\$ 22.56		Statement BL, Page BL-1, Line 6, Col. C	16
17	Transmission	\$ 22.45	\$ 22.45	\$ 22.45	\$ 22.45	\$ 22.45	\$ 22.45		Statement BL, Page BL-1, Line 6, Col. B	17
18										18
19	Non-Coincident Demand (100%) - Revenues at Changed Rates:									19
20	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 7 x Line 16	20
21	Primary	-	-	-	-	-	-		Line 8 x Line 17	21
22	Transmission	-	-	-	-	-	-		Line 9 x Line 18	22
23	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Sum Lines 21; 22; 23	23
24										24

Line No.	Description	(A) Jul-25	(B) Aug-25	(C) Sep-25	(D) Oct-25	(E) Nov-25	(F) Dec-25	(G) Total	Reference ¹	Line No.
25	Energy Revenues:									25
26	Commodity Sales - kWh	838,846,181	875,481,607	915,168,822	830,726,295	757,391,549	759,868,651	9,360,728,509	(Page BG-21.3, Line 145) x 1000	26
27	Commodity Rate - \$/kWh	0	0	0	0	0	0	-		27
28	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 26 x Line 27	28
29										29
30	Non-Coincident Demand (100%) (kW):									30
31	Secondary	-	-	-	-	-	-	-	(Page BG-21.1, Line 43) x 1000	31
32	Primary	-	-	-	-	-	-	-	(Page BG-21.1, Line 44) x 1000	32
33	Transmission	-	-	-	-	-	-	-	(Page BG-21.1, Line 45) x 1000	33
34	Total	-	-	-	-	-	-	-	Sum Lines 31; 32; 33	34
35	Check Figure	-	-	-	-	-	-	-	Page BG-19, Line 6	35
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	36
37										37
38	Non-Coincident Demand (100%) Rates (\$/kW):									38
39	Secondary	\$ 23.35	\$ 23.35	\$ 23.35	\$ 23.35	\$ 23.35	\$ 23.35	\$ 23.35	Statement BL, Page BL-1, Line 6, Col. D	39
40	Primary	\$ 22.56	\$ 22.56	\$ 22.56	\$ 22.56	\$ 22.56	\$ 22.56	\$ 22.56	Statement BL, Page BL-1, Line 6, Col. C	40
41	Transmission	\$ 22.45	\$ 22.45	\$ 22.45	\$ 22.45	\$ 22.45	\$ 22.45	\$ 22.45	Statement BL, Page BL-1, Line 6, Col. B	41
42										42
43	Non-Coincident Demand (100%) - Revenues at Changed Rates:									43
44	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 31 x Line 40	44
45	Primary	-	-	-	-	-	-	-	Line 32 x Line 41	45
46	Transmission	-	-	-	-	-	-	-	Line 33 x Line 42	46
47	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sum Lines 45; 46; 47	47
48	Total Revenues at Changed Rates:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		48

NOTES:

¹ Reference data found in Statements BG and BL.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Medium & Large Commercial / Industrial Customers (Standard Customers)
 Rate Effective Period - Twelve Months Ending December 31, 2025

Line No.	Description	(A) Jan-25	(B) Feb-25	(C) Mar-25	(D) Apr-25	(E) May-25	(F) Jun-25	(G)	Reference ²	Line No.
1	<u>Non-coincident</u>									1
2	<u>Demand (90%) (kW) ¹:</u>									2
3	Secondary	1,319,131	1,266,851	1,259,192	1,258,614	1,274,098	1,323,593		(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000	3
4	Primary	367,859	348,138	349,643	352,142	354,890	377,035		(Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000	4
5	Transmission	123,365	108,722	114,913	119,904	118,373	127,012		(Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000	5
6	Total	1,810,355	1,723,711	1,723,748	1,730,660	1,747,362	1,827,641		Sum Lines 3; 4; 5	6
7	Check Figure	1,810,355	1,723,711	1,723,748	1,730,660	1,747,362	1,827,641		Page BG-18, Line 7	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Non-Coincident Demand (90%)</u>									10
11	<u>Rates (\$/kW):</u>									11
12	Secondary	\$ 21.02	\$ 21.02	\$ 21.02	\$ 21.02	\$ 21.02	\$ 21.02		Statement BL, Page BL-1, Line 8, Col. D	12
13	Primary	\$ 20.30	\$ 20.30	\$ 20.30	\$ 20.30	\$ 20.30	\$ 20.30		Statement BL, Page BL-1, Line 8, Col. C	13
14	Transmission	\$ 20.21	\$ 20.21	\$ 20.21	\$ 20.21	\$ 20.21	\$ 20.21		Statement BL, Page BL-1, Line 8, Col. B	14
15	<u>Non-Coincident Demand (90%) -</u>									15
16	<u>Revenues at Changed Rates:</u>									16
17	Secondary	\$ 27,728,127	\$ 26,629,211	\$ 26,468,219	\$ 26,456,057	\$ 26,781,549	\$ 27,821,923		Line 3 x Line 12	17
18	Primary	7,467,545	7,067,198	7,097,763	7,148,487	7,204,266	7,653,820		Line 4 x Line 13	18
19	Transmission	2,493,213	2,197,275	2,322,385	2,423,259	2,392,327	2,566,922		Line 5 x Line 14	19
20	Subtotal	\$ 37,688,884	\$ 35,893,685	\$ 35,888,367	\$ 36,027,804	\$ 36,378,142	\$ 38,042,665		Sum Lines 17; 18; 19	20

Line No.	Description	(A) Jul-25	(B) Aug-25	(C) Sep-25	(D) Oct-25	(E) Nov-25	(F) Dec-25	(G) Total	Reference ²	Line No.
21	<u>Non-Coincident</u>									21
22	<u>Demand (90%) (kW) ¹:</u>									22
23	Secondary	1,450,836	1,527,049	1,607,099	1,459,083	1,331,400	1,304,528	16,381,475	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000	23
24	Primary	416,735	433,885	452,669	410,879	370,767	374,863	4,609,506	(Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000	24
25	Transmission	145,958	144,377	144,220	130,745	123,539	143,006	1,544,136	(Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000	25
26	Total	2,013,530	2,105,312	2,203,987	2,000,707	1,825,707	1,822,397	22,535,116	Sum Lines 23; 24; 25	26
27	Check Figure	2,013,530	2,105,312	2,203,987	2,000,707	1,825,707	1,822,397	22,535,116	Page BG-19, Line 7	27
28		-	-	-	-	-	-	-	Line 26 Less Line 27	28
29										29
30	<u>Non-Coincident Demand (90%)</u>									30
31	<u>Rates (\$/kW):</u>									31
32	Secondary	\$ 21.02	\$ 21.02	\$ 21.02	\$ 21.02	\$ 21.02	\$ 21.02		Statement BL, Page BL-1, Line 8, Col. D	32
33	Primary	\$ 20.30	\$ 20.30	\$ 20.30	\$ 20.30	\$ 20.30	\$ 20.30		Statement BL, Page BL-1, Line 8, Col. C	33
34	Transmission	\$ 20.21	\$ 20.21	\$ 20.21	\$ 20.21	\$ 20.21	\$ 20.21		Statement BL, Page BL-1, Line 8, Col. B	34
35	<u>Non-Coincident Demand (90%) -</u>									35
36	<u>Revenues at Changed Rates:</u>									36
37	Secondary	\$ 30,496,581	\$ 32,098,578	\$ 33,781,218	\$ 30,669,919	\$ 27,986,036	\$ 27,421,182	\$ 344,338,599	Line 23 x Line 32	37
38	Primary	8,459,720	8,807,862	9,189,174	8,340,840	7,526,579	7,609,710	\$ 93,572,965	Line 24 x Line 33	38
39	Transmission	2,949,820	2,917,867	2,914,685	2,642,360	2,496,720	2,890,157	\$ 31,206,989	Line 25 x Line 34	39
40	Subtotal	\$ 41,906,121	\$ 43,824,306	\$ 45,885,076	\$ 41,653,119	\$ 38,009,335	\$ 37,921,048	\$ 469,118,553	Sum Lines 37; 38; 39	40

NOTES:

¹ NCD (90%) rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, DG-R, and A6-TOU.

² Reference data found in Statements BG and BL.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Medium & Large Commercial / Industrial Customers (Standard Customers) ¹
 Rate Effective Period - Twelve Months Ending December 31, 2025

Line No.	Description	(A) Jan-25	(B) Feb-25	(C) Mar-25	(D) Apr-25	(E) May-25	(F) Jun-25	(G)	Reference ³	Line No.
1	<u>Maximum On-Peak</u>									1
2	<u>Period Demand (kW) ²:</u>									2
3	Secondary	1,260,129	1,210,188	1,202,871	1,202,319	1,217,111	1,248,565		(Page BG-21.2, Line 80) x 1000	3
4	Primary	311,646	299,295	297,485	297,349	301,007	311,504		(Page BG-21.2, Line 81) x 1000	4
5	Transmission	38,293	36,775	36,553	36,536	36,985	44,369		(Page BG-21.2, Line 82) x 1000	5
6	Total	1,610,067	1,546,258	1,536,909	1,536,203	1,555,103	1,604,438		Sum Lines 3; 4; 5	6
7	Check Figure	1,610,067	1,546,258	1,536,909	1,536,203	1,555,103	1,604,438		Page BG-18, Line 8	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Maximum On-Peak</u>									10
11	<u>Period Demand Rates (\$/kW):</u>									11
12	Secondary	\$ 0.87	\$ 0.87	\$ 0.87	\$ 0.87	\$ 0.87	\$ 4.29		Statement BL, Page 1, Lines 11 & 12, Col. D	12
13	Primary	\$ 0.84	\$ 0.84	\$ 0.84	\$ 0.84	\$ 0.84	\$ 4.15		Statement BL, Page 1, Lines 11 & 12, Col. C	13
14	Transmission	\$ 0.84	\$ 0.84	\$ 0.84	\$ 0.84	\$ 0.84	\$ 4.13		Statement BL, Page 1, Lines 11 & 12, Col. B	14
15	<u>Maximum On-Peak Period Demand -</u>									15
16	<u>Revenues at Changed Rates:</u>									16
17	Secondary	\$ 1,096,312	\$ 1,052,863	\$ 1,046,498	\$ 1,046,017	\$ 1,058,886	\$ 5,356,344		Line 3 x Line 12	17
18	Primary	261,783	251,408	249,888	249,773	252,846	1,292,741		Line 4 x Line 13	18
19	Transmission	32,166	30,891	30,704	30,690	31,068	183,244		Line 5 x Line 14	19
20	Subtotal	\$ 1,390,261	\$ 1,335,162	\$ 1,327,090	\$ 1,326,480	\$ 1,342,800	\$ 6,832,329		Sum Lines 17; 18; 19	20

Line No.	Description	(A) Jul-25	(B) Aug-25	(C) Sep-25	(D) Oct-25	(E) Nov-25	(F) Dec-25	(G) Total	Reference ³	Line No.
21	<u>Maximum On-Peak</u>									21
22	<u>Period Demand (kW) ²:</u>									22
23	Secondary	1,368,596	1,440,489	1,516,000	1,376,375	1,271,850	1,246,179	15,560,671	(Page BG-21.2, Line 80) x 1000	23
24	Primary	341,450	359,387	378,226	343,391	314,545	308,196	3,863,481	(Page BG-21.2, Line 81) x 1000	24
25	Transmission	48,634	51,189	53,873	48,911	38,649	37,869	508,635	(Page BG-21.2, Line 82) x 1000	25
26	Total	1,758,680	1,851,065	1,948,099	1,768,677	1,625,043	1,592,244	19,932,787	Sum Lines 23; 24; 25	26
27	Check Figure	1,758,680	1,851,065	1,948,099	1,768,677	1,625,043	1,592,244	19,932,787	Page BG-19, Line 8	27
28	Difference	-	-	-	-	-	-	-	Line 26 Less Line 27	28
29										29
30	<u>Maximum On-Peak</u>									30
31	<u>Period Demand Rates (\$/kW):</u>									31
32	Secondary	\$ 4.29	\$ 4.29	\$ 4.29	\$ 4.29	\$ 0.87	\$ 0.87		Statement BL, Page 1, Lines 11 & 12, Col. D	32
33	Primary	\$ 4.15	\$ 4.15	\$ 4.15	\$ 4.15	\$ 0.84	\$ 0.84		Statement BL, Page 1, Lines 11 & 12, Col. C	33
34	Transmission	\$ 4.13	\$ 4.13	\$ 4.13	\$ 4.13	\$ 0.84	\$ 0.84		Statement BL, Page 1, Lines 11 & 12, Col. B	34
35	<u>Maximum On-Peak Period Demand -</u>									35
36	<u>Revenues at Changed Rates:</u>									36
37	Secondary	\$ 5,871,276	\$ 6,179,696	\$ 6,503,642	\$ 5,904,647	\$ 1,106,509	\$ 1,084,176	\$ 37,306,867	Line 23 x Line 32	37
38	Primary	1,417,019	1,491,455	1,569,639	1,425,073	264,218	258,885	\$ 8,984,726	Line 24 x Line 33	38
39	Transmission	200,860	211,412	222,494	202,002	32,465	31,810	\$ 1,239,806	Line 25 x Line 34	39
40	Subtotal	\$ 7,489,155	\$ 7,882,563	\$ 8,295,775	\$ 7,531,722	\$ 1,403,192	\$ 1,374,871	\$ 47,531,399	Sum Lines 37; 38; 39	40

NOTES:

- ¹ Standard Customers have Maximum On-Peak Period Demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.
- ² Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ³ Reference data found in Statements BG and BL.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Medium & Large Commercial / Industrial Customers (Standard Customers) ¹
 Rate Effective Period - Twelve Months Ending December 31, 2025

Line No.	Description	(A) Jan-25	(B) Feb-25	(C) Mar-25	(D) Apr-25	(E) May-25	(F) Jun-25	(G)	Reference ³	Line No.
1	<u>Maximum Demand</u>									1
2	<u>at the Time of System Peak (kW) ²:</u>									2
3	Secondary	-	-	-	-	-	-		(Page BG-21.3, Line 126) x 1000	3
4	Primary	37,744	32,788	35,019	36,792	36,179	38,018		(Page BG-21.3, Line 127) x 1000	4
5	Transmission	86,134	74,824	79,916	83,962	82,562	84,419		(Page BG-21.3, Line 128) x 1000	5
6	Total	123,878	107,612	114,935	120,755	118,741	122,437		Sum Lines 3; 4; 5	6
7	Check Figure	123,878	107,612	114,935	120,755	118,741	122,437		Page BG-18, Line 9	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Maximum Demand at the</u>									10
11	<u>Time of System Peak Rates (\$/kW):</u>									11
12	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Statement BL, Page BL-1, Lines 19 & 20, Col. D	12
13	Primary	\$ 1.05	\$ 1.05	\$ 1.05	\$ 1.05	\$ 1.05	\$ 5.44		Statement BL, Page BL-1, Lines 19 & 20, Col. C	13
14	Transmission	\$ 1.05	\$ 1.05	\$ 1.05	\$ 1.05	\$ 1.05	\$ 5.41		Statement BL, Page BL-1, Lines 19 & 20, Col. B	14
15	<u>Maximum Demand at the Time of System</u>									15
16	<u>Peak - Revenues at Changed Rates:</u>									16
17	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 3 x Line 12	17
18	Primary	39,631	34,427	36,770	38,632	37,988	206,818		Line 4 x Line 13	18
19	Transmission	90,441	78,566	83,911	88,160	86,690	456,707		Line 5 x Line 14	19
20	Subtotal	\$ 130,072	\$ 112,993	\$ 120,681	\$ 126,792	\$ 124,678	\$ 663,525		Sum Lines 17; 18; 19	20
21										21
22	<u>Revenues at Changed Rates:</u>									22
23	Secondary	\$ 28,824,439	\$ 27,682,074	\$ 27,514,717	\$ 27,502,074	\$ 27,840,435	\$ 33,178,266		Line 17 + Page BG-6 Line 21 + Page BG-7 Line 17 + Page BG-8 Line 17	23
24	Primary	\$ 7,768,959	\$ 7,353,034	\$ 7,384,421	\$ 7,436,892	\$ 7,495,100	\$ 9,153,380		Line 18 + Page BG-6 Line 22 + Page BG-7 Line 18 + Page BG-8 Line 18	24
25	Transmission	\$ 2,615,819	\$ 2,306,732	\$ 2,437,001	\$ 2,542,110	\$ 2,510,085	\$ 3,206,873		Line 19 + Page BG-6 Line 23 + Page BG-7 Line 19 + Page BG-8 Line 19	25
26	Total	\$ 39,209,217	\$ 37,341,840	\$ 37,336,139	\$ 37,481,076	\$ 37,845,620	\$ 45,538,519		Sum Lines 23; 24; 25	26
27										27
28	<u>Total Revenues at Changed Rates:</u>	\$ 39,209,217	\$ 37,341,840	\$ 37,336,139	\$ 37,481,076	\$ 37,845,620	\$ 45,538,519		Sum Line 26; Page BG-6, Line 4	28

Line No.	Description	(A) Jul-25	(B) Aug-25	(C) Sep-25	(D) Oct-25	(E) Nov-25	(F) Dec-25	(G) Total	Reference ³	Line No.
29	<u>Maximum Demand</u>									29
30	<u>at the Time of System Peak (kW) ²:</u>									30
31	Secondary	-	-	-	-	-	-		(Page BG-21.3, Line 126) x 1000	31
32	Primary	44,064	43,096	42,612	38,620	37,750	44,778	467,459	(Page BG-21.3, Line 127) x 1000	32
33	Transmission	97,844	95,694	94,621	85,755	86,147	102,187	1,054,064	(Page BG-21.3, Line 128) x 1000	33
34	Total	141,908	138,789	137,233	124,374	123,897	146,965	1,521,523	Sum Lines 31; 32; 33	34
35	Check Figure	141,908	138,789	137,233	124,374	123,897	146,965	1,521,523	Page BG-19, Line 9	35
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	36
37										37
38	<u>Maximum Demand at the</u>									38
39	<u>Time of System Peak Rates (\$/kW):</u>									39
40	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Statement BL, Page BL-1, Lines 19 & 20, Col. D	40
41	Primary	\$ 5.44	\$ 5.44	\$ 5.44	\$ 5.44	\$ 1.05	\$ 1.05		Statement BL, Page BL-1, Lines 19 & 20, Col. C	41
42	Transmission	\$ 5.41	\$ 5.41	\$ 5.41	\$ 5.41	\$ 1.05	\$ 1.05		Statement BL, Page BL-1, Lines 19 & 20, Col. B	42
43	<u>Maximum Demand at the Time of System</u>									43
44	<u>Peak - Revenues at Changed Rates:</u>									44
45	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 31 x Line 40	45
46	Primary	239,708	234,440	231,811	210,090	39,637	47,017	\$ 1,396,969	Line 32 x Line 41	46
47	Transmission	529,335	517,704	511,897	463,932	90,454	107,296	\$ 3,105,093	Line 33 x Line 42	47
48	Total	\$ 769,042	\$ 752,144	\$ 743,708	\$ 674,023	\$ 130,091	\$ 154,313	\$ 4,502,063	Sum Lines 45; 46; 47	48
49										49
50	<u>Revenues at Changed Rates:</u>									50
51	Secondary	\$ 36,367,857	\$ 38,278,274	\$ 40,284,859	\$ 36,574,567	\$ 29,092,545	\$ 28,505,358	\$ 381,645,466	Line 45 + Page BG-6 Line 45 + Page BG-7 Line 37 + Page BG-8 Line 37	51
52	Primary	\$ 10,116,446	\$ 10,533,757	\$ 10,990,623	\$ 9,976,003	\$ 7,830,434	\$ 7,915,612	\$ 103,954,660	Line 46 + Page BG-6 Line 46 + Page BG-7 Line 38 + Page BG-8 Line 38	52
53	Transmission	\$ 3,680,015	\$ 3,646,982	\$ 3,649,076	\$ 3,308,294	\$ 2,619,639	\$ 3,029,262	\$ 35,551,888	Line 47 + Page BG-6 Line 47 + Page BG-7 Line 39 + Page BG-8 Line 39	53
54	Total	\$ 50,164,318	\$ 52,459,013	\$ 54,924,558	\$ 49,858,864	\$ 39,542,618	\$ 39,450,232	\$ 521,152,014	Sum Lines 51; 52; 53	54
55										55
56	<u>Total Revenues at Changed Rates:</u>	\$ 50,164,318	\$ 52,459,013	\$ 54,924,558	\$ 49,858,864	\$ 39,542,618	\$ 39,450,232	\$ 521,152,014	Sum Line 54; Page BG-6, Line 28	56

NOTES:
¹ Standard Customers have Maximum Demand at the Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.
² Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariff: Schedule A6-TOU.
³ Reference data found in Statements BG and BL.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Medium & Large Commercial / Industrial Customers (Grandfathered Customers) ¹
 Rate Effective Period - Twelve Months Ending December 31, 2025

Line No.	Description	(A) Jan-25	(B) Feb-25	(C) Mar-25	(D) Apr-25	(E) May-25	(F) Jun-25	(G)	Reference ³	Line No.
1	<u>Maximum On-Peak</u>									1
2	<u>Period Demand (kW) ²:</u>									2
3	Secondary	1,175,710	1,129,114	1,122,288	1,121,772	1,135,574	1,330,830		(Page BG-21.2, Line 90) x 1000	3
4	Primary	299,656	287,780	286,041	285,909	289,427	325,972		(Page BG-21.2, Line 91) x 1000	4
5	Transmission	35,873	34,451	34,243	34,227	34,649	42,761		(Page BG-21.2, Line 92) x 1000	5
6	Total	1,511,240	1,451,346	1,442,572	1,441,909	1,459,649	1,699,563		Sum Lines 3; 4; 5	6
7	Check Figure	1,511,240	1,451,346	1,442,572	1,441,909	1,459,649	1,699,563		Page BG-18, Line 10	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Maximum On-Peak</u>									10
11	<u>Period Demand Rates (\$/kW):</u>									11
12	Secondary	\$ 0.93	\$ 0.93	\$ 0.93	\$ 0.93	\$ 0.93	\$ 4.05		Statement BL, Page 1, Lines 15 & 16, Col. D	12
13	Primary	\$ 0.90	\$ 0.90	\$ 0.90	\$ 0.90	\$ 0.90	\$ 3.91		Statement BL, Page 1, Lines 15 & 16, Col. C	13
14	Transmission	\$ 0.89	\$ 0.89	\$ 0.89	\$ 0.89	\$ 0.89	\$ 3.90		Statement BL, Page 1, Lines 15 & 16, Col. B	14
15	<u>Maximum On-Peak Period Demand -</u>									15
16	<u>Revenues at Changed Rates:</u>									16
17	Secondary	\$ 1,093,410	\$ 1,050,076	\$ 1,043,728	\$ 1,043,248	\$ 1,056,084	\$ 5,389,861		Line 3 x Line 12	17
18	Primary	269,691	259,002	257,437	257,318	260,484	1,274,552		Line 4 x Line 13	18
19	Transmission	31,927	30,662	30,476	30,462	30,837	166,767		Line 5 x Line 14	19
20	Subtotal	\$ 1,395,028	\$ 1,339,741	\$ 1,331,641	\$ 1,331,029	\$ 1,347,405	\$ 6,831,180		Sum Lines 17; 18; 19	20

Line No.	Description	(A) Jul-25	(B) Aug-25	(C) Sep-25	(D) Oct-25	(E) Nov-25	(F) Dec-25	(G) Total	Reference ³	Line No.
21	<u>Maximum On-Peak</u>									21
22	<u>Period Demand (kW) ²:</u>									22
23	Secondary	1,458,769	1,535,399	1,615,886	1,467,061	1,186,646	1,162,695	15,441,745	(Page BG-21.2, Line 90) x 1000	23
24	Primary	357,310	376,079	395,794	359,341	302,444	296,339	3,862,092	(Page BG-21.2, Line 91) x 1000	24
25	Transmission	46,872	49,334	51,920	47,138	36,207	35,476	483,150	(Page BG-21.2, Line 92) x 1000	25
26	Total	1,862,950	1,960,812	2,063,600	1,873,539	1,525,296	1,494,510	19,786,987	Sum Lines 23; 24; 25	26
27	Check Figure	1,862,950	1,960,812	2,063,600	1,873,539	1,525,296	1,494,510	19,786,987	Page BG-19, Line 10	27
28	Difference	-	-	-	-	-	-	-	Line 26 Less Line 27	28
29										29
30	<u>Maximum On-Peak</u>									30
31	<u>Period Demand Rates (\$/kW):</u>									31
32	Secondary	\$ 4.05	\$ 4.05	\$ 4.05	\$ 4.05	\$ 0.93	\$ 0.93		Statement BL, Page 1, Lines 15 & 16, Col. D	32
33	Primary	\$ 3.91	\$ 3.91	\$ 3.91	\$ 3.91	\$ 0.90	\$ 0.90		Statement BL, Page 1, Lines 15 & 16, Col. C	33
34	Transmission	\$ 3.90	\$ 3.90	\$ 3.90	\$ 3.90	\$ 0.89	\$ 0.89		Statement BL, Page 1, Lines 15 & 16, Col. B	34
35	<u>Maximum On-Peak Period Demand -</u>									35
36	<u>Revenues at Changed Rates:</u>									36
37	Secondary	\$ 5,908,015	\$ 6,218,366	\$ 6,544,339	\$ 5,941,596	\$ 1,103,580	\$ 1,081,306	\$ 37,473,610	Line 23 x Line 32	37
38	Primary	1,397,081	1,470,470	1,547,553	1,405,021	272,199	266,705	\$ 8,937,514	Line 24 x Line 33	38
39	Transmission	182,799	192,402	202,488	183,838	32,224	31,574	\$ 1,146,456	Line 25 x Line 34	39
40	Subtotal	\$ 7,487,895	\$ 7,881,237	\$ 8,294,379	\$ 7,530,455	\$ 1,408,004	\$ 1,379,585	\$ 47,557,580	Sum Lines 37; 38; 39	40

