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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				Line
No.		 Amounts	Reference	No.
1 2	A. Revenues: Transmission Operation & Maintenance Expense	\$ 117,262	Statement AH; Line 5	1 2
3	Transmission Related A&G Expense	120,558	Statement AH; Line 20	3 4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 10	5
6 7	Total O&M Expenses	\$ 237,821	Sum Lines 1 thru 5	6 7
8 9	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	279,273	Statement AJ; Line 17	8 9
10 11	Transmission Plant Abandoned Project Cost Amortization Expense ¹	-	Statement AJ; Line 23	10 11
12 13	Transmission Related Property Taxes Expense	71,348	Statement AK; Line 5	12 13
14	Transmission Related Payroll Taxes Expense	3,846	Statement AK; Line 12	14
15 16	Sub-Total Expense	\$ 592,288	Sum Lines 6 thru 14	15 16
17	Cost of Capital Rate (COCR) - Base ROE	10.6820%	Statement AV; Page 3; Line 38	17
18	Transmission Rate Base	\$ 5,321,483	Page 3; Line 27	18
19 20	Return and Associated Income Taxes - Base ROE	\$ 568,439	Line 17 x Line 18	19 20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.3783%	Statement AV; Page 3; Line 78	21
22	Transmission Rate Base	\$ 5,321,483	Page 3; Line 27 - Line 10	22
23 24	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ 20,133	Line 21 x Line 22	23 24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 1,304	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(9,501)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28 29	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28 29
30	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	\$ 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.

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				Line
No.		Amounts	Reference	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	1.8128%	Statement AV; Page 4; Line 38	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%	Statement AV; Page 4; Line 78	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	,	\$ -	Page 3; Line 37	16
17	Cost of Capital Rate (COCR) 3 - Base ROE	10.6820%	Statement AV; Page 3; Line 38	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	<u>\$</u> -	Line 16 x Line 17	18
19	Tall of Tall District	s -	D 2 I : 27	19
20			Page 3; Line 37	20
21	1 ()	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 24	Total Incentive Transmission Plant Abandoned Project Revenue	e	Line 14 + Line 18 + Line 22	23 24
25	Total incentive Transmission Flant Abandoned Floject Revenue	3 -	Line 14 + Line 18 + Line 22	25
	D. M. T. M.			26
26	D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: 1,2	e	P 2- I : 20	
27	Incentive Transmission Construction Work In Progress	10 (0200)	Page 3; Line 39	27
28	1 (COCK)	10.6820%	Statement AV; Page 3; Line 38	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	Line 27 x Line 28	29
30	I d' T d' C d d' WIII D	6	B 2 I: 20	30
31	· · · · · · · · · · · · · · · · · · ·	\$ -	Page 3; Line 39	31
32	1 ()	0.3783%	Statement AV; Page 3; Line 78	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 31 x Line 32	33
34	T (I) (CWID D	6	1: 20 : 1: 22	34
35	Total Incentive CWIP Revenue	5 -	Line 29 + Line 33	35
36	T (I L ' E I CD' V D (DVDD) E I I' EFGII		a v: 11 04 05	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 4	\$ 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.

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.

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				Line
No.		Amounts	Reference	No.
	A. Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	\$ 6,056,558	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	9,152	Page 4; Line 17	3
4	Transmission Related General Plant	67,559	Page 4; Line 18	4
5	Transmission Related Common Plant	196,520	Page 4; Line 19	5
6	Total Net Transmission Plant	\$ 6,329,790	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes 1	\$ (1,118,185)	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	_	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (1,118,185)	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	\$ 51,954	Statement AL; Line 5	19
20	Transmission Related Prepayments	38,860	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	29,728	Statement AL; Line 19	21
22	Total Working Capital	\$ 120,541	Sum Lines 19 thru 21	22
23		<u> </u>		23
24	Other Regulatory Assets/Liabilities	\$ -	Statement Misc; Line 5	24
25	Unfunded Reserves	(10,663)	Statement Misc; Line 7	25
26		<u> </u>		26
27	Total Transmission Rate Base	\$ 5,321,483	Sum Lines 6, 11, 16, 22, 24, 25	27
28				28
29	B. Incentive ROE Project Transmission Rate Base: ²			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	Total incentive ROL Project Plansinission Rate Base	Ψ	Ellie 30 · Ellie 31	33
34				34
	C. Incentive Transmission Plant Abandoned Project Rate Base:	0	Control of the Contro	
35	Incentive Transmission Plant Abandoned Project Cost	\$ -	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	<u> </u>	Statement AF; Line 13	36
37 38	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Line 35 + Line 36	37 38
	,			
39	D. Incentive Transmission Construction Work In Progress ²	\$ -	Statement AM; Line 1	39

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

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				Line
No.		Amounts	Reference	No.
	A. Transmission Plant:			
1	Gross Transmission Plant:			1
2	Transmission Plant	\$ 7,990,057	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	23,810	Statement AD; Line 27	3
4	Transmission Related General Plant	118,679	Statement AD; Line 29	4
5	Transmission Related Common Plant	336,813	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 8,469,360	Sum Lines 2 thru 5	6
7				7
8	Transmission Related Depreciation Reserve:			8
9	Transmission Plant Depreciation Reserve	\$ 1,933,499	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	14,658	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	51,120	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	140,293	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 2,139,570	Sum Lines 9 thru 12	13
14				14
15	Net Transmission Plant:			15
16	Transmission Plant	\$ 6,056,558	Line 2 - Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	9,152	Line 3 - Line 10	17
18	Transmission Related General Plant	67,559	Line 4 - Line 11	18
19	Transmission Related Common Plant	196,520	Line 5 - Line 12	19
20	Total Net Transmission Plant	\$ 6,329,790	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 - 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 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 CAPITAL PROJECTS				
	A. Derivation of Annual Fix Charge Rate (AFCR FII) Applicable to				
	Weighted Forecast Plant Additions:				
1	Transmission Rate Base	\$	5,321,483	Page 3; Line 27	1
2	Add back ADIT		1,118,185	Positive of Page 3; Line 16	2
3	Less ADIT Adjustment		(682,585)	Statement AF; Line 15	3
4	Transmission Rate Base Excluding ADIT Adjustment	\$	5,757,084	Sum Lines 1 thru 3	4
5					5
6	Cost of Capital Rate (COCR)		10.6820%	Statement AV; Page 3; Line 38	6
7				, ,	7
8	Adjusted Return and Associated Income Taxes	\$	614,969	Line 4 x Line 6	8
9	Return and Associated Income Taxes		588,572	Page 1; Line 19 + Line 23	9
10	ADIT Revenue Requirements Adjustment	\$	26,397	Line 8 - Line 9	10
11					11
12	PYRR _{EU} Excluding Franchise Fees and Uncollectible	\$	1,172,663	Page 1; Line 30	12
13	50% of Transmission O&M Expense		(58,631)	Negative of Page 1; Line 1 x 50%	13
14	50% of Transmission Related A&G Expense		(60,279)	Negative of Page 1; Line 3 x 50%	14
15	CPUC Intervenor Funding Expense - Transmission		- 1	Negative of Page 1; Line 5	15
16	Total of Federal Income Tax Deductions, Other Than Interest		(1,304)	Negative of Page 1; Line 25	16
17	(Gains)/Losses from Sale of Plant Held for Future Use		` -	Negative of Page 1; Line 28	17
18	ADIT Revenue Requirements Adjustment		26,397	Line 10 Above	18
19	Adjusted Total (PYRR EU) Excluding FF&U	\$	1,078,846	Sum Lines 12 thru 18	19
20					20
21	Net Transmission Plant	\$	6,329,790	Page 4; Line 20	21
22					22
23	Annual Fix Charge Rate (AFCR FII)		17.0440%	Line 19 / Line 21	23
24					24
				Summary of HV/LV Splits for Forecast Plant Additions;	
25	Weighted Forecast Plant Additions	\$	537,446	Line 5; Col. f	25
26				,	26
27	Composite Depreciation Rate		3.04%	Statement AJ; Page AJ-1B; Line 33; Col. c	27
28	Weighted Forecast Plant Additions Depreciation Expense	\$	16,358	Line 25 x Line 27	28
29					29
30	Net Weighted Forecast Plant Additions	\$	521,088	Line 25 - Line 28	30
31					31
32	Forecast Period Capital Addition Revenue Requirements	\$	88,814	Line 23 x Line 30	32

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.
110.	ANNUAL FIXED CHARGES APPLICABLE TO INCENTIVE CAPITAL PROJECTS		imounts	reference	. 110.
	A. Derivation of Annual Fix Charge Rate (AFCR FILIR ROF) Applicable to				
	Incentive Weighted Forecast Plant Additions (ROE Incentive Only):				
1	Transmission Rate Base	\$	5,321,483	Page 3; Line 27	1
2	Add back ADIT		1,118,185	Positive of Page 3; Line 16	2
3	Less ADIT Adjustment	•	(682,585)	Statement AF; Line 15	3
4 5	Transmission Rate Base Excluding ADIT Adjustment	3	5,757,084	Sum Lines 1 thru 3	4 5
	C + CC + ID + 1		10.60200/	G	
6 7	Cost of Capital Rate (COCR)		10.6820%	Statement AV; Page 3; Line 38	6 7
8	Adjusted Return and Associated Income Taxes	\$	614,969	Line 4 x Line 6	8
9	Return and Associated Income Taxes	J	588,572	Page 1; Line 19 + Line 23	9
10	ADIT Revenue Requirements Adjustment	\$	26,397	Line 8 - Line 9	10
11	TISTI TO TOTAL ROYAL ON THE STATE OF THE STA	<u> </u>	20,557	Zine () Zine)	11
	PYRR EU-IR-ROE Excluding Franchise Fees and Uncollectible	\$	1,172,663	Page 1; Line 30 + Page 2; Line 11	12
13	50% of Transmission O&M Expense		(58,631)	Negative of Page 1; Line 1 x 50%	13
14			(60,279)	Negative of Page 1; Line 3 x 50%	14
15	CPUC Intervenor Funding Expense - Transmission		- 1	Negative of Page 1; Line 5	15
16	Total of Federal Income Tax Deductions, Other Than Interest		(1,304)	Negative of Page 1; Line 25	16
17	(Gains)/Losses from Sale of Plant Held for Future Use		-	Negative of Page 1; Line 28	17
18	ADIT Revenue Requirements Adjustment		26,397	Line 10 Above	18
19	Adjusted Total (PYRR _{EU-IR-ROE}) Excluding FF&U	\$	1,078,846	Sum Lines 12 thru 18	19
20					20
21	Net Transmission Plant & Incentive Transmission Plant	\$	6,329,790	Page 4; (Line 20 + Line 25)	21
22	•				22
23	Incentive Annual Fix Charge Rate (AFCR EU-IR-ROE) ²		17.0440%	Line 19 / Line 21	23
24					24
25	Incentive Weighted Forecast Plant Additions	\$	_	Summary of HV/LV Splits for Forecast Plant Additions;	25
26	· ·			Line 8; Col. f	26
26 27	Composite Depreciation Rate		3.04%	Page 5; Line 27	26 27
28	Weighted Forecast Plant Additions Depreciation Expense	\$	3.0 4 /0	Line 25 x Line 27	28
29	reigned Foredas Flant Additions Depresation Expense	Ψ		Ellie 23 X Ellie 27	29
30	Net Weighted Forecast Plant Additions	\$	-	Line 25 - Line 28	30
31					31
32	Forecast Period Incentive Capital Addition Revenue Requirements (FC _{EU-IR-ROE})	\$	-	Line 23 x Line 30	32
33					33
34	B. Derivation of Incentive Forecast Transmission CWIP Revenues:				34
35	Incentive Weighted Forecast Transmission Construction Work In Progress	e		Summary of HV/LV Splits for Forecast Plant Additions;	35
33	incentive weighted Forecast Transmission Constitution work in Flogress	Ф	-	Line 10 + Line 12; Col. f	33
36					36
37	Cost of Capital Rate (COCR)		10.6820%	Statement AV; Page 3; Line 38	37
38					38
39	Incentive Transmission Forecast CWIP Projects Revenue Requirements	\$	-	Line 35 x Line 37	39
40					40
41	Incentive Weighted Forecast Transmission Construction Work In Progress	S	_	Summary of HV/LV Splits for Forecast Plant Additions;	41
		-		Line 10 + Line 12; Col. f	
42	C. (C. '(ID.) CAROD ('.' ('. DOF ('.')		0.27020	G	42
43	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder		0.3783%	Statement AV; Page 3; Line 78	43
44	A CONTRACTOR OF THE CONTRACTOR			Y: 41 Y: 42	44
45	Incentive Transmission Forecast CWIP Projects Revenue Requirements - CAISO Participation ROE Adder	\$	-	Line 41 x Line 43	45
46	Total Investigation Transpiration France (CWID Decision D			Line 39 + Line 45	46
47	Total Incentive Transmission Forecast CWIP Projects Revenue Requirements	\$		Line 39 + Line 45	47

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

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

SAN DIEGOGAS & 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.
NO.			F	Amounts	Reference	No.
	A. End Use Customer Base Transmission Revenue Requirement (BTRR _{EU}):					
1	·					1
2	End of Prior Year Revenues (PYRR EU) Excluding FF&U		\$	1,172,663	Page 1; Line 30	2
3						3
4	Incentive End of Prior Year Revenues (PYRR EU-IR) Excluding FF&U			-	Page 2; Line 37	4
5						5
6	Retail True-Up Period Adjustment			(6,278)	True-Up; Line 25; Col. 11	6
7						7
8	Retail Interest True-Up Adjustment			(10,046)	Interest True-Up CY; Line 22; Col. 2	8
9 10	Forecast Period Capital Addition Revenue Requirements			88,814	Page 5; Line 32	9 10
11	Potecast Ferrod Capital Addition Revenue Requirements			00,014	rage 3, Line 32	11
12	Forecast Period Incentive Capital Additions Revenue Requirements (FC _{FU-IR-ROF})			_	Page 6; Line 32	12
13	1 1 LO-R-ROD					13
14	Incentive Transmission Forecast CWIP Projects Revenue Requirements			-	Page 6; Line 47	14
15					-	15
16	B. Subtotal BTRR FU Excluding FF&U:		\$	1,245,154	Sum Lines 2 thru 14	16
17						17
18	Transmission Related Municipal Franchise Fees Expenses	1.0207% 1		12,709	Line 16 x Franchise Fee Rate	18
19	Transmission Related Uncollectible Expense	0.2050% 1		2,553	Line 16 x Uncollectible Rate	19
20						20
21	C. Subtotal Retail BTRR EIL With FF&U:		\$	1,260,415	Sum Lines 16 thru 19	21
22						22
23	D. Other BTRR FII Adjustments:			1,576	Cost Adjustment Workpapers	23
24	E. T. J.D. J. H. P.T.D. W. J. F.T.A.V.		•	1.041.001	** ** ** **	24
25	E. Total Retail BTRR FU With FF&U:		\$	1,261,991	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.

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		Refer	rence			Line No.
110.	A. Derivation of Revenues Related With Total Transmission Facilities:	 10141						1101
1 2	Retail BTRR Excluding FF&U	\$ 1,245,154	State	ment BK-1; I	Page	7; Line 16		1 2
3	Less: CPUC Intervenor Funding Expense - Transmission	-	Nega	tive of Stater	nent	BK-1; Page 1	; Line 5	3
5	Less: CPUC Intervenor Funding Expense Revenue Adjustment - Base ROE	-	Nega	tive of Stater	nent	AL; Line 30		5
6 7	Less: CPUC Intervenor Funding Expense Revenue Adjustment - CAISO Participation ROE Adder	-	Nega	tive of Stater	nent	AL; Line 34		6 7
8	Less: South Georgia Income Tax Adjustment	(1,304)	Nega	tive of Stater	nent	AQ; Line 1		8
10 11	Less: Electric Power Research Institute (EPRI) Dues	(252)	SDG	&E Records				10 11
12	Total Wholesale BTRR Excluding Franchise Fees	\$ 1,243,597	Sum	Lines 1 thru	11			12 13
14								14
15	B. Derivation of Split Between HV and LV: 1	(a)		(b)		(c)	D. C	15
16 17	1. Percent Split Between HV & LV for Recorded Non-Incentive & Incentive Gross Transmission Plant Facilities and Incentive CWIP:	 Total	Hış	gh Voltage	Lo	ow Voltage	Reference	16 17
18	HV/LV Plant Allocation Ratios	100.00%		49.69%		50.31%	Summary of HV/LV Plant Allocation Study; Line 34; Col. c and b	18
19 20	Total HV/LV Transmission Plant Facilities Revenues	\$ 1,154,783	\$	573,831	\$	580,952	Col. a = Line 13 - Line 23 Col. b and c = Line 18 x (Line 19; Col. a)	19 20
21	2. Percent Split Between HV & LV Forecast Plant Additions:							21
22	HV/LV Plant Allocation Ratios Based on Forecast Plant Additions	100.00%		32.28%		67.72%	Summary of HV/LV Splits for Forecast Plant Additions; Line 19; Col. d and e	22
23	Total HV/LV Transmission Forecast Plant Additions Revenues	\$ 88,814	\$	28,669	\$	60,145	Col. a = Statement BK-1; Page 7; Sum Lines 10 thru 14	23
24							Col. b and $c = \text{Line } 22 \text{ x (Line } 23; \text{Col. a)}$	24
25	C. Summary of CAISO Transmission Facilities by							25
26	High Voltage and Low Voltage Classification:							26
27	Transmission Facilities (BTRR _{CAISO}) Excluding Franchise Fees	\$ 1,243,597	\$	602,501	\$	641,097	Line 19 + Line 23	27
	Franchise Fee ² 1.0207% ³	 12,693		6,150		6,544	Line 27 x Franchise Fee Rate	28
29 30	Subtotal Wholesale BTRR With Franchise Fees	\$ 1,256,291	\$	608,650	\$	647,640	Line 27 + Line 28	29 30
31	D. Other BTRR Adjustments with Franchise Fees	1,574		782		792	Col. a = Cost Adjustment Workpapers	31
32 33							Col. b and $c = Line 18 \times (Line 31; Col. a)$	32 33
34	E. Total Wholesale BTRR CAISO With Franchise Fees 4	\$ 1,257,865	\$	609,433	\$	648,432	Line 29 + Line 31	34

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.

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

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.