NOTES:

- ¹ Grandfathered Customers have Maximum On-Peak Demand rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.
- ² Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ³ Reference data found in Statements BG and BL.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Medium & Large Commercial / Industrial Customers (Grandfathered Customers) ¹
 Rate Effective Period - Twelve Months Ending December 31, 2025

Line No.	Description	(A) Jan-25	(B) Feb-25	(C) Mar-25	(D) Apr-25	(E) May-25	(F) Jun-25	(G)	Reference ³	Line No.
1	<u>Maximum Demand</u>									1
2	<u>at the Time of System Peak (kW) ²:</u>									2
3	Secondary	-	-	-	-	-	-		(Page BG-21.3, Line 136) x 1000	3
4	Primary	37,730	32,776	35,006	36,779	36,165	38,771		(Page BG-21.3, Line 137) x 1000	4
5	Transmission	85,289	74,090	79,131	83,138	81,752	85,048		(Page BG-21.3, Line 138) x 1000	5
6	Total	123,019	106,866	114,137	119,917	117,917	123,819		Sum Lines 3; 4; 5	6
7	Check Figure	123,019	106,866	114,137	119,917	117,917	123,819		Page BG-18, Line 11	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Maximum Demand at the</u>									10
11	<u>Time of System Peak Rates (\$/kW):</u>									11
12	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Statement BL, Page BL-1, Lines 23 & 24, Col. D	12
13	Primary	\$ 1.06	\$ 1.06	\$ 1.06	\$ 1.06	\$ 1.06	\$ 5.37		Statement BL, Page BL-1, Lines 23 & 24, Col. C	13
14	Transmission	\$ 1.06	\$ 1.06	\$ 1.06	\$ 1.06	\$ 1.06	\$ 5.35		Statement BL, Page BL-1, Lines 23 & 24, Col. B	14
15	<u>Maximum Demand at the Time of System</u>									15
16	<u>Peak - Revenues at Changed Rates:</u>									16
17	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 3 x Line 12	17
18	Primary	39,994	34,742	37,106	38,985	38,335	208,201		Line 4 x Line 13	18
19	Transmission	90,406	78,535	83,879	88,126	86,657	455,004		Line 5 x Line 14	19
20	Subtotal	\$ 130,400	\$ 113,278	\$ 120,985	\$ 127,112	\$ 124,992	\$ 663,205		Sum Lines 17; 18; 19	20
21										21
22	<u>Revenues at Changed Rates:</u>									22
23	Secondary	\$ 28,824,439	\$ 27,682,074	\$ 27,514,717	\$ 27,502,074	\$ 27,840,435	\$ 33,178,266		Line 17 + Page BG-6 Line 21 + Page BG-7 Line 17 + Page BG-8 Line 17	23
24	Primary	\$ 7,769,321	\$ 7,353,349	\$ 7,384,757	\$ 7,437,246	\$ 7,495,447	\$ 9,154,762		Line 18 + Page BG-6 Line 22 + Page BG-7 Line 18 + Page BG-8 Line 18	24
25	Transmission	\$ 2,615,784	\$ 2,306,702	\$ 2,436,968	\$ 2,542,076	\$ 2,510,051	\$ 3,205,171		Line 19 + Page BG-6 Line 23 + Page BG-7 Line 19 + Page BG-8 Line 19	25
26	Total	\$ 39,209,544	\$ 37,342,125	\$ 37,336,442	\$ 37,481,396	\$ 37,845,933	\$ 45,538,199		Sum Lines 23; 24; 25	26
27										27
28	<u>Total Revenues at Changed Rates:</u>	\$ 39,209,544	\$ 37,342,125	\$ 37,336,442	\$ 37,481,396	\$ 37,845,933	\$ 45,538,199		Sum Line 26; Page BG-6, Line 4	28

Line No.	Description	(A) Jul-25	(B) Aug-25	(C) Sep-25	(D) Oct-25	(E) Nov-25	(F) Dec-25	(G) Total	Reference ³	Line No.
29	<u>Maximum Demand</u>									29
30	<u>at the Time of System Peak (kW) ²:</u>									30
31	Secondary	-	-	-	-	-	-		(Page BG-21.3, Line 136) x 1000	31
32	Primary	44,937	43,949	43,456	39,385	37,736	44,762	471,451	(Page BG-21.3, Line 137) x 1000	32
33	Transmission	98,572	96,406	95,325	86,393	85,301	101,183	1,051,628	(Page BG-21.3, Line 138) x 1000	33
34	Total	143,509	140,356	138,781	125,778	123,037	145,945	1,523,079	Sum Lines 31; 32; 33	34
35	Check Figure	143,509	140,356	138,781	125,778	123,037	145,945	1,523,079	Page BG-19, Line 11	35
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	36
37										37
38	<u>Maximum Demand at the</u>									38
39	<u>Time of System Peak Rates (\$/kW):</u>									39
40	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Statement BL, Page BL-1, Lines 23 & 24, Col. D	40
41	Primary	\$ 5.37	\$ 5.37	\$ 5.37	\$ 5.37	\$ 1.06	\$ 1.06		Statement BL, Page BL-1, Lines 23 & 24, Col. C	41
42	Transmission	\$ 5.35	\$ 5.35	\$ 5.35	\$ 5.35	\$ 1.06	\$ 1.06		Statement BL, Page BL-1, Lines 23 & 24, Col. B	42
43	<u>Maximum Demand at the Time of System</u>									43
44	<u>Peak - Revenues at Changed Rates:</u>									44
45	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 31 x Line 40	45
46	Primary	241,310	236,008	233,361	211,495	40,000	47,447	\$ 1,406,985	Line 32 x Line 41	46
47	Transmission	527,362	515,774	509,989	462,203	90,419	107,254	\$ 3,095,609	Line 33 x Line 42	47
48	Total	\$ 768,672	\$ 751,782	\$ 743,350	\$ 673,698	\$ 130,419	\$ 154,702	\$ 4,502,594	Sum Lines 45; 46; 47	48
49										49
50	<u>Revenues at Changed Rates:</u>									50
51	Secondary	\$ 36,367,857	\$ 38,278,274	\$ 40,284,859	\$ 36,574,567	\$ 29,092,545	\$ 28,505,358	\$ 381,645,466	Line 45 + Page BG-6 Line 45 + Page BG-7 Line 37 + Page BG-8 Line 37	51
52	Primary	\$ 10,118,049	\$ 10,535,325	\$ 10,992,173	\$ 9,977,408	\$ 7,830,797	\$ 7,916,042	\$ 103,964,675	Line 46 + Page BG-6 Line 46 + Page BG-7 Line 38 + Page BG-8 Line 38	52
53	Transmission	\$ 3,678,042	\$ 3,645,052	\$ 3,647,168	\$ 3,306,565	\$ 2,619,604	\$ 3,029,221	\$ 35,542,404	Line 47 + Page BG-6 Line 47 + Page BG-7 Line 39 + Page BG-8 Line 39	53
54	Total	\$ 50,163,948	\$ 52,458,651	\$ 54,924,200	\$ 49,858,540	\$ 39,542,946	\$ 39,450,621	\$ 521,152,545	Sum Lines 51; 52; 53	54
55										55
56	<u>Total Revenues at Changed Rates:</u>	\$ 50,163,948	\$ 52,458,651	\$ 54,924,200	\$ 49,858,540	\$ 39,542,946	\$ 39,450,621	\$ 521,152,545	Sum Line 54; Page BG-6, Line 28	56

NOTES:

- ¹ Grandfathered Customers have Maximum Demand at the Time of System Peak rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.
- ² Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariff: Schedule A6-TOU.
- ³ Reference data found in Statements BG and BL.

Statement - BG
SAN DIEGO GAS & ELECTRIC COMPANY
Rate Design Information - Wholesale Transmission Rates
CAISO TAC Rates Input Form - January 1, 2025 through December 31, 2025
High-Voltage Utility Specific Rates, Low -Voltage Wheeling Access Charge & Low Voltage Access Charge Rates

Line No.	Components	(1)	(2)	(3) = (1) + (2)	Notes & Reference	Line No.
		High Voltage TRR	Low Voltage TRR	Combined TRR		
1	Wholesale Base Transmission Revenue Requirement	\$ 609,432,519	\$ 648,432,209	\$ 1,257,864,729	Statement BL-CAISO Wholesale; Page 1; Line 1; Col. 1 thru 3	1
2						2
3	Wholesale TRBAA Forecast ¹	\$ (39,987,951)	\$ (760,645)	\$ (40,748,596)	Statement BL-CAISO Wholesale; Page 1; Line 3; Col. 1 thru 3	3
4						4
5	Transmission Standby Revenues	\$ (6,199,985)	\$ (6,596,743)	\$ (12,796,728)	Statement BL-CAISO Wholesale; Page 1; Line 5; Col. 1 thru 3	5
6						6
7	Wholesale Net Transmission Revenue Requirement	\$ 563,244,583	\$ 641,074,821	\$ 1,204,319,404	Sum Lines 1; 3; 5	7
8						8
9	Gross Load - MWH	19,047,571	19,047,571	19,047,571	Statement BL-CAISO Wholesale; Page 1; Line 9; Col. 1 thru 3	9
10						10
11	Utility Specific Access Charges (\$/MWH)	\$ 29.5704	\$ 33.6565	\$ 63.2269	Line 7 / Line 9	11

NOTES:

¹ The TRBAA information comes from SDG&E's TRBAA Rate Filing Docket No. ER25-218-000, filed on October 25, 2024 effective from January 1, 2025 through December 31, 2025.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 San Diego Unified Port District Customer
 Rate Effective Period - Twelve Months Ending December 31, 2025

Line No.	Description	(A) Jan-25	(B) Feb-25	(C) Mar-25	(D) Apr-25	(E) May-25	(F) Jun-25	(G)	Reference ³	Line No.
1	<u>Energy Revenues:</u>									
2	Commodity Sales - kWh	595,720	724,430	727,400	931,380	258,380	110,630		(Page BG-21.3, Line 160) x 1000	1
3	Commodity Rate - \$/kWh	0	0	0	0	0	0			2
4	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 2 x Line 3	3
5										4
6	<u>Non-Coincident Demand (90%) (kW) ¹:</u>									5
7	Primary	11,856	15,980	15,650	15,840	8,780	8,690		(Page BG-21.3, Line 162) x 1000	6
8										7
9	<u>Non-Coincident Demand (90%) Rates (\$/kW):</u>									8
10	Primary	\$ 0.83	\$ 0.83	\$ 0.83	\$ 0.83	\$ 0.83	\$ 0.83		Statement BL, Page BL-1, Line 29, Col. C	9
11										10
12	<u>Non-Coincident Demand (90%) - Revenues at Changed Rates:</u>									11
13	Primary	\$ 9,840	\$ 13,263	\$ 12,990	\$ 13,147	\$ 7,287	\$ 7,213		Line 7 x Line 11	12
14										13
15										14
16	<u>Maximum Demand at the Time of System Peak (kW) ²:</u>									15
17	Primary	-	-	-	-	-	-		(Page BG-21.3, Line 164) x 1000	16
18										17
19										18
20	<u>Maximum Demand at the Time of System Peak Rates (\$/kW):</u>									19
21	Primary	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75		Statement BL, Page BL-1, Lines 31 & 32, Col. C	20
22										21
23										22
24	<u>Maximum Demand at the Time of System Peak - Revenues at Changed Rates:</u>									23
25	Primary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 18 x Line 22	24
26										25
27										26
28	Total Revenues	\$ 9,840	\$ 13,263	\$ 12,990	\$ 13,147	\$ 7,287	\$ 7,213		Sum Lines 4; 14; 26	27
										28

Line No.	Description	(A) Jul-25	(B) Aug-25	(C) Sep-25	(D) Oct-25	(E) Nov-25	(F) Dec-25	(G) Total	Reference ³	Line No.
29	<u>Energy Revenues:</u>									
30	Commodity Sales - kWh	125,900	50	40,380	1,332,720	1,353,380	517,860	6,718,230	(Page BG-21.3, Line 160) x 1000	29
31	Commodity Rate - \$/kWh	0	0	0	0	0	0	0		30
32	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 30 x Line 31	31
33										32
34	<u>Non-Coincident Demand (90%) (kW) ¹:</u>									33
35	Primary	9,890	7,990	7,990	16,940	16,610	9,790	146,006	(Page BG-21.3, Line 162) x 1000	34
36										35
37	<u>Non-Coincident Demand (90%) Rates (\$/kW):</u>									36
38	Primary	\$ 0.83	\$ 0.83	\$ 0.83	\$ 0.83	\$ 0.83	\$ 0.83		Statement BL, Page BL-1, Line 29, Col. C	37
39										38
40	<u>Non-Coincident Demand (90%) - Revenues at Changed Rates:</u>									39
41	Primary	\$ 8,209	\$ 6,632	\$ 6,632	\$ 14,060	\$ 13,786	\$ 8,126	121,185	Line 35 x Line 39	40
42										41
43										42
44	<u>Maximum Demand at the Time of System Peak (kW) ²:</u>									43
45	Primary	-	-	-	-	7,580	-	7,580	(Page BG-21.3, Line 164) x 1000	44
46										45
47										46
48	<u>Maximum Demand at the Time of System Peak Rates (\$/kW):</u>									47
49	Primary	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75		Statement BL, Page BL-1, Lines 31 & 32, Col. C	48
50										49
51										50
52	<u>Maximum Demand at the Time of System Peak - Revenues at Changed Rates:</u>									51
53	Primary	\$ -	\$ -	\$ -	\$ -	\$ 13,265	\$ -	13,265	Line 46 x Line 50	52
54										53
55										54
56	Total Revenues	\$ 8,209	\$ 6,632	\$ 6,632	\$ 14,060	\$ 27,051	\$ 8,126	134,450	Sum Lines 32; 42; 54	55
57										56
										57

NOTES:

- ¹ 90% NCD Rates are applicable to CPUC Schedule A6-TOU.
- ² Maximum Demand at the Time of System Peak Demand Charges are applicable to CPUC Schedule A6-TOU.
- ³ Reference data found in Statements BG and BL.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Schedule PA-T-1 Agricultural Customers (Standard Customers)
 Rate Effective Period - Twelve Months Ending December 31, 2025

Line No.	Description	(A) Jan-25	(B) Feb-25	(C) Mar-25	(D) Apr-25	(E) May-25	(F) Jun-25	(G)	Reference ²	Line No.
1	<u>Energy Revenues:</u>									
2	Commodity Sales - kWh	16,898,596	18,281,426	16,418,928	17,288,753	20,061,665	20,603,202		(Page BG-21.4, Line 169) x 1000	1
3	Commodity Rate - \$/kWh	0	0	0	0	0	0			2
4	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 2 x Line 3	3
5										4
6	<u>Non-Coincident Demand (100%) (kW) !:</u>									5
7	Secondary	42,609	46,096	41,400	43,593	50,585	53,140		(Page BG-21.4, Line 187) x 1000	6
8	Primary	18,672	20,200	18,142	19,103	22,167	21,237		(Page BG-21.4, Line 188) x 1000	7
9	Transmission	-	-	-	-	-	-		(Page BG-21.4, Line 189) x 1000	8
10	Total	61,281	66,296	59,542	62,696	72,752	74,378		Sum Lines 7; 8; 9	9
11	Check Figure	61,281	66,296	59,542	62,696	72,752	74,378		Page BG-18, Line 19	10
12	Difference	-	-	-	-	-	-		Line 10 Less Line 11	11
13										12
14	<u>Non-Coincident Demand (100%)</u>									13
15	<u>Rates (\$/kW):</u>									14
16	Secondary	\$ 10.78	\$ 10.78	\$ 10.78	\$ 10.78	\$ 10.78	\$ 10.78		Statement BL, Page BL-1, Line 37, Col. D	15
17	Primary	\$ 10.40	\$ 10.40	\$ 10.40	\$ 10.40	\$ 10.40	\$ 10.40		Statement BL, Page BL-1, Line 37, Col. C	16
18	Transmission	\$ 10.36	\$ 10.36	\$ 10.36	\$ 10.36	\$ 10.36	\$ 10.36		Statement BL, Page BL-1, Line 37, Col. B	17
19	<u>Non-Coincident Demand (100%) -</u>									18
20	<u>Revenues at Changed Rates:</u>									19
21	Secondary	\$ 459,327	\$ 496,914	\$ 446,289	\$ 469,932	\$ 545,303	\$ 572,852		Line 7 x Line 16	20
22	Primary	194,191	210,082	188,679	198,675	230,540	220,868		Line 8 x Line 17	21
23	Transmission	-	-	-	-	-	-		Line 9 x Line 18	22
24	Subtotal	\$ 653,518	\$ 706,996	\$ 634,968	\$ 668,607	\$ 775,843	\$ 793,720		Sum Lines 21; 22; 23	23
										24

Line No.	Description	(A) Jul-25	(B) Aug-25	(C) Sep-25	(D) Oct-25	(E) Nov-25	(F) Dec-25	(G) Total	Reference ²	Line No.
25	<u>Energy Revenues:</u>									
26	Commodity Sales - kWh	23,004,136	22,863,151	21,957,610	21,563,168	18,985,959	18,145,457	236,072,050	(Page BG-21.4, Line 169) x 1000	25
27	Commodity Rate - \$/kWh	0	0	0	0	0	0	-		26
28	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 26 x Line 27	27
29										28
30	<u>Non-Coincident Demand (100%) (kW) !:</u>									29
31	Secondary	59,333	58,969	56,634	55,616	47,872	45,753	601,600	(Page BG-21.4, Line 187) x 1000	30
32	Primary	23,712	23,567	22,633	22,227	20,979	20,050	252,691	(Page BG-21.4, Line 188) x 1000	31
33	Transmission	-	-	-	-	-	-	-	(Page BG-21.4, Line 189) x 1000	32
34	Total	83,045	82,536	79,267	77,843	68,851	65,803	854,290	Sum Lines 31; 32; 33	33
35	Check Figure	83,045	82,536	79,267	77,843	68,851	65,803	854,290	Page BG-19, Line 19	34
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	35
37										36
38	<u>Non-Coincident Demand (100%)</u>									37
39	<u>Rates (\$/kW):</u>									38
40	Secondary	\$ 10.78	\$ 10.78	\$ 10.78	\$ 10.78	\$ 10.78	\$ 10.78		Statement BL, Page BL-1, Line 37, Col. D	39
41	Primary	\$ 10.40	\$ 10.40	\$ 10.40	\$ 10.40	\$ 10.40	\$ 10.40		Statement BL, Page BL-1, Line 37, Col. C	40
42	Transmission	\$ 10.36	\$ 10.36	\$ 10.36	\$ 10.36	\$ 10.36	\$ 10.36		Statement BL, Page BL-1, Line 37, Col. B	41
43	<u>Non-Coincident Demand (100%) -</u>									42
44	<u>Revenues at Changed Rates:</u>									43
45	Secondary	\$ 639,607	\$ 635,687	\$ 610,510	\$ 599,542	\$ 516,064	\$ 493,218	\$ 6,485,245	Line 31 x Line 40	44
46	Primary	246,606	245,095	235,388	231,159	218,178	208,520	2,627,982	Line 32 x Line 41	45
47	Transmission	-	-	-	-	-	-	-	Line 33 x Line 42	46
48	Total Revenues at Changed Rates:	\$ 886,214	\$ 880,782	\$ 845,897	\$ 830,702	\$ 734,243	\$ 701,738	\$ 9,113,227	Sum Lines 45; 46; 47	47
										48

NOTES:

¹ Non-Coincident Demand (NCD) (100%) rates applicable to the following California Public Utilities Commission (CPUC) tariff: Schedule PA-T-1.

² Reference data found in Statements BG and BL.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Standby Customers
 Rate Effective Period - Twelve Months Ending December 31, 2025

Line No.	Description	(A) Jan-25	(B) Feb-25	(C) Mar-25	(D) Apr-25	(E) May-25	(F) Jun-25	(G)	Reference ¹	Line No.
1	<u>Demand - Billing</u>									1
2	<u>Determinants (kW):</u>									2
3	Secondary	6,148	6,148	6,148	6,148	6,148	6,148		(Page BG-21.4, Line 197) x 1000	3
4	Primary	84,682	84,682	84,682	84,682	84,682	84,682		(Page BG-21.4, Line 198) x 1000	4
5	Transmission	54,676	54,676	54,676	54,676	54,676	54,676		(Page BG-21.4, Line 199) x 1000	5
6	Total	145,506	145,506	145,506	145,506	145,506	145,506		Sum Lines 3; 4; 5	6
7	Check Figure	145,506	145,506	145,506	145,506	145,506	145,506		Page BG-18, Line 25	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Demand Rates (\$/kW):</u>									10
11	Secondary	\$ 7.57	\$ 7.57	\$ 7.57	\$ 7.57	\$ 7.57	\$ 7.57		Statement BL, Page BL-1, Line 41, Col. D	11
12	Primary	\$ 7.33	\$ 7.33	\$ 7.33	\$ 7.33	\$ 7.33	\$ 7.33		Statement BL, Page BL-1, Line 41, Col. C	12
13	Transmission	\$ 7.30	\$ 7.30	\$ 7.30	\$ 7.30	\$ 7.30	\$ 7.30		Statement BL, Page BL-1, Line 41, Col. B	13
14										14
15	<u>Revenues at Changed Rates:</u>									15
16	Secondary	\$ 46,540	\$ 46,540	\$ 46,540	\$ 46,540	\$ 46,540	\$ 46,540		Line 3 x Line 11	16
17	Primary	620,719	620,719	620,719	620,719	620,719	620,719		Line 4 x Line 12	17
18	Transmission	399,135	399,135	399,135	399,135	399,135	399,135		Line 5 x Line 13	18
19	Total	\$ 1,066,394	\$ 1,066,394	\$ 1,066,394	\$ 1,066,394	\$ 1,066,394	\$ 1,066,394		Sum Lines 16; 17; 18	19
20										20
21	<u>Total Revenues</u>									21
22	<u>at Changed Rates:</u>	\$ 1,066,394	\$ 1,066,394	\$ 1,066,394	\$ 1,066,394	\$ 1,066,394	\$ 1,066,394		Line 19	22

Line No.	Description	(A) Jul-25	(B) Aug-25	(C) Sep-25	(D) Oct-25	(E) Nov-25	(F) Dec-25	(G) Total	Reference ¹	Line No.
23	<u>Demand - Billing</u>									23
24	<u>Determinants (kW):</u>									24
25	Secondary	6,148	6,148	6,148	6,148	6,148	6,148	73,776	(Page BG-21.4, Line 197) x 1000	25
26	Primary	84,682	84,682	84,682	84,682	84,682	84,682	1,016,184	(Page BG-21.4, Line 198) x 1000	26
27	Transmission	54,676	54,676	54,676	54,676	54,676	54,676	656,112	(Page BG-21.4, Line 199) x 1000	27
28	Total	145,506	145,506	145,506	145,506	145,506	145,506	1,746,072	Sum Lines 25; 26; 27	28
29	Check Figure	145,506	145,506	145,506	145,506	145,506	145,506	1,746,072	Page BG-19, Line 25	29
30	Difference	-	-	-	-	-	-	-	Line 28 Less Line 29	30
31										31
32	<u>Demand Rates (\$/kW):</u>									32
33	Secondary	\$ 7.57	\$ 7.57	\$ 7.57	\$ 7.57	\$ 7.57	\$ 7.57		Statement BL, Page BL-1, Line 41, Col. D	33
34	Primary	\$ 7.33	\$ 7.33	\$ 7.33	\$ 7.33	\$ 7.33	\$ 7.33		Statement BL, Page BL-1, Line 41, Col. C	34
35	Transmission	\$ 7.30	\$ 7.30	\$ 7.30	\$ 7.30	\$ 7.30	\$ 7.30		Statement BL, Page BL-1, Line 41, Col. B	35
36										36
37	<u>Revenues at Changed Rates:</u>									37
38	Secondary	\$ 46,540	\$ 46,540	\$ 46,540	\$ 46,540	\$ 46,540	\$ 46,540	\$ 558,480	Line 25 x Line 33	38
39	Primary	620,719	620,719	620,719	620,719	620,719	620,719	\$ 7,448,628	Line 26 x Line 34	39
40	Transmission	399,135	399,135	399,135	399,135	399,135	399,135	\$ 4,789,620	Line 27 x Line 35	40
41	Total	\$ 1,066,394	\$ 1,066,394	\$ 1,066,394	\$ 1,066,394	\$ 1,066,394	\$ 1,066,394	\$ 12,796,728	Sum Lines 38; 39; 40	41
42										42
43	<u>Total Revenues</u>									43
44	<u>at Changed Rates:</u>	\$ 1,066,394	\$ 1,066,394	\$ 1,066,394	\$ 1,066,394	\$ 1,066,394	\$ 1,066,394	\$ 12,796,728	Line 41	44

NOTES:

¹ Reference data found in Statements BG and BL.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Revenue Data To Reflect Changed Rates
Rate Effective Period - January 1, 2025 thru December 31, 2025

Line No.	Customer Class	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	Line No.
		Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total	Reference	
1	Billing Determinants (kWh)	7,564	7,564	7,564	7,564	7,564	7,564	7,564	7,564	7,564	7,564	7,564	7,564	90,763	Stmnt BD; Page - 3.1; Line "Sale for Resale" * 1000	1
2																2
3																3
4	HV Access Charge Rate (\$/kwh) ¹	\$ 0.01353	\$ 0.01353	\$ 0.01353	\$ 0.01353	\$ 0.01353	\$ 0.01353	\$ 0.01353	\$ 0.01353	\$ 0.01353	\$ 0.01353	\$ 0.01353	\$ 0.01353		See Note 1 Page BG-15; Line 11; Col. (2) / 1000	4
5																5
6	LV Access Charge Rate (\$/kwh)	\$ 0.03366	\$ 0.03366	\$ 0.03366	\$ 0.03366	\$ 0.03366	\$ 0.03366	\$ 0.03366	\$ 0.03366	\$ 0.03366	\$ 0.03366	\$ 0.03366	\$ 0.03366			6
7																7
8																8
9	HV Access Charge Revenues	\$ 102	\$ 102	\$ 102	\$ 102	\$ 102	\$ 102	\$ 102	\$ 102	\$ 102	\$ 102	\$ 102	\$ 102	\$ 1,228	Line 1 x Line 4	9
10																10
11	LV Access Charge Revenues	255	255	255	255	255	255	255	255	255	255	255	255	3,055	Line 1 x Line 6	11
12																12
13	TOTAL Revenues	\$ 357	\$ 357	\$ 357	\$ 357	\$ 357	\$ 357	\$ 357	\$ 357	\$ 357	\$ 357	\$ 357	\$ 357	\$ 4,283	Line 9 + Line 11	13

NOTES

- ¹ The High Voltage (HV) Access Charge Rate is the CAISO TAC Rate of \$13.53 per MWH according to the CAISO TAC rate summary in effect January 1, 2024 divided by 1,000 and is based on the TO5-Cycle 6 Filing HV-BTRR. The High Voltage Access Charge Rate was held constant in developing this statement because there will be a change in the HV Access Charge Rate once the CAISO implements the TO6 Cycle 1 Wholesale BTRR.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Calculation of Total Rate Impact
Rate Effective Period - Twelve Months Ending December 31, 2025

Line No.	Description	(A) Total Estimated Present Rate (cents / kWh)	(B) Total Proposed Rate (cents / kWh)	(C) Change (cents / kWh)	(D) Change (%)	Line No.
1	Total System Electric Costs	27.427	27.427	-	0.00%	1
2						2
3	Base Transmission Costs	5.883	7.367	1.484	25.22%	3
4						4
5	Total ¹	33.310	34.794	1.484	4.454%	5

NOTES:

- ¹ Total Estimated Present Rate is the estimated system average rate that are effective October 1, 2024, per SDG&E California Public Utilities Commission (CPUC) Advice Letter 4507-E. The system average rate shown includes the California Climate Credit.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Billing Determinants
 Rate Effective Period - Twelve Months Ending December 31, 2025

Line No.	Customer Classes	(A) Jan-25		(B) Feb-25		(C) Mar-25		(D) Apr-25		(E) May-25		(F) Jun-25		Line No.
		Billing Determinants ⁵		Billing Determinants ⁵		Billing Determinants ⁵		Billing Determinants ⁵		Billing Determinants ⁵		Billing Determinants ⁵		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
1	Residential ⁶	606,008,606		491,733,645		435,908,785		347,205,847		324,909,783		350,624,017		1
2														2
3	Small Commercial	194,287,304		188,366,211		187,592,519		186,126,527		185,654,635		194,357,833		3
4														4
5	Medium and Large Commercial/Industrial	751,192,254		713,531,334		714,756,631		718,508,299		724,916,885		760,340,002		5
6	Non-Coincident (100%)		-		-		-		-		-		-	6
7	Non-Coincident (90%) ²		1,810,355		1,723,711		1,723,748		1,730,660		1,747,362		1,827,641	7
8	Maximum On-Peak Period Demand-Standard Customers ³		1,610,067		1,546,258		1,536,909		1,536,203		1,555,103		1,604,438	8
9	Maximum Demand at the Time of System Peak-Standard Customers ⁴		123,878		107,612		114,935		120,755		118,741		122,437	9
10	Maximum On-Peak Period Demand-Grandfathered Customers ³		1,511,240		1,451,346		1,442,572		1,441,909		1,459,649		1,699,563	10
11	Maximum Demand at the Time of System Peak-Grandfathered Customers ⁴		123,019		106,866		114,137		119,917		117,917		123,819	11
12														12
13	San Diego Unified Port District	595,720		724,430		727,400		931,380		258,380		110,630		13
14	Non-Coincident (90%) ²		11,856		15,980		15,650		15,840		8,780		8,690	14
15	Maximum Demand at the Time of System Peak ⁴		-		-		-		-		-		-	15
16														16
17	Agricultural													17
18	Schedules PA and TOU-PA	5,887,705		6,921,204		6,343,637		7,110,262		10,185,414		11,247,958		18
19	Non-Coincident Demand - Schedule PA-T-1 (100%) ¹	16,898,596	61,281	18,281,426	66,296	16,418,928	59,542	17,288,753	62,696	20,061,665	72,752	20,603,202	74,378	19
20														20
21	Street Lighting	6,804,681		6,756,007		6,619,388		6,515,491		6,463,029		6,515,926		21
22														22
23	Sale for Resale	7,564		7,564		7,564		7,564		7,564		7,564		23
24														24
25	Standby		145,506		145,506		145,506		145,506		145,506		145,506	25
26														26
27	TOTAL	1,581,682,430		1,426,321,821		1,368,374,852		1,283,694,123		1,272,457,354		1,343,807,131		27

NOTES:

- ¹ Non-Coincident Demand (NCD) (100%) rates applicable to the following California Public Utilities Commission (CPUC) tariff: Schedule PA-T-1.
- ² NCD (90%) rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, DG-R, A6-TOU, and San Diego Unified Port District.
- ³ Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R. Standard Customers have demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round whereas Grandfathered Customers have demand rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.
- ⁴ Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariff: Schedule A6-TOU and San Diego Unified Port District. Standard Customers have demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round whereas Grandfathered Customers have demand rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.
- ⁵ Billing Determinants are found in Statement BG, Page BG-21.1 through BG-21.4.
- ⁶ Residential billing determinants exclude EV-TOU-5 super off-peak kWh because EV-TOU-5 super off-peak kWh usage is exempt from paying transmission rates.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Billing Determinants
 Rate Effective Period - Twelve Months Ending December 31, 2025.

Line No.	Customer Classes	(G) Jul-25		(H) Aug-25		(I) Sep-25		(J) Oct-25		(K) Nov-25		(L) Dec-25		Line No.
		Billing Determinants ⁵		Billing Determinants ⁵		Billing Determinants ⁵		Billing Determinants ⁵		Billing Determinants ⁵		Billing Determinants ⁵		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
1	Residential ⁶	437,849,309		603,748,648		696,891,132		503,976,556		424,076,251		539,694,367		1
2														2
3	Small Commercial	217,705,905		229,919,025		241,455,993		214,159,410		197,828,257		190,835,622		3
4														4
5	Medium and Large Commercial/Industrial	838,846,181		875,481,607		915,168,822		830,726,295		757,391,549		759,868,651		5
6	Non-Coincident (100%)		-		-		-		-		-		-	6
7	Non-Coincident (90%) ²		2,013,530		2,105,312		2,203,987		2,000,707		1,825,707		1,822,397	7
8	Maximum On-Peak Period Demand-Standard Customers ³		1,758,680		1,851,065		1,948,099		1,768,677		1,625,043		1,592,244	8
9	Maximum Demand at the Time of System Peak-Standard Customers ⁴		141,908		138,789		137,233		124,374		123,897		146,965	9
10	Maximum On-Peak Period Demand-Grandfathered Customers ³		1,862,950		1,960,812		2,063,600		1,873,539		1,525,296		1,494,510	10
11	Maximum Demand at the Time of System Peak-Grandfathered Customers ⁴		143,509		140,356		138,781		125,778		123,037		145,945	11
12														12
13	San Diego Unified Port District	125,900		50		40,380		1,332,720		1,353,380		517,860		13
14	Non-Coincident (90%) ²		9,890		7,990		7,990		16,940		16,610		9,790	14
15	Maximum Demand at the Time of System Peak ⁴		-		-		-		-		7,580		-	15
16														16
17	Agricultural													17
18	Schedules PA and TOU-PA	12,755,826		13,888,226		13,262,987		12,407,756		10,202,678		9,020,115		18
19	Non-Coincident Demand - Schedule PA-T-1 (100%) ¹	23,004,136	83,045	22,863,151	82,536	21,957,610	79,267	21,563,168	77,843	18,985,959	68,851	18,145,457	65,803	19
20														20
21	Street Lighting	6,492,050		6,710,609		6,515,194		6,563,322		6,961,960		7,325,919		21
22														22
23	Sale for Resale	7,564		7,564		7,564		7,564		7,564		7,564		23
24														24
25	Standby		145,506		145,506		145,506		145,506		145,506		145,506	25
26														26
27	TOTAL	1,536,786,871		1,752,618,879		1,895,299,682		1,590,736,790		1,416,807,597		1,525,415,554		27

NOTES:

- ¹ Non-Coincident Demand (NCD) (100%) rates applicable to the following California Public Utilities Commission (CPUC) tariff: Schedule PA-T-1.
- ² NCD (90%) rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, DG-R, A6-TOU, and San Diego Unified Port District.
- ³ Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R. Standard Customers have demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round whereas Grandfathered Customers have demand rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.
- ⁴ Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariff: Schedule A6-TOU and San Diego Unified Port District. Standard Customers have demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round whereas Grandfathered Customers have demand rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.
- ⁵ Billing Determinants are found in Statement BG, Page BG-21.1 through BG-21.4.
- ⁶ Residential billing determinants exclude EV-TOU-5 super off-peak kWh because EV-TOU-5 super off-peak kWh usage is exempt from paying transmission rates.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Billing Determinants
Rate Effective Period - Twelve Months Ending December 31, 2025

Line No.	Customer Classes	(M)		Line No.
		12 Months to Date		
		Billing Determinants ⁵		
		Energy (kWh)	Demand (kW)	
1	Residential	5,762,626,943	-	1
2				2
3	Small Commercial	2,428,289,241	-	3
4				4
5	Medium and Large Commercial/Industrial	9,360,728,509		5
6	Non-Coincident (100%) ¹		-	6
7	Non-Coincident (90%) ²		22,535,116	7
8	Maximum On-Peak Period Demand-Standard Customers ³		19,932,787	8
9	Maximum Demand at the Time of System Peak-Standard Customers ⁴		1,521,523	9
10				10
11	San Diego Unified Port District	6,718,230		11
12	Non-Coincident (90%) ²		146,006	12
13	Maximum Demand at the Time of System Peak ⁴		7,580	13
14				14
15	Agricultural			15
16	Schedules PA and TOU-PA	119,233,769		16
17	Non-Coincident Demand (100%) ¹	236,072,050	854,290	17
18				18
19	Street Lighting	80,243,577	-	19
20				20
21	Sale for Resale	90,763	-	21
22				22
23	Standby	-	1,746,072	23
24				24
25	TOTAL	17,994,003,082	46,743,375	25

NOTES:

- ¹ Non-Coincident Demand (NCD) (100%) rates applicable to the following California Public Utilities Commission (CPUC) tariff: Schedule PA-T-1.
- ² NCD (90%) rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, DG-R, A6-TOU, and San Diego Unified Port District.
- ³ Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R. Determinants shown are for Standard Customers based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.
- ⁴ Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariff: Schedules A6-TOU. Determinants shown are for Standard Customers based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.
- ⁵ Billing Determinants are found in Statement BG, Pages BG-18 and BG-19.

Statement BG: San Diego Gas & Electric Company														
FERC Forecast Period: January 2025 - December 2025 ¹														
Line No.		Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total
1	System Delivery Determinants													
4	Customer Class													
5	Deliveries (MWh)													
6	Residential	633,615	515,438	457,649	365,973	342,313	369,395	457,969	631,672	730,948	531,522	450,340	572,325	6,059,160
7	Small Commercial	194,287	188,366	187,593	186,127	185,655	194,358	217,706	229,919	241,456	214,159	197,828	190,836	2,428,289
8	M.& L. C./I. (AD)	-	-	-	-	-	-	-	-	-	-	-	-	-
9	M.& L. C./I. (AY, AL, DG-R)	665,128	638,768	634,906	634,615	642,422	674,302	739,126	777,953	818,734	743,327	671,315	657,766	8,298,363
10	M.& L. C./I. (A6)	86,064	74,763	79,850	83,894	82,495	86,038	99,720	97,529	96,435	87,399	86,077	102,103	1,062,365
11	San Diego Unified Port District	596	724	727	931	258	111	126	0	40	1,333	1,353	518	6,718
12	Agriculture (PA and TOU-PA)	5,888	6,921	6,344	7,110	10,185	11,248	12,756	13,888	13,263	12,408	10,203	9,020	119,234
13	Agriculture (PA-T-1)	16,899	18,281	16,419	17,289	20,062	20,603	23,004	22,863	21,958	21,563	18,986	18,145	236,072
14	Lighting	6,805	6,756	6,619	6,515	6,463	6,516	6,492	6,711	6,515	6,563	6,962	7,326	80,244
15	Sale for Resale	7.6	7.6	7.6	7.6	7.6	7.6	7.6	7.6	7.6	7.6	7.6	7.6	90.8
16	Total System	1,609,289	1,450,026	1,390,115	1,302,462	1,289,861	1,362,579	1,556,907	1,780,542	1,929,357	1,618,282	1,443,071	1,558,046	18,290,536
20	Med. & Large Comm./Ind. Rate Schedule Billing Determinants													
24	Schedule AD:													
25	Total Deliveries (MWh)	-	-	-	-	-	-	-	-	-	-	-	-	-
28	% @ Secondary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-
29	% @ Primary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-
30	% @ Transmission Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-
31	Total Deliveries (MWh)	0	0	0	0	0	0	0	0	0	0	0	0	0
33	MWh @ Secondary Service	0	0	0	0	0	0	0	0	0	0	0	0	0
34	MWh @ Primary Service	0	0	0	0	0	0	0	0	0	0	0	0	0
35	MWh @ Transmission Service	0	0	0	0	0	0	0	0	0	0	0	0	0
36	Maximum Demand (%)													
38	% @ Secondary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
39	% @ Primary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
40	% @ Transmission Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
42	Maximum Demand (MW)													
43	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
44	MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
45	MW @ Transmission Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
46		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

Statement BG: San Diego Gas & Electric Company														
FERC Forecast Period: January 2025 - December 2025 ¹														
Line No.	Schedules	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total
50														
51	Schedules													
52	Schedules OL-TOU/AL-TOU/AL-TOU2/DG-R:													
53	Total Deliveries (MWh)	665,128	638,768	634,906	634,615	642,422	674,302	739,126	777,953	818,734	743,327	671,315	657,766	8,298,363
54	Total Deliveries (%)													
55	% @ Secondary Service	75.42%	75.42%	75.42%	75.42%	75.42%	74.59%	74.59%	74.59%	74.59%	74.59%	75.42%	75.42%	75.04%
56	% @ Primary Service	22.57%	22.57%	22.57%	22.57%	22.57%	23.07%	23.07%	23.07%	23.07%	23.07%	22.57%	22.57%	22.79%
57	% @ Transmission Service	2.02%	2.02%	2.02%	2.02%	2.02%	2.34%	2.34%	2.34%	2.34%	2.34%	2.02%	2.02%	2.16%
58		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
59	Total Deliveries (MWh)													
60	MWh @ Secondary Service	501,607	481,727	478,815	478,595	484,483	502,961	551,313	580,273	610,692	554,446	506,272	496,054	6,227,238
61	Grandfathered Customers have Maximum On-Peak Periods Demand rates based on SDG&E's previous on-peak period of 1	150,105	144,156	143,284	143,218	144,981	155,553	170,507	179,464	188,872	171,477	151,501	148,443	1,891,561
62	MWh @ Transmission Service	13,417	12,885	12,807	12,801	12,959	15,788	17,306	18,215	19,170	17,405	13,542	13,268	179,564
63		665,128	638,768	634,906	634,615	642,422	674,302	739,126	777,953	818,734	743,327	671,315	657,766	8,298,363
64	Non-Coincident Demand (%)													
65	% @ Secondary Service	0.2630%	0.2630%	0.2630%	0.2630%	0.2630%	0.2632%	0.2632%	0.2632%	0.2632%	0.2632%	0.2630%	0.2630%	0.2631%
66	% @ Primary Service	0.2077%	0.2077%	0.2077%	0.2077%	0.2077%	0.2071%	0.2071%	0.2071%	0.2071%	0.2071%	0.2077%	0.2077%	0.2074%
67	% @ Transmission Service	0.1265%	0.1265%	0.1265%	0.1265%	0.1265%	0.1261%	0.1261%	0.1261%	0.1261%	0.1261%	0.1265%	0.1265%	0.1263%
68														
69	Non-Coincident Demand (MW)													
70	MW @ Secondary Service	1,319.131	1,266.851	1,259.192	1,258.614	1,274.098	1,323.593	1,450.836	1,527.049	1,607.099	1,459.083	1,331.400	1,304.528	16,381.475
71	MW @ Primary Service	311.763	299.407	297.597	297.460	301.120	322.127	353.095	371.643	391.125	355.102	314.663	308.312	3,923.416
72	MW @ Transmission Service	16.967	16.295	16.196	16.189	16.388	19.911	21.826	22.972	24.176	21.950	17.125	16.780	226.776
73		1,647.861	1,582.553	1,572.986	1,572.263	1,591.607	1,665.632	1,825.757	1,921.665	2,022.400	1,836.135	1,663.188	1,629.620	20,531.667
74	On-Peak Demand-Standard Customers (%)²													
75	% @ Secondary Service	0.2512%	0.2512%	0.2512%	0.2512%	0.2512%	0.2482%	0.2482%	0.2482%	0.2482%	0.2482%	0.2512%	0.2512%	0.2499%
76	% @ Primary Service	0.2076%	0.2076%	0.2076%	0.2076%	0.2076%	0.2003%	0.2003%	0.2003%	0.2003%	0.2003%	0.2076%	0.2076%	0.2042%
77	% @ Transmission Service	0.2854%	0.2854%	0.2854%	0.2854%	0.2854%	0.2810%	0.2810%	0.2810%	0.2810%	0.2810%	0.2854%	0.2854%	0.2833%
78														
79	On-Peak Demand-Standard Customers (MW)²													
80	MW @ Secondary Service	1,260.129	1,210.188	1,202.871	1,202.319	1,217.111	1,248.565	1,368.596	1,440.489	1,516.000	1,376.375	1,271.850	1,246.179	15,560.671
81	MW @ Primary Service	311.646	299.295	297.485	297.349	301.007	311.504	341.450	359.387	378.226	343.391	314.545	308.196	3,863.481
82	MW @ Transmission Service	38.293	36.775	36.553	36.536	36.985	44.369	48.634	51.189	53.873	48.911	38.649	37.869	508.635
83		1,610.067	1,546.258	1,536.909	1,536.203	1,555.103	1,604.438	1,758.680	1,851.065	1,948.099	1,768.677	1,625.043	1,592.244	19,932.787
84	On-Peak Demand-Grandfathered Customers (%)³													
85	% @ Secondary Service	0.2344%	0.2344%	0.2344%	0.2344%	0.2344%	0.2646%	0.2646%	0.2646%	0.2646%	0.2646%	0.2344%	0.2344%	0.2480%
86	% @ Primary Service	0.1996%	0.1996%	0.1996%	0.1996%	0.1996%	0.2096%	0.2096%	0.2096%	0.2096%	0.2096%	0.1996%	0.1996%	0.2042%
87	% @ Transmission Service	0.2674%	0.2674%	0.2674%	0.2674%	0.2674%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2674%	0.2674%	0.2691%
88														
89	On-Peak Demand-Grandfathered Customers (MW)³													
90	MW @ Secondary Service	1,175.710	1,129.114	1,122.288	1,121.772	1,135.574	1,330.830	1,458.769	1,535.399	1,615.886	1,467.061	1,186.646	1,162.695	15,441.745
91	MW @ Primary Service	299.656	287.780	286.041	285.909	289.427	325.972	357.310	376.079	395.794	359.341	302.444	296.339	3,862.092
92	MW @ Transmission Service	35.873	34.451	34.243	34.227	34.649	42.761	46.872	49.334	51.920	47.138	36.207	35.476	483.150
93		1,511.240	1,451.346	1,442.572	1,441.909	1,459.649	1,699.563	1,862.950	1,960.812	2,063.600	1,873.539	1,525.296	1,494.510	19,786.987
94														
95														
96														