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 2	Total Steam Production Plant ^{1,3}	204-207; Footnote Data (a)			\$ 584,039	AD-1; Line 18	1 2
3	Total Nuclear Production Plant ^{1,3}	204-207; Footnote Data (a)			-	AD-2; Line 18	3 4
5	Total Hydraulic Production Plant ^{1,3}				-	AD-3; Line 18	5
7	Total Other Production Plant ^{1,3}	204-207; Footnote Data (a)			554,696	AD-4; Line 18	7 8
9 10	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
11	Transmission Plant 1,3	204-207; Footnote Data (a)			7,990,057	AD-6; Line 18	11 12
13 14	Incentive Transmission Plant ^I				-	AD-7; Line 18	13 14
15 16	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
17 18	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
19 20	Total Common Plant ^{2, 4}		1,555,621	1,812,002	1,683,812	AD-10; Line 10	19 20
21 22	Total Plant in Service				\$ 21,916,088	Sum Lines 1 thru 19	21 22
23 24	Transmission Wages and Salaries Allocation Factor				20.00%	Statement AI; Line 15	23 24
25 26	Total Transmission Plant & Incentive Transmission Plant				\$ 7,990,057	Line 11 + Line 13	25 26
27 28	Transmission Related Electric Miscellaneous Intangible Plant				23,810	Line 15 x Line 23	27 28
29 30	Transmission Related General Plant				118,679	Line 17 x Line 23	29 30 31
31 32 33	Transmission Related Common Plant Transmission Related Total Plant in Service				\$ 8,469,360	Line 19 x Line 23 Sum Lines 25 thru 31	32 33
34							34 35
35	Transmission Plant Allocation Factor ⁵				38.64%	Line 33 / Line 21	33

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.

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.

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

⁵ Used to allocate all elements of working capital, other than working cash.

STEAM PRODUCTION

			Fotal			Steam												
Line			Steam duction		ī	Production		Line										
No.	Month							Per Book						Reference		atemaking 1	Reference	No.
	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										

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.

NUCLEAR PRODUCTION

		Total Nuclea			Nuclear		
Line		Product			Production		Line
No.	Month	Per Boo	ok	Reference	Ratemaking 1	Reference	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
	Apr		-		-		5
6	May		-		-		6
7	Jun		-		-		7
8	Jul		-		-		8
	Aug		-		-		9
10	Sep		-		-		10
11	Oct		-		-		11
12	Nov		-		-		12
	Dec-23		-	SDG&E Records	-	Form 1; Page 204-207; Footnote Data (a); EOY	13
14							14
15	Total 13 Months	\$	-	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16							16
17				07: 4.1 40	_		17
18	13-Month Average Balance	\$	-	Average of Lines 1 thru 13	\$ -	Form 1; Page 204-207; Footnote Data (a)	18
19							19

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.

HYDRAULIC PRODUCTION PLANT

		Total					
		Hydraulic			Hydraulic		
Line		Production			Production		Line
No.	Month	Per Book		Reference	Ratemaking ¹	Reference	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	\$	- 4	Average of Lines 1 thru 13	\$ -	Average of Lines 1 thru 13	18
19							19

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.

OTHER PRODUCTION

			Total					
			Other			Other		
Line		P	roduction		F	Production		Line
No.	Month	I	Per Book	Reference	R	atemaking ¹	Reference	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

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.

DISTRIBUTION PLANT

Line No.	Month	Total Distribution Plant Per Book	Reference	Distribution Plant Ratemaking ¹	Reference	Line No.
1 2 3 4	Dec-22 Dec-23	\$ 9,583,285 10,855,750		\$ 9,750,399 11,031,888		1 2 3 4
5 6 7	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	5 6 7

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.

TRANSMISSION PLANT

		Total Transmission		Transmission		
Line		Plant		Plant		Line
No.	Month	Per Book	Reference	Ratemaking 1	Reference	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
	Nov	8,313,514		8,171,476		12
F	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
	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

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)

ſ			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		1
										Total		
				Generation	Distribution	Transmission	Transmission	Transmission	Transmission	Transmission		
			Total	Account 101	Account 101	Account 101	Account 101	Account 101	Account 101	Plant		
Line			Transmission	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Adjusted Book		Line
No.	Account	Description	Account 101	as Transmission	to Transmission	Steam Prod.	Other Prod.	Nuclear	as Distribution	SUM 1:7	Reference	No.
		Production Related to Trans										
1		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		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		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		·									<u>'</u>	23
24	GRAND TO	OTAL 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)

			(1) Total	(2) Generation Account 101	(3) Distribution Account 101	(4) Transmission Account 101	(5) Transmission Account 101	(6) Transmission Account 101	(7) Transmission Account 101	(8) Total Transmission Plant		
Line			Transmission	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Adjusted Book		Line
No.	Account	Description	Account 101	as Transmission	to Transmission	Steam Prod.	Other Prod.	Nuclear	as Distribution	SUM 1:7	Reference	No.
		Production Related to Trans										
1	303.0	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	5	-	-	-	-	-	5	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	3,626	-	-	-	-	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	-	-	- 1	-	-	-	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 TO	OTAL 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.

INCENTIVE TRANSMISSION PLANT

Line		Total Incentive Transmission Plant	D.C.	Incentive Transmission Plant	D.C.	Line
No.	Month	Per Book	Reference	Ratemaking	Reference	No.
	Dec-22	-	SDG&E Records	\$ -	SDG&E Records	
2	Jan-23	-		-		2
	Feb	-		-		3
	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

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Plant Balance	Reference	Line No.
1 2 3 4	Dec-22 Dec-23	\$ 112,870 125,195	Form 1; Page 204-207; Footnote Data (a); BOY Form 1; Page 204-207; Footnote Data (a); EOY	1 2 3 4
5 6 7	Beginning and End Period Average	\$ 119,033	Average of Line 1 and Line 3	5 6 7

GENERAL PLANT

Line No.	Month	Adjusted FERC General Plant Balance	Reference	Line No.
1 2 3 4	Dec-22 Dec-23	\$ 571,823 614,792	Form 1; Page 204-207; Footnote Data (a); BOY Form 1; Page 204-207; Footnote Data (a); EOY	1 2 3 4
5 6 7	Beginning and End Period Average	\$ 593,308	Average of Line 1 and Line 3	5 6 7

COMMON PLANT

Line						Line
No.	Month	Description		Amounts	Reference	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	Beginnin	g and End Period Average	S	1,683,812	Average of Line 3 and Line 7	10
11	8	g	-	=,550,612	6	11
11			<u> </u>] 11

AE-5; Line 18

19

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.	31	(a) -Dec-22	(b) 31-Dec-23	= [(a)+(b)]/2 rage Balance	Reference	Line No.
1	Transmission Plant Depreciation Reserve 1,3	200-201; Footnote Data (b)				\$ 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						<u>.</u>		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

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

19 Incentive Transmission Plant Depreciation Reserve ¹

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.

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".

TRANSMISSION PLANT

			Total nsmission		Tra	ansmission		
Line		Re	eserves		I	Reserves		Line
No.	Month	Pe	er Book	Reference	Ratemaking 1		Reference	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)	13
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

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)

ſ		Т	(1)	(2)	(3)	(4)	(5)	(0)	(7)	(9)		٦
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) Total		
				Generation	Distribution	Transmission	Transmission	Transmission	Transmission	Transmission		
			Total	Account 108	Reserves							
Line			Transmission	Reserves Reclass	Ratemaking		Line					
No.	Account	Description	Account 108	as Transmission	to Transmission	as Steam Prod.	as Other Prod.	as Nuclear	as Distribution	SUM 1:7	Reference	No.
İ		Production Related to Trans										1
1	303.0	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	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		Computer Hardware	-	-	-	-	-	-	-	-	SDG&E Records	10
11		Computer Software	-	-	-	-	-	-	-	-	SDG&E Records	11
12		Communication Equipment	-	-	-	-	-	-	-	-	SDG&E Records	12
13		Structures & Improvements	139,587	-	-	(581)	-	-	(23,518)		SDG&E Records	13
14		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		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		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				T	T	T				1		23
24	GRAND TO	OTAL 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)

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		1
										Total		
				Generation	Distribution	Transmission	Transmission	Transmission	Transmission	Transmission		
			Total	Account 108	Reserves							
Line			Transmission	Reserves Reclass	Ratemaking		Line					
No.	Account	Description	Account 108	as Transmission	to Transmission	as Steam Prod.	as Other Prod.	as Nuclear	as Distribution	SUM 1:7	Reference	No.
		Production Related to Trans										
1	303.0	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	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	\$ -	\$ -	S -	\$ -	\$ 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		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 TO	OTAL 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.

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

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

GENERAL PLANT

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

COMMON PLANT

Line					Line
No.	Month	Description	Amounts	Reference	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			ŕ		8
9					9
10	Beginnin	g and End Period Average	\$ 701,358	Average of Line 3 and Line 7	10
11	- 8	.	0-,000	5	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

		Total Incentive		Incentive		
		Transmission		Transmission		
Line		Reserves		Reserves		Line
No.	Month	Per Book	Reference	Ratemaking	Reference	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
	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

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

Line		FERC Form 1		(a)		(b)	(c)	= [(a)+(b)]/2		Line
No.		Page; Line; Col.	3	31-Dec-22	- 3	31-Dec-23	Av	erage Balance	Reference	No.
1 2	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
3 4	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
5 6	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
7 8	Total Transmission Related ADIT ^{1, 2}		\$	(1,105,773)	\$	(1,130,597)	\$	(1,118,185)	Sum Lines 1 thru 5	7 8
9 10	Incentive Transmission Plant ADIT		\$	-	\$	-	\$		AF-3; Line 1; Col. c	9 10
11 12	Transmission Plant Abandoned ADIT		\$	-	\$	-	\$		AF-3; Line 3, Col. c	11 12
13 14	,		\$	-	\$	-	\$		AF-3; Line 5; Col. c	13 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.
 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)

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)

			(a)		(b)		(c)	(d) =	[Sum (a) thru (c)]		
Line		Re	measured	Defic	cient Reserve 1,2	(Exc	cess) Reserve 1, 3				Line
No.	Description		Amount		ccount 182.3		Account 254		Total	Reference	No.
1	Account 190										1
2	Non-Property Related	s	1,253 v	<i>I</i> \$	_	S	_	\$	1,253 √	2023 Form 1; Page 234; Footnote Data (c)	2
3	Property Related	y.	-	Ψ	103,896	Ψ	_	Ψ	103,896	2023 Form 1; Page 234; Footnote Data (c)	3
4	Others (TBD) ⁵		_		-		_		-	TBD	4
5	Others (TBB)		_		_		_		_	122	5
6			_		_		_		_		6
7	Total of Account 190	S	1,253	/ S	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)	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									<u>-</u>		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

√ 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)

		(a) (b) (c) $(d) = [Sum (a) thru (c)]$			(c)	= [Sum (a) thru (c)]					
Line		Re	measured	Defi	icient Reserve 1, 2	(E:	xcess) Reserve 1,3				Line
No.	Description	1	Amount	1	Account 182.3		Account 254		Total	Reference	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			-						<u>-</u> _		6
7	Total of Account 190	\$	1,155	\$	102,382	\$		\$	103,537	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	\$	(872,111)	\$	50,565	\$	(403,058)	\$	(1,224,605)	Sum Lines 10 thru 13	14
15											15
	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	\$	(9,530)	\$		\$		\$	(9,530)	Sum Lines 17 thru 21	22
23	4										23
24	Total ADIT 4	\$	(880,486)	\$	152,947	\$	(403,058)	\$	(1,130,597)	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 AF DEFERRED CREDITS

BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2023 (\$1,000)

Line No.	Description	(a) Dec-22	(b) Dec-23	 [(a)+(b)]/2 ge Balance	Reference	Line No.
1	Incentive Transmission Plant ADIT	\$ 	\$ -	\$ <u>-</u>	Not Applicable to 2023 Base Period	1
3	Transmission Plant Abandoned ADIT	\$ 	\$ -	\$ <u>-</u>	Not Applicable to 2023 Base Period	3
4 5	Incentive Transmission Plant Abandoned Project Cost ADIT	\$ -	\$ -	\$ <u>-</u>	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			(a)		(b)	(c)	= [(a)+(b)]/2		Line
No.	Description	3	1-Dec-22	31	l-Dec-23	Ave	erage Balance	Reference	No.
1 F	FERC Account 282 - Property Related ¹	\$	(651,643)	\$	(713,526)	\$	(682,585)	SDG&E Records	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.

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

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		Transmission Plant Held for		Line
No.	Month	Future Use	Reference	No.
	Dec-22	\$ -	SDG&E Records	1
	Jan-23	_		2
	Feb	_		3
4	Mar	-		4
5	Apr	-		5
	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
	13-Month Average	-	Average of Lines 1 thru 13	18
19				19

STATEMENT AG

SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE) BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK

(\$1,000)

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

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.	A	Amounts	Reference	Line No.
1 2 3 4	Derivation of Transmission Operation and Maintenance Expense: Total Transmission O&M Expense Adjustments to Per Book Transmission O&M Expense Other Cost Adjustments	320-323; 112; b	\$	124,467 (7,205)	AH-1; Line 33; Col. a Negative of AH-1; Line 33; Col. b Not Applicable to 2023 Base Period	1 2 3 4
5 6	Total Adjusted Transmission O&M Expenses		\$	117,262	Sum Lines 2 thru 4	5 6
7 8	<u>Derivation of Administrative and General Expense:</u> Total Administrative & General Expense	320-323; 197; b	\$	626,994	AH-2; Line 16; Col. a	7 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 11	CPUC Intervenor Funding Expense - Transmission Other Cost Adjustments			-	Negative of AH-2; Line 28; Col. a Not Applicable to 2023 Base Period	10 11
12	Total Adjusted A&G Expenses Including Property Insurance		\$	493,633	Sum Lines 8 thru 11	12
13 14				(10,584) (212,785)	Negative of AH-2; Line 5; Col. c Negative of AH-2; Line 6; Col. c	13 14
15 16	Total Adjusted A&G Expenses Excluding Property Insurance Transmission Wages and Salaries Allocation Factor		\$	270,263 20.00%	Sum Lines 12 thru 14 Statement AI; Line 15	15 16
17 18	Transmission Related Administrative & General Expenses Property Insurance Allocated to Transmission, General, and Common Plant		\$	54,061 4,101	Line 15 x Line 16 Negative of Line 13 x Line 39	17 18
19 20 21	Injuries & Damages - Cost Recovery Transmission Related A&G Expense Including Property Insurance Expense		\$	62,397 120,558	Negative of Line 14 x Line 41 Sum Lines 17 thru 19	19 20 21
22 23	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u> Transmission Plant & Incentive Transmission Plant		\$	7,990,057	Statement AD; Line 25	22 23
24 25	Transmission Related Electric Miscellaneous Intangible Plant Transmission Related General Plant			118,679	Shall be Zero Statement AD; Line 29	24 25
26 27 28	Transmission Related Common Plant Total Transmission Related Investment in Plant		\$	336,813 8,445,550	Statement AD; Line 31 Sum Lines 23 thru 26	26 27 28
29 30	Total Transmission Plant & Incentive Transmission Plant Total Steam Production Plant		\$	7,990,057 584,039	Line 23 Above Statement AD; Line 1	29 30
31 32	Total Nuclear Production Plant Total Other Production Plant			- 554,696	Shall be Zero Statement AD; Line 7	31 32
33 34	Total Distribution Plant Transmission Related Electric Miscellaneous Intangible Plant			10,391,143	Statement AD; Line 9 Shall be Zero	33 34
35 36	Total General Plant Total Common Plant			593,308 1,683,812	Statement AD; Line 17 Statement AD; Line 19	35 36
37 38	Total Plant in Service Excluding SONGS		\$	21,797,056	Sum Lines 29 thru 36	37 38
39 40	Transmission Property Insurance and Tax Allocation Factor			38.75%	Line 27 / Line 37	39 40
41	Transmission Wages and Plant Blended Allocation Factor			29.32%	((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)

FERC			(a) Total		(b) Excluded		(a) - (b) Total	
Acct	Description :	Po	er Books	<u> </u>	Expenses		Adjusted	Reference
560	Electric Transmission Operation Operation Supervision and Engineering	\$	10,110	\$	116	\$	9,994	Form 1; Page 320-323; Line 83
561.1	Load Dispatch - Reliability	D.	566	Ф	110	Ф	566	Form 1; Page 320-323; Line 85
561.1	Load Dispatch - Kenaomty Load Dispatch - Monitor and Operate Transmission System		1,922		-		1,922	Form 1; Page 320-323; Line 85
			274		-			
561.3	Load Dispatch - Transmission Service and Scheduling				2767		274	Form 1; Page 320-323; Line 87
561.4	Scheduling, System Control and Dispatch Services		2,767		2,767		-	Form 1; Page 320-323; Line 88
561.5	Reliability, Planning and Standards Development		142		-		142	Form 1; Page 320-323; Line 89
561.6	Transmission Service Studies		-		-		-	Form 1; Page 320-323; Line 90
561.7	Generation Interconnection Studies		2.500		- 1 441		1.060	Form 1; Page 320-323; Line 91
561.8	Reliability, Planning and Standards Development Services		2,508		1,441		1,068	Form 1; Page 320-323; Line 92
562	Station Expenses		12,719		-		12,719	Form 1; Page 320-323; Line 93
563	Overhead Line Expenses		10,371		-		10,371	Form 1; Page 320-323; Line 94
564	Underground Line Expenses		12		-		12	Form 1; Page 320-323; Line 95
565	Transmission of Electricity by Others		17.050		2 001		-	Form 1; Page 320-323; Line 96
566	Misc. Transmission Expenses		17,850		2,881		14,969	Form 1; Page 320-323; Line 97
567	Rents	-	3,939		-		3,939	Form 1; Page 320-323; Line 98
	T . I T T		(2.100		7.205		55.055	a *: 1.1 1.5
	Total Electric Transmission Operation	\$	63,180	\$	7,205	\$	55,975	Sum Lines 1 thru 15
5.00	Electric Transmission Maintenance		2004				2 00 4	E B . 220 222 1: 101
568	Maintenance Supervision and Engineering	\$	2,904	\$	-	\$	2,904	Form 1; Page 320-323; Line 101
569	Maintenance of Structures		547		-		547	Form 1; Page 320-323; Line 102
569.1	Maintenance of Computer Hardware		1,337		-		1,337	Form 1; Page 320-323; Line 103
569.2	Maintenance of Computer Software		1,948		-		1,948	Form 1; Page 320-323; Line 104
569.3	Maintenance of Communication Equipment				-		-	Form 1; Page 320-323; Line 105
569.4	Maintenance of Misc. Regional Transmission Plant		131		-		131	Form 1; Page 320-323; Line 106
570	Maintenance of Station Equipment		18,954		-		18,954	Form 1; Page 320-323; Line 107
571	Maintenance of Overhead Lines		33,838		-		33,838	Form 1; Page 320-323; Line 108
572	Maintenance of Underground Lines		1,592		-		1,592	Form 1; Page 320-323; Line 109
573	Maintenance of Misc. Transmission Plant		36	<u> </u>	-		36	Form 1; Page 320-323; Line 110
	Total Electric Transmission Maintenance	\$	61,288	\$	_	\$	61,288	Sum Lines 20 thru 29
	Table I state Township Of M For	s	124.467	6	7.205	s	117.262	Line 17 + Line 31
	Total Electric Transmission O&M Expenses	3	124,467	\$	7,205	3	117,262	Line 17 + Line 31
Exclud	ed Expenses (recovery method in parentheses):							
560	Executive ICP			\$	116			
561.4	Scheduling, System Control and Dispatch Services (ERRA)			*	2,767			
561.8	Reliability, Planning and Standards Development Services (ERRA)				1,441			
565	Transmission of Electricity by Others (ERRA)				-,			
566	Century Energy Systems Balancing Account (CES-21BA)	\$	_					
300	Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	Ψ	6					
	ISO Grid Management Costs (ERRA)		851					
	Reliability Services (RS rates)		249					
	Other (TRBAA, TACBAA)		609					
	In-house fire brigade costs ¹		1,167		2,881			
	in-nouse fire brigade costs		1,107		2,001	-		
	Total Excluded Expenses			\$	7,205	=		
1	Represents 2023 O&M expenses for in-house fire brigade costs transfe SDG&E's TO5 Cycle 6 (ER24-524).	erred to	A&G FERC	acco	ount 923, Outsi	de Se	rvices Employ	ed per FERC Order in

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

			(a))	(b)	(c) = (a) - (b)		$\overline{}$
Line	FERC		Tot	al	Excluded	Total		Line
No.	Acct	Description	Per Be	ooks	Expenses	Adjusted	Reference	No.
		Administrative & General						
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		06,990	(1,167)		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		13,057	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	1	12,752	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	\$ 6	26,994	\$ 133,361	\$ 493,633	Sum Lines 1 thru 14	16
17								17
18								18
19	Exclude	d Expenses:						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 \$265	K for PBOI	of whic	h approximately \$5	53K is Transmission	n related.	37
38	2	Represents 2023 O&M expenses for in-house fire brigade costs transferred to	A&G FERC	account	923, Outside Serv	ices Employed per	FERC Order in SDG&E's TO5 Cycle 6	38
39		(ER24-524).			,	1 7 1	- ,	39
40								40
	1							

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.	A	Amounts	Reference	Line No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	354-355; 20; b	\$	14,294		1
2 3	Transmission Wages & Salaries	354-355; 21; b		32,531		2 3
4 5	Distribution Wages & Salaries	354-355; 23; b		77,850		4 5
6	Ç	, ,				6
8	Customer Accounts Wages & Salaries	354-355; 24; b		19,469		8
9 10	Customer Services and Informational Wages & Salaries	354-355; 25; b		18,488		9 10
11	Sales Wages & Salaries	354-355; 26; b		-		11
12 13	Total Operating & Maintenance Wages & Salaries Excl. A&G		\$	162,633	Sum Lines 1 thru 11	12 13
14 15	Transmission Wages and Salaries Allocation Factor			20.00%	Line 3 / Line 13	14 15
15	Transmission Wages and Salaries Allocation Factor			20.00%	Line 3 / Line 13	15

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.	A	Amounts	Reference	Line No.
1	Transmission Plant Depreciation Expense		\$	238,385	AJ-1; Line 15	1
2 3	Electric Miscellaneous Intangible Plant Amortization Expense	336-337; 1; f		13,510	AJ-2; Line 1	3
5	General Plant Depreciation Expense	336-337; 10; f		26,427	AJ-3; Line 1	5
7	Common Plant Depreciation Expense	336-337; 11; f		164,470	AJ-4; Line 3	7
8 9	Transmission Wages and Salaries Allocation Factor			20.00%	Statement AI; Line 15	8 9 10
10 11 12	Transmission Related Electric Misc. Intangible Plant Amortization Expense		\$	2,702	Line 3 x Line 9	11 12
13 14	Transmission Related General Plant Depreciation Expense			5,286	Line 5 x Line 9	13 14
15 16	Transmission Related Common Plant Depreciation Expense			32,899	Line 7 x Line 9	15 16
17 18	Total Transmission, General, Common, and Electric Misc. Intangible Exp.		\$	279,273	Line 1 + (Sum Lines 11 thru 15)	17 18
19 20	Incentive Transmission Plant Depreciation Expense		\$	-	AJ-5; Line 15	19 20
21	Incentive Transmission Plant Abandoned Project Cost Amortization Expense ¹		\$	-	AJ-6; Line 1	21
22 23	Transmission Plant Abandoned Project Cost Amortization Expense		\$	-	AJ-7; Line 1	22 23

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)

				FERC					
			Tra	ansmission		Transı	nission		
Line	Account]	Expense		Exp	ense		Line
No.	No.	Description	P	er Book	Reference	Ratem	aking 1	Reference	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									14
15		Total Depreciation and Amortization Expense	\$	241,663	AJ-1A; Line 22; Col. 1	\$	238,385	AJ-1A; Line 22; Col. 7	15
16									16

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)

			(1)		(2)	(3))		(4)		(5)		(6)		(7)	
		Tra	Total insmission		ribution nts 403-405	Transm Accounts			smission ts 403-405	Т	Net Transmission Expense	-	SWPL emaking		l Trans pense	
		Acc	ounts 403,	Expen	se Reclass	Expense	Reclass	Expens	se Reclass		403-405		Adj.	Rater	naking ²	
Account	Description	40	4 & 405 ¹	to Tra	nsmission	to Gene	ration	to Dis	tribution		Sum 1:4	Ex	pense 3	SU	M 5:6	Reference
	Production Related to Trans															
182.0	Valley Rainbow Ratemaking Adj.	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	SDG&E Records
186.0	SWPL Ratemaking Adj. Amort.		-		-		-		-		-		16		16	SDG&E Records
303.0	Intangibles		-		-		-		-		-		-		-	SDG&E Records
360.0	Land and Land Rights		-		1		-		-		1		-		1	SDG&E Records
361.0	Structures & Improvements		-		55		-		-		55		-		55	SDG&E Records
362.0	Station Equipment		-		-		-		-		-		-		-	SDG&E Records
	7 7															
TOTAL	TRANSMISSION RELATED	\$	-	\$	56	\$	-	\$		\$	56	\$	16	\$	72	Sum Lines 1 thru 6
350.0	Land & Land Rights	\$	2,064	\$	-	\$	-	\$	(12)	\$	2,052	\$	-	\$	2,052	SDG&E Records
351.1	Computer Hardware		-		-		-		-		-		-		-	SDG&E Records
351.2	Computer Software		-		-		-		-		-		-		-	SDG&E Records
351.3	Communication Equipment		-		-		-		-		-		-		-	SDG&E Records
352.0	Structures & Improvements		19,893		-		(46)		(2,702)		17,146		-		17,146	SDG&E Records
353.0	Station Equipment		80,622		-		(470)		(84)		80,068		-		80,068	SDG&E Records
354.0	Towers and Fixtures		23,377		_		- 1		-		23,377		-		23,377	SDG&E Records
355.0	Poles and Fixtures		53,051		-		-		-		53,051		-		53,051	SDG&E Records
356.0	OH Conductors and Device		29,044		-		-		-		29,044		_		29,044	SDG&E Records
357.0	Underground Conduit		13,916		-		-		-		13,916		_		13,916	SDG&E Records
358.0	UG Conductors & Devices		13,295		-		(37)		-		13,258		_		13,258	SDG&E Records
359.0	Roads & Trails		6,402		-		- 1		-		6,402		_		6,402	SDG&E Records
			,								,				ĺ	
TOTAL	TRANSMISSION PLANT	\$	241,663	\$	-	\$	(552)	\$	(2,798)	\$	238,314	\$	-	\$	238,314	Sum Lines 10 thru 21
		•														
GRAND TO	OTAL RECLASS TRANS PLANT	\$	241,663	\$	56	\$	(552)	\$	(2,798)	\$	238,369	\$	16	\$	238,385	Line 8 + Line 23

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.

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

			(a)	(b)	(c) = (a) + (b)	
F	ERC		Life	Removal	Total	Lir
Ac	count	Description	Rate	Rate	Rate	No
E3	352.10	Other	1.36%	1.01%	2.37%	1
E3	352.20	SWPL	1.25%	0.93%	2.18%	2
E3	352.60	SRPL	1.38%	1.03%	2.41%	3
E352 -	Total	Struct & Improv	1.36%	1.01%	2.36%	4
E3	353.10	Other	2.06%	1.43%	3.49%	5
E3	353.20	SWPL	2.05%	1.44%	3.49%	6
E3	353.40	CTC	2.14%	1.50%	3.64%	7
E3	353.60	SRPL	2.05%	1.43%	3.48%	8
E353		Station Equip	2.06%	1.43%	3.49%	9
E3	354.10	Other	1.35%	1.01%	2.36%	10
E3	354.20	SWPL	1.16%	0.86%	2.02%	1
E3	354.60	SRPL	1.47%	1.10%	2.57%	1.
E354		Towers & Fixtrs	1.44%	1.07%	2.51%	1.
E3	355.10	Other	2.29%	2.28%	4.57%	1
E3	355.20	SWPL	1.70%	1.70%	3.40%	1
E3	355.60	SRPL	2.26%	2.25%	4.51%	1
E355		Poles & Fixtrs	2.28%	2.27%	4.56%	1
E3	356.10	Other	1.52%	1.51%	3.03%	1
E3	356.20	SWPL	0.71%	0.71%	1.42%	1
E3	356.60	SRPL	1.61%	1.61%	3.22%	2
E356		OVH Cnd & Dev	1.50%	1.49%	2.99%	2
E3	357.00	Other & SWPL	1.65%	0.49%	2.14%	2
E3	357.60	Other & SRPL	1.69%	0.51%	2.20%	2
E357		Trans UG Cnduit	1.65%	0.49%	2.15%	2
E3	358.00	Other & SWPL	1.94%	0.19%	2.13%	2.
E3	358.60	Other & SRPL	1.99%	0.20%	2.19%	2
E358		Trans UG Cndctr	1.95%	0.19%	2.14%	2
E3	359.10	Other	1.69%	0.00%	1.69%	2
E3	359.20	SWPL	1.51%	0.00%	1.51%	2
-	359.60	SRPL	1.66%	0.00%	1.66%	3
E359		Roads & Trails	1.67%	0.00%	1.67%	3
—						3

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 2	Dec-23	\$ 13,510	Form 1; Page 336-337; Line 1; Col. f	1 2

Statement AJ - Workpapers

TO6 - Annual Intangible Plant Authorized Amortization Period

Cycle 1, For 12 - Months Ending December 31, 2023

Line	FERC		Amortization	Line
No.	Acct No	DESCRIPTION	Period (Yrs)	No.
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
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 2	Dec-23	\$ 26,427	Form 1; Page 336-337; Line 10; Col. f	1 2

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	FERC		(a) Life	(b) Removal	(c) = (a) + (b) Total	Line				
No.	Account	Description	Rate	Rate	Rate	No.				
1	E0120000	Cr. 11	2.530/	0.000/	2.520/	-				
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 EquipOther	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 EqOther	4.54%	0.00%	4.54%	7				
8	E0139710	Commun. EquipOther	3.10%	1.74%	4.84%	8				
9	E0139720	Commun. EquipSWPL	2.73%	1.61%	4.34%	9				
10	E0139760	Commun. EquipSRPL	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						Line
No.	Month	Description	1	Amounts	Reference	No.
						1
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		•		Ź		4

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 I	Balances		7
Line	FERC		(a) Life	(b) Removal	(c) = (a) + (b) Total	Line
No.	Account	Description	Rate	Rate	Rate	No.
						4.
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	Offe 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 EquipOther	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 EquipOther	6.09%	0.00%	6.09%	10
11	C1839510	Laboratory EqOther	4.30%	0.00%	4.30%	11
12	C1839710	Commun. EquipOther	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

			Incentive		Incentive		1
			Transmission		Transmission		
Line	Account		Expense		Expense		Line
No.	No.	Description	Per Book	Reference	Per Ratemaking	Reference	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

		Total Incentive		
		Transmission Plant		
		Abandoned Project		
		Cost		
Line		Amortization Exp.		Line
No.	Month	Per Book	Reference	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

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

Statement AK

Taxes Other Than Income Taxes

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

Line FERC Form 1 Line Reference No. Page; Line; Col. Amounts No. Total Property Taxes Expense 1 262-263; 12; 1 184,142 1 2 2 3 3 38.75% Transmission Property Insurance and Tax Allocation Factor Statement AH; Line 39 4 4 5 Line 1 x Line 3 5 Transmission Related Property Taxes Expense 71,348 6 6 7 7 19,228 8 8 Total Payroll Taxes Expense 2 262-263; 2,3,4,8; 1 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

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).

Statement AL Working Capital

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

Line FERC Form 1 Working 13-Months No. Page; Line; Col Average Balance Reference A. Plant Materials and Operating Supplies 1 227; Footnote Data (a) AL-1: Line 18 Transmission Plant Allocation Factor 38 64% Statement AD: Line 35 Transmission Related Materials and Supplies 51,954 Line 1 x Line 3 110-111; Footnote Data (c) AL-2; Line 18 B. Prepayments ¹ Transmission Related Prepayments 38,860 Line 3 x Line 7 10 10 11 C. Derivation of Transmission Related Cash Working Capital - Retail: 11 Transmission O&M Expense Statement AH; Line 5 Transmission Related A&G Expense - Excl. Intervenor Funding Expense 13 120,558 Statement AH; Line 20 13 14 CPUC Intervenor Funding Expense - Transmission Negative of Statement AH; Line 10 14 237,821 Sum Lines 12 thru 14 15 15 Total 16 16 17 One Eighth O&M Rule FERC Method = 1/8 of O&M Expense 18 18 29,728 19 Transmission Related Cash Working Capital - Retail Customers Line 15 x Line 17 19 20 20 21 21 D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash: 22 22 Line 14 Above CPUC Intervenor Funding Expense - Transmission 23 23 24 One Eighth O&M Rule 12.50% Line 17 Above 24 25 25 26 27 26 27 Adj. to Transmission Related Cash Working Capital - Wholesale Customers Line 22 x Line 24 28 10.6820% Statement AV; Page 3; Line 38 28 Cost of Capital Rate $_{\rm (COCR)}$ - Base ROE 29 29 Line 26 x Line 28 30 CPUC Intervenor Funding Expense Revenue Adj. - Base ROE ² 30 31 31 32 Cost of Capital Rate (COCR) - CAISO Participation ROE Adder Statement AV; Page 3; Line 78 32 33 33 34 CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder $^{\rm 2}$ Line 26 x Line 32 34

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

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

		E	Total ectric Plant		
Line			Materials		Line
No.	Month		& Supplies	Reference	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
	Oct		137,062		11
	Nov		140,765		12
	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

т:		Total		T :
Line	Month	Electric Plan		Line
No.	Month	Prepayment		No.
1	Dec-22	\$ 109,	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,	SDG&E Records	13
14				14
15	Total 13 Months	\$ 1,307,	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average	\$ 100,	Form 1; Page 110-111; Footnote Data (c)	18
19				19

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

BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK (\$1,000)

INCENTIVE TRANSMISSION CONSTRUCTION WORK IN PROGRESS

		Total Incentive Transmission		Incentive Transmission		
Line		CWIP		CWIP		Line
No.	Month	Per Book	Reference	Ratemaking	Reference	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

Statement AQ

Federal Income Tax Deductions, Other Than Interest Base Period & True-Up Period 12 - Months Ending December 31, 2023

(\$1,000)

Line		FERC Form 1				Line
No.		Page; Line; Col.	Aı	nounts	Reference	No.
1 2	South Georgia Income Tax Adjustment	261; Footnote Data (a)	\$	1,304		1 2
3	Total Federal Income Tax Deductions Other Than Interest		\$	1,304	Line 1	3

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.	Aı	nounts	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	\$	(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)

(a) (b) (c) = [(a) + (b)]Deficient Reserve 1,2 (Excess) Reserve 1,3 Line Line No. Description Account 254 Account 182.3 Total Reference No. 1 Account 190 1 Non-Property Related \$ SDG&E Records 2 Property Related 1,513 1,513 SDG&E Records 5 5 6 1,513 \$ 1,513 Total of Account 190 4 \$ Sum Lines 2 thru 6 8 9 Account 282 Form 1; Page 274-275; Footnote Data (b) 10 Property Related \$ (5.967)\$ 801 \$ (5,166)10 11 11 12 12 13 13 (5,967)\$ 801 (5,166)14 **Total of Account 282** 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 (5,967)2,314 (3,653)Line 7 + Line 14 + Line 22 24 **Total Federal Amortization**

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.

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.	Amo	ounts	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 Taxe	s	\$	-	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		(a) Deficient Reserve	e 1	(b) (Excess) Reserve ¹	(c) = [(a) +	(b)]		Line
No.	Description	Account 182.3		Account 254	Total		Reference	No.
1	Account 190							1
2	Non-Property Related	\$ -		\$ -	\$		Not Applicable to 2023 Base Period	2
3	Property Related	Ф -		φ -	J.	-	Not Applicable to 2023 Base Period	2
3 1	Property Related	-		-		-	Not Applicable to 2023 Base Period	3
-1 -5		-		-		-		
6		-		-		-		5
7	Total of Account 190	•		s -	\$		Sum Lines 2 thru 6	7
8	Total of Account 190	<u> </u>	_	J -	J		Sum Emes 2 thru 0	8
9	Account 282							9
10	Property Related	\$ -		\$ -	\$	_	Not Applicable to 2023 Base Period	10
11	Troporty Related	Ψ -		ψ - -	Ψ	_	Not Applicable to 2023 Base Ferrod	11
12		_		_		_		12
13		_		_		_		13
14	Total of Account 282	\$ -	—	s -	\$		Sum Lines 10 thru 13	14
15	Total of ficedance and	Ψ	-	Ψ	<u> </u>		Sum Emes To thru 15	15
16	Account 283							16
17	Non-Property Related	s -		\$ -	\$	_	Not Applicable to 2023 Base Period	17
18	Non Froperty Related	Ψ		Ψ -	Ψ	_	Not Applicable to 2023 Base I chou	18
19		_		_		_		19
20		_		_		_		20
21		_		_		_		21
22	Total of Account 283	<u>s</u> -	 .	\$ -	S		Sum Lines 17 thru 21	22
23		-	_	7			2411 21100 1, 4110 21	23
24	Total State Amortization	\$ -	:	\$ -	\$	-	Line 7 + Line 14 + Line 22	24

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.