Statement BG: San Diego Gas & Electric Company														Line No.	
FERC Forecast Period: January 2025 - December 2025 ¹															
Line No.	Schedule A6-TOU:	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total	Line No.
97	Total Deliveries (MWh)	86,064	74,763	79,850	83,894	82,495	86,038	99,720	97,529	96,435	87,399	86,077	102,103	1,062,365	97
98	Total Deliveries (%)														98
99	% @ Secondary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	99
100	% @ Primary Service	29.03%	29.03%	29.03%	29.03%	29.03%	28.54%	28.54%	28.54%	28.54%	28.54%	29.03%	29.03%	28.82%	100
101	% @ Transmission Service	70.97%	70.97%	70.97%	70.97%	70.97%	71.46%	71.46%	71.46%	71.46%	71.46%	70.97%	70.97%	71.18%	101
102	Total Deliveries (MWh)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	102
103	MWh @ Secondary Service	0	0	0	0	0	0	0	0	0	0	0	0	0	103
104	MWh @ Primary Service	24,986	21,705	23,182	24,356	23,950	24,556	28,462	27,836	27,524	24,945	24,990	29,643	306,135	104
105	MWh @ Transmission Service	<u>61,078</u>	<u>53,058</u>	<u>56,668</u>	<u>59,538</u>	<u>58,545</u>	<u>61,481</u>	<u>71,258</u>	<u>69,693</u>	<u>68,911</u>	<u>62,454</u>	<u>61,087</u>	<u>72,460</u>	<u>756,230</u>	105
106	Non-Coincident Demand (%)	86,064	74,763	79,850	83,894	82,495	86,038	99,720	97,529	96,435	87,399	86,077	102,103	1,062,365	106
107	% @ Secondary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	107
108	% @ Primary Service	0.2245%	0.2245%	0.2245%	0.2245%	0.2245%	0.2236%	0.2236%	0.2236%	0.2236%	0.2236%	0.2245%	0.2245%	0.2241%	108
109	% @ Transmission Service	0.1742%	0.1742%	0.1742%	0.1742%	0.1742%	0.1742%	0.1742%	0.1742%	0.1742%	0.1742%	0.1742%	0.1742%	0.1742%	109
110	Non-Coincident Demand (MW)														110
111	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	111
112	MW @ Primary Service	56.096	48.731	52.046	54.682	53.770	54.908	63.640	62.241	61.543	55.777	56.105	66.551	686.089	112
113	MW @ Transmission Service	<u>106.398</u>	<u>92.427</u>	<u>98.716</u>	<u>103.715</u>	<u>101.985</u>	<u>107.101</u>	<u>124.133</u>	<u>121.405</u>	<u>120.044</u>	<u>108.795</u>	<u>106.414</u>	<u>126.227</u>	<u>1,317.361</u>	113
114	Coincident Peak Demand-Standard Customers (%)²	162.494	141.158	150.763	158.397	155.755	162.009	187.773	183.647	181.587	164.572	162.518	192.777	2,003.450	114
115	% @ Secondary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	115
116	% @ Primary Service	0.1511%	0.1511%	0.1511%	0.1511%	0.1511%	0.1548%	0.1548%	0.1548%	0.1548%	0.1548%	0.1511%	0.1511%	0.1527%	116
117	% @ Transmission Service	0.1410%	0.1410%	0.1410%	0.1410%	0.1410%	0.1373%	0.1373%	0.1373%	0.1373%	0.1373%	0.1410%	0.1410%	0.1394%	117
118	Coincident Peak Demand-Standard Customers (MW)²														118
119	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	119
120	MW @ Primary Service	37.744	32.788	35.019	36.792	36.179	38.018	44.064	43.096	42.612	38.620	37.750	44.778	467.459	120
121	MW @ Transmission Service	<u>86.134</u>	<u>74.824</u>	<u>79.916</u>	<u>83.962</u>	<u>82.562</u>	<u>84.419</u>	<u>97.844</u>	<u>95.694</u>	<u>94.621</u>	<u>85.755</u>	<u>86.147</u>	<u>102.187</u>	<u>1,054.064</u>	121
122	Coincident Peak Demand-Grandfathered Customers (%)³	123.878	107.612	114.935	120.755	118.741	122.437	141.908	138.789	137.233	124.374	123.897	146.965	1,521.523	122
123	% @ Secondary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	123
124	% @ Primary Service	0.1510%	0.1510%	0.1510%	0.1510%	0.1510%	0.1579%	0.1579%	0.1579%	0.1579%	0.1579%	0.1510%	0.1510%	0.1540%	124
125	% @ Transmission Service	0.1396%	0.1396%	0.1396%	0.1396%	0.1396%	0.1383%	0.1383%	0.1383%	0.1383%	0.1383%	0.1396%	0.1396%	0.1391%	125
126	Coincident Peak Demand-Grandfathered Customers (MW)³														126
127	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	127
128	MW @ Primary Service	37.730	32.776	35.006	36.779	36.165	38.771	44.937	43.949	43.456	39.385	37.736	44.762	471.451	128
129	MW @ Transmission Service	<u>85.289</u>	<u>74.090</u>	<u>79.131</u>	<u>83.138</u>	<u>81.752</u>	<u>85.048</u>	<u>98.572</u>	<u>96.406</u>	<u>95.325</u>	<u>86.393</u>	<u>85.301</u>	<u>101.183</u>	<u>1,051.628</u>	129
130		123.019	106.866	114.137	119.917	117.917	123.819	143.509	140.356	138.781	125.778	123.037	145.945	1,523.079	130
131															131
132															132
133															133
134															134
135															135
136															136
137															137
138															138
139															139
140															140
141															141
142															142
143	Med. & Large Comm./Ind. Class Total:	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total	143
144	Total Deliveries (MWh)	751,192	713,531	714,757	718,508	724,917	760,340	838,846	875,482	915,169	830,726	757,392	759,869	9,360,729	144
145	Total Deliveries (MWh)														145
146	MWh @ Secondary Service	501,607	481,727	478,815	478,595	484,483	502,961	551,313	580,273	610,692	554,446	506,272	496,054	6,227,238	146
147	MWh @ Primary Service	175,091	165,861	166,467	167,575	168,930	180,110	198,969	207,300	216,396	196,421	176,491	178,086	2,197,697	147
148	MWh @ Transmission Service	<u>74,495</u>	<u>65,943</u>	<u>69,475</u>	<u>72,339</u>	<u>71,503</u>	<u>77,270</u>	<u>88,565</u>	<u>87,908</u>	<u>88,081</u>	<u>79,888</u>	<u>74,628</u>	<u>85,729</u>	<u>935,794</u>	148
149	Non-Coincident Demand (MW)	751,192	713,531	714,757	718,508	724,917	760,340	838,846	875,482	915,169	830,726	757,392	759,869	9,360,729	149
150	MW @ Secondary Service	1,319.131	1,266.851	1,259.192	1,258.614	1,274.098	1,323.593	1,450.836	1,527.049	1,607.099	1,459.083	1,331.400	1,304.528	16,381.475	150
151	MW @ Primary Service	367.859	348.138	349.643	352.142	354.890	377.035	416.735	433.885	452.669	410.879	370.767	374.863	4,609.506	151
152	MW @ Transmission Service	<u>123.365</u>	<u>108.722</u>	<u>114.913</u>	<u>119.904</u>	<u>118.373</u>	<u>127.012</u>	<u>145.958</u>	<u>144.377</u>	<u>144.220</u>	<u>130.745</u>	<u>123.539</u>	<u>143.006</u>	<u>1,544.136</u>	152
153		1,810.355	1,723.711	1,723.748	1,730.660	1,747.362	1,827.641	2,013.530	2,105.312	2,203.987	2,000.707	1,825.707	1,822.397	22,535.116	153
154															154
155															155
156															156
157															157
158															158
159	San Diego Unified Port District														159
160	Total Deliveries (MWh)	596	724	727	931	258	111	126	0	40	1,333	1,353	518	6,718	160
161	Non-Coincident Demand (MW)														161
162	MW @ Secondary Service	11.856	15.980	15.650	15.840	8.780	8.690	9.890	7.990	7.990	16.940	16.610	9.790	146.006	162
163	Coincident Peak Demand-Standard Customers (MW)²	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	7.580	0.000	7.580	163
164															164
165															165
166															166
167															167

Statement BG: San Diego Gas & Electric Company														Line No.	
FERC Forecast Period: January 2025 - December 2025 ¹															
Line No.		Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total	Line No.
168	Schedule PA-T-1:														168
169	Total Deliveries (MWh)	16,899	18,281	16,419	17,289	20,062	20,603	23,004	22,863	21,958	21,563	18,986	18,145	236,072	169
170															170
171	Total Deliveries (%)														171
172	% @ Secondary Service	70.43%	70.43%	70.43%	70.43%	70.43%	72.34%	72.34%	72.34%	72.34%	72.34%	70.43%	70.43%	71.32%	172
173	% @ Primary Service	29.57%	29.57%	29.57%	29.57%	29.57%	27.66%	27.66%	27.66%	27.66%	27.66%	29.57%	29.57%	28.68%	173
174	% @ Transmission Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	174
175		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	175
176	Total Deliveries (MWh)														176
177	MWh @ Secondary Service	11,901	12,875	11,563	12,176	14,129	14,904	16,641	16,539	15,884	15,599	13,371	12,779	168,363	177
178	MWh @ Primary Service	4,997	5,406	4,855	5,113	5,933	5,699	6,363	6,324	6,074	5,964	5,615	5,366	67,709	178
179	MWh @ Transmission Service	0	0	0	0	0	0	0	0	0	0	0	0	0	179
180		16,899	18,281	16,419	17,289	20,062	20,603	23,004	22,863	21,958	21,563	18,986	18,145	236,072	180
181	Non-Coincident Demand (%)														181
182	% @ Secondary Service	0.3580%	0.3580%	0.3580%	0.3580%	0.3580%	0.3565%	0.3565%	0.3565%	0.3565%	0.3565%	0.3580%	0.3580%	0.3573%	182
183	% @ Primary Service	0.3736%	0.3736%	0.3736%	0.3736%	0.3736%	0.3727%	0.3727%	0.3727%	0.3727%	0.3727%	0.3736%	0.3736%	0.3732%	183
184	% @ Transmission Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	184
185															185
186	Non-Coincident Demand (MW)														186
187	MW @ Secondary Service	42,609	46,096	41,400	43,593	50,585	53,140	59,333	58,969	56,634	55,616	47,872	45,753	601,600	187
188	MW @ Primary Service	18,672	20,200	18,142	19,103	22,167	21,237	23,712	23,567	22,633	22,227	20,979	20,050	252,691	188
189	MW @ Transmission Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	189
190		61.281	66.296	59.542	62.696	72.752	74.378	83.045	82.536	79.267	77.843	68.851	65.803	854.290	190
191															191
192															192
193															193
194	Schedule S														194
195	Standby Determinants:														195
196	Standby Demand (MW)														196
197	MW @ Secondary Service	6.148	6.148	6.148	6.148	6.148	6.148	6.148	6.148	6.148	6.148	6.148	6.148	73.776	197
198	MW @ Primary Service	84.682	84.682	84.682	84.682	84.682	84.682	84.682	84.682	84.682	84.682	84.682	84.682	1,016.184	198
199	MW @ Transmission Service	54.676	54.676	54.676	54.676	54.676	54.676	54.676	54.676	54.676	54.676	54.676	54.676	656.112	199
200		145.506	145.506	145.506	145.506	145.506	145.506	145.506	145.506	145.506	145.506	145.506	145.506	1,746.072	200
201															201
202															202
203	Residential														203
204	Schedule EV-TOU-5:														204
205	Total Deliveries (MWh)	47,062	40,430	37,103	32,071	29,749	33,271	35,709	49,472	60,292	48,776	44,820	55,640	514,396	205
206															206
207	Deliveries (MWh) by Time-Of-Use (TOU) Period														207
208	MWh @ On-Peak	10,049	8,628	7,915	6,833	6,341	7,065	7,579	10,502	12,802	10,357	9,565	11,878	109,515	208
209	MWh @ Off-Peak	9,407	8,097	7,448	6,470	6,005	7,434	8,010	11,046	13,433	10,874	8,992	11,132	108,347	209
210	MWh @ Super Off-Peak	27,606	23,705	21,740	18,768	17,403	18,771	20,120	27,923	34,057	27,545	26,264	32,630	296,533	210
211															211
212															212
213															213
	NOTES:														
	¹ Reference data based on January 2025 through December 2025 forecasts.														
	² On-Peak Demand and Coincident Peak Demand (%) and (MW) for Standard Customers are for customers that have Maximum On-Peak Demand and Maximum Demand at the Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.														
	³ On-Peak Demand and Coincident Peak Demand (%) and (MW) for Grandfathered Customers are for customers that have Maximum On-Peak Demand and Maximum Demand at the Time of System Peak rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter weekdays.														

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Calculation of Total Rate Impact
Rate Effective Period - Twelve Months Ending December 31, 2025

Line No.	Description		Reference	Line No.
1	System Sales (kWh)	18,290,443,717	CPUC-approved 2024 sales implemented on January 1, 2024.	1
2				2
3	Transmission Revenues under Changed Rates ¹	\$ 1,262,062,770	Statement BG, Page BG-2, Line 30, Col. G	3
4				4
5	Transmission Revenues under Present Rates ²	\$ 995,071,870	Statement BH, Page BH-1, Line 30, Col. G	5
6				6
7	Incremental Transmission Revenue Change ³	\$ 271,390,786	(Line 3 Less Line 5) * (Line 1 / Page BG-20, Line 25 Less Line 21)	7
8				8
9	Incremental Transmission Rate Change (cents / kWh)	1.484	Line 7 / Line 1 x 100	9
10				10
11	Estimated Present Base Transmission Rate (cents / kWh) ⁴	5.883	Present Base Transmission Rate based on TO5 Cycle 6 Filing.	11
12				12
13	Proposed Base Transmission Rate (cents / kWh)	7.367	Line 9 + Line 11	13

NOTES:

¹ Transmission Revenues under Changed Rates are revenues based on SDG&E's illustrative proposed rates.

² Transmission Revenues under Present Rates are revenues based on SDG&E's rates presented in the TO5 Cycle 6 Per ER24-524-000.

³ Incremental Transmission Revenue Change adjusted to reflect difference in CPUC-approved sales and FERC billing determinants.

⁴ Estimated Present Base Transmission Rate based on TO5 Cycle 6, pursuant to Docket No. ER24-524-000.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Present Rates Per ER24-524-000
 Rate Effective Period - Twelve Months Ending December 31, 2025

Line No.	Customer Classes	(A)	(B)	(C)	(D)	(E)	(F)	(G)	Line No.
		Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25		
1	Residential ¹	\$ 47,177,770	\$ 38,281,464	\$ 33,935,499	\$ 27,029,975	\$ 25,294,227	\$ 27,296,080		1
2									2
3	Small Commercial ²	9,590,021	9,297,756	9,259,567	9,187,205	9,163,913	9,593,503		3
4									4
5	Medium and Large Commercial/Industrial ³	29,686,659	28,267,949	28,267,070	28,379,318	28,653,844	35,035,524		5
6									6
7	San Diego Unified Port District ⁴	10,315	13,903	13,616	13,781	7,639	7,560		7
8									8
9	Agricultural ⁵	708,107	783,430	707,633	758,684	941,313	989,074		9
10									10
11	Street Lighting ⁶	301,039	298,886	292,842	288,245	285,924	288,265		11
12									12
13	Standby ⁷	1,189,897	1,189,897	1,189,897	1,189,897	1,189,897	1,189,897		13
14									14
15	TOTAL	\$ 88,663,808	\$ 78,133,286	\$ 73,666,123	\$ 66,847,105	\$ 65,536,756	\$ 74,399,902		15

Line No.	Customer Classes	(A)	(B)	(C)	(D)	(E)	(F)	(G)	Line No.
		Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total	
16	Residential ¹	\$ 34,086,569	\$ 47,001,832	\$ 54,252,975	\$ 39,234,575	\$ 33,014,336	\$ 42,015,206	\$ 448,620,507	16
17									17
18	Small Commercial ²	10,745,963	11,348,803	11,918,268	10,570,908	9,764,803	9,419,646	\$ 119,860,357	18
19									19
20	Medium and Large Commercial/Industrial ³	38,637,912	40,345,940	42,192,227	38,299,588	29,938,604	29,879,593	\$ 397,584,229	20
21									21
22	San Diego Unified Port District ⁴	8,604	6,951	6,951	14,738	21,424	8,517	\$ 133,999	22
23									23
24	Agricultural ⁵	1,110,542	1,141,869	1,094,275	1,055,183	908,587	845,341	\$ 11,044,039	24
25									25
26	Street Lighting ⁶	287,208	296,877	288,232	290,361	307,997	324,099	\$ 3,549,976	26
27									27
28	Standby ⁷	1,189,897	1,189,897	1,189,897	1,189,897	1,189,897	1,189,897	\$ 14,278,764	28
29									29
30	TOTAL	\$ 86,066,696	\$ 101,332,170	\$ 110,942,825	\$ 90,655,251	\$ 75,145,648	\$ 83,682,300	\$ 995,071,870	30

NOTES:

- ¹ Pages BH-2, -3, & -4, Line 37.
- ² Pages BH-2, -3, & -4, Line 39.
- ³ Pages BH-2, -3, & -4, Sum Lines 41 through 45.
- ⁴ Pages BH-2, -3, & -4, Sum Lines 47 through 49.
- ⁵ Pages BH-2, -3, & -4, Sum Lines 52 through 53.
- ⁶ Pages BH-2, -3, & -4, Sum Line 55.
- ⁷ Pages BH-2, -3, & -4, Line 57.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Present Rates Per ER24-524-000
 Rate Effective Period - Twelve Months Ending December 31, 2025

Line No.	Customer Classes	(A) Jan-25		(B) Feb-25		(C) Mar-25		(D) Apr-25		Line No.
		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
1	Residential	606,008,606		491,733,645		435,908,785		347,205,847		1
2										2
3	Small Commercial	194,287,304		188,366,211		187,592,519		186,126,527		3
4										4
5	Medium and Large Commercial/Industrial	751,192,254		713,531,334		714,756,631		718,508,299		5
6	Non-Coincident (100%)									6
7	Non-Coincident (90%)		1,810,355		1,723,711		1,723,748		1,730,660	7
8	Maximum On-Peak Period Demand		1,610,067		1,546,258		1,536,909		1,536,203	8
9	Maximum Demand at the Time of System Peak		123,878		107,612		114,935		120,755	9
10										10
11	San Diego Unified Port District	595,720		724,430		727,400		931,380		11
12	Non-Coincident (90%)		11,856		15,980		15,650		15,840	12
13	Maximum Demand at the Time of System Peak									13
14										14
15	Agricultural									15
16	Schedules PA and TOU-PA	5,887,705		6,921,204		6,343,637		7,110,262		16
17	Schedule PA-T-1 - Non-Coincident (100%)	16,898,596	61,281	18,281,426	66,296	16,418,928	59,542	17,288,753	62,696	17
18										18
19	Street Lighting	6,804,681		6,756,007		6,619,388		6,515,491		19
20										20
21	Standby		145,506		145,506		145,506		145,506	21
22										22
23	TOTAL	1,581,674,866		1,426,314,257		1,368,367,288		1,283,686,559		23

NOTES:

¹ The above billing determinants are for the forecast determinants for the rate effective January 2025 through December 2025, as presented in Statement BG, Page BG-18.

Line No.	Customer Classes	(A) Jan-25		(B) Feb-25		(C) Mar-25		(D) Apr-25		Line No.
		Present Transmission Rates		Present Transmission Rates		Present Transmission Rates		Present Transmission Rates		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
24	Residential ²	\$ 0.07785		\$ 0.07785		\$ 0.07785		\$ 0.07785		24
25										25
26	Small Commercial ²	\$ 0.04936		\$ 0.04936		\$ 0.04936		\$ 0.04936		26
27										27
28	Medium and Large Commercial/Industrial ²									28
29										29
30	San Diego Unified Port District ²									30
31										31
32	Agricultural (Schedules PA and TOU-PA) ²	\$ 0.03150		\$ 0.03150		\$ 0.03150		\$ 0.03150		32
33										33
34	Street Lighting ²	\$ 0.04424		\$ 0.04424		\$ 0.04424		\$ 0.04424		34
35										35
36	Standby ²									36

NOTES:

² The present rates information comes from Statement BL, Page BL-1, Column A, Lines 1 through 35, Docket ER24-524-000, to change TO5 Cycle 6 rates.

Line No.	Customer Classes	(A) Jan-25		(B) Feb-25		(C) Mar-25		(D) Apr-25		Line No.
		Revenues @ Present Rates ³		Revenues @ Present Rates ³		Revenues @ Present Rates ³		Revenues @ Present Rates ³		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
37	Residential	\$ 47,177,770		\$ 38,281,464		\$ 33,935,499		\$ 27,029,975		37
38										38
39	Small Commercial	\$ 9,590,021		\$ 9,297,756		\$ 9,259,567		\$ 9,187,205		39
40										40
41	Medium and Large Commercial/Industrial	\$ -		\$ -		\$ -		\$ -		41
42	Non-Coincident (100%)		\$ -		\$ -		\$ -		\$ -	42
43	Non-Coincident (90%)		\$ 28,492,649		\$ 27,135,456		\$ 27,131,457		\$ 27,236,885	43
44	Maximum On-Peak Period Demand		\$ 1,039,162		\$ 997,978		\$ 991,945		\$ 991,489	44
45	Maximum Demand at the Time of System Peak		\$ 154,848		\$ 134,515		\$ 143,668		\$ 150,943	45
46										46
47	San Diego Unified Port District	\$ -		\$ -		\$ -		\$ -		47
48	Non-Coincident (90%)		\$ 10,315		\$ 13,903		\$ 13,616		\$ 13,781	48
49	Maximum Demand at the Time of System Peak		\$ -		\$ -		\$ -		\$ -	49
50										50
51	Agricultural									51
52	Schedules PA and TOU-PA	\$ 185,463		\$ 218,018		\$ 199,825		\$ 223,973		52
53	Schedule PA-T-1 - Non-Coincident (100%)		\$ 522,644		\$ 565,413		\$ 507,809		\$ 534,711	53
54										54
55	Street Lighting	\$ 301,039		\$ 298,886		\$ 292,842		\$ 288,245		55
56										56
57	Standby		\$ 1,189,897		\$ 1,189,897		\$ 1,189,897		\$ 1,189,897	57
58										58
59	TOTAL	\$ 57,254,293	\$ 31,409,515	\$ 48,096,124	\$ 30,037,162	\$ 43,687,732	\$ 29,978,391	\$ 36,729,399	\$ 30,117,706	59
60										60
61	Grand Total		\$ 88,663,808		\$ 78,133,286		\$ 73,666,123		\$ 66,847,105	61

NOTES:

³ The revenues above are derived by multiplying the forecast billing determinants by the rates, except for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers. The derivation of revenues for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers are shown on pages BH-5 through BH-11.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Present Rates Per ER24-524-000
 Rate Effective Period - Twelve Months Ending December 31, 2025

Line No.	Customer Classes	(E)		(F)		(G)		(H)		Line No.
		May-25		Jun-25		Jul-25		Aug-25		
		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
1	Residential	324,909,783		350,624,017		437,849,309		603,748,648		1
2										2
3	Small Commercial	185,654,635		194,357,833		217,705,905		229,919,025		3
4										4
5	Medium and Large Commercial/Industrial	724,916,885		760,340,002		838,846,181		875,481,607		5
6	Non-Coincident (100%)		-		-		-		-	6
7	Non-Coincident (90%)		1,747,362		1,827,641		2,013,530		2,105,312	7
8	Maximum On-Peak Period Demand		1,555,103		1,604,438		1,758,680		1,851,065	8
9	Maximum Demand at the Time of System Peak		118,741		122,437		141,908		138,789	9
10										10
11	San Diego Unified Port District	258,380		110,630		125,900		50		11
12	Non-Coincident (90%)		8,780		8,690		9,890		7,990	12
13	Maximum Demand at the Time of System Peak		-		-		-		-	13
14										14
15	Agricultural									15
16	Schedules PA and TOU-PA	10,185,414		11,247,958		12,755,826		13,888,226		16
17	Schedule PA-T-1 - Non-Coincident (100%)	20,061,665	72,752	20,603,202	74,378	23,004,136	83,045	22,863,151	82,536	17
18										18
19	Street Lighting	6,463,029		6,515,926		6,492,050		6,710,609		19
20										20
21	Standby		145,506		145,506		145,506		145,506	21
22										22
23	TOTAL	1,272,449,790		1,343,799,567		1,536,779,307		1,752,611,315		23

NOTES:

¹ The above billing determinants are for the forecast determinants for the rate effective January 2025 through December 2025, as presented in Statement BG, Pages BG-18 and BG-19.

Line No.	Customer Classes	(E)		(F)		(G)		(H)		Line No.
		May-25		Jun-25		Jul-25		Aug-25		
		Present Transmission Rates		Present Transmission Rates		Present Transmission Rates		Present Transmission Rates		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
24	Residential ²	\$	0.07785	\$	0.07785	\$	0.07785	\$	0.07785	24
25										25
26	Small Commercial ²	\$	0.04936	\$	0.04936	\$	0.04936	\$	0.04936	26
27										27
28	Medium and Large Commercial/Industrial ²									28
29										29
30	San Diego Unified Port District ²									30
31										31
32	Agricultural (Schedules PA and TOU-PA) ²	\$	0.03150	\$	0.03150	\$	0.03150	\$	0.03150	32
33										33
34	Street Lighting ²	\$	0.04424	\$	0.04424	\$	0.04424	\$	0.04424	34
35										35
36	Standby ²									36

NOTES:

² The present rates information comes from Statement BL, Page BL-1, Column A, Lines 1 through 35, Docket ER24-524-000, to change TO5 Cycle 6 rates.

Line No.	Customer Classes	(E)		(F)		(G)		(H)		Line No.
		May-25		Jun-25		Jul-25		Aug-25		
		Revenues @ Present Rates ³		Revenues @ Present Rates ³		Revenues @ Present Rates ³		Revenues @ Present Rates ³		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
37	Residential Customers	\$	25,294,227	\$	27,296,080	\$	34,086,569	\$	47,001,832	37
38										38
39	Small Commercial	\$	9,163,913	\$	9,593,503	\$	10,745,963	\$	11,348,803	39
40										40
41	Medium-Large Commercial	\$	-	\$	-	\$	-	\$	-	41
42	Non-Coincident (100%)		\$ -		\$ -		\$ -		\$ -	42
43	Non-Coincident (90%)		\$ 27,501,731		\$ 28,760,136		\$ 31,680,917		\$ 33,131,033	43
44	Maximum On-Peak Period Demand		\$ 1,003,687		\$ 5,029,991		\$ 5,513,548		\$ 5,803,177	44
45	Maximum Demand at the Time of System Peak		\$ 148,426		\$ 1,245,397		\$ 1,443,447		\$ 1,411,730	45
46										46
47	San Diego Unified Port District	\$	-	\$	-	\$	-	\$	-	47
48	Non-Coincident (90%)		\$ 7,639		\$ 7,560		\$ 8,604		\$ 6,951	48
49	Maximum Demand at the Time of System Peak		\$ -		\$ -		\$ -		\$ -	49
50										50
51	Agricultural									51
52	Schedules PA and TOU-PA	\$	320,841	\$	354,311	\$	401,809	\$	437,479	52
53	Schedule PA-T-1 - Non-Coincident (100%)		\$ 620,472		\$ 634,763		\$ 708,734		\$ 704,390	53
54										54
55	Street Lighting	\$	285,924	\$	288,265	\$	287,208	\$	296,877	55
56										56
57	Standby Customers		\$ 1,189,897		\$ 1,189,897		\$ 1,189,897		\$ 1,189,897	57
58										58
59	TOTAL	\$	35,064,904	\$	37,532,158	\$	45,521,549	\$	59,084,992	59
60										60
61	Grand Total		\$ 65,536,756		\$ 74,399,902		\$ 86,066,696		\$ 101,332,170	61

NOTES:

³ The revenues above are derived by multiplying the forecast billing determinants by the rates, except for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers. The derivation of revenues for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers are shown on pages BH-5 through BH-11.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Present Rates Per ER24-524-000
 Rate Effective Period - Twelve Months Ending December 31, 2025

Line No.	Customer Classes	(I) Sep-25		(J) Oct-25		(K) Nov-25		(L) Dec-25		(M) Total		Line No.
		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
1	Residential	696,891,132		503,976,556		424,076,251		539,694,367		5,762,626,943		1
2												2
3	Small Commercial	241,455,993		214,159,410		197,828,257		190,835,622		2,428,289,241		3
4												4
5	Medium and Large Commercial/Industrial	915,168,822		830,726,295		757,391,549		759,868,651		9,360,728,509		5
6	Non-Coincident (100%)		-		-		-		-		-	6
7	Non-Coincident (90%)		2,203,987		2,000,707		1,825,707		1,822,397		22,535,116	7
8	Maximum On-Peak Period Demand		1,948,099		1,768,677		1,625,043		1,592,244		19,932,787	8
9	Maximum Demand at the Time of System Peak		137,233		124,374		123,897		146,965		1,521,523	9
10												10
11	San Diego Unified Port District	40,380		1,332,720		1,353,380		517,860		6,718,230		11
12	Non-Coincident (90%)		7,990		16,940		16,610		9,790		146,006	12
13	Maximum Demand at the Time of System Peak		-		-		7,580		-		7,580	13
14												14
15	Agricultural											15
16	Schedules PA and TOU-PA	13,262,987		12,407,756		10,202,678		9,020,115		119,233,769		16
17	Schedule PA-T-1 - Non-Coincident (100%)	21,957,610	79,267	21,563,168	77,843	18,985,959	68,851	18,145,457	65,803	236,072,050	854,290	17
18												18
19	Street Lighting	6,515,194		6,563,322		6,961,960		7,325,919		80,243,577		19
20												20
21	Standby		145,506		145,506		145,506		145,506		1,746,072	21
22												22
23	TOTAL	1,895,292,118		1,590,729,226		1,416,800,034		1,525,407,990		17,993,912,319		23

NOTES:

¹ The above billing determinants are for the forecast determinants for the rate effective January 2025 through December 2025, as presented in Statement BG, Page BG-19.

Line No.	Customer Classes	(I) Sep-25		(J) Oct-25		(K) Nov-25		(L) Dec-25		(M) Total		Line No.
		Present Transmission Rates		Present Transmission Rates		Present Transmission Rates		Present Transmission Rates		Present Transmission Rates		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
24	Residential ²	\$ 0.07785		\$ 0.07785		\$ 0.07785		\$ 0.07785				24
25												25
26	Small Commercial ²	\$ 0.04936		\$ 0.04936		\$ 0.04936		\$ 0.04936				26
27												27
28	Medium and Large Commercial/Industrial ²											28
29												29
30	San Diego Unified Port District ²											30
31												31
32	Agricultural (Schedules PA and TOU-PA) ²	\$ 0.03150		\$ 0.03150		\$ 0.03150		\$ 0.03150				32
33												33
34	Street Lighting ²	\$ 0.04424		\$ 0.04424		\$ 0.04424		\$ 0.04424				34
35												35
36	Standby ²											36

NOTES:

² The present rates information comes from Statement BL, Page BL-1, Column A, Lines 1 through 35, Docket ER24-524-000, to change TOS Cycle 6 rates.

Line No.	Customer Classes	(I) Sep-25		(J) Oct-25		(K) Nov-25		(L) Dec-25		(M) Total		Line No.	
		Revenues @ Present Rates ³		Revenues @ Present Rates ³		Revenues @ Present Rates ³		Revenues @ Present Rates ³		Revenues @ Present Rates ³			
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)		
37	Residential Customers	\$ 54,252,975		\$ 39,234,575		\$ 33,014,336		\$ 42,015,206		448,620,507	-	37	
38												38	
39	Small Commercial	\$ 11,918,268		\$ 10,570,908		\$ 9,764,803		\$ 9,419,646		119,860,357	-	39	
40												40	
41	Medium-Large Commercial	\$ -		\$ -		\$ -		\$ -		-	-	41	
42	Non-Coincident (100%)		\$ -		\$ -		\$ -		\$ -		-	42	
43	Non-Coincident (90%)		\$ 34,688,945		\$ 31,489,601		\$ 28,734,905		\$ 28,668,228		354,651,944	43	
44	Maximum On-Peak Period Demand		\$ 6,107,385		\$ 5,544,887		\$ 1,048,828		\$ 1,027,659		35,099,736	44	
45	Maximum Demand at the Time of System Peak		\$ 1,395,896		\$ 1,265,101		\$ 154,871		\$ 183,706		7,832,549	45	
46												46	
47	San Diego Unified Port District	\$ -		\$ -		\$ -		\$ -		-	-	47	
48	Non-Coincident (90%)		\$ 6,951		\$ 14,738		\$ 14,451		\$ 8,517		127,025	48	
49	Maximum Demand at the Time of System Peak		\$ -		\$ -		\$ 6,974		\$ -		6,974	49	
50												50	
51	Agricultural											51	
52	Schedules PA and TOU-PA	\$ 417,784		\$ 390,844		\$ 321,384		\$ 284,134		3,755,864		52	
53	Schedule PA-T-1 - Non-Coincident (100%)		\$ 676,491		\$ 664,339		\$ 587,203		\$ 561,207		7,288,175	53	
54												54	
55	Street Lighting	\$ 288,232		\$ 290,361		\$ 307,997		\$ 324,099		3,549,976	-	55	
56												56	
57	Standby Customers		\$ 1,189,897		\$ 1,189,897		\$ 1,189,897		\$ 1,189,897		-	14,278,764	57
58												58	
59	TOTAL	\$ 66,877,259	\$ 44,065,566	\$ 50,486,689	\$ 40,168,562	\$ 43,408,520	\$ 31,737,128	\$ 52,043,085	\$ 31,639,215	\$ 575,786,704	\$ 419,285,167	59	
60												60	
61	Grand Total		\$ 110,942,825		\$ 90,655,251		\$ 75,145,648		\$ 83,682,300		\$ 995,071,870	61	

NOTES:

³ The revenues above are derived by multiplying the forecast billing determinants by the rates, except for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers. The derivation of revenues for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers are shown on pages BH-5 through BH-11.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Present Rates Per ER24-524-000
 Medium & Large Commercial / Industrial Customers
 Rate Effective Period - Twelve Months Ending December 31, 2025

Line No.	Description	(A) Jan-25	(B) Feb-25	(C) Mar-25	(D) Apr-25	(E) May-25	(F) Jun-25	(G)	Reference	Line No.
1	<u>Energy Revenues</u>									1
2	Commodity Sales - kWh	751,192,254	713,531,334	714,756,631	718,508,299	724,916,885	760,340,002		(Statement BG, Page BG-21.3, Line 145) ¹ x 1000	2
3	Commodity Rate - \$/kWh	-	-	-	-	-	-			3
4	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			4
5										5
6	<u>Non-Coincident Demand (100%) (kW):</u>									6
7	Secondary	-	-	-	-	-	-		(Statement BG, Page BG-21.1, Line 43) ¹ x 1000	7
8	Primary	-	-	-	-	-	-		(Statement BG, Page BG-21.1, Line 44) ¹ x 1000	8
9	Transmission	-	-	-	-	-	-		(Statement BG, Page BG-21.1, Line 45) ¹ x 1000	9
10	Total	-	-	-	-	-	-		Sum Lines 7; 8; 9	10
11	Check Figure	-	-	-	-	-	-		Statement BG, Page BG-18, Line 6 ¹	11
12	Difference	-	-	-	-	-	-		Line 10 Less Line 11	12
13										13
14	<u>Non-Coincident Demand (100%)</u>									14
15	<u>Rates (\$/kW):</u>									15
16	Secondary	\$ 17.66	\$ 17.66	\$ 17.66	\$ 17.66	\$ 17.66	\$ 17.66		Statement BL, Page BL-1, Line 6, Col. D ²	16
17	Primary	\$ 17.06	\$ 17.06	\$ 17.06	\$ 17.06	\$ 17.06	\$ 17.06		Statement BL, Page BL-1, Line 6, Col. C ²	17
18	Transmission	\$ 16.98	\$ 16.98	\$ 16.98	\$ 16.98	\$ 16.98	\$ 16.98		Statement BL, Page BL-1, Line 6, Col. B ²	18
19	<u>Non-Coincident Demand (100%) -</u>									19
20	<u>Revenues at Present Rates:</u>									20
21	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 7 x Line 16	21
22	Primary	-	-	-	-	-	-		Line 8 x Line 17	22
23	Transmission	-	-	-	-	-	-		Line 9 x Line 18	23
24	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Sum Lines 21; 22; 23	24

Line No.	Description	(A) Jul-25	(B) Aug-25	(C) Sep-25	(D) Oct-25	(E) Nov-25	(F) Dec-25	(G) Total	Reference	Line No.
25	<u>Energy Revenues</u>									25
26	Commodity Sales - kWh	838,846,181	875,481,607	915,168,822	830,726,295	757,391,549	759,868,651	9,360,728,509	(Statement BG, Page BG-21.3, Line 145) ¹ x 1000	26
27	Commodity Rate - \$/kWh	-	-	-	-	-	-	-		27
28	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		28
29										29
30	<u>Non-Coincident Demand (100%) (kW):</u>									30
31	Secondary	-	-	-	-	-	-	-	(Statement BG, Page BG-21.1, Line 43) ¹ x 1000	31
32	Primary	-	-	-	-	-	-	-	(Statement BG, Page BG-21.1, Line 44) ¹ x 1000	32
33	Transmission	-	-	-	-	-	-	-	(Statement BG, Page BG-21.1, Line 45) ¹ x 1000	33
34	Total	-	-	-	-	-	-	-	Sum Lines 31; 32; 33	34
35	Check Figure	-	-	-	-	-	-	-	Statement BG, Page BG-19, Line 6 ²	35
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	36
37										37
38	<u>Non-Coincident Demand (100%)</u>									38
39	<u>Rates (\$/kW):</u>									39
40	Secondary	\$ 17.66	\$ 17.66	\$ 17.66	\$ 17.66	\$ 17.66	\$ 17.66		Statement BL, Page BL-1, Line 6, Col. D ²	40
41	Primary	\$ 17.06	\$ 17.06	\$ 17.06	\$ 17.06	\$ 17.06	\$ 17.06		Statement BL, Page BL-1, Line 6, Col. C ²	41
42	Transmission	\$ 16.98	\$ 16.98	\$ 16.98	\$ 16.98	\$ 16.98	\$ 16.98		Statement BL, Page BL-1, Line 6, Col. B ²	42
43	<u>Non-Coincident Demand (100%) -</u>									43
44	<u>Revenues at Present Rates:</u>									44
45	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 31 x Line 40	45
46	Primary	-	-	-	-	-	-	\$ -	Line 32 x Line 41	46
47	Transmission	-	-	-	-	-	-	\$ -	Line 33 x Line 42	47
48	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sum Lines 45; 46; 47	48

NOTES:

- ¹ Pages BG-21.1 and BG-21.3, BG-18, and BG-19 are found in Statement BG.
- ² Present rates are defined as rates presented in TO5 Cycle 6, pursuant to Docket No. ER24-524-000.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Present Rates Per ER24-524-000
 Medium & Large Commercial / Industrial Customers
 Rate Effective Period - Twelve Months Ending December 31, 2025

Line No.	Description	(A) Jan-25	(B) Feb-25	(C) Mar-25	(D) Apr-25	(E) May-25	(F) Jun-25	(G)	Reference	Line No.
1	<u>Non-Coincident</u>									1
2	<u>Demand (90%) (kW)</u> ¹ :									2
3	Secondary	1,319,131	1,266,851	1,259,192	1,258,614	1,274,098	1,323,593		(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) ² x 1000	3
4	Primary	367,859	348,138	349,643	352,142	354,890	377,035		(Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) ² x 1000	4
5	Transmission	123,365	108,722	114,913	119,904	118,373	127,012		(Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) ² x 1000	5
6	Total	1,810,355	1,723,711	1,723,748	1,730,660	1,747,362	1,827,641		Sum Lines 3; 4; 5	6
7	Check Figure	1,810,355	1,723,711	1,723,748	1,730,660	1,747,362	1,827,641		Statement BG, Page BG-18, Line 7 ²	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9	Maximum On-Peak Period Demand									9
10	<u>Non-Coincident Demand (90%)</u>									10
11	<u>Rates (\$/kW):</u>									11
12	Secondary	\$ 15.89	\$ 15.89	\$ 15.89	\$ 15.89	\$ 15.89	\$ 15.89		Statement BL, Page BL-1, Line 8, Col. D ³	12
13	Primary	\$ 15.35	\$ 15.35	\$ 15.35	\$ 15.35	\$ 15.35	\$ 15.35		Statement BL, Page BL-1, Line 8, Col. C ³	13
14	Transmission	\$ 15.28	\$ 15.28	\$ 15.28	\$ 15.28	\$ 15.28	\$ 15.28		Statement BL, Page BL-1, Line 8, Col. B ³	14
15	<u>Non-Coincident Demand (90%) -</u>									15
16	<u>Revenues at Present Rates:</u>									16
17	Secondary	\$ 20,960,986	\$ 20,130,265	\$ 20,008,564	\$ 19,999,369	\$ 20,245,424	\$ 21,031,891		Line 3 x Line 12	17
18	Primary	5,646,641	5,343,916	5,367,028	5,405,383	5,447,561	5,787,495		Line 4 x Line 13	18
19	Transmission	1,885,022	1,661,275	1,755,866	1,832,133	1,808,746	1,940,751		Line 5 x Line 14	19
20	Subtotal	\$ 28,492,649	\$ 27,135,456	\$ 27,131,457	\$ 27,236,885	\$ 27,501,731	\$ 28,760,136		Sum Lines 17; 18; 19	20

Line No.	Description	(A) Jul-25	(B) Aug-25	(C) Sep-25	(D) Oct-25	(E) Nov-25	(F) Dec-25	(G) Total	Reference	Line No.
21	<u>Non-Coincident</u>									21
22	<u>Demand (90%) (kW)</u> ¹ :									22
23	Secondary	1,450,836	1,527,049	1,607,099	1,459,083	1,331,400	1,304,528	16,381,475	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) ² x 1000	23
24	Primary	416,735	433,885	452,669	410,879	370,767	374,863	4,609,506	(Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) ² x 1000	24
25	Transmission	145,958	144,377	144,220	130,745	123,539	143,006	1,544,136	(Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) ² x 1000	25
26	Total	2,013,530	2,105,312	2,203,987	2,000,707	1,825,707	1,822,397	22,535,116	Sum Lines 23; 24; 25	26
27	Check Figure	2,013,530	2,105,312	2,203,987	2,000,707	1,825,707	1,822,397	22,535,116	Statement BG, Page BG-19, Line 7 ²	27
28	Difference	-	-	-	-	-	-	-	Line 26 Less Line 27	28
29	Maximum On-Peak Period Demand									29
30	<u>Non-Coincident Demand (90%)</u>									30
31	<u>Rates (\$/kW):</u>									31
32	Secondary	\$ 15.89	\$ 15.89	\$ 15.89	\$ 15.89	\$ 15.89	\$ 15.89		Statement BL, Page BL-1, Line 8, Col. D ³	32
33	Primary	\$ 15.35	\$ 15.35	\$ 15.35	\$ 15.35	\$ 15.35	\$ 15.35		Statement BL, Page BL-1, Line 8, Col. C ³	33
34	Transmission	\$ 15.28	\$ 15.28	\$ 15.28	\$ 15.28	\$ 15.28	\$ 15.28		Statement BL, Page BL-1, Line 8, Col. B ³	34
35	<u>Non-Coincident Demand (90%) -</u>									35
36	<u>Revenues at Present Rates:</u>									36
37	Secondary	\$ 23,053,790	\$ 24,264,815	\$ 25,536,801	\$ 23,184,825	\$ 21,155,952	\$ 20,728,952	\$ 260,301,634	Line 23 x Line 32	37
38	Primary	6,396,882	6,660,132	6,948,464	6,306,990	5,691,280	5,754,140	\$ 70,755,912	Line 24 x Line 33	38
39	Transmission	2,230,245	2,206,086	2,203,681	1,997,786	1,887,673	2,185,136	\$ 23,594,399	Line 25 x Line 34	39
40	Subtotal	\$ 31,680,917	\$ 33,131,033	\$ 34,688,945	\$ 31,489,601	\$ 28,734,905	\$ 28,668,228	\$ 354,651,944	Sum Lines 37; 38; 39	40

NOTES:

- ¹ NCD (90%) rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, DG-R, and A6-TOU.
- ² Pages BG-21.2, and BG-21.3, BG-18, and BG-19 are found in Statement BG.
- ³ Present rates are defined as rates presented in TO5 Cycle 6, pursuant to Docket No. ER24-524-000.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Present Rates Per ER24-524-000
 Medium & Large Commercial / Industrial Customers
 Rate Effective Period - Twelve Months Ending December 31, 2025

Line No.	Description	(A) Jan-25	(B) Feb-25	(C) Mar-25	(D) Apr-25	(E) May-25	(F) Jun-25	(G)	Reference	Line No.
1	<u>Maximum On-Peak</u>									1
2	<u>Period Demand (kW) ¹:</u>									2
3	Secondary	1,260,129	1,210,188	1,202,871	1,202,319	1,217,111	1,248,565		(Statement BG, Page BG 21.2, Line 80) ² x 1000	3
4	Primary	311,646	299,295	297,485	297,349	301,007	311,504		(Statement BG, Page BG 21.2, Line 81) ² x 1000	4
5	Transmission	38,293	36,775	36,553	36,536	36,985	44,369		(Statement BG, Page BG 21.2, Line 82) ² x 1000	5
6	Total	1,610,067	1,546,258	1,536,909	1,536,203	1,555,103	1,604,438		Sum Lines 3; 4; 5	6
7	Check Figure	1,610,067	1,546,258	1,536,909	1,536,203	1,555,103	1,604,438		Statement BG, Page BG-18, Line 8 ²	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Maximum On-Peak</u>									10
11	<u>Period Demand Rates (\$/kW):</u>									11
12	Secondary	\$ 0.65	\$ 0.65	\$ 0.65	\$ 0.65	\$ 0.65	\$ 3.16		Statement BL, Page BL-1, Lines 11 & 12, Col. D ³	12
13	Primary	\$ 0.63	\$ 0.63	\$ 0.63	\$ 0.63	\$ 0.63	\$ 3.05		Statement BL, Page BL-1, Lines 11 & 12, Col. C ³	13
14	Transmission	\$ 0.62	\$ 0.62	\$ 0.62	\$ 0.62	\$ 0.62	\$ 3.03		Statement BL, Page BL-1, Lines 11 & 12, Col. B ³	14
15	<u>Maximum On-Peak Period Demand -</u>									15
16	<u>Revenues at Present Rates:</u>									16
17	Secondary	\$ 819,084	\$ 786,622	\$ 781,866	\$ 781,507	\$ 791,122	\$ 3,945,465		Line 3 x Line 12	17
18	Primary	196,337	188,556	187,416	187,330	189,634	950,087		Line 4 x Line 13	18
19	Transmission	23,741	22,800	22,663	22,652	22,931	134,438		Line 5 x Line 14	19
20	Subtotal	\$ 1,039,162	\$ 997,978	\$ 991,945	\$ 991,489	\$ 1,003,687	\$ 5,029,991		Sum Lines 17; 18; 19	20

Line No.	Description	(A) Jul-25	(B) Aug-25	(C) Sep-25	(D) Oct-25	(E) Nov-25	(F) Dec-25	(G) Total	Reference	Line No.
21	<u>Maximum On-Peak</u>									21
22	<u>Period Demand (kW) ¹:</u>									22
23	Secondary	1,368,596	1,440,489	1,516,000	1,376,375	1,271,850	1,246,179	15,560,671	(Statement BG, Page BG 21.2, Line 80) ² x 1000	23
24	Primary	341,450	359,387	378,226	343,391	314,545	308,196	3,863,481	(Statement BG, Page BG 21.2, Line 81) ² x 1000	24
25	Transmission	48,634	51,189	53,873	48,911	38,649	37,869	508,635	(Statement BG, Page BG 21.2, Line 82) ² x 1000	25
26	Total	1,758,680	1,851,065	1,948,099	1,768,677	1,625,043	1,592,244	19,932,787	Sum Lines 23; 24; 25	26
27	Check Figure	1,758,680	1,851,065	1,948,099	1,768,677	1,625,043	1,592,244	19,932,787	Statement BG, Page BG-19, Line 8 ²	27
28	Difference	-	-	-	-	-	-	-	Line 26 Less Line 27	28
29										29
30	<u>Maximum On-Peak</u>									30
31	<u>Period Demand Rates (\$/kW):</u>									31
32	Secondary	\$ 3.16	\$ 3.16	\$ 3.16	\$ 3.16	\$ 0.65	\$ 0.65		Statement BL, Page BL-1, Lines 11 & 12, Col. D ³	32
33	Primary	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 0.63	\$ 0.63		Statement BL, Page BL-1, Lines 11 & 12, Col. C ³	33
34	Transmission	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03	\$ 0.62	\$ 0.62		Statement BL, Page BL-1, Lines 11 & 12, Col. B ³	34
35	<u>Maximum On-Peak Period Demand -</u>									35
36	<u>Revenues at Present Rates:</u>									36
37	Secondary	\$ 4,324,762	\$ 4,551,944	\$ 4,790,561	\$ 4,349,344	\$ 826,702	\$ 810,017	\$ 27,558,997	Line 23 x Line 32	37
38	Primary	1,041,423	1,096,130	1,153,590	1,047,343	198,163	194,164	\$ 6,630,172	Line 24 x Line 33	38
39	Transmission	147,362	155,104	163,234	148,200	23,962	23,479	\$ 910,567	Line 25 x Line 34	39
40	Subtotal	\$ 5,513,548	\$ 5,803,177	\$ 6,107,385	\$ 5,544,887	\$ 1,048,828	\$ 1,027,659	\$ 35,099,736	Sum Lines 37; 38; 39	40

NOTES:

- ¹ Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ² Pages BG-21.2, BG-18, and BG-19 are found in Statement BG.
- ³ Present rates are defined as rates presented in the TO5 Cycle 6, pursuant to Docket No. ER24-524-000. Maximum On-Peak Demand Revenues at Present Rates reflect revenues of Standard Customers that have Maximum On-Peak Demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Present Rates Per ER24-524-000
 Medium & Large Commercial / Industrial Customers
 Rate Effective Period - Twelve Months Ending December 31, 2025

Line No.	Description	(A) Jan-25	(B) Feb-25	(C) Mar-25	(D) Apr-25	(E) May-25	(F) Jun-25	(G)	Reference	Line No.
1	<u>Maximum Demand</u>									1
2	<u>at the Time of System Peak (kW) ¹</u>									2
3	Secondary	-	-	-	-	-	-		(Statement BG, Page BG-21.3, Line 126) ² x1000	3
4	Primary	37,744	32,788	35,019	36,792	36,179	38,018		(Statement BG, Page BG-21.3, Line 127) ² x1000	4
5	Transmission	86,134	74,824	79,916	83,962	82,562	84,419		(Statement BG, Page BG-21.3, Line 128) ² x1000	5
6	Total	123,878	107,612	114,935	120,755	118,741	122,437		Sum Lines 3; 4; 5	6
7	Check Figure	123,878	107,612	114,935	120,755	118,741	122,437		Statement BG, Page BG-18, Line 9 ²	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Maximum Demand at the</u>									10
11	<u>Time of System Peak Rates (\$/kW):</u>									11
12	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Statement BL, Page BL-1, Lines 19 & 20, Col. D ³	12
13	Primary	\$ 1.25	\$ 1.25	\$ 1.25	\$ 1.25	\$ 1.25	\$ 10.22		Statement BL, Page BL-1, Lines 19 & 20, Col. C ³	13
14	Transmission	\$ 1.25	\$ 1.25	\$ 1.25	\$ 1.25	\$ 1.25	\$ 10.15		Statement BL, Page BL-1, Lines 19 & 20, Col. B ³	14
15	<u>Maximum Demand at the Time of System</u>									15
16	<u>Peak - Revenues at Present Rates:</u>									16
17	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 3 x Line 12	17
18	Primary	47,180	40,985	43,774	45,990	45,223	388,544		Line 4 x Line 13	18
19	Transmission	107,668	93,530	99,894	104,953	103,203	856,853		Line 5 x Line 14	19
20	Subtotal	\$ 154,848	\$ 134,515	\$ 143,668	\$ 150,943	\$ 148,426	\$ 1,245,397		Sum Lines 17; 18; 19	20
21										21
22	<u>Revenues at Present Rates:</u>									22
23	Secondary	\$ 21,780,070	\$ 20,916,887	\$ 20,790,430	\$ 20,780,876	\$ 21,036,546	\$ 24,977,356		Statement BH, Page BH-5 Line 21 + Page BH-6 Line 17 + Page BH-7 Line 17 + Page BH-8 Line 17	23
24	Primary	\$ 5,890,158	\$ 5,573,457	\$ 5,598,217	\$ 5,638,703	\$ 5,682,419	\$ 7,126,126		Statement BH, Page BH-5 Line 22 + Page BH-6 Line 18 + Page BH-7 Line 18 + Page BH-8 Line 18	24
25	Transmission	\$ 2,016,431	\$ 1,777,606	\$ 1,878,423	\$ 1,959,738	\$ 1,934,879	\$ 2,932,042		Statement BH, Page BH-5 Line 23 + Page BH-6 Line 19 + Page BH-7 Line 19 + Page BH-8 Line 19	25
26	Total	\$ 29,686,659	\$ 28,267,950	\$ 28,267,070	\$ 28,379,317	\$ 28,653,844	\$ 35,035,524		Sum Lines 23; 24; 25	26
27										27
28	<u>Total Revenues at Present Rates:</u>	\$ 29,686,659	\$ 28,267,950	\$ 28,267,070	\$ 28,379,317	\$ 28,653,844	\$ 35,035,524		Sum Line 26; Statement BH, Page BH-5, Line 4	28