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	300-301; 17; b	\$ -		1
2					2
3	(453) Sales of Water and Water Power	300-301; 18; b	-		3
4					4
5	(454) Rent from Electric Property	300-301; Footnote Data (b)	(2,115)	AU-1; Page 2; Line 6; Col. m	5
6					6
7	(455) Interdepartmental Rents	300-301; 20; b	-		7
8					8
9	(456) Other Electric Revenues	300-301; Footnote Data (c)	(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		\$ (9,501)	Sum Lines 1 thru 11	13
14					14
15	(411.6 & 411.7) Gain or Loss From Sale of Plant Held for Future Use		\$ -	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.

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)	
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)	
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)	- 1	-	(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)	
24		various	Citizens Sycamore-i chasquitos Eme	(13,301)	(12,501)	(15,565)	(12,501)	(15,501)	(15,501)	(13,301)	24
25			Electric Transmission Revenues from Citizens	(66,219)	(66,220)	(66,220)	(66,220)	(66,219)	(66,220)	(66,219)	
26				, , ,	(/ -/	, , ,		. , , ,	(/ - /		26
27											27
28	Total Misce	llaneous Re	venue	\$ (1,383,542)	\$ (742,384)	\$ (632,616)	\$ (595,761)	\$ (598,130)	\$ (724,019)	\$ (670,091)	28
29								•	, ,	· · · · ·	29

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.

Statement AU Revenue Credits 12 Months Ending December 31, 2023

Line	SAP	FERC		(h)	(i)	(j)	(k)	(l)	(m)	Line
No.	Account #	Account #	SAP Account Description	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total	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)		/
18	4371806	456	Elec-Trans Fees/Rev	-	-	-	-	(4,000)	(86,500)	/
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 Misce	ellaneous Rev	venue	\$ (699,325)	\$ (1,245,529)	\$ (666,992)	\$ (625,925)	\$ (916,336)	\$ (9,500,650)	28
29										29

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).

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 2 3 4 5 6 7	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226) LTD = Long Term Debt			112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 8,350,000 - 400,000 - (29,213) \$ 8,720,787	Sum Lines 2 thru 6	1 2 3 4 5 6 7
8 9 10 11 12 13 14 15	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1) i = LTD interest			114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c 114-117; 66; c	\$ 340,602 6,104 689 - - - \$ 347,394	Sum Lines 10 thru 14	8 9 10 11 12 13 14 15
16 17 18 19	Cost of Long-Term Debt: Preferred Equity Component:				3.98%	Line 15 / Line 7	16 17 18 19
20 21 22 23 24	PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity Common Equity Component:			112-113; 3; c 118-119; 29; c	0.00%	Line 21 / Line 20	20 21 22 23 24
25 26 27 28 29 30 31	Common Equity Component: Proprietary Capital State Wildfire Fund Total Contributions (after-tax) 2007 WEMA Write-off (after-tax) Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1) Accumulated Other Comprehensive Income (Acct 219) CS = Common Stock			112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 9,901,206 325,152 208,143 - - - 8,348 \$ 10,442,849	SDG&E Records SDG&E Records Negative of Line 20 Above Sum Lines 25 thru 30	25 26 27 28 29 30 31
32 33 34	Return on Common Equity:		4)	(2)	11.75%		32 33 34
35 36 37 38	Weighted Cost of Capital: Amou	unts 1	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital		35 36 37 38
39 40 41 42 43	Preferred Equity Common Equity 10,	720,787 - 442,849 163,637	45.51% 0.00% 54.49% 100.00%	3.98% 0.00% 11.75%	1.81% 0.00% 6.40% 8.22%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 34 Above Sum Lines 39 thru 41	39 40 41 42 43
44 45	Cost of Equity Component (Preferred & Common)				6.40%	Line 40 + Line 41; Col. d	44 45
46 47 48 49 50		a) unts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.50% (d) = (b) x (c) Weighted Cost of Capital		46 47 48 49 50
	Preferred Equity Common Equity 10,-	720,787 - 442,849 163,637	45.51% 0.00% 54.49% 100.00%	0.00% 0.00% 0.50%	0.00% 0.00% 0.27% 0.27%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Col. c = Line 47 Above Sum Lines 52 thru 54	51 52 53 54 55 56
57	$\underline{Cost\ of\ Common\ Equity\ Component\ (CAISO\ Participation\ ROE\ Adder):}$				0.27%	Line 54; Col. d	57

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 age; Line; Col.	Amounts	Reference	Line No.
1 2 3	Incentive Return on Common Equity: 1		(a)	(b) Cap. Struct.	(c) Cost of	0.00% (d) = (b) x (c) Weighted		1 2 3
4	Incentive Weighted Cost of Capital:		Amounts 2	Ratio	Capital	Cost of Capital		4
5				47.740/	2.000/	4.0404		5
6	Long-Term Debt	\$	8,720,787	45.51%	3.98%	1.81%	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	_	10,442,849	54.49%	0.00%	0.00%	Col. $c = Line 1$ Above	8
9	Total Capital	\$	19,163,637	100.00%		1.81%	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%		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	\$	8,720,787	45.51%	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		10,442,849	54.49%	0.00%	0.00%	Col. $c = Line 14$ Above	21
22	Total Capital	\$	19,163,637	100.00%		0.00%	Sum Lines 19 thru 21	22
23	1	_	.,,					23
24	Cost of Common Equity Component (CAISO Participation RO	E Ad	der):			0.00%	Line 21; Col. d	24

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.
 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	Cost of Capital Rate (COCR) Calculation - Base ROE:			1
2	A. Federal Income Tax Component:			2 3
4	Where:			4 5
6	A = Sum of Preferred Stock and Return on Equity Component	6.40%	Page 1; Line 44	6
7 8	B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 3,918 \$ 11,020	Negative of Statement AR; Line 9 AV-1A; Line 17	7 8
9	D = Transmission Rate Base	\$ 5,321,483	Statement BK-1; Page 3; Line 27	9
10 11	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10 11
12		1.6639%	Federal Income Tax Expense	12
13 14	(1 - FT)			13 14
15	B. State Income Tax Component:			15
16 17				16 17
18	A = Sum of Preferred Stock and Return on Equity Component	6.40%	Line 6 Above	18
19 20	B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense	\$ - \$ 11,020	Negative of Statement AT; Line 9 Line 8 Above	19 20
21	D = Transmission Rate Base	\$ 5,321,483	Line 9 Above	21
22 23	FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	1.6639% 8.84%	Line 12 Above State Income Tax Rate	22 23
24	51 – State medite 1 ax Rate for Rate Effective Ferrod	0.0470	State meome Tax Rate	24
25 26		0.8023%	State Income Tax Expense	25 26
27				27
28 29	C. Total Federal & State Income Tax Rate	2.4662%	Line 12 + Line 25	28 29
30	Federal Income Tax Expense	\$ 88,544	Line 9 x Line 12	30
31 32	State Income Tax Expense	\$ 131,241	Line 9 x Line 25 Line 30 + Line 31	31 32
33	Total Federal & State Income Tax Expense	\$ 131,241	Line 30 + Line 31	33
34	D. Total Weighted Cost of Capital	8.2157%	Page 1; Line 42; Col. d	34
35 36	Return on Rate Base	\$ 437,198	Line 9 x Line 34	35 36
37 38	E. Cost of Capital Rate (COCR). Base ROE:	10 (9200/	Line 28 + Line 34	37
39	E. Cost of Capital Nate (CLCR). Date NO.E.	10.6820%	Line 28 + Line 34	38 39
39 40		10.082076	Line 26 + Line 34	39 40
39	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:	10.082076	Line 26 + Line 54	39
39 40 41 42 43	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:	10.082070	Line 26 + Line 54	39 40 41 42 43
39 40 41 42	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder: A. Federal Income Tax Component:	10.082070	Line 26 + Line 54	39 40 41 42
39 40 41 42 43 44 45 46	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder: A. Federal Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.27%	Page 1; Line 57	39 40 41 42 43 44 45 46
39 40 41 42 43 44 45 46 47 48	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder: A. Federal Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense	0.27% \$ - \$ -	Page 1; Line 57 Shall be Zero for ROE Adder Shall be Zero for ROE Adder	39 40 41 42 43 44 45 46 47 48
39 40 41 42 43 44 45 46 47 48 49	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder: A. Federal Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base	0.27% \$ - \$ - \$ 5,321,483	Page 1; Line 57 Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27	39 40 41 42 43 44 45 46 47 48 49
39 40 41 42 43 44 45 46 47 48	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder: A. Federal Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base	0.27% \$ - \$ -	Page 1; Line 57 Shall be Zero for ROE Adder Shall be Zero for ROE Adder	39 40 41 42 43 44 45 46 47 48 49 50 51
39 40 41 42 43 44 45 46 47 48 49 50 51 52	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder: A. Federal Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = (((A) + (C/D))*FT) - (B/D)	0.27% \$ - \$ - \$ 5,321,483	Page 1; Line 57 Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27	39 40 41 42 43 44 45 46 47 48 49 50 51 52
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder: A. Federal Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = (((A) + (C/D)) * FT) - (B/D) (1 - FT)	0.27% \$ - \$ - \$ 5,321,483 21%	Page 1; Line 57 Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate	39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder: A. Federal Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = (((A) + (C/D)) * FT) - (B/D) (1 - FT) B. State Income Tax Component:	0.27% \$ - \$ - \$ 5,321,483 21%	Page 1; Line 57 Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate	39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder: A. Federal Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = (((A) + (C/D)) * FT) - (B/D) (1 - FT) B. State Income Tax Component:	0.27% \$ - \$ - \$ 5,321,483 21%	Page 1; Line 57 Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate	39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder: A. Federal Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = (((A) + (C/D)) * FT) - (B/D) (1 - FT) B. State Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.27% \$ - \$ - \$ 5,321,483 21%	Page 1; Line 57 Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate Federal Income Tax Expense	39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder: A. Federal Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = (((A) + (C/D)) * FT) - (B/D) (1 - FT) B. State Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments	0.27% \$ - \$ 5,321,483 21% 0.0724%	Page 1; Line 57 Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate Federal Income Tax Expense	39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder: A. Federal Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = (((A) + (C/D)) * FT) - (B/D) (1 - FT) B. State Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base	0.27% \$ - \$ 5,321,483 21% 0.0724%	Page 1; Line 57 Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate Federal Income Tax Expense Line 46 Above Shall be Zero for ROE Adder Line 48 Above Line 49 Above	39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder: A. Federal Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = (((A) + (C/D)) * FT) - (B/D) (1 - FT) B. State Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base	0.27% \$ - \$ 5,321,483 21% 0.0724%	Page 1; Line 57 Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate Federal Income Tax Expense Line 46 Above Shall be Zero for ROE Adder Line 48 Above	39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder: A. Federal Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = (((A) + (C/D)) * FT) - (B/D) (1 - FT) B. State Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	0.27% \$ - \$ 5,321,483 21% 0.0724% \$ - \$ 5,321,483 0.0724% 8 8.84%	Page 1; Line 57 Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate Federal Income Tax Expense Line 46 Above Shall be Zero for ROE Adder Line 48 Above Line 49 Above Line 52 Above State Income Tax Rate	39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder: A. Federal Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = (((A) + (C/D)) * FT) - (B/D) (1 - FT) B. State Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period State Income Tax = (((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D)	0.27% \$ - \$ 5,321,483 21% 0.0724% 0.27% \$ - \$ 5,321,483 0.0724%	Page 1; Line 57 Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate Federal Income Tax Expense Line 46 Above Shall be Zero for ROE Adder Line 48 Above Line 49 Above Line 52 Above	39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63
39 40 41 42 43 44 45 50 51 52 53 54 55 56 67 60 61 62 63 64 65 66 67	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder: A. Federal Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = (((A) + (C/D))*FT) - (B/D) (1 - FT) B. State Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period State Income Tax = (((A) + (C/D) + Federal Income Tax)*(ST)) - (B/D) (1 - ST)	0.27% \$ - \$ 5,321,483 21% 0.0724% 0.0724% \$ - \$ 5,321,483 0.0724% 8 8.84% 0.0334%	Page 1; Line 57 Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate Federal Income Tax Expense Line 46 Above Shall be Zero for ROE Adder Line 48 Above Line 49 Above Line 52 Above State Income Tax Rate State Income Tax Expense	39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 60 61 62 63 64 65 66	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder: A. Federal Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = (((A) + (C/D))*FT) - (B/D) (1 - FT) B. State Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period State Income Tax = (((A) + (C/D) + Federal Income Tax)*(ST)) - (B/D) (1 - ST)	0.27% \$ - \$ 5,321,483 21% 0.0724% \$ - \$ 5,321,483 0.0724% 8 8.84%	Page 1; Line 57 Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate Federal Income Tax Expense Line 46 Above Shall be Zero for ROE Adder Line 48 Above Line 49 Above Line 52 Above State Income Tax Rate	39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 66 67 68 66 66 67 70	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder: A. Federal Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = (((A) + (C/D)) * FT) - (B/D) (1 - FT) B. State Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period State Income Tax = (((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D) (1 - ST) C. Total Federal & State Income Tax Rate: Federal Income Tax Expense	0.27% \$ - \$ 5,321,483 21% 0.0724% 0.0724% \$ - \$ 5,321,483 0.0724% \$ 8.84% 0.0334% 0.1059% \$ 3,854	Page 1; Line 57 Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate Federal Income Tax Expense Line 46 Above Shall be Zero for ROE Adder Line 48 Above Line 49 Above Line 52 Above State Income Tax Expense Line 52 + Line 65 Line 49 x Line 52	39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 66 67 68 69	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder: A. Federal Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = (((A) + (C/D)) * FT) - (B/D) (1 - FT) B. State Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period State Income Tax = (((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D) (1 - ST) C. Total Federal & State Income Tax Rate: Federal Income Tax Expense State Income Tax Expense	0.27% \$ - \$ 5,321,483 21% 0.0724% 0.0724% \$ - \$ 5,321,483 0.0724% 8.84% 0.0334%	Page 1; Line 57 Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate Federal Income Tax Expense Line 46 Above Shall be Zero for ROE Adder Line 48 Above Line 49 Above Line 52 Above State Income Tax Expense	39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69
39 40 41 42 43 44 45 50 51 52 53 54 55 56 67 61 62 63 64 65 66 67 70 71 72 73	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder: A. Federal Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = (((A) + (C/D)) * FT) - (B/D) (1 - FT) B. State Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Expense ST = State Income Tax Rate for Rate Effective Period State Income Tax = (((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D) (1 - ST) C. Total Federal & State Income Tax Expense State Income Tax Expense Total Federal & State Income Tax Expense	0.27% \$ - \$ 5,321,483 21% 0.0724% 0.0724% \$ - \$ 5,321,483 0.0724% 8.84% 0.0334% 0.1059% \$ 3,854 1,780 \$ 5,634	Page 1; Line 57 Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate Federal Income Tax Expense Line 46 Above Shall be Zero for ROE Adder Line 48 Above Line 52 Above State Income Tax Expense Line 52 Above State Income Tax Expense Line 52 + Line 65 Line 49 x Line 52 Line 49 x Line 65 Line 49 x Line 65 Line 70 + Line 71	39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 70 71 72 73
39 40 411 423 444 45 50 51 52 53 54 55 56 61 62 63 64 65 66 67 68 69 70 71 72 73 74	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder: A. Federal Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = (((A) + (C/D)) * FT) - (B/D) (1 - FT) B. State Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Expense ST = State Income Tax Rate for Rate Effective Period State Income Tax = (((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D) (1 - ST) C. Total Federal & State Income Tax Rate: Federal Income Tax Expense State Income Tax Expense State Income Tax Expense State Income Tax Expense	0.27% \$ - \$ 5,321,483 21% 0.0724% \$ - \$ 5,321,483 0.0724% 8 - \$ 1,780	Page 1; Line 57 Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate Federal Income Tax Expense Line 46 Above Shall be Zero for ROE Adder Line 48 Above Line 49 Above Line 49 Above State Income Tax Expense Line 45 Line 65 Line 49 x Line 52 Line 49 x Line 65	39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74
39 40 41 42 43 44 45 50 51 52 53 53 54 55 66 66 67 70 71 72 73 74 75 76	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder: A. Federal Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = (((A) + (C/D)) *FT) - (B/D) (1 - FT) B. State Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period State Income Tax = (((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D) (1 - ST) C. Total Federal & State Income Tax Rate: Federal Income Tax Expense State Income Tax Expense Total Federal & State Income Tax Expense Total Federal & State Income Tax Expense Total Federal & State Income Tax Expense	0.27% \$ - \$ 5,321,483 21% 0.0724% 0.0724% \$ - \$ 5,321,483 0.0724% 8.84% 0.0334% 0.1059% \$ 3,854 1,780 \$ 5,634	Page 1; Line 57 Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate Federal Income Tax Expense Line 46 Above Shall be Zero for ROE Adder Line 48 Above Line 52 Above State Income Tax Expense Line 52 Above State Income Tax Expense Line 52 + Line 65 Line 49 x Line 52 Line 49 x Line 65 Line 49 x Line 65 Line 70 + Line 71	39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 70 71 72 73 74 75 76 76 77 77 77 77 77 77 77 77
39 40 411 423 43 444 45 50 51 52 53 54 55 56 60 61 62 63 64 65 66 67 70 71 72 73 74 75 76 77	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder: A. Federal Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = (((A) + (C/D)) *FT) - (B/D) (1 - FT) B. State Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period State Income Tax = (((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D) (1 - ST) C. Total Federal & State Income Tax Rate: Federal Income Tax Expense State Income Tax Expense Total Federal & State Income Tax Expense Total Federal & State Income Tax Expense Total Federal & State Income Tax Expense	0.27% \$ - \$ 5,321,483 21% 0.0724% \$ - \$ 5,321,483 0.0724% 8 - \$ 1,780 \$ 3,854 1,780 \$ 5,634	Page 1; Line 57 Shall be Zero for ROE Adder Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27 Federal Income Tax Rate Federal Income Tax Expense Line 46 Above Shall be Zero for ROE Adder Line 48 Above Line 49 Above Line 49 Above State Income Tax Expense Line 45 Line 65 Line 49 x Line 52 Line 49 x Line 65 Line 70 + Line 71 Page 1; Line 55; Col. d	39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 70 71 72 73 74 74 74 75 76 76 76 77 77 77 77 77 77 77