Line No.	Description	(A) Jul-25	(B) Aug-25	(C) Sep-25	(D) Oct-25	(E) Nov-25	(F) Dec-25	(G) Total	Reference	Line No.
29	<u>Maximum Demand</u>									29
30	<u>at the Time of System Peak (kW) ¹</u>									30
31	Secondary	-	-	-	-	-	-		(Statement BG, Page BG-21.3, Line 126) ² x1000	31
32	Primary	44,064	43,096	42,612	38,620	37,750	44,778	467,459	(Statement BG, Page BG-21.3, Line 127) ² x1000	32
33	Transmission	97,844	95,694	94,621	85,755	86,147	102,187	1,054,064	(Statement BG, Page BG-21.3, Line 128) ² x1000	33
34	Total	141,908	138,789	137,233	124,374	123,897	146,965	1,521,523	Sum Lines 31; 32; 33	34
35	Check Figure	141,908	138,789	137,233	124,374	123,897	146,965	1,521,523	Statement BG, Page BG-19, Line 9 ²	35
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	36
37										37
38	<u>Maximum Demand at the</u>									38
39	<u>Time of System Peak Rates (\$/kW):</u>									39
40	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Statement BL, Page BL-1, Lines 19 & 20, Col. D ³	40
41	Primary	\$ 10.22	\$ 10.22	\$ 10.22	\$ 10.22	\$ 1.25	\$ 1.25		Statement BL, Page BL-1, Lines 19 & 20, Col. C ³	41
42	Transmission	\$ 10.15	\$ 10.15	\$ 10.15	\$ 10.15	\$ 1.25	\$ 1.25		Statement BL, Page BL-1, Lines 19 & 20, Col. B ³	42
43	<u>Maximum Demand at the Time of System</u>									43
44	<u>Peak - Revenues at Present Rates:</u>									44
45	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 31 x Line 40	45
46	Primary	450,333	440,438	435,498	394,692	47,187	55,973	\$ 2,435,816	Line 32 x Line 41	46
47	Transmission	993,114	971,292	960,399	870,409	107,684	127,733	\$ 5,396,732	Line 33 x Line 42	47
48	Subtotal	\$ 1,443,447	\$ 1,411,730	\$ 1,395,896	\$ 1,265,101	\$ 154,871	\$ 183,706	\$ 7,832,549	Sum Lines 45; 46; 47	48
49										49
50	<u>Revenues at Present Rates:</u>									50
51	Secondary	\$ 27,378,553	\$ 28,816,759	\$ 30,327,362	\$ 27,534,169	\$ 21,982,654	\$ 21,538,969	\$ 287,860,631	Statement BH, Page BH-5 Line 45 + Page BH-6 Line 37 + Page BH-7 Line 37 + Page BH-8 Line 45	51
52	Primary	\$ 7,888,638	\$ 8,196,699	\$ 8,537,551	\$ 7,749,024	\$ 5,936,631	\$ 6,004,277	\$ 79,821,900	Statement BH, Page BH-5 Line 46 + Page BH-6 Line 38 + Page BH-7 Line 38 + Page BH-8 Line 46	52
53	Transmission	\$ 3,370,722	\$ 3,332,482	\$ 3,327,313	\$ 3,016,395	\$ 2,019,319	\$ 2,336,348	\$ 29,901,698	Statement BH, Page BH-5 Line 47 + Page BH-6 Line 39 + Page BH-7 Line 39 + Page BH-8 Line 47	53
54	Total	\$ 38,637,913	\$ 40,345,940	\$ 42,192,226	\$ 38,299,588	\$ 29,938,604	\$ 29,879,594	\$ 397,584,229	Sum Lines 51; 52; 53	54
55										55
56	<u>Total Revenues at Present Rates:</u>	\$ 38,637,913	\$ 40,345,940	\$ 42,192,226	\$ 38,299,588	\$ 29,938,604	\$ 29,879,594	\$ 397,584,229	Sum Line 54; Statement BH, Page BH-5, Line 28	56

NOTES:

- ¹ Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariff: Schedule A6-TOU.
- ² Pages BG-21.3, BG-18, and BG-19 are found in Statement BG.
- ³ Present rates are defined as rates presented in TO5 Cycle 6, pursuant to Docket No.ER24-524-000. Maximum Demand at the Time of System Peak Revenues at Present Rates reflect revenues of Standard Customers that have Maximum On-Peak Demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Present Rates Per ER24-524-000
 San Diego Unified Port District
 Rate Effective Period - Twelve Months Ending December 31, 2025

Line No.	Description	(A) Jan-25	(B) Feb-25	(C) Mar-25	(D) Apr-25	(E) May-25	(F) Jun-25	(G)	Reference	Line No.
1	Energy Revenues:									1
2	Commodity Sales - kWh	595,720	724,430	727,400	931,380	258,380	110,630		(Page BG-21.3, Line 160) ² x 1000	2
3	Commodity Rate - \$/kWh	0	0	0	0	0	0			3
4	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 2 x Line 3	4
5										5
6	Non-Coincident Demand (90%) (kW) ¹:									6
7	Primary	11,856	15,980	15,650	15,840	8,780	8,690		(Page BG-21.3, Line 162) x 1000	7
8										8
9	Non-Coincident Demand (90%) Rates (\$/kW):									9
10	Primary	\$ 0.87	\$ 0.87	\$ 0.87	\$ 0.87	\$ 0.87	\$ 0.87		Statement BL, Page BL-1, Line 29, Col. C ³	10
11										11
12	Non-Coincident Demand (90%) - Revenues at Changed Rates:									12
13	Primary	\$ 10,315	\$ 13,903	\$ 13,616	\$ 13,781	\$ 7,639	\$ 7,560		Line 7 x Line 11	13
14										14
15										15
16	Maximum Demand at the Time of System Peak (kW) ⁴:									16
17	Primary	-	-	-	-	-	-		(Page BG-21.3, Line 164) x 1000	17
18										18
19	Maximum Demand at the Time of System Peak Rates (\$/kW):									19
20	Primary	\$ 0.92	\$ 0.92	\$ 0.92	\$ 0.92	\$ 0.92	\$ 0.92		Statement BL, Page BL-1, Lines 31 & 32, Col. C ³	20
21										21
22										22
23	Maximum Demand at the Time of System Peak - Revenues at Changed Rates:									23
24	Primary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 18 x Line 22	24
25										25
26										26
27	Total Revenues	\$ 10,315	\$ 13,903	\$ 13,616	\$ 13,781	\$ 7,639	\$ 7,560		Sum Lines 4; 14; 26	27
28										28

Line No.	Description	(A) Jul-25	(B) Aug-25	(C) Sep-25	(D) Oct-25	(E) Nov-25	(F) Dec-25	(G) Total	Reference	Line No.
29	Energy Revenues:									29
30	Commodity Sales - kWh	125,900	50	40,380	1,332,720	1,353,380	517,860	6,718,230	(Page BG-21.3, Line 160) ² x 1000	30
31	Commodity Rate - \$/kWh	0	0	0	0	0	0			31
32	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 30 x Line 31	32
33										33
34	Non-Coincident Demand (90%) (kW) ¹:									34
35	Primary	9,890	7,990	7,990	16,940	16,610	9,790	146,006	(Page BG-21.3, Line 162) x 1000	35
36										36
37	Non-Coincident Demand (90%) Rates (\$/kW):									37
38	Primary	\$ 0.87	\$ 0.87	\$ 0.87	\$ 0.87	\$ 0.87	\$ 0.87		Statement BL, Page BL-1, Line 29, Col. C ³	38
39										39
40	Non-Coincident Demand (90%) - Revenues at Changed Rates:									40
41	Primary	\$ 8,604	\$ 6,951	\$ 6,951	\$ 14,738	\$ 14,451	\$ 8,517	127,025	Line 35 x Line 39	41
42										42
43										43
44	Maximum Demand at the Time of System Peak (kW) ⁴:									44
45	Primary	-	-	-	-	7,580.00	-	7,580	(Page BG-21.3, Line 164) x 1000	45
46										46
47	Maximum Demand at the Time of System Peak Rates (\$/kW):									47
48	Primary	\$ 0.92	\$ 0.92	\$ 0.92	\$ 0.92	\$ 0.92	\$ 0.92		Statement BL, Page BL-1, Lines 31 & 32, Col. C ³	48
49										49
50										50
51	Maximum Demand at the Time of System Peak - Revenues at Changed Rates:									51
52	Primary	\$ -	\$ -	\$ -	\$ -	\$ 6,974	\$ -	6,974	Line 46 x Line 50	52
53										53
54										54
55	Total Revenues	\$ 8,604	\$ 6,951	\$ 6,951	\$ 14,738	\$ 21,424	\$ 8,517	133,999	Sum Lines 32; 42; 54	55
56										56
57										57

NOTES:

- ¹ 90% NCD Rates are applicable to CPUC Schedule A6-TOU.
- ² Pages BG-21.3, BG-18, and BG-19 are found in Statement BG.
- ³ Present rates are defined as rates presented in TO5 Cycle 6, pursuant to Docket No. ER24-524-000.
- ⁴ Maximum Demand at the Time of System Peak Demand Charges are applicable to CPUC Shedule A6-TOU.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Present Rates Per ER24-524-000
 Schedule PA-T-1 Agricultural Customers
 Rate Effective Period - Twelve Months Ending December 31, 2025

Line No.	Description	(A) Jan-25	(B) Feb-25	(C) Mar-25	(D) Apr-25	(E) May-25	(F) Jun-25	(G)	Reference	Line No.
1	<u>Energy Revenues:</u>									1
2	Commodity Sales - kWh	16,898,596	18,281,426	16,418,928	17,288,753	20,061,665	20,603,202		(Statement BG, Page BG-21.4, Line 169) ² x 1000	2
3	Commodity Rate - \$/kWh	0	0	0	0	0	0			3
4	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 2 x Line 3	4
5										5
6	<u>Non-Coincident Demand (100%) (kW) ¹:</u>									6
7	Secondary	42,609	46,096	41,400	43,593	50,585	53,140		(Statement BG, Page BG-21.4, Line 187) ² x 1000	7
8	Primary	18,672	20,200	18,142	19,103	22,167	21,237		(Statement BG, Page BG-21.4, Line 188) ² x 1000	8
9	Transmission	-	-	-	-	-	-		(Statement BG, Page BG-21.4, Line 189) ² x 1000	9
10	Total	61,281	66,296	59,542	62,696	72,752	74,378		Sum Lines 7; 8; 9	10
11	Check Figure	61,281	66,296	59,542	62,696	72,752	74,378		Statement BG, Page BG-18, Line 19	11
12	Difference	-	-	-	-	-	-		Line 10 Less Line 11	12
13										13
14	<u>Non-Coincident Demand (100%)</u>									14
15	<u>Rates (\$/kW):</u>									15
16	Secondary	\$ 8.62	\$ 8.62	\$ 8.62	\$ 8.62	\$ 8.62	\$ 8.62		Statement BL, Page BL-1, Line 37, Col. D ³	16
17	Primary	\$ 8.32	\$ 8.32	\$ 8.32	\$ 8.32	\$ 8.32	\$ 8.32		Statement BL, Page BL-1, Line 37, Col. C ³	17
18	Transmission	\$ 8.28	\$ 8.28	\$ 8.28	\$ 8.28	\$ 8.28	\$ 8.28		Statement BL, Page BL-1, Line 37, Col. B ³	18
19	<u>Non-Coincident Demand (100%) -</u>									19
20	<u>Revenues at Changed Rates:</u>									20
21	Secondary	\$ 367,291	\$ 397,347	\$ 356,865	\$ 375,771	\$ 436,040	\$ 458,069		Line 7 x Line 16	21
22	Primary	155,353	168,066	150,943	158,940	184,432	176,695		Line 8 x Line 17	22
23	Transmission	-	-	-	-	-	-		Line 9 x Line 18	23
24	Subtotal	\$ 522,644	\$ 565,413	\$ 507,809	\$ 534,711	\$ 620,472	\$ 634,763		Sum Lines 21; 22; 23	24

Line No.	Description	(A) Jul-25	(B) Aug-25	(C) Sep-25	(D) Oct-25	(E) Nov-25	(F) Dec-25	(G) Total	Reference	Line No.
25	<u>Energy Revenues:</u>									25
26	Commodity Sales - kWh	23,004,136	22,863,151	21,957,610	21,563,168	18,985,959	18,145,457	236,072,050	(Statement BG, Page BG-21.4, Line 169) ² x 1000	26
27	Commodity Rate - \$/kWh	0	0	0	0	0	0	-		27
28	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 26 x Line 27	28
29										29
30	<u>Non-Coincident Demand (100%) (kW) ¹:</u>									30
31	Secondary	59,333	58,969	56,634	55,616	47,872	45,753	601,600	(Statement BG, Page BG-21.4, Line 187) ² x 1000	31
32	Primary	23,712	23,567	22,633	22,227	20,979	20,050	252,691	(Statement BG, Page BG-21.4, Line 188) ² x 1000	32
33	Transmission	-	-	-	-	-	-	-	(Statement BG, Page BG-21.4, Line 189) ² x 1000	33
34	Total	83,045	82,536	79,267	77,843	68,851	65,803	854,290	Sum Lines 31; 32; 33	34
35	Check Figure	83,045	82,536	79,267	77,843	68,851	65,803	854,290	Statement BG, Page BG-19, Line 19	35
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	36
37										37
38	<u>Non-Coincident Demand (100%)</u>									38
39	<u>Rates (\$/kW):</u>									39
40	Secondary	\$ 8.62	\$ 8.62	\$ 8.62	\$ 8.62	\$ 8.62	\$ 8.62		Statement BL, Page BL-1, Line 37, Col. D ³	40
41	Primary	\$ 8.32	\$ 8.32	\$ 8.32	\$ 8.32	\$ 8.32	\$ 8.32		Statement BL, Page BL-1, Line 37, Col. C ³	41
42	Transmission	\$ 8.28	\$ 8.28	\$ 8.28	\$ 8.28	\$ 8.28	\$ 8.28		Statement BL, Page BL-1, Line 37, Col. B ³	42
43	<u>Non-Coincident Demand (100%) -</u>									43
44	<u>Revenues at Changed Rates:</u>									44
45	Secondary	\$ 511,448	\$ 508,314	\$ 488,181	\$ 479,412	\$ 412,660	\$ 394,392	\$ 5,185,790	Line 31 x Line 40	45
46	Primary	197,285	196,076	188,310	184,927	174,543	166,816	\$ 2,102,385	Line 32 x Line 41	46
47	Transmission	-	-	-	-	-	-	\$ -	Line 33 x Line 42	47
48	Subtotal	\$ 708,734	\$ 704,390	\$ 676,491	\$ 664,339	\$ 587,203	\$ 561,207	\$ 7,288,175	Sum Lines 45; 46; 47	48

NOTES:

- ¹ Non-Coincident Demand (NCD) (100%) rates applicable to the following California Public Utilities Commission (CPUC) tariff: Schedule PA-T-1.
- ² Pages BG-21.4, BG-18, and BG-19 are found in Statement BG.
- ³ Present rates are defined as rates presented in TO5 Cycle 6, pursuant to Docket No. ER24-524-000.

Statement - BH
SAN DIEGO GAS & ELECTRIC COMPANY
Rate Design Information - Wholesale Transmission Rates
CAISO TAC Rates Input Form - January 1, 2025 through December 31, 2025
High-Voltage Utility Specific Rates, Low -Voltage Wheeling Access Charge & Low Voltage Access Charge Rates

Line No.	Components	(1)	(2)	(3) = (1) + (2)	Notes & Reference	Line No.
		High Voltage TRR	Low Voltage TRR	Combined TRR		
1	Wholesale Base Transmission Revenue Requirement ¹	\$ 493,123,808	\$ 519,226,767	\$ 1,012,350,575	2024 TRBAA Wholesale Stmt BL; Page 1; Line 1	1
2						2
3	Wholesale TRBAA Forecast ¹	\$ (50,218,996)	\$ 814,739	\$ (49,404,257)	2024 TRBAA Wholesale Stmt BL; Page 1; Line 3	3
4						4
5	Transmission Standby Revenues ¹	\$ (7,768,634)	\$ (8,179,858)	\$ (15,948,492)	2024 TRBAA Wholesale Stmt BL; Page 1; Line 5	5
6						6
7	Wholesale Net Transmission Revenue Requirement	\$ 435,136,178	\$ 511,861,648	\$ 946,997,826	Sum Lines 1; 3; 5	7
8						8
9	Gross Load - MWH ¹	19,042,676	19,042,676	19,042,676	2024 TRBAA Wholesale Stmt BL; Page 1; Line 9	9
10						10
11	Utility Specific Access Charges (\$/MWH)	\$ 22.8506	\$ 26.8797	\$ 49.7303	Line 7 / Line 9	11

NOTES:

¹ The TRBAA information comes from SDG&E's TRBAA Rate Filing Docket No. ER24-212-000, filed on October 26, 2023 effective from January 1, 2024 through December 31, 2024.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Revenue Data To Reflect Changed Rates
 Rate Effective Period - Twelve Months Ending December 31, 2025
 City of Escondido

Line No.	Customer Class	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	Line No.
		Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total	Reference	
1	Billing Determinants (kWh)	7,564	7,564	7,564	7,564	7,564	7,564	7,564	7,564	7,564	7,564	7,564	7,564	90,763	Stmt BD; Page -3.1; Line "Sale for Resale" * 1000 See Note 1 Page BG-15; Line 11; Col. (2) / 1000 Line 1 x Line 4 Line 1 x Line 6 Line 9 + Line 11	1
2																2
3																3
4	HV Access Charge Rate (\$/kwh) ¹	\$ 0.01353	\$ 0.01353	\$ 0.01353	\$ 0.01353	\$ 0.01353	\$ 0.01353	\$ 0.01353	\$ 0.01353	\$ 0.01353	\$ 0.01353	\$ 0.01353	\$ 0.01353			4
5																5
6	LV Access Charge Rate (\$/kwh)	\$ 0.02688	\$ 0.02688	\$ 0.02688	\$ 0.02688	\$ 0.02688	\$ 0.02688	\$ 0.02688	\$ 0.02688	\$ 0.02688	\$ 0.02688	\$ 0.02688	\$ 0.02688			6
7																7
8																8
9	HV Access Charge Revenues	\$ 102	\$ 102	\$ 102	\$ 102	\$ 102	\$ 102	\$ 102	\$ 102	\$ 102	\$ 102	\$ 102	\$ 102	\$ 1,228		9
10																10
11	LV Access Charge Revenues	203	203	203	203	203	203	203	203	203	203	203	203	2,440		11
12																12
13	TOTAL Revenues	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306	\$ 3,668		13

NOTES
¹ The High Voltage (HV) Access Charge Rate is the CAISO TAC Rate of \$13.53 per MWH according to the CAISO TAC rate summary in effect January 1, 2024 divided by 1,000 and is based on the TO5-Cycle 6 Filing HV-BTRR. The High Voltage Access Charge Rate was held constant in developing this statement because there will be a change in the HV Access Charge Rate once the CAISO implements the TO6 Cycle 1 Wholesale BTRR.

² The Low Voltage Access Charge Rate information comes from the TRBAA filing in Docket No. ER24-212, filed on October 26, 2023, for the rate effective January 1, 2024 through December 31, 2024.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Present Rates Per ER24-524-000
 Standby Customers
 Rate Effective Period - Twelve Months Ending December 31, 2025

Line No.	Description	(A) Jan-25	(B) Feb-25	(C) Mar-25	(D) Apr-25	(E) May-25	(F) Jun-25	(G)	Reference	Line No.
1	<u>Demand - Billing</u>									1
2	<u>Determinants (kW):</u>									2
3	Secondary	6,148	6,148	6,148	6,148	6,148	6,148		(Statement BG, Page BG-21.4, Line 197) ¹ x 1000	3
4	Primary	84,682	84,682	84,682	84,682	84,682	84,682		(Statement BG, Page BG-21.4, Line 198) ¹ x 1000	4
5	Transmission	54,676	54,676	54,676	54,676	54,676	54,676		(Statement BG, Page BG-21.4, Line 199) ¹ x 1000	5
6	Total	145,506	145,506	145,506	145,506	145,506	145,506		Sum Lines 3; 4; 5	6
7	Check Figure	145,506	145,506	145,506	145,506	145,506	145,506		Statement BG, Page BG-18, Line 25 ¹	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Demand Rates (\$/kW):</u>									10
11	Secondary	\$ 8.48	\$ 8.48	\$ 8.48	\$ 8.48	\$ 8.48	\$ 8.48		Statement BL, Page BL-1, Line 41, Col. D ²	11
12	Primary	\$ 8.18	\$ 8.18	\$ 8.18	\$ 8.18	\$ 8.18	\$ 8.18		Statement BL, Page BL-1, Line 41, Col. C ²	12
13	Transmission	\$ 8.14	\$ 8.14	\$ 8.14	\$ 8.14	\$ 8.14	\$ 8.14		Statement BL, Page BL-1, Line 41, Col. B ²	13
14										14
15	<u>Revenues at Present Rates:</u>									15
16	Secondary	\$ 52,135	\$ 52,135	\$ 52,135	\$ 52,135	\$ 52,135	\$ 52,135		Line 3 x Line 11	16
17	Primary	692,699	692,699	692,699	692,699	692,699	692,699		Line 4 x Line 12	17
18	Transmission	445,063	445,063	445,063	445,063	445,063	445,063		Line 5 x Line 13	18
19	Total	\$ 1,189,897	\$ 1,189,897	\$ 1,189,897	\$ 1,189,897	\$ 1,189,897	\$ 1,189,897		Sum Lines 16; 17; 18	19
20										20
21	<u>Total Revenues</u>									21
22	<u>at Present Rates:</u>	\$ 1,189,897	\$ 1,189,897	\$ 1,189,897	\$ 1,189,897	\$ 1,189,897	\$ 1,189,897		Line 19	22

Line No.	Description	(A) Jul-25	(B) Aug-25	(C) Sep-25	(D) Oct-25	(E) Nov-25	(F) Dec-25	(G) Total	Reference	Line No.
23	<u>Demand - Billing</u>									23
24	<u>Determinants (kW):</u>									24
25	Secondary	6,148	6,148	6,148	6,148	6,148	6,148	73,776	(Statement BG, Page BG-21.4, Line 197) ¹ x 1000	25
26	Primary	84,682	84,682	84,682	84,682	84,682	84,682	1,016,184	(Statement BG, Page BG-21.4, Line 198) ¹ x 1000	26
27	Transmission	54,676	54,676	54,676	54,676	54,676	54,676	656,112	(Statement BG, Page BG-21.4, Line 199) ¹ x 1000	27
28	Total	145,506	145,506	145,506	145,506	145,506	145,506	1,746,072	Sum Lines 25; 26; 27	28
29	Check Figure	145,506	145,506	145,506	145,506	145,506	145,506	1,746,072	Statement BG, Page BG-19, Line 25 ¹	29
30	Difference	-	-	-	-	-	-	-	Line 28 Less Line 29	30
31										31
32	<u>Demand Rates (\$/kW):</u>									32
33	Secondary	\$ 8.48	\$ 8.48	\$ 8.48	\$ 8.48	\$ 8.48	\$ 8.48		Statement BL, Page BL-1, Line 41, Col. D ²	33
34	Primary	\$ 8.18	\$ 8.18	\$ 8.18	\$ 8.18	\$ 8.18	\$ 8.18		Statement BL, Page BL-1, Line 41, Col. C ²	34
35	Transmission	\$ 8.14	\$ 8.14	\$ 8.14	\$ 8.14	\$ 8.14	\$ 8.14		Statement BL, Page BL-1, Line 41, Col. B ²	35
36										36
37	<u>Revenues at Present Rates:</u>									37
38	Secondary	\$ 52,135	\$ 52,135	\$ 52,135	\$ 52,135	\$ 52,135	\$ 52,135	\$ 625,620	Line 25 x Line 33	38
39	Primary	692,699	692,699	692,699	692,699	692,699	692,699	8,312,388	Line 26 x Line 34	39
40	Transmission	445,063	445,063	445,063	445,063	445,063	445,063	5,340,756	Line 27 x Line 35	40
41	Total	\$ 1,189,897	\$ 1,189,897	\$ 1,189,897	\$ 1,189,897	\$ 1,189,897	\$ 1,189,897	\$ 14,278,764	Sum Lines 38; 39; 40	41
42										42
43	<u>Total Revenues</u>									43
44	<u>at Present Rates:</u>	\$ 1,189,897	\$ 1,189,897	\$ 1,189,897	\$ 1,189,897	\$ 1,189,897	\$ 1,189,897	\$ 14,278,764	Line 41	44

NOTES:

¹ Pages BG-21.4, BG-18, and BG-19 are found in Statement BG.