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

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate (ICOCR) Calculation - Base ROE: 1			1
2	A. Federal Income Tax Component:			2
4 5 6 7 8	Where: A = Sum of Preferred Stock and Return on Equity Component B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense	0.00% \$ - \$ -	Page 2; Line 11 Shall be Zero for Incentive ROE Projects SDG&E Records	4 5 6 7 8
9 10 11	D = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	\$ - 21%	Statement BK-1; Page 3; Line 32 Page 3; Line 10	9 10 11
12 13 14	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12 13 14
15 16	B. State Income Tax Component:			15 16
17 18 19 20 21	Where: A = Sum of Preferred Stock and Return on Equity Component B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Total Incentive ROE Project Transmission Rate Base	0.00% \$ - \$ - \$ -	Line 6 Above Shall be Zero for Incentive ROE Projects Line 8 Above Line 9 Above	17 18 19 20 21
22 23	FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	0.0000% 8.84%	Line 12 Above Page 3; Line 23	22 23
24 25 26	State Income Tax = $(((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D)$ (1 - ST)	0.0000%	State Income Tax Expense	24 25 26
27 28 29	C. Total Federal & State Income Tax Rate	0.0000%	Line 12 + Line 25	27 28 29
30 31 32	Federal Income Tax Expense State Income Tax Expense Total Federal & State Income Tax Expense	\$ - - \$ -	Line 9 x Line 12 Line 9 x Line 25 Line 30 + Line 31	30 31 32
33 34	D. Total Incentive Weighted Cost of Capital	1.8128%	Page 2; Line 9; Col. d	33 34
35 36	Return on Rate Base	\$ -	Line 9 x Line 34	35 36
37 38	E. Incentive Cost of Capital Rate (ICOCR) - Base ROE:	1.8128%	Line 28 + Line 34	37 38
39 40				39 40
41 42	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			41 42
43 44	A. Federal Income Tax Component:			43 44
45 46 47 48 49 50	Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	0.00% \$ - \$ - \$ - 21%	Page 2; Line 24 Shall be Zero for Incentive ROE Projects SDG&E Records Statement BK-1; Page 3; Line 32 Page 3; Line 50	45 46 47 48 49 50
51 52 53 54	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	51 52 53 54
55 56 57	B. State Income Tax Component: Where:			55 56 57
58 59 60 61 62 63	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	0.00% \$ - \$ - \$ - 0.0000% 8.84%	Line 46 Above Shall be Zero for Incentive ROE Projects Line 48 Above Line 49 Above Line 52 Above Page 3; Line 63	58 59 60 61 62 63
64 65 66	State Income Tax = $(((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D)$ (1 - ST)	0.0000%	State Income Tax Expense	64 65 66
67 68	C. Total Federal & State Income Tax Rate:	0.0000%	Line 52+ Line 65	67 68
69 70 71 72	Federal Income Tax Expense State Income Tax Expense Total Federal & State Income Tax Expense	\$ -	Line 49 x Line 52 Line 49 x Line 65 Line 70 + Line 71	69 70 71 72
73 74		0.0000%		73 74
75 76	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder: Return on Rate Base	\$ -	Page 2; Line 22 Line 49 x Line 74	75 76
77 78	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.0000%	Line 68 + Line 74	77 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)

		Non-Incentive Equity AFUDC	
Line		Component of Transmission	Line
No.	Vintages of Plant ¹	Depn Exp.	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		(10-7)	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
1.5	AFUDC Equity Depreciation Expense - Net of	11.000	1.5
17	AFUDC Equity Depreciation Expense on Assets	\$ 11,020	17
1.0	Leased to Citizens Sunrise		1.0
18			18

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				Line
No.	Description	Amounts	Reference	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	·		1	8
9	Annual Book Depreciation on AFUDC Equity	\$ 197	Line 5 x Line 7	9
10				10
11		•		11

11 12

12				12
13	Description	Amounts	Reference	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%	<u>, </u>	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

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)	Misc1; Line 11; Col. c	7
8					8
9	Incentive Transmission Plant Abandoned Project Cost ¹		\$ -		9

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			(a)		(b)	(c) =	= [(a)+(b)]/2		Line
No.	Description		31-Dec-22 31-Dec-23 Average Balance Reference				Reference	No.	
1	Injuries and Damages	\$	(83)	\$	(67)	\$	(75)	Misc1.1; Line 4	1
2									2
3	Workers' Compensation	\$	(2,549)	\$	(2,122)	\$	(2,338)	Misc1.1; Line 9	3
4									4
5	Supplemental Executive Retirement Plan (SERP)	\$	(3,390)	\$	(3,818)	\$	(3,602)	Misc1.1; Line 14	5
6									6
7	Accrued Vacation	\$	(4,438)	\$	(4,862)	\$	(4,648)	Misc1.1; Line 19	7
8									8
9	Other Unfunded Reserve	\$		\$		\$		Misc1.1; Line 23	9
10									10
11	Total Unfunded Reserves	\$	(10,460)	\$	(10,868)	\$	(10,663)	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			(a) 1		(b)	(c) = [(a)+(b)]/2		Line
No.	Description	31	-Dec-22	31	-Dec-23	A	verage Balance	Reference	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			<u> </u>						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	8 is derived as	follows	based on reco	rded da	ıta:		
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

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	
	<u>Col. 1</u>	Col. 2	Col. 3	<u>Col. 4</u>	Col. 5	<u>Col. 6</u>	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12	Col. 13	
			T				I	I	SDG&E Records	Σ Col. 3 thru Col. 8	= Order 864-2 Col. 8	= Col. 10 + Col. 11	= Col. 10 + Col. 11	
Line No.	Description (Note 1)	FERC Acct	Beginning Deficient ADIT - Acet 182.3	Beginning (Excess) ADIT - Acct 254	Return to Provision and Other Adjustments Acct 182.3	Return to Provision and Other Adjustments Acct 254	ADIT Amortization Acct 410.1	ADIT Amortization Acct 411.1	Cumulative Amortization of Excess/Deficient ADIT	Net (Excess)/ Deficient ADIT at Current Tax Rate	Adjustment for New Tax Rate - Acct 182.3 / 254	Ending Deficient ADIT - Acct 182.3	Ending (Excess) ADIT - Acct 254	Reference
1	Unprotected - Non-Property Related - (Note 2)													
2	Compensation Related Items:													
3	Accrued Bonus	190	-						(122)		-	-	-	SDG&E Records
4	Accrued Vacation	190	-						(67)		-	-	-	SDG&E Records
5	Workers Compensation	190	0	-	(0)				(214)	-	-	-	-	SDG&E Records
6	Post Retirement Benefits:								-					
7	SERP	190	0		(0)				(555)	-	-	-	-	SDG&E Records
8	Ad Valorem Taxes:								-					
9	Property Tax: Calend Year - Book	283	-						(21,828)		-	-	-	SDG&E Records
10	Property Tax: Lien (Tax)	283	-						24,388	-		-	-	SDG&E Records
11														
12	Total Non-Property Related (Note 3)		0	-	(0)	-	-	-	1,601	-		-	-	Sum Lines 2 thru 10
13														
14	Protected - Property Related - (Note 4)													
15	Net Operating Loss	190	105,336	-	18		(1,459)		(6,564)	103,896	-	103,896	-	SDG&E Records
16	Accumulated Depreciation Timing Differences:								-					
17	Depreciable Plant - Method/Life	282	-	(377,718)		(51)		5,078	23,028	(372,692)	-	-	(372,692)	SDG&E Records
18	Capitalized Interest	282	-	7,661		(1)		(923)	(5,278)	6,737		-	6,737	SDG&E Records
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
20														
21	Unprotected - Property Related - (Note 4)													
22	AFUDC Debt	282	-	(12,146)		(7)		266	1,319	(11,886)	-	-	(11,886)	SDG&E Records
23	Repairs	282	-	(32,367)		(17)		1,200	7,478	(31,184)	-	-	(31,184)	SDG&E Records
24	Other	282	13,396	-	5		(87)		446	13,314	-	13,314	-	SDG&E Records
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
26													_	
27	Unprotected - Property Related - (Note 4)													
28	Cost of Removal - Book Accrual	282	38,580	-	6		(534)		(2,382)	38,052	-	38,052	-	SDG&E Records
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
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
	` '			, ,,,,,,,		(1.7)	(),)		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	. , , , , ,				

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.

				Col. 12	Col. 13			
							Gross-up on	Gross-up on (Excess)
				Ending Deficient	Ending (Excess)		Deficient Deferred	Deferred Taxes - Acct
Calculation of Gross-up Rate		New Tax Rate		ADIT - Acct 182.3	ADIT - Acct 254	Gross-up Rate	Taxes - Acct 182.3	254
Federal Tax Rate	a	21.00%	Total Non-Property Related (Line No. 12)	-	-	0.3886	-	-
California Tax Rate	b	8.84%	Total Property Related (Line No. 30)	155,262	(409,026)	0.3886	60,330	(158,936)
Fed Offset of State Benefit	$c = -a \times b$	-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						

i = f - 1

 $j = g \times i$

 $k = h \times i$

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: New Tax Rate? New Rate ("NR"):

	<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>		
					New Tax Rate Adj	ustment Calculation				
					= Col. 3 x (NR)	= Col. 4 - Col. 5	= Order 864-1 Col. 9	= Col. 6 - Col. 7		
Line		FERC		Ending ADIT Balances at Prior Tax	ADIT Balances at New Tax Rate	Net (Excess)/ Deficient ADIT at	Net (Excess)/ Deficient ADIT at	Adjustment for New Tax Rate		Line
No.	Description (Note 1)	Acct	Adjustments	Rate	New Tax Kate	New Tax Rate	Prior Tax Rate	Tax Kate	Reference	No.
1 2	Unprotected - Non-Property Related - (Note 2) Compensation Related Items:	•	•				•			1 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)			-	-	-	-	<u>-</u>	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)			-	-	-	-	<u>-</u>	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.

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	
	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	Col. 4	Col. 5	Col. 6	<u>Col. 7</u>	Col. 8	<u>Col. 9</u>	<u>Col. 10</u>	<u>Col. 11</u>	<u>Col. 12</u>	<u>Col. 13</u>	
						I	I		SDG&E Records	Σ Col. 3 thru Col. 8	= Order 864-4 Col. 8	= Col. 10 + Col. 11	= Col. 10 + Col. 11	
Line No.	Description (Note 1)	FERC Acct	Beginning Deficient ADIT - Acct 182.3	Beginning (Excess) ADIT - Acct 254	Return to Provision and Other Adjustments Acct 182.3	Return to Provision and Other Adjustments Acct 254	ADIT Amortization Acct 410.1	ADIT Amortization Acct 411.1	Cumulative Amortization of Excess/Deficient ADIT	Net (Excess)/ Deficient ADIT at Current Tax Rate	Adjustment for New Tax Rate - Acct 182.3 / 254	Ending Deficient ADIT - Acct 182.3	Ending (Excess) ADIT - Acct 254	Lin Reference No.
1	Unprotected - Non-Property Related - (Note 2)													1
2	Compensation Related Items:	100												2
3	Accrued Bonus	190	-	-					(122)			-	-	SDG&E Records 3
4	Accrued Vacation	190	-	-					(67)			-	-	SDG&E Records 4
5	Workers Compensation Post Retirement Benefits:	190	-	-					(214)	-	-	-	-	SDG&E Records 5
6	SERP	190							(555)					SDG&E Records 7
,	Ad Valorem Taxes:	190	-	-					(333)	-	-	-	-	SDG&E Records /
0	Property Tax: Calend Year - Book	283		-					(21,828)					SDG&E Records 9
10	Property Tax: Carena Tear - Book Property Tax: Lien (Tax)	283		-					24,388	-				SDG&E Records 10
11	Property Tax. Lien (Tax)	203							24,300					SDG&E Records 10
12	Total Non-Property Related (Note 3)			-	-	-	-	-	1,601		-	-		Sum Lines 2 thru 10 12
13	Decide Decided and the second													13
14	Protected - Property Related - (Note 4) Net Operating Loss	190	103,896				(1,514)		(8,077)	102,382		102,382		SDG&E Records 15
15	Accumulated Depreciation Timing Differences:	190	103,896	-	1		(1,514)			102,382	-	102,382	-	SDG&E Records 15
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		(2)		(879)	(6,157)		-	-	5,859	SDG&E Records 18
19	Sub-Total	202	103,896	(365,955)	1	(2)			14,403	(258,845)		102,382	(361,227)	Sum Lines 15 thru 18 19
20	Sub-Total		103,070	(505,755)		(2)	(1,514)	4,750	14,405	(230,043)		102,302	(301,227)	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)	SDG&E Records 23
24	Other	282	13,314	(31,101)	513		(239)		207	13,587	_	13,587	(30,211)	SDG&E Records 24
25	Sub-Total		13,314	(43,071)	513				10.244	(28,244)	-	13,587	(41,831)	Sum Lines 22 thru 24 25
26				(10,011)		(*)	(=0.7)	-,		(==,=)			(11,001)	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									<u> </u>			·		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.

					Col. 12	Col. 13	
_	Calculation of Gross-up Rate	_	New Tax Rate		Ending Deficient ADIT - Acct 182.3	Ending (Excess) ADIT - Acet 254	Gross-u
-	Federal Tax Rate	a	21.00%	Total Non-Property Related (Line No. 12)	-	-	
	California Tax Rate	b	8.84%	Total Property Related (Line No. 30)	152,947	(403,058)	
	Fed Offset of State Benefit	$c = -a \times b$	-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				

i = f - 1

0.3886 0.3886 $j = g \times i$

182.3

Gross-up on Deficient Gross-up on (Excess)
Deferred Taxes - Acct Deferred Taxes - Acct

59,431

 $k = h \times i$

254

(156,617)

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:
New Tax Rate?
New Rate ("NR"):

	<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>		
					New Tay Pate Adi	ustment Calculation				
				1	= Col. 3 x (NR)	= Col. 4 - Col. 5	= Order 864-3 Col. 9	= Col. 6 - Col. 7		
Line No.	Description (Note 1)	FERC Acct	Gross Accumulated Schedule M Adjustments	Ending ADIT Balances at Prior Tax Rate	ADIT Balances at New Tax Rate	Net (Excess)/ Deficient ADIT at New Tax Rate	Net (Excess)/ Deficient ADIT at Prior Tax Rate	Adjustment for New Tax Rate	Reference	Line No.
1	Unprotected - Non-Property Related - (Note 2)								Reference	
2	Compensation Related Items:									2
3	Accrued Bonus	190			_	_	<u>-</u>	_	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 27	Unprotected - Property Related - (Note 4)									26 27
28	Cost of Removal - Book Accrual	282			-	_	=		SDG&E Records	28
29	Cost of Removal - Book Accidal	202			-	-	=		SDG&E Records	29
30	Total Property Related (Note 5)		_	_	_	_	_	_	Line 20 + Line 26 + Line 29	30
31	Tour Property Related (Note 5)								Eine 20 + Eine 20 + Eine 29	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.

TO6-Cycle 1 True-Up Adjustment For 12-Month True-Up Period January 1, 2023 Through December 31, 2023

Lir No													Line No.
					Reference								
1	Total Pric	or Year Revenue Require	ments Excluding FF&U 1	\$ 1,078,752	TO5 True-Up BK-1; Page	2; Line 39							1
2	Franchise		1.0275%		Line 1 x Franchise Fee Ra								2
3	Uncollect	tible Expense	0.1730%	1,866	Line 1 x Uncollectible Ra	te							3
4	Total Tru	e-Up Cost of Service		\$ 1,091,703	Sum Lines 1 thru 3								4
5		•											5
6		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	6
7	Calculation		= 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	7
8													8
9										Cumulative		Cumulative	9
10)							Monthly		Overcollection (-) or		Overcollection (-) or	10
11	1		Monthly	Monthly	Prior		Adjusted Monthly	Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	11
12			True-Up	True-Up	True-Up	Prior Other	True-Up	Undercollection (+)	Interest	in Revenue		in Revenue	12
13			Cost of Service	Revenues 2		BTRR Adjustments 4	Revenues	in Revenue	Rate 5	wo Interest	Interest	with Interest	13
	4 January	2023	\$ 90,975				, .		0.54%	\$ (6,476) \$	(17)		
	5 February		90,975		(6,675)	370	80,191	10,784	0.48%	4,290	(5)	,	15
	6 March	2023	90,975		(6,675)	370	96,421	(5,445)	0.54%	(1,160)	8	(1,152)	
	7 April	2023	90,975		(6,675)	370	73,361	17,614	0.62%	16,463	47	16,510	
	8 May	2023	90,975		(6,675)	370	76,163	14,813	0.64%	31,323	153	31,476	
	June	2023	90,975		(6,675)	370	87,728	3,248	0.62%	34,723	205		19
) July	2023 2023	90,975 90,975		(6,675)	370 370	83,718	7,257	0.68% 0.68%	42,186 14.023	262 192	42,448 14.215	
	l August		,	- 7	(6,675)	370	119,400	(28,425)	0.68%	7	39	, .	
	2 September	2023 2023	90,975		(6,675)	370	107,475	(16,500)	0.66%	(2,285)		(2,246)	
	 October Novembe 		90,975 90,975		(6,675) (6,675)	370	106,422 89,239	(15,446) 1,736	0.71%	(17,692) (16,027)	(71) (117)	(17,763) (16,144)	
	5 Decembe		90,975		(6,675)	370	81,030	9,945	0.71%	(6,199)	(79)	(6,278)	
20		1 2023	\$ 1,091,703					- /	0.7170	(0,199)	618	(0,278)	26

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.

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.

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				Line
No.		 Amounts	Reference	No.
	A. Revenues:			
1	Transmission Operation & Maintenance Expense	\$ 117,262	True-Up Stmt AH; Line 9	1
2				2
3	Transmission Related A&G Expense	100,675	True-Up Stmt AH; Line 31	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	 -	Negative of True-Up Stmt AH; Line 16	5
6	Total O&M Expenses	\$ 217,937	Sum Lines 1 thru 5	6
7	TO THE RESIDENCE OF THE STATE O	250 252	0	7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	279,273	Statement AJ; Line 17	8 9
-			0	-
10	Transmission Plant Abandoned Project Cost Amortization Expense ¹	-	Statement AJ; Line 23	10
11	m ' ' Di i D i m E	71.240	0	11
12	Transmission Related Property Taxes Expense	71,348	Statement AK; Line 5	12
13	m ' ' Di in im E	2.046	O	13
14	Transmission Related Payroll Taxes Expense	 3,846	Statement AK; Line 12	14
15 16	Sub-Total Expense	\$ 572,404	Sum Lines 6 thru 14	15 16
	Control Conital Bota Done BOE	9.3026%	T II O (AND 2 I 22	
17	Cost of Capital Rate (COCR) - Base ROE		True-Up Stmt AV; Page 3; Line 32	17
18	Transmission Rate Base	\$ 5,319,978	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 494,898	Line 17 x Line 18	19
20	C - CC '- IP - CHOOP - '-' - POE - II	0.00000		20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.3693%	True-Up Stmt AV; Page 3; Line 66	21
22	Transmission Rate Base	\$ 5,319,978	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ 19,646	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	(9,501)	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	E L CD' V D (DVDD EVD E L L' EEGV	1 070 750	T. 15 . T. 10 . T. 22 . (2 T. 25 T. 20)	29
30	End of Prior Year Revenues (PYRR EU) Excluding FF&U	\$ 1,078,752	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

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.

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR $_{\rm EU}$)

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

Line					Line
No.					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	\$	<u> </u>	Line 3 x Line 4	5
6	C. C. C. T. I. C. C. C. DOPALI		0.000004		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 10	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$		Line 7 x Line 8	9 10
11	Total Incentive ROE Project Transmission Revenue	e		Line 1 + Line 5 + Line 9	10
12	Total incentive KOE Project Transmission Revenue	Ф		Line 1 + Line 3 + Line 9	12
13	C. Incentive Transmission Plant Abandoned Project Revenue: ^{1, 2}				13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	e		Statement AJ; Line 21	14
15	incentive Transmission Frant Abandoned Froject Cost Amortization Expense	φ	-	Statement AJ, Line 21	15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$	_	Page 3; Line 37	16
17	Cost of Capital Rate (COCR) - Base ROE	4	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	\$	<u> </u>	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 FU) Excluding FF&U 3	\$	1,078,752	Page 1; Line 30 + Line 37	39

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.

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				Line
No.		Amounts	Reference	No.
	A. Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	\$ 6,056,558	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	9,152	Page 4; Line 17	3
4	Transmission Related General Plant	67,559	Page 4; Line 18	4
5	Transmission Related Common Plant	196,520	Page 4; Line 19	5
6	Total Net Transmission Plant	\$ 6,329,790	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes ¹	\$ (1,117,205)	Stmt AF Proration; Line 13; Col. 8	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (1,117,205)	Line 14 + Line 15	16
17		·		17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	\$ 51,954	True-Up Stmt AL; Line 5	19
20	Transmission Related Prepayments	38,860	True-Up Stmt AL; Line 9	20
21	Transmission Related Cash Working Capital	27,242	True-Up Stmt AL; Line 19	21
22	Total Working Capital	\$ 118,056	Sum Lines 19 thru 21	22
23		<u></u>		23
24	Other Regulatory Assets/Liabilities	\$ -	True-Up Stmt Misc; Line 5	24
25	Unfunded Reserves	(10,663)	True-Up Stmt Misc; Line 7	25
26		·		26
27	Total Transmission Rate Base	\$ 5,319,978	Sum Lines 6, 11, 16, 22, 24, 25	27
28				28
29	B. Incentive ROE Project Transmission Rate Base: 2			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: ²			34
35	Incentive Transmission Plant Abandoned Project Cost	o.	Statement Misc; Line 9	35
		5 -	· · · · · · · · · · · · · · · · · · ·	36
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	<u>-</u>	Statement AF; Line 13	36 37
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Line 35 + Line 36	
38	,			38
39	D. Incentive Transmission Construction Work In Progress ²	\$ -	Statement AM; Line 1	39

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

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.

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

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.

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> Col. 5 / Tot. Days	<u>Col. 7</u> = Col. 2 * Col. 6	<u>Col. 8</u>	Line No.
		Mthly Deferred	Deferred		Number of Days	Prorata	Monthly	Annual Accumulated	
	Future Test Period	Tax Amount 1	Tax Balance 2	Days in Month	Left in Period	Percentages	Prorata Amounts	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)			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.

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 2	Derivation of Transmission Operation and Maintenance Expense: Total Transmission O&M Expense	320-323; 112; b	\$ 124,467	AH-1; Line 33; Col. a	1 2
3	Adjustments to Per Book Transmission O&M Expense: Scheduling, System Control & Dispatch Services		(2,767)	Negative of AH-1; Line 38; Col. b	3
5	Reliability, Planning & Standards Development		(1,441)	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		(2,881)	Negative of AH-1; Line 46; Col. b	7
8	Other Transmission O&M Exclusion Adjustments		(116)	Negative of AH-1; Line 37; Col. b	8
9	Total Adjusted Transmission O&M Expenses		\$ 117,262	Sum Lines 2 thru 8	9
10	Discontinuo II				10
11	Derivation of Administrative and General Expense: Total Administrative & General Expense	220 222, 107, 1	¢ 626.004	Two IIn AII 2. Line 16. Cell o	11 12
12 13	Adjustments to Per Book A&G Expense:	320-323; 197; b	\$ 626,994	True-Up AH-2; Line 16; Col. a	13
14	Abandoned Projects		(908)	Negative of True-Up AH-2; Line 33; Col. a	14
15	CPUC energy efficiency programs		(1,384)	Negative of True-Up AH-2; Sum Lines (22, 28); Col. a; and Line 24; Col. b	15
16	CPUC Intervenor Funding Expense - Transmission ¹		-	Negative of True-Up AH-2; Line 29; Col. a	16
17	CPUC Intervenor Funding Expense - Distribution		(1,268)	Negative of True-Up AH-2; Line 30; Col. a	17
18	CPUC reimbursement fees		(22,097)	Negative of True-Up AH-2; Line 26; Col. a	18
19	Injuries & Damages		-	Not Applicable to 2023 Base Period	19
20	General Advertising Expenses		(55)	Negative of True-Up AH-2; Line 32; Col. b	20
21 22	Franchise Requirements Hazardous substances - Hazardous Substance Cleanup Cost Account		(112,752)	Negative of True-Up AH-2; Line 25; Col. b Negative of True-Up AH-2; Line 35; Col. b	21 22
23	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(1)	Negative of True-Up AH-2; Line 33; Col. 8 Negative of True-Up AH-2; Line 27; Col. a	23
	,			Negative of True-Up AH-2; Sum Lines (23, 34);	
24	Other A&G Exclusion Adjustments		4,852	Col. a; and Sum Lines (20, 21, 31); Col. b	24
25	Total Adjusted A&G Expenses Including Property Insurance		\$ 493,381	Sum Lines 12 thru 24	25
26	Less: Property Insurance (Due to different allocation factor)		(10,584)	Negative of True-Up AH-2; Line 5; Col. c	26
27	Total Adjusted A&G Expenses Excluding Property Insurance		\$ 482,797	Line 25 + Line 26	27
28	Transmission Wages and Salaries Allocation Factor		20.00%	Statement AI; Line 15	28
29	Transmission Related Administrative & General Expenses		\$ 96,574	Line 27 x Line 28	29
30 31	Property Insurance Allocated to Transmission, General, and Common Plant Transmission Related A&G Expense Including Property Insurance Expense		\$ 100,675	Negative of Line 26 x Line 50 Line 29 + Line 30	30 31
32	Transmission Related Acco Expense including Property insurance Expense		\$ 100,073	Line 29 + Line 30	32
33	Derivation of Transmission Plant Property Insurance Allocation Factor:				33
34	Transmission Plant & Incentive Transmission Plant		\$ 7,990,057	Statement AD: Line 25	34
35	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	35
36	Transmission Related General Plant		118,679	Statement AD; Line 29	36
37	Transmission Related Common Plant		336,813	Statement AD; Line 31	37
38	Total Transmission Related Investment in Plant		\$ 8,445,550	Sum Lines 34 thru 37	38
39					39
40	Total Transmission Plant & Incentive Transmission Plant		\$ 7,990,057	Line 34 Above	40
41 42	Total Steam Production Plant Total Nuclear Production Plant		584,039	Statement AD; Line 1 Shall be Zero	41 42
42	Total Other Production Plant		554,696	Statement AD; Line 7	43
44	Total Distribution Plant		10,391,143	Statement AD; Line 9	44
45	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	45
46	Total General Plant		593,308	Statement AD; Line 17	46
47	Total Common Plant		1,683,812	Statement AD; Line 19	47
48	Total Plant in Service Excluding SONGS		\$ 21,797,056	Sum Lines 40 thru 47	48
49					49
50	Transmission Property Insurance and Tax Allocation Factor		38.75%	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.

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

Line	FERC			(a) Total		(b) Excluded	(c) = (a) - (b) Total		Line
No.	Acct	Description Administrative & General	P	er Books		Expenses	Adjusted	Reference	No.
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								. 5	15
16		Total Administrative & General Expenses	\$	626,994	\$	133,613	\$ 493,381	Sum Lines 1 thru 14	16
17		-							17
18									18
19	Exclude	d Expenses:							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 \$20	65K for	PBOP of whi	ch a	pproximately \$3	53K is Transmission	n related.	40
41	2	Represents 2023 O&M expenses for in-house fire brigade costs transferred t	o A&G	FERC accour	nt 92	3. Outside Serv	vices Employed per	FERC Order in	41
42		SDG&E's TO5 Cycle 6 (ER24-524).				-,			42
43		SDGWDS 103 Cycle of (LICET-32+).							43
73									- -3

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.	orking Cash	-Months age Balance	Reference	Line No.
1 2	A. Plant Materials and Operating Supplies ¹	227; Footnote Data (a)		\$ 134,440	AL-1; Line 18	1 2
3	Transmission Plant Allocation Factor			38.64%	Statement AD; Line 35	3
5	Transmission Related Materials and Supplies			\$ 51,954	Line 1 x Line 3	5
7	B. Prepayments ¹	110-111; Footnote Data (c)		\$ 100,558	AL-2; Line 18	7
9 10 11	Transmission Related Prepayments C. Derivation of Transmission Related Cash Working Capital - Retail:			\$ 38,860	Line 3 x Line 7	9 10 11
12 13 14 15 16	Transmission O&M Expense Transmission Related A&G Expense - Excl. Intervenor Funding Expense CPUC Intervenor Funding Expense - Transmission Total		\$ 117,262 100,675 - 217,937		True-Up Stmt AH; Line 9 True-Up Stmt AH; Line 31 True-Up Negative of Stmt AH; Line 16 Sum Lines 12 thru 14	12 13 14 15 16
17 18	One Eighth O&M Rule		12.50%		FERC Method = 1/8 of O&M Expense	17 18
19 20	Transmission Related Cash Working Capital - Retail Customers		\$ 27,242		Line 15 x Line 17	19 20
21 22 23	D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash: CPUC Intervenor Funding Expense - Transmission		\$ -		Line 14 Above	21 22 23
24 25	One Eighth O&M Rule		 12.50%		Line 17 Above	24 25
26 27	Adj. to Transmission Related Cash Working Capital - Wholesale Customers		\$ -		Line 22 x Line 24	26 27
28 29	Cost of Capital Rate (COCR) - Base ROE:		9.3026%		True-Up Stmt AV; Page 3; Line 32	28 29
30 31	CPUC Intervenor Funding Expense Revenue Adj Base ROE 2		\$ -		Line 26 x Line 28	30 31
32 33	Cost of Capital Rate $_{\rm (COCR)}$ - CAISO Participation ROE Adder:		0.3693%		True-Up Stmt AV; Page 3; Line 66	32 33
34	CPUC Intervenor Funding Expense Revenue Adj CAISO Participation ROE Adder ²		\$ -		Line 26 x Line 32	34

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

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

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 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 225) LTD = Long Term Debt	(26)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 8,350,000 - 400,000 - (29,213) \$ 8,720,787	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14 15	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 4	29.1)		114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c 114-117; 66; c	\$ 340,602 6,104 689 - - \$ 347,394	Sum Lines 10 thru 14	9 10 11 12 13 14 15
16 17	Cost of Long-Term Debt:				3.98%	Line 15 / Line 7	16 17
18 19 20 21 22 23 24	Preferred Equity Component: PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)			112-113; 3; c 118-119; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	18 19 20 21 22 23 24
25	Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct Accumulated Other Comprehensive Income (Acct 219)	216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 9,901,206 - - 8,348	Negative of Line 20 Above	25 26 27 28
29 30	CS = Common Stock			112-113, 13, 0	\$ 9,909,554	Sum Lines 25 thru 28	29 30
31 32 33 34	Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	10.10% (d) = (b) x (c) Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	31 32 33 34
35 36	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35 36
37 38 39 40	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 8,720,787 - 9,909,554 \$ 18,630,341	46.81% 0.00% 53.19% 100.00%	3.98% 0.00% 10.10%	1.86% 0.00% 5.37% 7.24%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40
41 42 43	Cost of Equity Component (Preferred & Common):				5.37%	Line 38 + Line 39; Col. d	41 42 43
44 45 46 47	Incentive Return on Common Equity: 2	(a)	(b) Cap. Struct.	(c) Cost of	0.50% (d) = (b) x (c) Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	44 45 46 47
51 52	Weighted Cost of Capital: Long-Term Debt Preferred Equity Common Equity Total Capital	Amounts ¹ \$ 8,720,787 - 9,909,554 \$ 18,630,341	Ratio 46.81% 0.00% 53.19% 100.00%	Capital 0.00% 0.00% 0.50%	0.00% 0.00% 0.27% 0.27%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Col. c = Line 45 Above Sum Lines 50 thru 52	48 49 50 51 52 53
54	Incentive Cost of Equity Component (Preferred & Common):	φ 10,030,341	100.00%		0.27%	Line 52; Col. d	54 55

Amount is based upon December 31 balances.

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

Amount is based upon December 31 balances.

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

Line				Line
No.		Amounts	Reference	No.
1	Cost of Capital Rate (COCR) Calculation - Base ROE:			1
2	a. Federal Income Tax Component:			2 3
4	a. redetat income 1 ax Component.			4
5	Where:			5
6 7	A = Sum of Preferred Stock and Return on Equity Component B = Trans. Amount of Other Federal Tax Adjustments	5.37% \$ 3,918	Page 1; Line 42 Negative of Statement AR; Line 9	6 7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 11,020	AV-1A; Line17	8
9	D = Transmission Rate Base	\$ 5,319,978	TO5 True-Up BK-1; Page 3; Line 27	9
10 11	FT = Federal Income Tax Rate	21%	Federal Income Tax Rate	10 11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	1.3899%	Federal Income Tax Expense	12
13	(1 - FT)			13
14 15	B. State Income Tax Component:			14 15
16	B. State Heolite Tax Component.			16
17	Where:	5.050/		17
18 19	A = Sum of Preferred Stock and Return on Equity Component B = Transmission Total State Tax Adjustments	5.37% \$ -	Line 6 Above Negative of Statement AT; Line 9	18 19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 11,020	Line 8 Above	20
21	D = Transmission Rate Base	\$ 5,319,978	Line 9 Above	21
22 23	FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	1.3899% 8.84%	Line 12 Above State Income Tax Rate	22 23
24	S1 – State income Tax Rate for Rate Effective Period	0.04/0	State income Tax Rate	24
25	State Income Tax = $(((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D)$	0.6758%	State Income Tax Expense	25
26 27	(1 - ST)			26 27
28	C. Total Federal & State Income Tax Rate:	2.0657%	Line 12 + Line 25	28
29				29
30 31	D. Total Weighted Cost of Capital:	7.2369%	Page 1; Line 40	30 31
32	E. Cost of Capital Rate (COCR) - Base ROE:	9.3026%	Line 28 + Line 30	32
33	(****)			33
34				34
35	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			35
36 37	A. Federal Income Tax Component:			36 37
38				38
39	Where:	0.050/	5	39
40 41	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments	0.27% \$ -	Page 1; Line 55 Shall be Zero for ROE Adder	40 41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero for ROE Adder	42
43	D = Transmission Rate Base	\$ 5,319,978	TO5 True-Up BK-1; Page 3; Line 27	43
44 45	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	44 45
46	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0707%	Federal Income Tax Expense	46
47	(1 - FT)		-	47
48 49	P. Stata Income Tay Components			48 49
50	B. State Income Tax Component:			50
	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.27%	Line 40 Above	52
53 54	B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense	\$ - \$ -	Shall be Zero for ROE Adder Line 42 Above	53 54
55	D = Transmission Rate Base	\$ 5,319,978	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0707%	Line 46 Above	56
57 58	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	57 58
59	State Income Tax = $(((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D)$	0.0326%	State Income Tax Expense	59
60	(1 - ST)	· · · · · · · · · · · · · · · · · · ·	1	60
61	C. Total Endaval & State Income Tay Pater	0.10220/	Line 46 - Line 50	61
62 63	C. Total Federal & State Income Tax Rate:	0.1033%	Line 46 + Line 59	62 63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.2660%	Page 1; Line 53	64
65	E Control Conital Pate CAISO Participation POE 411	0.240204	1: (2 : 1: - (4	65
66	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.3693%	Line 62 + Line 64	66

Statement AV

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

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate (ICOCR) Calculation - Base ROE: 1			1
2 3 4	a. Federal Income Tax Component:			2 3 4
5 6 7 8	Where: A = Sum of Preferred Stock and Return on Equity Component B = Transmission Total Federal Tax Adjustments	0.00% \$ - \$ -	Page 2; Line 11 Shall be Zero for Incentive ROE Projects	5 6 7 8
9 10 11	C = Equity AFUDC Component of Transmission Depreciation Expense D = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	\$ - 21%	TO5 True-Up BK-1; Page 3; Line 32 Page 3; Line 10	9 10 11
12 13 14	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12 13 14
15 16 17	B. State Income Tax Component: Where:			15 16 17
18 19 20 21 22 23	A = Sum of Preferred Stock and Return on Equity Component B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	0.00% \$ - \$ - \$ - 0.0000% 8.84%	Line 6 Above Shall be Zero for Incentive ROE Projects Line 8 Above Line 9 Above Line 12 Above Page 3; Line 23	18 19 20 21 22 23
24 25 26 27	State Income Tax = $\underline{(((A) + (C/D) + \text{Federal Income Tax}) * (ST)) - (B/D)}$ (1 - ST)	0.0000%	State Income Tax Expense	24 25 26 27
28 29	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 25	28 29
30 31	D. Total Incentive Weighted Cost of Capital:	1.8647%	Page 2; Line 9	30 31
32 33	E. Incentive Cost of Capital Rate (ICOCR) - Base ROE:	1.8647%	Line 28 + Line 30	32 33
34 35 36	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			34 35 36
37 38	A. Federal Income Tax Component:			37 38
39 40 41 42	Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense	\$ - \$ -	Page 2; Line 24 Shall be Zero for Incentive ROE Projects	39 40 41 42
43 44 45	D = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	\$ - 21%	TO5 True-Up BK-1; Page 3; Line 32 Page 3; Line 44	43 44 45
46 47 48	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	46 47 48
49 50 51	B. State Income Tax Component: Where:			49 50
52 53 54 55 56 57	Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	0.00% \$ - \$ - \$ 0.0000% 8.84%	Line 40 Above Shall be Zero for Incentive ROE Projects Line 42 Above Line 43 Above Line 46 Above Page 3; Line 57	51 52 53 54 55 56 57
58 59 60 61	State Income Tax = $\frac{(((A) + (C/D) + \text{Federal Income Tax}) * (ST)) - (B/D)}{(1 - ST)}$	0.0000%	State Income Tax Expense	58 59 60 61
62	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
64 65	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	64 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.