² Present rates are defined as rates presented in TO5 Cycle 6, pursuant to Docket No. ER24-524-000.

Statement BL
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Rate Design Information
 Summary of Transmission Rates
 Rate Effective Period - Twelve Months Ending December 31, 2025

Line No.	Customer Classes	(A) Transmission Energy Rates \$/kWh	(B) Transmission Level Demand Rates \$/kW-Mo	(C) Primary Level Demand Rates \$/kW-Mo	(D) Secondary Level Demand Rates \$/kW-Mo	Reference	Line No.
1	Residential ¹	\$ 0.09932				Page BL-3, Line 7, Col A.	1
2							2
3	Small Commercial	\$ 0.05672				Page BL-3, Line 7, Col B.	3
4							4
5	Medium & Large Commercial/Industrial						5
6	Non-Coincident Demand (100%)		\$ 22.45	\$ 22.56	\$ 23.35	Page BL-4, Lines 37; 36; 35	6
7							7
8	Non-Coincident Demand (90%) ²		\$ 20.21	\$ 20.30	\$ 21.02	Page BL-4, Lines 54; 53; 52	8
9							9
10	Maximum On-Peak Period Demand (Standard Customers) ³						10
11	Summer ⁵		\$ 4.13	\$ 4.15	\$ 4.29	Page BL-6, Lines 41; 40; 39, Col A.	11
12	Winter ⁵		\$ 0.84	\$ 0.84	\$ 0.87	Page BL-6, Lines 41; 40; 39, Col B.	12
13							13
14	Maximum On-Peak Period Demand (Grandfathered Customers) ³						14
15	Summer ⁵		\$ 3.90	\$ 3.91	\$ 4.05	Page BL-6, Lines 41; 40; 39, Col C.	15
16	Winter ⁵		\$ 0.89	\$ 0.90	\$ 0.93	Page BL-6, Lines 41; 40; 39, Col D.	16
17							17
18	Maximum Demand at the Time of System Peak (Standard Customers) ⁴						18
19	Summer ⁵		\$ 5.41	\$ 5.44	\$ -	Page BL-7, Lines 42; 41; 40, Col A.	19
20	Winter ⁵		\$ 1.05	\$ 1.05	\$ -	Page BL-7, Lines 42; 41; 40, Col B.	20
21							21
22	Maximum Demand at the Time of System Peak (Grandfathered Customers) ⁴						22
23	Summer ⁵		\$ 5.35	\$ 5.37	\$ -	Page BL-7, Lines 42; 41; 40, Col C.	23
24	Winter ⁵		\$ 1.06	\$ 1.06	\$ -	Page BL-7, Lines 42; 41; 40, Col D.	24
25							25
26	Vehicle Grid Integration Pilot Program (Schedule VGI)	\$ 0.05567				Page BL-3, Line 7, Col C.	26
27							27
28	San Diego Unified Port District						28
29	Non-Coincident Demand (90%) ²			\$ 0.83		Page BL-10, Line 11.	29
30	Maximum Demand at the Time of System Peak (Standard Customers) ⁴						30
31	Summer ⁵			\$ 1.75		Page BL-10, Line 21.	31
32	Winter ⁵			\$ 1.75		Page BL-10, Line 21.	32
33							33
34	Agricultural (Schedules PA and TOU-PA)	\$ 0.03861				Page BL-3, Line 7, Col D.	34
35							35
36	Agricultural (Schedule PA-T1) ⁶						36
37	Non-Coincident Demand (100%)		\$ 10.36	\$ 10.40	\$ 10.78	Page BL-8, Lines 40; 39; 38	37
38							38
39	Street Lighting	\$ 0.05215				Page BL-3, Line 7, Col E.	39
40							40
41	Standby		\$ 7.30	\$ 7.33	\$ 7.57	Page BL-9, Lines 37; 36; 35	41

NOTES:

- ¹ Residential billing determinants exclude EV-TOU-5 super off-peak kWh because EV-TOU-5 super off-peak kWh usage is exempt from paying transmission rates.
- ² NCD (90%) rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, DG-R, and A6-TOU.
- ³ Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R. Standard Customers have demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round whereas Grandfathered Customers have demand rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.
- ⁴ Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariff: Schedule A6-TOU. Standard Customers have demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round whereas Grandfathered Customers have demand rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.
- ⁵ Summer June-Oct; Winter Nov-May.
- ⁶ Non-Coincident Demand (NCD) (100%) rates are applicable to the following California Public Utilities Commission (CPUC) tariffs: Schedule PA-T-1.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information

Allocation of Base Transmission Revenue Requirements (BTRR) Based on 12 CPs
Rate Effective Period - Twelve Months Ending December 31, 2025
(\$000)

Line No.	Customer Classes	(A) Total 12 CPs @ Transmission Level ¹	(B) Percentages ²	(C) Allocated Base Transmission Revenue Requirement	Reference	Line No.
1	Total Base Transmission Revenue Requirement			1,262,001	Statement BK1, Page 7, Line 25	1
2						2
3	<u>Allocation of BTRR Based on 12-CP:</u>					3
4	Residential	16,865,712	45.35%	\$ 572,341	Page BL-11, Line 2, Col. D	4
5	Small Commercial	4,058,502	10.91%	\$ 137,726	Page BL-11, Line 3, Col. D	5
6	Medium & Large Commercial/Industrial	15,355,678	41.29%	\$ 521,098	Page BL-11, Line 8, Col. D	6
7	San Diego Unified Port District - Primary	3,963	0.01%	\$ 134	Page BL-11, Line 10, Col. D	7
8	Agricultural	404,242	1.09%	\$ 13,718	Page BL-11, Line 16, Col. D	8
9	Street Lighting Revenues	123,319	0.33%	\$ 4,185	Page BL-11, Line 18, Col. D	9
10	Standby Revenues	377,139	1.01%	\$ 12,798	Page BL-11, Line 23, Col. D	10
11						11
12	Total	37,188,554	100.00%	\$ 1,262,001	Sum Lines 4 Through 10	12

NOTES:

¹ Page BL-11, Column D.

² Page BL-11, Column E.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Transmission Energy Rates
Rate Effective Period - Twelve Months Ending December 31, 2025
(\$000)

Line No.	Description	(A) Derivation of Residential ¹ Transmission Rate	(B) Derivation of Small Commercial ² Transmission Rate	(C) Derivation of VGI Pilot ³ Transmission Rate	(D) Derivation of Agricultural ⁴ Transmission Rate	(E) Derivation of Street Lighting ⁵ Transmission Rate	Reference ⁶	Line No.
1	Allocated Transmission Revenue Requirement	\$ 572,341	\$ 137,726	\$ 521,098	\$ 13,718	\$ 4,185	Page BL-2, Line 4; 5; 6; 8; 9, Col. C	1
2								2
3	Billing Determinants (MWh) ⁷	5,762,627	2,428,289	9,360,729	355,306	80,244	Statements BG, Page BG-19,	3
4								4
5	Energy Rate per kWh	\$ 0.0993195	\$ 0.0567173	\$ 0.0556685	\$ 0.0386090	\$ 0.0521519	Line 1 / Line 3	5
6								6
7	Energy Rate per kWh - Rounded	\$ 0.09932	\$ 0.05672	\$ 0.05567	\$ 0.03861	\$ 0.05215	Line 5, Rounded to 5 Decimal Places	7

NOTES:

- ¹ The following California Public Utilities Commission (CPUC) tariffs are offered to residential customers:
Schedules DR, DR-LI, DR-SES, DM, DS, DT, DT-RV, TOU-DR, TOU-DR-1, TOU-DR-2, EV-TOU and EV-TOU-2, EV-TOU-5, and TOU-ELEC.
- ² The following California Public Utilities Commission (CPUC) tariffs are offered to small commercial customers:
Schedules A-TC, TOU-A, TOU-A2, TOU-A3, TOU-M, and UM.
- ³ The California Public Utilities Commission (CPUC) tariff offered to customers participating on the following Schedules: VGI, GIR, and EV-HP.
- ⁴ The following California Public Utilities Commission (CPUC) tariffs are offered to Agriculture customers: Schedules PA, TOU-PA and PA-T-1.
No demand rates are applicable to Schedule TOU-PA, as shown on this page, Page BL-14.
- ⁵ The following California Public Utilities Commission (CPUC) tariffs are offered to street lighting customers: Schedules DWL, OL-1, OL-2, LS-1, LS-2, and LS-3.
- ⁶ Reference data found in Statements BG and BL.
- ⁷ Residential billing determinants exclude EV-TOU-5 super off-peak kWh because EV-TOU-5 super off-peak kWh usage is exempt from paying transmission rates.

Statement BL
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Rate Design Information
 Medium & Large Commercial/Industrial Customers¹
 Rate Effective Period - Twelve Months Ending December 31, 2025
 (\$000)

Line No.	Description	Derivation of Non-Coincident Demand Transmission Rate	Reference ²	Line No.
1	Med & Lrg. C/I - Demand Revenue Requirement	\$ 521,098	Page BL-2, Line 6, Col. C	1
2				2
3	Demand Determinants (with Transmission LF Adjustment)			3
4	Used to Allocate Total Class Revenues to Voltage Level (MW) ³			4
5	Secondary	17,141	Page BL-12, Line 29, Col. D	5
6	Primary	4,660	Page BL-12, Line 30, Col. D	6
7	Transmission	1,554	Page BL-12, Line 31, Col. D	7
8	Total	23,355	Sum Lines 5; 6; 7	8
9				9
10	Allocation Factors Per Above to Allocate Demand Revenue Requirements to Voltage Level			10
11	Secondary	73.39%	Line 5 / Line 8	11
12	Primary	19.95%	Line 6 / Line 8	12
13	Transmission	6.65%	Line 7 / Line 8	13
14	Total	100.00%	Sum Lines 12; 13; 14	14
15				15
16	Allocation of Revenue Requirements to Voltage Level			16
17	Secondary	\$ 382,451	Line 1 x Line 12	17
18	Primary	\$ 103,974	Line 1 x Line 13	18
19	Transmission	\$ 34,673	Line 1 x Line 14	19
20	Total	\$ 521,098	Sum Lines 18; 19; 20	20
21				21
22	Demand Determinants by Voltage Level @ Meter Level (MW)			22
23	Secondary	16,381	Page BL-12, Line 29, Col. B	23
24	Primary	4,610	Page BL-12, Line 30, Col. B	24
25	Transmission	1,544	Page BL-12, Line 31, Col. B	25
26	Total	22,535	Sum Lines 24; 25; 26	26
27				27
28	Non-Coincident Demand Rate by Voltage Level @ Meter (Rounded)			28
29	Secondary	\$ 23.34654	Line 18 / Line 24	29
30	Primary	\$ 22.55646	Line 19 / Line 25	30
31	Transmission	\$ 22.45457	Line 20 / Line 26	31
32				32
33	100% of Total Medium and Large Commercial/Industrial NCD Rates (Rounded)			33
34	Secondary	\$ 23.35	Line 30, Rounded to 2 Decimal Places	34
35	Primary	\$ 22.56	Line 31, Rounded to 2 Decimal Places	35
36	Transmission	\$ 22.45	Line 32, Rounded to 2 Decimal Places	36
37				37
38	NCD Determinants by Voltage Level @ Meter Level (MW) Pertaining to 90% NCD			38
39	Secondary	16,381	Page BL-12, Line 14, Col. B	39
40	Primary	3,923	Page BL-12, Line 15, Col. B	40
41	Transmission	227	Page BL-12, Line 16, Col. B	41
42	Total	20,532	Sum Lines 40; 41; 42	42
43				43
44	90% Non-Coincident Demand Rate by Voltage Level @ Meter ³			44
45	Secondary	\$ 21.01500	Line 35 X 90%	45
46	Primary	\$ 20.30400	Line 36 X 90%	46
47	Transmission	\$ 20.20500	Line 37 X 90%	47
48				48
49	90% of Total Medium and Large Commercial/Industrial NCD Rates (Rounded)			49
50	Secondary	\$ 21.02	Line 46, Rounded to 2 Decimal Places	50
51	Primary	\$ 20.30	Line 47, Rounded to 2 Decimal Places	51
52	Transmission	\$ 20.21	Line 48, Rounded to 2 Decimal Places	52
53				53
54	Annual Revenues from 100% of Total Med. & Lrg. Comm./Ind. NCD Rates			54
55	Secondary	\$ 382,507	Line 35 X Line 40	55
56	Primary	\$ 88,512	Line 36 X Line 41	56
57	Transmission	\$ 5,091	Line 37 X Line 42	57
58	Total	\$ 476,111	Sum Lines 57; 58; 59	58
59				59
60	Annual Revenues from 90% of Total Med. & Lrg. Comm./Ind. NCD Rates			60
61	Secondary	\$ 344,339	Line 52 X Line 40	61
62	Primary	\$ 79,645	Line 53 X Line 41	62
63	Transmission	\$ 4,583	Line 54 X Line 42	63
64	Total	\$ 428,567	Sum Lines 63; 64; 65	64
65				65
66	Revenue Reallocation to Maximum On-Peak Period Demand			66
67	Secondary	\$ 38,169	Line 57 Less Line 63	67
68	Primary	\$ 8,867	Line 58 Less Line 64	68
69	Transmission	\$ 508	Line 59 Less Line 65	69
70	Total	\$ 47,544	Sum Lines 69; 70; 71	70
71				71
72				72

NOTES:

- ¹ The following California Public Utilities Commission (CPUC) tariffs are offered to Medium and Large Commercial/Industrial customers: Schedules AL-TOU, AL-TOU2, DG-R, A6-TOU, and OL-TOU. Schedule OL-TOU customers pay small commercial energy rates per CPUC Decision D.09-09-036.
- ² Reference data found in Statement BL.
- ³ 90% NCD Rates are applicable to the following California Public Utilities Commission (CPUC) tariffs: Schedules AL-TOU, AL-TOU2, DG-R, and A6-TOU.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Medium & Large Commercial/Industrial Customers
Rate Effective Period - Twelve Months Ending December 31, 2025
(\$000)

Line No.	Description	Derivation of Commodity Rate	Reference ²	Line No.
1	<u>Pertaining to Schedules @ 90% NCD with</u>			1
2	<u>Maximum Demand at Time of System Peak ¹</u>			2
3				3
4	NCD Determinants by Voltage Level @ Meter Level (MW)			4
5	Secondary	-	Page BL-12, Line 22, Col. B	5
6	Primary	686	Page BL-12, Line 23, Col. B	6
7	Transmission	1,317	Page BL-12, Line 24, Col. B	7
8	Total	2,003	Sum Lines 5; 6; 7	8
9				9
10	Annual Revenues from 100% of Total Med. & Lrg. Comm./Ind. NCD Rates			10
11	Secondary	\$ -	Line 5 x Page BL-4, Line 35	11
12	Primary	\$ 15,478	Line 6 x Page BL-4, Line 36	12
13	Transmission	\$ 29,575	Line 7 x Page BL-4, Line 37	13
14	Total	\$ 45,053	Sum Lines 11; 12; 13	14
15				15
16	Annual Revenues from 90% of Total Med. & Lrg. Comm./Ind. NCD Rates			16
17	Secondary	\$ -	Line 5 x Page BL-4, Line 52	17
18	Primary	\$ 13,928	Line 6 x Page BL-4, Line 53	18
19	Transmission	\$ 26,624	Line 7 x Page BL-4, Line 54	19
20	Total	\$ 40,551	Sum Lines 17; 18; 19	20
21				21
22	Revenue Reallocation to Maximum Demand at the Time of System Peak			22
23	Secondary	\$ -	Line 11 Less Line 17	23
24	Primary	\$ 1,551	Line 12 Less Line 18	24
25	Transmission	\$ 2,951	Line 13 Less Line 19	25
26	Total	\$ 4,501	Sum Lines 23; 24; 25	26

NOTES:

¹ 90% NCD Rates and Maximum Demand at Time of System Peak charges are applicable to the following California Public Utilities Commission (C) Schedule A6-TOU.

² Reference data found in Statement BL.

Statement BL
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Rate Design Information
 Medium & Large Commercial/Industrial Customers (Standard Customers)¹
 Rate Effective Period - Twelve Months Ending December 31, 2025
 (\$000)

Line No.	Description	(A) Derivation of Summer Transmission Rate	(B) Derivation of Winter Transmission Rate	(C) Derivation of Grandfather Summer Transmission Rate	(D) Derivation of Grandfather Winter Transmission Rate	Reference ⁷	Line No.
1	Revenue Reallocation to Maximum						1
2	On-Peak Period Demands ²	\$ 47,544				Page BL-4, Line 72	2
3							3
4	Maximum On-Peak Period Demands						4
5	by Voltage Level @ Meter Level (MW) ^{3,5}						5
6	Secondary	6,950	8,611	7,408	8,034	Page BL-12, Line 36; 41; 48; 53, Col. B	6
7	Primary	1,734	2,130	1,814	2,048	Page BL-12, Line 37; 42; 49; 54, Col. B	7
8	Transmission	247	262	238	245	Page BL-12, Line 38; 43; 50; 55, Col. B	8
9	Total	8,931	11,002	9,460	10,327	Sum Lines 6; 7; 8	9
10							10
11	Maximum On-Peak Period Demands						11
12	by Voltage Level @ Transmission Level (MW)						12
13	Secondary	7,272	9,010	7,751	8,406	Page BL-12, Line 36; 41; 48; 53, Col. D	13
14	Primary	1,753	2,153	1,834	2,070	Page BL-12, Line 37; 42; 49; 54, Col. D	14
15	Transmission	249	263	240	247	Page BL-12, Line 38; 43; 50; 55, Col. D	15
16	Total	9,274	11,426	9,825	10,723	Sum Lines 13; 14; 15	16
17							17
18	Maximum On-Peak Period Allocation to Voltage Levels						18
19	Secondary	78.41%	78.86%	78.89%	78.39%	Line 13 / Line 16	19
20	Primary	18.90%	18.84%	18.67%	19.30%	Line 14 / Line 16	20
21	Transmission	2.68%	2.30%	2.44%	2.30%	Line 15 / Line 16	21
22	Total	100.00%	100.00%	100.00%	100.00%	Sum Lines 19; 20; 21	22
23							23
24	Share of Total Revenue Allocation to Peak Period	80.00%	20.00%	80.00%	20.00%		24
25							25
26	Revenues for Summer Maximum						26
27	On-Peak Period Demand Rates						27
28	Secondary	\$ 29,824	\$ 7,498	\$ 30,006	\$ 7,454	Line 2 x Line 24 x Line 19	28
29	Primary	\$ 7,189	\$ 1,792	\$ 7,100	\$ 1,836	Line 2 x Line 24 x Line 20	29
30	Transmission	\$ 1,021	\$ 219	\$ 929	\$ 219	Line 2 x Line 24 x Line 21	30
31	Total	\$ 38,035	\$ 9,509	\$ 38,035	\$ 9,509	Sum Lines 28; 29; 30	31
32							32
33	Maximum On-Peak Period Demand Rates ^{4,6}	\$/kW					33
34	Secondary	\$ 4.29125	\$ 0.87080	\$ 4.05052	\$ 0.92784	Line 28 / Line 6	34
35	Primary	\$ 4.14629	\$ 0.84138	\$ 3.91286	\$ 0.89646	Line 29 / Line 7	35
36	Transmission	\$ 4.13485	\$ 0.83647	\$ 3.90338	\$ 0.89354	Line 30 / Line 8	36
37							37
38	Maximum On-Peak Period Demand Rates (Rounded)						38
39	Secondary	\$ 4.29	\$ 0.87	\$ 4.05	\$ 0.93	Line 34, Rounded to 2 Decimal Places	39
40	Primary	\$ 4.15	\$ 0.84	\$ 3.91	\$ 0.90	Line 35, Rounded to 2 Decimal Places	40
41	Transmission	\$ 4.13	\$ 0.84	\$ 3.90	\$ 0.89	Line 36, Rounded to 2 Decimal Places	41

NOTES:

- ¹ Standard Customers have Maximum On-Peak Demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.
- ² Revenues reallocated from NCD to recovery from Maximum On-Peak Period Demands for the following California Public Utilities Commission (CPUC) tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ³ Summer Maximum On-Peak Period Determinants for the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ⁴ Summer Maximum On-Peak Period Demand Charges for the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ⁵ Winter Maximum On-Peak Period Determinants for the following California Public Utilities Commission (CPUC) tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ⁶ Winter Maximum On-Peak Period Demand Charges for the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ⁷ Reference data found in Statement BL.

Statement BL
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Rate Design Information
 Medium & Large Commercial/Industrial Customers (Standard Customers) ¹
 Rate Effective Period - Twelve Months Ending December 31, 2025
 (\$000)

Line No.	Description	(A) Derivation of Summer Transmission Rate	(B) Derivation of Winter Transmission Rate	(C) Derivation of Grandfather Summer Transmission Rate	(D) Derivation of Grandfather Winter Transmission Rate	Reference ⁷	Line No.
1	Revenue Reallocation to Maximum Demands at the Time of System Peak ²	\$ 4,501				Page BL-5, Line 26	1
2							2
3	Maximum Demands at the Time of System Peak						3
4	by Voltage Level @ Meter Level (MW) ^{3,5}						4
5	Secondary	-	-	-	-	Page BL-12, Line 61; 66; 73; 78, Col. B	5
6	Primary	206	261	210	261	Page BL-12, Line 62; 67; 74; 79, Col. B	6
7	Transmission	458	596	462	590	Page BL-12, Line 63; 68; 75; 85, Col. B	7
8	Total	665	857	672	851	Sum Lines 5; 6; 7	8
9							9
10	Maximum Demands at the Time of System Peak						10
11	by Voltage Level @ Transmission Level (MW)						11
12	Secondary	-	-	-	-	Page BL-12, Line 61; 66; 73; 78, Col. D	12
13	Primary	209	264	213	264	Page BL-12, Line 62; 67; 74; 79, Col. D	13
14	Transmission	461	600	465	594	Page BL-12, Line 63; 68; 75; 85, Col. D	14
15	Total	670	864	678	858	Sum Lines 12; 13; 14	15
16							16
17	Maximum Demands at the Time of						17
18	System Peak Allocation to Voltage Levels (MW)						18
19	Secondary	0.00%	0.00%	0.00%	0.00%	Line 12 / Line 15	19
20	Primary	31.19%	30.56%	31.42%	30.77%	Line 13 / Line 15	20
21	Transmission	68.81%	69.44%	68.58%	69.23%	Line 14 / Line 15	21
22	Total	100.00%	100.00%	100.00%	100.00%	Sum Lines 19; 20; 21	22
23							23
24	Share of Total Revenue Allocation						24
25	Maximum Demand at the Time of System Peak	80.00%	20.00%	80.00%	20.00%		25
26							26
27	Revenues for Summer Maximum						27
28	Demand at the Time of System Peak Rates						28
29	Secondary	\$ -	\$ -	\$ -	\$ -	Line 1 x Line 25 x Line 19	29
30	Primary	\$ 1,123	\$ 275	\$ 1,131	\$ 277	Line 1 x Line 25 x Line 20	30
31	Transmission	\$ 2,478	\$ 625	\$ 2,470	\$ 623	Line 1 x Line 25 x Line 21	31
32	Total	\$ 3,601	\$ 900	\$ 3,601	\$ 900	Sum Lines 29; 30; 31	32
33							33
34	Maximum Demand at the Time of System Peak Rates ^{4,6}	\$/kW	\$/kW	\$/kW			34
35	Secondary	\$ -	\$ -	\$ -	\$ -	Line 29 / Line 5	35
36	Primary	\$ 5.44232	\$ 1.05378	\$ 5.37457	\$ 1.06154	Line 30 / Line 6	36
37	Transmission	\$ 5.40616	\$ 1.04947	\$ 5.34889	\$ 1.05661	Line 31 / Line 7	37
38							38
39	Maximum Demand at the Time of System Peak Rates (Rounded)						39
40	Secondary	\$ -	\$ -	\$ -	\$ -	Line 35, Rounded to 2 Decimal Places	40
41	Primary	\$ 5.44	\$ 1.05	\$ 5.37	\$ 1.06	Line 36, Rounded to 2 Decimal Places	41
42	Transmission	\$ 5.41	\$ 1.05	\$ 5.35	\$ 1.06	Line 37, Rounded to 2 Decimal Places	42