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 Misc1; 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.		31	(a) -Dec-22	3	(b) 1-Dec-23	= [(a)+(b)]/2 rage Balance	Reference	Line No.
1 2	Injuries and Damages	\$	(83)	\$	(67)	\$ (75)	True-Up Misc1.1; Line 4	1 2
3	Workers' Compensation	\$	(2,549)	\$	(2,122)	\$ (2,338)	True-Up Misc1.1; Line 9	3 4
5	Supplemental Executive Retirement Plan (SERP)	\$	(3,390)	\$	(3,818)	\$ (3,602)	True-Up Misc1.1; Line 14	5
7 8	Accrued Vacation	\$	(4,438)	\$	(4,862)	\$ (4,648)	True-Up Misc1.1; Line 19	7 8

(10,868) \$

(10,663)

Sum Lines 1 thru 7

(10,460)

\$

9

Total Unfunded Reserves

SAN DIEGO GAS & ELECTRIC COMPANY MISCELLANEOUS STATEMENT UNFUNDED RESERVES

Base Period 12 Months Ending December 31, 2023 (\$1,000)

Line			(a) 1		(b)	(c) = [(a)+(b)]/2		Line
No.	Description	31	l-Dec-22	31	1-Dec-23	A	verage Balance	Reference	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
1	The Prior Year's Allocation Factor shown on lines 3, 8,	, 13 and 1	8 is derived as	follows	s based on reco	orded d	ata:		
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		14.49%					Line a x Line b	c

True-Up Misc.-1.1

TO6-Cycle 1 Interest True-Up Adjustment

For 12-Month True-Up Period January 1, 2023 Through December 31, 2023 (\$1,000)

Line No.	:							Line No.
1		<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	1
2	Calculations:			See Footnote 2	See Footnote 3	See Footnote 4	= Col. $4 +$ Col. 5	2
3								3
4			Prior Cycle	Monthly	Cumulative Overcollection (-) or		Cumulative Overcollection (-) or	4
5			True Up	Interest	Undercollection (+) in Revenue		Undercollection (+) in Revenue	5
6	Month	<u>Year</u>	Adjustment 1	Rate	wo Interest	<u>Interest</u>	with Interest	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

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

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

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.

TO6-Cycle 1 Interest True-Up Adjustment For 12-Month True-Up Period January 1, 2023 Through December 31, 2023 (\$1,000)

Line	;											Line
No.												No.
1		Col. 1	Col. 2		<u>Col. 3</u>	Col. 4		<u>Col. 5</u>	Col. 6		<u>Col. 7</u>	1
2				S	ee Footnote 2	See Footnote 3	= -	(Col. 4 + Col. 6)	= Col. 2 x Col	. 3	= Col. 3 - Col. 5	2
3												3
4			Monthly		Month						Month	4
5			Interest		Beginning						Ending	5
6	Month	Year	Rate 1		Balance	Amortization		Principal	<u>Interest</u>		Balance	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>.</u>	\$ (2	3,650)		19
20								_				20
21	True Up Adjustment		\$ (6,	278) Base P	eriod True-Up Adjustmer	nt Calculation; Line 25;	Col. 1	1				21
22	Interest True Up Adjustment		(10,	046) Interes	t True-Up Adjustment - I	Base Period; Line 19; Co	ol. 5 +	Interest True-Up Adjus	stment - Current Ye	ear; Line 1	9; Col. 6	22
23	Total		\$ (16,	324)								23

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.

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

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

		$(\mathbf{a}) = (\mathbf{b}) + (\mathbf{c})$	(b)	(c)	
Line		\$'s in TRANSMISSION	LOW VOLTAGE	HIGH VOLTAGE	Line
No.	Substation	Total	< 200 kv	> 200 kv	No.
1	BAY BOULEVARD		\$ 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
	SAN LUIS REY	220,661	64,518	156,143	18
	SAN ONOFRE	140,844	767	140,078	19
	SILVERGATE	76,558	37,357	39,201	20
	SUNCREST	244,338	<u>-</u>	244,338	21
	SYCAMORE CANYON	95,571	47,222	48,349	22
23	TALEGA	142,199	81,200	61,000	23
	LV SUBSTATIONS	692,442	692,442	-	24
25	2 502511116116	0,52,1.12	0,2,1.12		25
26	TOTAL SUBSTATIONS	\$ 2,906,638	\$ 1,331,389	\$ 1,575,249	26
27	1011L SOBSTITIONS	2,500,000	1,001,005	1,575,215	27
28	TRANSMISSION TOWERS and LAND ²	4,713,990	2,502,420	2,211,570	28
	TRANSMISSION TOWERS and LAND	4,/13,990	2,302,420	2,211,370	29
29	NON UNITED	(11.772)	207 772	204.000	
30	NON-UNITIZED	611,772	307,772	304,000	30
31					31
32	TOTAL TRANSMISSION PLANT	\$ 8,232,400	\$ 4,141,581	\$ 4,090,818	32
33					33
34	PERCENTAGES	100.00%	50.31%	49.69%	
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.

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)

			(a)		(b)	(c)	= (a) + (b)			(d)		(e)	(f)	= (d) + (e)		
Line			Gross		Gross	U	nweighted			Net		Net	V	Veighted		Line
No.			HV		LV		Total		V	Vtd-HV	V	Vtd-LV		Total	Reference	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 Plan	t	7,716		8,152		15,868			5,237		5,533		10,769	See Footnote 2	3
4			205.006	Φ.	510 (2)		505.440			1.72 400	•	262.055		505.446	** * * * *	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	Year and the Providence															6
	Incentive Projects: Forecast Period - Incentive Transmission Plant Additions	•	_	\$	_	\$	_		\$	_	\$	_	\$	_	See Footnote 3	0
9	Polecast Feriod - Incentive Transmission Flant Additions	Þ	-	Ф	-	Ф	-		Ф	-	Φ	-	Þ	-	See Poothote 3	9
,	Forecast Period - Incentive Transmission CWIP for the period after the base period and															_
	before the effective period		-		-		-			-		-		-	See Footnote 4	10
11	before the effective period															11
	The second secon														G . T	
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
10	IIV/I V Datia (Wainhtad Tanamianian Fananat Blant Additiona)									32.28%		67.72%		100.000/	IV-limate Calla / Limate Calle	10
	HV/LV Ratio (Weighted Transmission Forecast Plant Additions)							ŀ		32.28%		07.72%		100.00%	LV = Line 16; Col. e / Line 16; Col. f	20
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.

Derivation of Weighted Plant Additions

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

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

Line		Gross	Fo	recast Plant Ad	ditions 1			Retirements				Net Fo	oreca	st Plant Ad	ditio	ons	Weighting		Weighted N	let F	orecast Plan	t Ad	ditions	Line
No.	Date	HV		LV	Total		HV	LV		Total		HV		LV		Total	Factor		HV		LV		Total	No
							_				_		_									_		1
1	Jan-24	\$ 3,584		\$ 18,770	\$ 22,354	\$	8	\$ 40	\$		\$	3,576	\$,	\$	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	
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
5	Apr-24 May-24	19,231 28,862		6,456 48,291	25,687 77,153		41 61	14 103	-	55 164		19,190 28,801		6,442 48,188		25,632 76,989	1.00000		19,190 28,801		6,442 48,188		25,632 76,989	4 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	
7	Jul-24 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	
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	
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	_
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	
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	1	12	28	T	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	2	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	1	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	5,990	6	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	
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	
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	
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	
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	
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	<u> </u>	161		18,057	_	57,385	-	75,441	0.08333	_	1,505	_	4,782		6,287	24
25 26	Total	\$ 200,090	0 5	\$ 511,484	\$ 711,574	\$	425	\$ 1,086	\$	1,511	\$	199,665	\$	510,398	\$	710,063		\$	168,253	\$	358,424	\$	526,677	25
27					Total Retirement				\$	17,819			Forn	n 1; Page 20	4-20	7; Line 58; Co	ol. d							26 27
28 29					Total Gross Plan	t			\$	8,390,029			Forn	n 1; Page 20	4-20	7; Line 58; Co	ol. g							28 29
30									_															30
31					Retirement Rat	e:				0.212%			Line	27 / Line 29)									31
32 33																								32 33
33 34							Summany	of Transmission	Dla	nt Additions:		Net HV	1	Net LV	П	Inweighted			Wtd-HV	-	Wtd-LV	XX.	/td-Total	34
35								Net - Electric Tr			-	199,665		510,398	s	710,063		s	168,253	s	358,424		526,677	35
36								Licente II			Ψ	177,000	Ψ	310,070	Ψ.	710,000		9	100,230	Ψ	000,124	¥	520,077	36
37										Total		28.12%		71.88%		100.00%		L	31.95%		68.05%		100.00%	
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.

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		Gross Fo	orecast Plant Ac	lditions ¹		Retirements		Net F	orecast Plant Ad	ditions	Weighting	Weighted 1	Net Forecast Plai	nt Additions
No.	Date	HV	LV	Total	HV	LV	Total	HV	LV	Total	Factor	HV	LV	Total
.	T 04	Ф 227	Φ 250						240	d 40.0	1 00000		# 240	
2	Jan-24 Feb-24	\$ 237 71	\$ 250 75	\$ 487 146	\$ 1	\$ 1 0	\$ 1	\$ 236 71	\$ 249 75	\$ 486 146	1.00000 1.00000	\$ 236 71	\$ 249 75	1 '
	Mar-24	638	674	1,312	I 1	1	3	637	673	1,309	1.00000	637	673	1,309
	Apr-24	318	336	654	1	1	1	317	335	653	1.00000	317	335	
	May-24	343	362	705	1	1	1	342	361	704	1.00000	342	361	704
	Jun-24	318	336	654	1	1	1	317	335	653	1.00000	317	335	653
7	Jul-24	226	239	465	0	1	1	226	238	464	1.00000	226	238	464
	Aug-24	265	280	545	1	1	1	264	279	544	1.00000	264	279	544
	Sep-24	170	179	349	0	0	1	170	179	348	1.00000	170	179	
	Oct-24	60	64	124	0	0	0	60	64	124	1.00000	60	64	124
	Nov-24	86	90	176	0	0	0	86	90	176	1.00000	86	90	176
_	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
	Jan-25 Feb-25	101 101	107 107	208 208	0	0	0	101 101	107 107	208 208	1.00000 0.91667	101 92	107 98	208 190
	Mar-25	547	578	1,125	1	1	2	546	577	1,123	0.83333	455	481	936
	Apr-25	143	151	294	0	0	1	143	151	293	0.75000	107	113	220
	May-25	127	135		0	0	1	127	135	261	0.66667	84	90	
	Jun-25	104	110	214	0	0	0	104	110	214	0.58333	61	64	125
19	Jul-25	173	183	356	0	0	1	173	183	355	0.50000	86	91	178
20	Aug-25	375	396	771	1	1	2	374	395	769	0.41667	156	165	321
	Sep-25	158	166	324	0	0	1	158	166	323	0.33333	53	55	
	Oct-25	248	262	510	1	1	1	247	261	509	0.25000	62	65	127
	Nov-25	160	169	329	0	0	1	160	169	328	0.16667	27	28	
_	Dec-25	1,655	1,749	3,404	4	4	7	1,651	1,745	3,397	0.08333	138	145	
25	Total	\$ 7,716	\$ 8,152	\$ 15,868	\$ 16	\$ 17	\$ 34	\$ 7,700	\$ 8,135	\$ 15,834		\$ 5,237	\$ 5,533	\$ 10,769
26 27 28				Total Retirement			\$ 17,819		Form 1; Page 204	4-207; Line 58; Co	ol. d			
29				Total Gross Plan	t		\$ 8,390,029		Form 1; Page 204	4-207; Line 58; Co	ol. g			
31				Retirement Rate	e:		0.212%		Line 27 / Line 29	1				
33														
34				Summary of To	ransmission Rela	ted Common, Ge	neral, & Electric	Net HV	Net LV	Unweighted		Wtd-HV	Wtd-LV	Wtd-Total
35						Intangible	Plant Additions:	\$ 7,700	\$ 8,135	\$ 15,834		\$ 5,237	\$ 5,533	\$ 10,769
36							70 · 1	- 49.6297	-	-		-	-	-
37							Total	48.63%	51.37%	100.00%	4	48.63%	51.37%	100.00%
38 39											j			

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.

Derivation of Weighted Plant Additions

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

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

	Gross	Forecas	t Plant Ad	ditions			Retirem	ents			Net F	orecast Plant Ado	litions	Weighting	Weig	ghted Ne	t Forecast Pla	nt Additions
Date	HV		LV	Total		HV	LV		Total]	HV	LV	Total	Factor	HV		LV	Total
Jan-24 Feb-24 Mar-24 Apr-24	\$ - - - -	\$	- - -	\$	- \$ - -	- - -	\$	- - -	\$ - - - -	\$	- - - -	\$ - - -	\$ - - - -	1.00000 1.00000 1.00000 1.00000	\$	- - -	- - -	\$ - - -
May-24 Jun-24 Jul-24 Aug-24	-				-				- - -		-		- - -	1.00000 1.00000 1.00000 1.00000		-		
Sep-24 Oct-24 Nov-24 Dec-24	-		-		- - -	- - -		- - -	- - -		-	- - -	- - -	1.00000 1.00000 1.00000 1.00000		-	- - -	- - -
Jan-25 Feb-25 Mar-25 Apr-25	-		-		- - -	- - - -		-			- - -	- - - -	- - - -	1.00000 1.00000 0.91667 0.83333 0.75000		-		
May-25 Jun-25 Jul-25 Aug-25	-		-		-	- - - -		-	- - -		- - - -	- - -	- - -	0.66667 0.58333 0.50000 0.41667		-	- - - -	-
Sep-25 Oct-25 Nov-25 Dec-25	- - -				- - -	- - -		- - -	- - -		- - - -	- - -	- - -	0.33333 0.25000 0.16667 0.08333		- - -	- - -	- - - -
Total	s -	\$	-	\$	- \$	-	\$	-	\$ -	\$	-	\$ -	\$ -		\$	- \$	-	\$ -
				Total Retire					\$ 17,819 \$ 8,390,029			Form 1; Page 204 Form 1; Page 204						
				Retirement				[0.212%	_		Line 27 / Line 29		л. g				
						Summar			Plant Additions		et HV	Net LV \$ -	Unweighted \$ -	1	Wtd-H	IV - S	Wtd-LV	Wtd-Total
							Littl	111	Tota		0.00%	0.00%	0.00%	6	0	0.00%	0.00%	

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)

Net - Electric Transmission Plant S - S - S - S - S - S - S - S - S - S	ne	Gross	Forecast	Plant Ad	ditions			Retiremen	its		N	et Fo	orecast Plant Ado	litions	Weighting	Weighte	nt Additions			
Feb-24	Date	HV	I	LV	Total		HV	LV		Total	HV		LV	Total	Factor	HV		LV	Total	
May-24	Feb-24 Mar-24	\$ - - -	\$			-			-	- -	\$	-	- -	- -	1.00000 1.00000	\$ - - -	\$	- -	\$	-
Sep-24	May-24 Jun-24 Jul-24					- - -	- -		-	- - - -		-	- -	- -	1.00000 1.00000 1.00000	- - -		- -		- - -
Summary of Transmission Plant Additions: Net HV Net LV Unweighted	Sep-24 Oct-24 Nov-24	-				- - -	- -		-	- - - -		-	- -	- -	1.00000 1.00000 1.00000	- - -		- -		- - -
May-25	Jan-25 Feb-25 Mar-25	-				- - -	- - -		-	-		- - -	- -		1.00000 0.91667 0.83333	- - -		- -		- - -
Oct-25	Jun-25 Jul-25 Aug-25	-		- - -		- - -	-		-	- - -		-	- -	-	0.58333 0.50000 0.41667	- - -		- -		- - - -
Total Retirement \$ 17,819 Form 1; Page 204-207; Line 58; Col. d	Oct-25 Nov-25 Dec-25	-	•	- - -	e	- - -	- - -		- - -		•	-		- - -	0.25000 0.16667	- - - -	•	- - -	•	- - -
Retirement Rate: 0.212% Line 27 / Line 29	Total	<u> </u>	J				-	3			3				ol. d	-	J		3	<u> </u>
Summary of Transmission Plant Additions: Net HV Net LV Unweighted Net - Electric Transmission Plant S - \$ - \$ - \$ - \$ - \$ - \$					Total Gross l	Plant				\$ 8,390,029			Form 1; Page 204	-207; Line 58; Co	ol. g					
Net - Electric Transmission Plant S - S - S - S - S					Retirement	Rate:				0.212%			Line 27 / Line 29							
Net - Electric Transmission Plant S - S - S - S - S							Summary	v of Transmis	sion	Plant Additions:	Net HV		Net LV	Unweighted	1	Wtd-HV		Wtd-LV	Wtd-Tot	al
												-			1	_	_			-
Total 0.00% 0.00% 0.00% 0.00% 0.00%										Total	0.0	0%	0.00%	0.00%	<u>.</u>	0.00	%	0.00%	0.	00%