NOTES:

- ¹ Standard Customers have Maximum Demand at Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.
- ² Revenues to be reallocated from NCD to recovery from Maximum Demand at the time of System Peak for the following California Public Utilities Commission (CPUC) tariff: Schedule A6-TOU.
- ³ Summer Maximum Demand at the Time of System Peak Determinants for the following CPUC tariff: Schedule A6-TOU.
- ⁴ Summer Maximum Demand at the Time of System Peak Demand Charges for the following CPUC tariff: Schedule A6-TOU.
- ⁵ Winter Maximum Demand at the Time of System Peak Determinants for the following California Public Utilities Commission (CPUC) tariff: Schedule A6-TOU.
- ⁶ Winter Maximum Demand at the Time of System Peak Demand Charges for the following CPUC tariff: Schedule A6-TOU.
- ⁷ Reference data found in Statement BL.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Agricultural Customers¹
Rate Effective Period - Twelve Months Ending December 31, 2025
(\$000)

Line No.	Description	Derivation of Commodity Rate	Reference ³	Line No.
1	Schedules PA and TOU-PA Billing Determinants (MWh)	119,234	Statement BG, Page BG-20, Line 12	1
2				2
3	Annual Revenues from Schedules PA and TOU-PA Energy Rates	\$ 4,604	Page BL-3, Line 7, Col. D X Line 1	3
4				4
5	Revenue Allocated to Schedule PA-T-1 Non-Coincident Demand Charges	\$ 9,114	Page BL-2, Line 8, Col. C Minus Line 3	5
6				6
7	Non-Coincident Demand Determinants ²			7
8	Secondary	629	Page BL-12, Line 92, Col. D	8
9	Primary	255	Page BL-12, Line 93, Col. D	9
10	Transmission	-	Page BL-12, Line 94, Col. D	10
11	Total	884	Sum Lines 8; 9; 10	11
12				12
13	Allocation Factors Per Above to Allocate			13
14	Demand Revenue Requirements to Voltage Level			14
15	Secondary	71.15%	Line 8 / Line 11	15
16	Primary	28.85%	Line 9 / Line 11	16
17	Transmission	0.00%	Line 10 / Line 11	17
18	Total	100.00%	Sum Lines 15; 16; 17	18
19				19
20	Allocation of Revenue Requirements to Voltage Level			20
21	Secondary	\$ 6,485	Line 5 x Line 15	21
22	Primary	\$ 2,629	Line 5 x Line 16	22
23	Transmission	\$ -	Line 5 x Line 17	23
24	Total	\$ 9,114	Sum Lines 21; 22; 23	24
25				25
26	Schedule PA-T-1 Demand Determinants by Voltage Level @ Meter Level (MW)			26
27	Secondary	602	Page BL-12, Line 92, Col. B	27
28	Primary	253	Page BL-12, Line 93, Col. B	28
29	Transmission	-	Page BL-12, Line 94, Col. B	29
30	Total	854	Sum Lines 27; 28; 29	30
31				31
32	Non-Coincident Demand Rate by Voltage Level @ Meter			32
33	Secondary	\$ 10.78000	Line 21 / Line 27	33
34	Primary	\$ 10.40464	Line 22 / Line 28	34
35	Transmission	\$ 10.35949	Line 34 X Page BL-12, Line 94, Col. C / Page BL-12, Line 93, Col. C	35
36				36
37	Non-Coincident Demand Rate by Voltage Level @ Meter (Rounded)			37
38	Secondary	\$ 10.78	Line 33, Rounded to 2 Decimal Places	38
39	Primary	\$ 10.40	Line 34, Rounded to 2 Decimal Places	39
40	Transmission	\$ 10.36	Line 35, Rounded to 2 Decimal Places	40

NOTES:

¹ The following California Public Utilities Commission (CPUC) tariffs are offered to Agriculture customers: Schedules PA, TOU-PA and PA-T-1.

No demand rates are applicable to Schedules PA and TOU-PA, as shown in Page BL-14.

² Non-Coincident Demand (100%) rates applicable to the following CPUC tariff: Schedule PA-T-1.

³ Reference data found in Statement BL.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Standby Customers
Rate Effective Period - Twelve Months Ending December 31, 2025
(\$000)

Line No.	Description	Derivation of Standby Surcharge	Reference ¹	Line No.
1	Standby - Demand Revenue Requirement	\$ 12,798	Page BL-2, Line 10, Col. C	1
2				2
3	Demand Determinants (with Transmission LF Adjustment)			3
4	Used to Allocate Total Class Revenues to Voltage Level (MW)			4
5	Secondary	77	Page BL-12, Line 99, Col. D	5
6	Primary	1,027	Page BL-12, Line 100, Col. D	6
7	Transmission	660	Page BL-12, Line 101, Col. D	7
8	Total	1,764	Sum Lines 5; 6; 7	8
9				9
10	Allocation Factors Per Above to Allocate			10
11	Demand Revenue Requirements to Voltage Level			11
12	Secondary	4.37%	Line 5 / Line 8	12
13	Primary	58.22%	Line 6 / Line 8	13
14	Transmission	37.41%	Line 7 / Line 8	14
15	Total	100.00%	Sum Lines 12; 13; 14	15
16				16
17	Allocation of Revenue Requirements to Voltage Level			17
18	Secondary	\$ 559	Line 1 x Line 12	18
19	Primary	\$ 7,451	Line 1 x Line 13	19
20	Transmission	\$ 4,788	Line 1 x Line 14	20
21	Total	\$ 12,798	Sum Lines 18; 19; 20	21
22				22
23	Demand Determinants By Voltage Level @ Meter (MW)			23
24	Secondary	74	Page BL-12, Line 99, Col. B	24
25	Primary	1,016	Page BL-12, Line 100, Col. B	25
26	Transmission	656	Page BL-12, Line 101, Col. B	26
27	Total	1,746	Sum Lines 24; 25; 26	27
28				28
29	Demand Rate By Voltage Level @ Meter			29
30	Secondary	\$ 7.57232	Line 18 / Line 24	30
31	Primary	\$ 7.33249	Line 19 / Line 25	31
32	Transmission	\$ 7.29826	Line 20 / Line 26	32
33				33
34	Demand Rate By Voltage Level @ Meter (Rounded)			34
35	Secondary	\$ 7.57	Line 30, Rounded to 2 Decimal Places	35
36	Primary	\$ 7.33	Line 31, Rounded to 2 Decimal Places	36
37	Transmission	\$ 7.30	Line 32, Rounded to 2 Decimal Places	37

Notes:

¹ Reference data found in Statement BL.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
San Diego Unified Port District
Rate Effective Period - Twelve Months Ending December 31, 2025
(\$000)

Line No.	Description	Derivation of Commodity Rate	Reference ²	Line No.
1	San Diego Unified Port District - Demand Revenue Requirement	\$ 134	Page BL-2, Line 7, Col. C	1
2				2
3	<u>Non-Coincident Demand (NCD) Rates</u>			3
4				4
5	NCD Determinants by Voltage Level @ Meter Level (MW)	146	Page BL-12, Line 84, Col. B	5
6				6
7	90% of Revenues Allocated to Non-Coincident Demand ¹	90%		7
8				8
9	NCD Demand Rate @ Meter	\$ 0.82892	Line 1 / Line 5 x Line 7	9
10				10
11	NCD Demand Rate @ Meter (Rounded)	\$ 0.83	Line 9, Rounded to 2 Decimal Places	11
12				12
13	<u>Maximum Time of System Peak Demand Rates</u>			13
14				14
15	Revenue Reallocation to Maximum Time of System Peak Demand Rates	13	Line 1 - [Line 11 x Line 5]	15
16				16
17	Annual Maximum Demands at the Time of System Peak (MW)	8	Page BL-12, Line 86 + Line 87, Col. B	17
18				18
19	Annual Maximum Demand at the Time of the System Peak Rate @ Meter	\$ 1.75318	Line 15 / Line 17	19
20				20
21	Annual Maximum Demand at the Time of the System Peak Rate @ Meter (Rounded) ²	\$ 1.75	Line 19, Rounded to 2 Decimal Places	21

NOTES:

¹ 90% NCD Rates are applicable to CPUC Schedule A6-TOU.

² Maximum Demand at the Time of System Peak Demand Charges are applicable to CPUC Schedule A6-TOU.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Development of 12-CP Allocation Factors
Rate Effective Period - Twelve Months Ending December 31, 2025

Line No.	(A) Customer Class	(B) 5-year Average Of 12 CPs Kilowatt @ Meter Level	(C) Transmission Loss Factors	(D) = (B) x (C) 5-year Average Of 12 CPs Kilowatt @ Transmission Level	(E) Ratio	Reference ¹	Line No.
1	<u>Five-year Average - 12-CP Allocation Factors:</u>						1
2	Residential	16,118,701	1.0463	16,865,712	45.35%	Page BB-1, Line 1	2
3	Small Commercial	3,878,744	1.0463	4,058,502	10.91%	Page BB-1, Line 2	3
4	Medium & Large Commercial/Industrial						4
5	Secondary	10,248,600	1.0463	10,723,564	28.84%	Page BB-1, Line 4	5
6	Primary	3,301,071	1.0109	3,337,008	8.97%	Page BB-1, Line 5	6
7	Transmission	1,286,742	1.0065	1,295,106	3.48%	Page BB-1, Line 6	7
8	Total Med. & Large Comm./Ind.	14,836,413	1.0350	15,355,678	41.29%	Sum Lines 5; 6; 7	8
9							9
10	San Diego Unified Port District	3,920	1.0109	3,963	0.01%		10
11							11
12	Agricultural						12
13	Secondary	337,047	1.0463	352,667	0.95%	Page BB-1, Line 12	13
14	Primary	51,019	1.0109	51,574	0.14%	Page BB-1, Line 13	14
15	Transmission	-	1.0065	-	0.00%	Page BB-1, Line 14	15
16	Total Agricultural	388,066	1.0417	404,242	1.09%	Sum Lines 13; 14; 15	16
17							17
18	Street Lighting	117,857	1.0463	123,319	0.33%	Page BB-1, Line 17	18
19	Standby						19
20	Secondary	61,941	1.0463	64,812	0.17%	Page BB-1, Line 19	20
21	Primary	157,080	1.0109	158,790	0.43%	Page BB-1, Line 20	21
22	Transmission	152,546	1.0065	153,537	0.41%	Page BB-1, Line 21	22
23	Total Standby	371,567	1.0150	377,139	1.01%	Sum Lines 20; 21; 22	23
24							24
25	System Total	35,715,268		37,188,554	100.00%	Sum Lines 2; 3; 8; 10; 16; 18; 23	25

NOTES:

¹ Reference data found in Statement BB.

Line No.	(A) Customer Class	(B) Forecast Demand Determinants Megawatt @ Meter Level	(C) Transmission Loss Factors ¹	(D) = (B) x (C) Forecast Demand Determinants Megawatt @ Transmission Level	(E) Ratios	Reference ²	Line No.
1	Forecast Demand Determinants for						26
2	Medium & Large Commercial/Industrial Customers:						27
3	Non-Coincident Demand Determinants Pertaining to						28
4	Customers on Schedule AD @ 100% NCD Rate						29
5	Secondary	-	1.0463	-	0.00%	Statement BG, Page BG-21.1, Line 43	30
6	Primary	-	1.0109	-	0.00%	Statement BG, Page BG-21.1, Line 44	31
7	Transmission	-	1.0065	-	0.00%	Statement BG, Page BG-21.1, Line 45	32
8	Total	-	1.0350	-	0.00%	Sum Lines 30; 31; 32	33
9							34
10	Non-Coincident Demand Determinants Pertaining to						35
11	Customers on Schedules AL-TOU, AY-TOU, DGR						36
12	@ 90% NCD Rate						37
13	with Maximum On-Peak Period Demand						38
14	Secondary	16,381	1.0463	17,141	80.34%	Statement BG, Page BG-21.2, Line 70	39
15	Primary	3,923	1.0109	3,966	18.59%	Statement BG, Page BG-21.2, Line 71	40
16	Transmission	227	1.0065	228	1.07%	Statement BG, Page BG-21.2, Line 72	41
17	Total	20,532	1.0350	21,335	100.00%	Sum Lines 39; 40; 41	42
18							43
19	Non-Coincident Demand Determinants Pertaining to						44
20	Customers on Schedule A6-TOU @ 90% NCD Rate						45
21	with Maximum Demand at the Time of System Peak						46
22	Secondary	-	1.0463	-	0.00%	Statement BG, Page BG-21.3, Line 116	47
23	Primary	686	1.0109	694	34.36%	Statement BG, Page BG-21.3, Line 117	48
24	Transmission	1,317	1.0065	1,326	65.64%	Statement BG, Page BG-21.3, Line 118	49
25	Total	2,003	1.0350	2,020	100.00%	Sum Lines 47; 48; 49	50
26							51
27	Total Non-Coincident Demand Determinants for						52
28	Medium & Large Commercial/Industrial Customers						53
29	Secondary	16,381	1.0463	17,141	73.39%	Sum Lines 30; 39; 47	54
30	Primary	4,610	1.0109	4,660	19.95%	Sum Lines 31; 40; 48	55
31	Transmission	1,544	1.0065	1,554	6.65%	Sum Lines 32; 41; 49	56
32	Total	22,535	1.0350	23,355	100.00%	Sum Lines 54; 55; 56	57
33							58
34	Maximum On-Peak Period Demand Determinants (Standard Customers) ³						59
35	Summer						60
36	Secondary	6,950	1.0463	7,272	78.41%	Statement BG, Page BG-21.2, Line 80	61
37	Primary	1,734	1.0109	1,753	18.90%	Statement BG, Page BG-21.2, Line 81	62
38	Transmission	247	1.0065	249	2.68%	Statement BG, Page BG-21.2, Line 82	63
39	Total	8,931	1.0350	9,274	100.00%	Sum Lines 61; 62; 63	64
40	Winter						65
41	Secondary	8,611	1.0463	9,010	78.86%	Statement BG, Page BG-21.2, Line 80	66
42	Primary	2,130	1.0109	2,153	18.84%	Statement BG, Page BG-21.2, Line 81	67
43	Transmission	262	1.0065	263	2.30%	Statement BG, Page BG-21.2, Line 82	68
44	Total	11,002	1.0350	11,426	100.00%	Sum Lines 66; 67; 68	69
45							70
46	Maximum On-Peak Period Demand Determinants (Grandfathered Customers) ⁴						71
47	Summer						72
48	Secondary	7,408	1.0463	7,751	78.89%	Statement BG, Page BG-21.2, Line 90	73
49	Primary	1,814	1.0109	1,834	18.67%	Statement BG, Page BG-21.2, Line 91	74
50	Transmission	238	1.0065	240	2.44%	Statement BG, Page BG-21.2, Line 92	75
51	Total	9,460	1.0350	9,825	100.00%	Sum Lines 73; 74; 75	76
52	Winter						77
53	Secondary	8,034	1.0463	8,406	78.39%	Statement BG, Page BG-21.2, Line 90	78
54	Primary	2,048	1.0109	2,070	19.30%	Statement BG, Page BG-21.2, Line 91	79
55	Transmission	245	1.0065	247	2.30%	Statement BG, Page BG-21.2, Line 92	80
56	Total	10,327	1.0350	10,723	100.00%	Sum Lines 78; 79; 80	81
57							82
58	Maximum Demand at the Time of						83
59	System Peak Determinants-Standard Customers ³						84
60	Summer						85
61	Secondary	-	1.0463	-	0.00%	Statement BG, Page BG-21.3, Line 126	86
62	Primary	206	1.0109	209	31.19%	Statement BG, Page BG-21.3, Line 127	87
63	Transmission	458	1.0065	461	68.81%	Statement BG, Page BG-21.3, Line 128	88
64	Total	665	1.0350	670	100.00%	Sum Lines 86; 87; 88	89
65	Winter						90
66	Secondary	-	1.0463	-	0.00%	Statement BG, Page BG-21.3, Line 126	91
67	Primary	261	1.0109	264	30.56%	Statement BG, Page BG-21.3, Line 127	92
68	Transmission	596	1.0065	600	69.44%	Statement BG, Page BG-21.3, Line 128	93
69	Total	857	1.0350	864	100.00%	Sum Lines 91; 92; 93	94
70	Maximum Demand at the Time of						95
71	System Peak Determinants-Grandfathered Customers ⁴						96
72	Summer						97
73	Secondary	-	1.0463	-	0.00%	Statement BG, Page BG-21.3, Line 136	98
74	Primary	210	1.0109	213	31.42%	Statement BG, Page BG-21.3, Line 137	99
75	Transmission	462	1.0065	465	68.58%	Statement BG, Page BG-21.3, Line 138	100
76	Total	672	1.0350	678	100.00%	Sum Lines 98; 99; 100	101
77	Winter						102
78	Secondary	-	1.0463	-	0.00%	Statement BG, Page BG-21.3, Line 136	103
79	Primary	261	1.0109	264	30.77%	Statement BG, Page BG-21.3, Line 137	104
80	Transmission	590	1.0065	594	69.23%	Statement BG, Page BG-21.3, Line 138	105
81	Total	851	1.0350	858	100.00%	Sum Lines 103; 104; 105	106
82							107
83	Forecasted Demand Determinants for San Diego Unified Port District						108
84	Non-Coincident Demand Determinants	146	1.0109	148	100.00%	Statement BG, Page BG-21.3, Line 162	109
85	Maximum Demand at the Time of System Peak Determinants						110
86	Summer	-	-	-	100.00%	Statement BG, Page BG-21.3, Line 164	111
87	Winter	8	1.0109	8	100.00%	Statement BG, Page BG-21.3, Line 164	112
88							113
89	Forecast Demand Determinants for Agricultural Customers:						114
90	Non-Coincident Demand Determinants Pertaining to						115
91	Customers on Schedule PA-T-1 @ 100% Non-Coincident Demand Rate						116
92	Secondary	602	1.0463	629	71.15%	Statement BG, Page BG-21.4, Line 187	117
93	Primary	253	1.0109	255	28.85%	Statement BG, Page BG-21.4, Line 188	118
94	Transmission	-	1.0065	-	0.00%	Statement BG, Page BG-21.4, Line 189	119
95	Total	854	1.0417	884	100.00%	Sum Lines 117; 118; 119	120
96							121
97	Forecast Demand Determinants for Standby Customers:						122
98	Contracted Demand Determinants						123
99	Secondary	74	1.0463	77	4.37%	Statement BG, Page BG-21.4, Line 194	124
100	Primary	1,016	1.0109	1,027	58.22%	Statement BG, Page BG-21.4, Line 198	125
101	Transmission	656	1.0065	660	37.41%	Statement BG, Page BG-21.4, Line 199	126
102	Total	1,746	1.0150	1,764	100.00%	Sum Lines 124; 125; 126	127

NOTES:

- ¹ LF = Transmission Loss Factor: Secondary Level = 1.0470; Primary Level = 1.0110; Transmission Level = 1.0065.
- ² Reference data found in Statement BG.
- ³ Standard Customers have Maximum On-Peak Demand and Maximum Demand at the Time of System Peak Determinants based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.
- ⁴ Grandfathered Customers have Maximum On-Peak Periods Demand and Maximum Demand at the Time of System Peak Determinants based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.

Statement - BL
SAN DIEGO GAS & ELECTRIC COMPANY
Rate Design Information - Wholesale Transmission Rates
CAISO TAC Rates Input Form - January 1, 2025 through December 31, 2025
High-Voltage Utility Specific Rates, Low-Voltage Wheeling Access Charge Rate & Low-Voltage Access Charge Rates

Line No.	Components	(1)	(2)	(3) = (1) + (2)	Notes & Reference	Line No.
		High Voltage TRR	Low Voltage TRR	Combined TRR		
1	Wholesale Base Transmission Revenue Requirement	\$ 609,432,519	\$ 648,432,209	\$ 1,257,864,729	Page 2; Line 1; Columns 1 thru 3	1
2						2
3	Wholesale TRBAA Forecast ¹	\$ (39,987,951)	\$ (760,645)	\$ (40,748,596)	Page 2; Line 21; Columns 1 thru 3	3
4						4
5	Transmission Standby Revenues	\$ (6,199,985)	\$ (6,596,743)	\$ (12,796,728)	Page 2; Line 23; Columns 1 thru 3	5
6						6
7	Wholesale Net Transmission Revenue Requirement	\$ 563,244,583	\$ 641,074,821	\$ 1,204,319,404	Sum Lines 1; 3; 5	7
8						8
9	Gross Load - MWH	19,047,571	19,047,571	19,047,571	Statement BD; Page 1; Line 19	9
10						10
11	Utility Specific Access Charges (\$/MWH)	\$ 29.5704	\$ 33.6565	\$ 63.2269	Line 7 / Line 9	11

NOTES:

¹ The TRBAA information comes from SDG&E's TRBAA Rate Filing Docket No. ER25-218-000, filed on October 25, 2024 effective from January 1, 2025 through December 31, 2025.

Statement - BL
SAN DIEGO GAS & ELECTRIC COMPANY
Wholesale Customers - Rate Design Information
High Voltage - Low Voltage Transmission Revenue Requirements Calculations
January 1, 2025 - December 31, 2025 CAISO - TAC Rates Input Information

Line No.	Components	(1)	(2)	(3) = (1) + (2)	Reference	Line No.
		Total HIGH VOLTAGE Transmission Revenue Requirement	Total LOW VOLTAGE Transmission Revenue Requirement	Total Transmission Revenue Requirement		
1	Wholesale Base Trans. Revenue Requirement	\$ 609,432,519	\$ 648,432,209	\$ 1,257,864,729	Stmt BK-2; Page 1; Line 32	1
2						2
3	TRBAA Balance @ 9/30/2024 ¹	(4,306,434)	(81,916)	(4,388,350)	See Footnote No. 1 Below	3
4						4
5	<u>Transmission Revenue Credits Forecast:</u>					5
6						6
7	Wheeling Revenues ¹	(35,001,351)	-	(35,001,351)	See Footnote No. 1 Below	7
8						8
9	Settlements, Metering and Client Relations ¹	8,752	9,248	18,000	See Footnote No. 1 Below	9
10						10
11	APS-IID ETC Cost Differentials ¹	(141,698)	(149,742)	(291,439)	See Footnote No. 1 Below	11
12						12
13	Other PTO Related Revenue (Credits)/Charges ¹	(143,187)	(530,551)	(673,737)	See Footnote No. 1 Below	13
14						14
15	Total Transmission Revenue Credits Forecast	(35,277,484)	(671,044)	(35,948,528)	Sum {Line 7 through Line 13}	15
16						16
17	Total Wholesale TRBAA Before Franchise Fees	(39,583,918)	(752,960)	(40,336,878)	Line 3 + Line 15	17
18						18
19	Franchise Fees Expense @ 1.0207%	(404,033)	(7,685)	(411,719)	Line 17 x 1.0207%	19
20						20
21	Total Wholesale TRBAA with Franchise Fees ¹	\$ (39,987,951)	\$ (760,645)	\$ (40,748,596)	Line 17 + Line 19	21
22						22
23	Transmission Standby Revenue	(6,199,985)	(6,596,743)	(12,796,728)	Page 3; Line 7	23
24						24
25	Total Transmission Revenue Requirement	\$ 563,244,583	\$ 641,074,821	\$ 1,204,319,404	Sum Lines 1; 21; 23	25

NOTES:

¹ The TRBAA information comes from SDG&E's TRBAA Rate Filing Docket No. ER25-218-000, filed on October 25, 2024 effective from January 1, 2025 through December 31, 2025.

Statement - BL
SAN DIEGO GAS & ELECTRIC COMPANY
Wholesale Customers - Rate Design Information
Allocation of Standby Revenue Credits Between High Voltage & Low Voltage Facilities
CAISO TAC Rates Input Form - January 1, 2025 through December 31, 2025

Line No.	Components	(1)	(2)	(3) = (1) + (2)	Notes & Reference	Line No.
		High Voltage Utility Specific Rate	LV Wheeling Access Rate & LV Access Charge Rate	Combined TRR		
1	Total Standby Revenues			\$ (12,796,728)	Statement BG; Page BG-1; Line 26; Col. A	1
2						2
3	TO6-Cycle 1 Informational Filing-Wholesale Base TRR ²	\$ 609,432,519	\$ 648,432,209	\$ 1,257,864,729	Page 2; Line 1 Columns 1 thru 3	3
4						4
5	HV-LV Allocation Factors	48.45%	51.55%	100.00%	Line 3 Col (1)/Line 3 Col (3); Line 3 Col (2)/Line 3 Col (3)	5
6						6
7	Total HV-LV Standby Revenue Credits ¹	\$ (6,199,985)	\$ (6,596,743)	\$ (12,796,728)	Line 5 Ratios x (Col. 3; Line 1)	7

NOTES:

- ¹ The Standby Revenue Credit amount comes from Statement BG, Page 1, Line 26, column (A), and then allocated between HV and LV facilities by applying the ratios developed on line 5.
- ² Wholesale Base TRR information comes from SDG&E's TO6 Cycle 1 Annual Informational Filing.