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)

e	Gross	Forecast Plant A	Additions		Retirements	Net I	orecast Plant Ad	ditions	Weighting	Weighted	nt Additions		
Date	HV	LV	Total	HV	LV	Total	HV	LV	Total	Factor	HV	LV	Total
Jan-24 Feb-24 Mar-24 Apr-24	\$ - - - -	\$ - - - -	\$ - - -	\$ - - - -	\$ - - - -	\$ - - - -	\$ - - - -	\$ - - - -	\$ - - -	1.00000 1.00000 1.00000 1.00000	\$ - - - -	\$ - - - -	\$ - - - -
May-24 Jun-24 Jul-24 Aug-24	-	- - - -	-		- - -	- - - -	- - -	- - -	- - - -	1.00000 1.00000 1.00000 1.00000	- - -	- - -	- - -
Sep-24 Oct-24 Nov-24 Dec-24 Jan-25	- - -	- - - -	-		-	- - - -	- - -	- - -	- - - -	1.00000 1.00000 1.00000 1.00000	- - - -	-	- - -
Feb-25 Mar-25 Apr-25 May-25	-	-	-	-	- - - -	- - - -	- - - -	- - - -	-	0.91667 0.83333 0.75000 0.66667	-	- - -	-
Jun-25 Jul-25 Aug-25 Sep-25	- - -	- - -		- - -	- - -	- - -	- - -	- - -	- - -	0.58333 0.50000 0.41667 0.33333	- - -	- - -	- - -
Oct-25 Nov-25 Dec-25	_	- - - s	- - - - \$	- - - \$	- - - \$	- - - \$ -	- - - - \$	- - - - \$	- - - - \$	0.25000 0.16667 0.08333	- - - \$ -	- - - S -	- - - - \$ -
			Total Retireme			\$ 17,819 \$ 8,390,029			4-207; Line 58; Co 4-207; Line 58; Co				
			Retirement Ra	ate:		0.212%]	Line 27 / Line 29					
				Summar	ry of Transmission Net - Electric T	n Plant Additions ransmission Plant		Net LV	Unweighted \$ -		Wtd-HV	Wtd-LV	Wtd-Total
						Total	0.00%	0.00%	0.00%		0.00%	0.00%	0.00%

Segretaries (1988) 1989 1989 1989 1989 1989 1989 1989										2024 Plan	t Additions											2025 Plai	nt Additions						Total Plant Additions Hi	gh Voltage 200kV+
Separate series and se	Project Name	Voltage	Budget Co	ode Jai	-24 Feb	-24 Mar	r-24 Apı	or-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-	25 Dec-25		
The content will be content		69/500kV		103	-	-	-	- 1	306	781	693	3 77	7 33	2 33:	2 47	3 322	322	323	324	325	325	347	7 329	307	34	7 34	48	348 34	9 8 8.010	13.55%
Column C	wal of Electric Transmission Line Easements	69/500kV			64	64				65	65	5 21		5 949	6	6 71	64	64	64	64	64	64	1 64	64	6	4 6	64	64 6	\$ 2,590	13.55%
Selection of the control of the cont	ic Transmission Tools & Equipment oution Substation Reliability				-	2	10	- 10	10	10	- 10	1 -	0 1	0 10		(16)	10	10	10	10	10	- 10	10	10	1 .	0 1	-	10 1		
The column 1					13	16	16	32	32	32	32	2 3	2 3	2 32	2 3	2 16		16 7	16 7	33			3 33	33	3	3 3	8			
Separate series and series and series and series are series and series and series are series and series are se	ic Transmission Infrastructure Improvements	69/500kV	1	145	3,912												424											432 43	1 \$ 12,405	13.55%
Selection of the control of the cont	gency Transformer & Switchgear	230kV	6	254	-	-	-	0	238	238	245	-		53	9	5 0	39	39	121	40) 40	40	4	1 4	41 1,0	023 4	1 \$ 1,693	100.00%
Separate series and the series and t	Optic for Relay Protection & Telecommunication				449	28	112	426	-	-	-	30	73	2 1,75	1,40	9 909	1,886	1,083	1,456	1,244	577	616	653	1,027	45	9 87	5	281 3,06	1 \$ 19,345	13.55%
Separate Mills (1988) 1981 1981 1981 1981 1981 1981 1981	tressed Breaker Replacements	138kV	9	170	-	-		-	-	-	-		. 9					252	130		97	97			2					0.00%
Series (1968) - 1969 -	ronized Phasor Measurement System SCADA on Line Capacitors				197	223	287	223 8	296	389	223	3 22	3 28	7 290 8 10	3 22	9 363 8 3	277	303	369 0	303	385 0	500	303	303	36	9 38	<i>i</i> 5 :	281 47 8	5 \$ 7,486 3 \$ 86	13.55% 0.00%
Amount Agency (Amount	tion-Based Maintenance (CBM)				-	-	-	-	-	9,839	- 16			-			-		-	-	-	- 10	-	-						13.55%
The state of the s	us Substation Security Upgrades (CAST)	230/500kV	15	125	- 10		- 1			3,090	1,340	1,34	0 1,34	0 3,24	3,24				3,242	-,	-,			, , , ,	1,90		-		5 \$ 111,363	100.00%
Separate series and series and series and series are series and series and series and series are series and series are se					1.386	188	2 882			1.094	22	2 10	6 64	0 - 3 64	66				60 680						55			7 4,71 798 17		0.00%
Separate series and series and series and series are series and series and series and series are series and series are se	ation DC Reliability Upgrades	500kV	16	138	136	564	329	260	1,249		45	5 28							5,028	-	-	-	-				-		\$ 9,722	
Secretary Secret					332	332	332	332	332	332	332	2 33	2 33	2 33	2 33	2 332	332	332	332	332	332	332	2 332	2 332	2 33	2 33	32	332 33	2 \$ 7,961	
Mary Street Property of the content of the conten					2,419 1	,599	-	-	661	2,327	-	-	2,11			7 900	1,154	963 17	2,147 17	1,638		918			2,59	2 1,69	7 1,			
See the section of th	ctive Maintenance Program	69/500kV	20	126										2 4,60	4,52						3,426							896 2,78	82,101	13.55%
Secretary Control Cont				258		256			1,427				3 2,26																	
Separate Methods 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.					-	-	-	(1)	-	-	-	-		-		-	-			-	-	-	-	-			==	21		
**************************************	Assessments - Tier 2	69kV	20	286				62	62	62				2 62	! 6	2 62	40	40						40	1 4			40 4	1,213	0.00%
The consequence of the content of th								577	2.306	188																				
Tell Properties (1988)	mission Construction & Maint - HFTD				103	95	26	31	15	1,608		5 1				3 474	114		247		281	282	2 282	282	24	9 25			3 \$ 6,108	13.55%
The proper part of the proper pa	Non-HFTD	69/500kV	21	150	2	-	-	_	-	- :	180	12	7 7	4 72	! 14	4 208				305			2 210	210	21	0 12		147 22	7 \$ 3,455	13.55%
Secretary of the property of t					136	59	418	- 84	102	51	47	7 5	1 4	7 5	4	-	33	37	- 51		816 51	115 46					.5 37	65 6 47 4		
See 1. 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	oution Circuit Reliability	69kV	93	240	-	. (2	6	6	6 (2.022)	6 (2.022)	(2.022	5 (2.02)	5 (2.02)	5 (i	5 5	5	5 (2.248)	5 (2.248)	5 (2 249)	5 (2.249)	22	2 (2.240	5 /2 249	3 (2.24	5 (2.24	5 (2)	5 (2.24)	5 \$ 124	0.00%
Secretary Secret	c Transmission Miscellaneous Projects	vanous	99	199 (3,923) (3	,923) (3	3,923) (3	3,923)	(3,923)	(3,923)	(3,923	(3,92	3) (3,92	3) (3,923	(3,92	3) (3,923)	(3,218)	(3,218)	(3,218)	(3,218)	(3,218)	(3,218	(3,218	(3,218	(3,21)	8) (3,21	8) (3,2	218) (3,218		
September 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		60kV	1 8	165	13	13	13	13	13	21	13	2 1	3 1	3 1	. 1	3 15	13	13	13	13	13	21	11 11	13	u 1	3 1	13	13 1	3 8 329	0.00%
Separate Sep	26 Rincon to Valley Center Fire Hardening	69kV	9	132		.0		_		-		-		J 1.		-	-	-	-	-	-	-	-	-			-		5 \$ 2,560	0.00%
Control Cont	1 - Avocado to Camp Pendleton				9 217	- 75	- 75	-	39,422	79	198	5	4	4 -			- :	-	-		-	-	-	-						
Seminoring services and the services and	5 TL659 Direct Buried Cable Replacement (Cabrillo - Point Loma)	69kV	12	138	-	-	-										-	-	-	-	-		-					- 18,47	0 \$ 18,470	0.00%
Series (1988) (1	3 Wood to Steel Replacement (Monserate - Avocado) 5 Reconductor (Silvergate - Urban)				3,422 2	2,505 2	2,505	2,505	1,806	2,031	734	4 1	5 1	5 10				-	-		-	-	-	-						
**************************************	2A Loop-In (Granite)				-	-	-	-			-	-		-		-	-		-		-	-	-					- 22,18		0.00%
The first profession of the control	Tier 2 W2S Project	69kV	20	133	-	-	-			759	312	2 21	3 21		1	6 16									1	0 1	0		\$ 9,273	0.00%
Secretary Secret	7 Tier 2 W2S Project				-	-	-		-		-	-		-				3,924 77	1,362	2,227	721	325				7				0.00%
The part of the pa	304 Wood to Steel	138kV	20	136	-	-	-	-		-	-			- 24		-	-		4 702	4 702	4 702	-	-						\$ 8,969	0.00%
From the property of the prope	1/TL664 Tier 2 W2S Project	69kV	20	140	-					- 1	- 732	2 31	. 21				- 16	- 641	1,703	1,703	1,703	322	580	2 2/1	1	. 1	-		\$ 580	0.00%
Seed of the control o	311 Wood to Steel				-		1.140	(656)	-		-	-		-		-		-	-	-	2.601	-	53,25	1,534	1,55	0 1,52	.8 1,/	540 1,89		0.00%
	20 Wood to Steel	69kV	20	149	-	-	-		-				:								-,	-	-						\$ 170	0.00%
Figure Property Control Street C	DC Camp Pendleton Wood to Steel 4 Quail Meadows Customer Relocation				-	-	-		-		1,630	2	7 1	7 9 ⁻			135	- 53	-		-	-	-	(39)) -		-			0.00%
Control Cont	1 Boundary Street Customer Relocation				-	-	-	-	-	-	-			- 9 1	. 1	3		7	7	7	7	7		-						0.00%
Secretary Production	3 Cole Grade Rd Customer Relocation	69kV	21	130	3	3	3	3	3	3	- 1			-			-		-				-						\$ 17	0.00%
Series Market Series (1987) (1	4 Juniper Street Customer Relocation 3C Reconductor Project				-	-	-		-				7 24	7 24	24	7 247	- :	-	-		-	- :	-	-						
Part	Japanese Mesa Substation	69kV	21	153	-	-	-	-	-	-	-	-		-	7	3 223						- 4 504							\$ 297	0.00%
Compact Comp		OSKV	22	125	-	-	-					-		-			-	-			1,450	(1,581	-	-			_	-		
A Connection Security Conn		2201/	- 6	120	2 262	406 2	1 547	100	97	662	62	1 105	:0 1	7 1.	. 1	7 17					1	1		1					\$ 27.241	100.00%
The Start Separate Delian Many Start Separate De	A Expansion-Transmission	500kV	12	132	24	26	24	18	13	7	237	7 4	3 4		4	3 1,156							-						\$ 4,278	100.00%
Seed Worker National	nview 69/12KV Sub Rebuild ation SCADA Expansion-Distribution				-	-	-	671	-		-	-		-						3	3	3	3 -	-	30,96	1 39			0 \$ 33,825 \$ 671	
08	orology - SDG&E Weather Network				5	2	2	2	2	2	2	2	2	2 1	!	2 2	2	2	2	2	2	2	2 2	. 2	!	2	2		2 \$ 46	0.00%
See 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	on 12kv Breaker Replacements		20	242	-	-					-			-	1	4 -	-						- :				-			0.00%
The Mile Programs (SNY 1971) 19 102 1 1 10 10 10 10 10 10 10 10 10 10 10 10					-	-	-	-	-		-			-		926	-				-	- :	-	-				-		
and share and sh	on Firefighting Program				-	- :	3,603	6	6	6	6	3	6	6 (i	6 6	-	-	-	-	-	-	-	-					\$ 3,654	0.00%
Johnson 69KV 21156	a Del Sur		20	156	19	102	2	4	4	4			6 -						-	18	-	-	-				2)			
Johnson 69KV 21156	ock Solar Farm (Q1166)				-	-	-	-			-					-	-		-	214	-	-	-						\$ 214	100.00%
Johnson 69KV 21156	va .	138kV	21	156	-	-	-	-				-		-					-		912	-		- :				-	\$ 912	0.00%
Johnson 694V 21156	Vista Energy2				-	-	-				-	-		-	1			-	-	434	-	- :	-	-			-		\$ (1,537) \$ 63	0.00%
Johnson 69KV 21156	pok	69kV	21	156	2	(4) (2	2,554)	-	-	-	-			-		-	-	-	-	-	-	-	-	-					\$ (2,555)	0.00%
Johnson 694V 21156					0	(342)	168				-			-	<u> </u>	-	- :	-	-	-	-	-	-	-	<u> </u>		-		\$ (175)	100.00%
Johnson 694V 21156	n - Calpeak Power	69kV	21	156	- 2	- 2	- 2		-		-	-		-			-	-			22	22	2 22					-	\$ 386 \$ 5	0.00%
Johnson 66W 21156	nawk	138kV	21	156	-	-	-	-	-	- :				-	2,26		-	-	-								#			
HESS 69KV 21156	Johnson				-	-	-		-		-							-	-			16	16	16	1	6 (5	<u>')</u>		\$ 309	0.00%
piper 138kV 21156	BESS	69kV	21	156	-	-	-	-	-	-		1 1	2 -	-	(1,77	3) -	-	-	-	(.,002)	-	-	1 -	-			4		\$ (281)	0.00%
September Sept	piper	138kV	21	156	-	-	- 11		- 13	13	127	12	. 1				-						-						\$ 627	0.00%
Second GSV 21156 - - - - - - - - -	ht Solar (Q1432)	69kV	21	156		-	-				-	-					-	20	20	20			82	20	2	0 2	.0		1,536	0.00%
Microgrid - Dutterfield Microgrid - Dutt	SSO	69kV	21	156	-	-	- '	-		:				-			-	-	-			1,470					- (624) -	\$ 846	0.00%
See BESS 69kV 22243 0 0 0 0 0 0 0 0 0	Microgrid - Butterfield				-	-	-	-	-		-	+ -		-			-	-	-	(0)	-	-	-	-			-		\$ 122	
Grand Total: \$ 22,354 \$ 19,004 \$ 40,122 \$ 25,686 \$ 77,153 \$ 26,364 \$ 14,067 \$ 9,158 \$ 13,859 \$ 16,410 \$ 24,301 \$ 65,830 \$ 18,770 \$ 27,810 \$ 26,645 \$ 26,621 \$ 20,813 \$ 14,482 \$ 66,875 \$ 13,728 \$ 43,634 \$ 12,201 \$ 10,084 \$ 75,602 \$ 711,574 \$ 10,000	se BEŠS	69kV	22	243	0	0	0	0	0	0				1				-	-		-	<u> </u>	1 -	1 -					\$ 1	0.00%
High Voltage: 3.584 12.403 33.931 19.231 28.862 7.855 2.302 6.231 2.971 5.283 4.675 7.659 4.528 11.572 2.581 5.996 3.358 3.296 3.293 3.516 1.217 2.061 18.095 \$ 200.090			Grand To	otal: \$ 3	2.354 \$ 46	0.004 \$ 40	0.122 \$ 2	25.686	\$ 77 153 6	26.364	\$ 14.063	7 \$ 0.15	8 \$ 1295	9 \$ 16.44	\$ 24 20	1 \$ 65.830	\$ 18 770	\$ 27.810	\$ 26.645	\$ 26.624	\$ 20.812	\$ 14.493	\$ 66.97	\$ 13 720	\$ 43.63	4 \$ 12.20	01 \$ 10	084 \$ 75.60		
Low Voltage: 18,770 6,601 6,191 6,456 48,291 18,500 11,764 2,926 10,888 11,128 19,626 58,172 13,180 23,282 15,073 24,040 14,817 11,124 63,579 10,435 40,118 10,984 8,023 57,507 \$ 511,484 Low Voltage 10,485 10,48														_												_				
			Low Volta	age: 1	8,770	6,601	6,191	6,456	48,291	18,509	11,764	1 2,92	10,88	8 11,12	19,62	6 58,172	13,180	23,282	15,073	24,040	14,817	11,124	63,579	10,435	40,11	8 10,98	84 8,0	023 57,50	7 \$ 511,484 Low	Voltage
Grand Total: \$ 15,330 \$ 3,078 \$ 36,816 \$ 4,354 \$ 41,378 \$ 3,587 \$ 8,475 \$ 5,311 \$ 1,816 \$ 1,000 \$ 11,481 \$ 25,487 \$ \$ 4,288 \$ 14,720 \$ 7,287 \$ 13,660 \$ 7,040 \$ 1,022 \$ 54,986 \$ 1,836 \$ 30,680 \$ 1,702 \$ 1.371 \$ 45,746 \$ 342,450 areas			To	otal: \$ 2	2,354 \$ 19	9,004 \$ 40	0,122 \$ 2	25,687	\$ 77,153 \$	26,364	\$ 14,066	9,15	7 \$ 13,85	9 \$ 16,41	\$ 24,30	1 \$ 65,831	\$ 18,770	\$ 27,810	\$ 26,645	\$ 26,621	\$ 20,813	\$ 14,482	\$ 66,875	\$ 13,728	3 \$ 43,63	4 \$ 12,20	1 \$ 10,	084 \$ 75,60	2 \$ 711,574 Tota	1
			Grand To	otal: \$ 1	5,330 \$ 3	3,078 \$ 36	6,816 \$	4,354	\$ 41,378 \$	3.587	\$ 8,475	5 S 5.31	1 \$ 1.81	6 S 1.00	\$ 11.48	1 \$ 25,487	\$ 4,288	\$ 14.720	\$ 7.287	\$ 13,660	\$ 7,040	\$ 1.022	\$ 54.986	s 1.836	\$ 30.68	0 \$ 1.70	J2 \$ 1	371 \$ 45,74	\$ 342,450 Gro	ıs

Line	Ref		1		ı	1		Ι		Ι		1	
	No.	Description		Jan-24	Feb-24		Mar-24		Apr-24		May-24		Jun-24
1		SECTION 1:							1		•		
2		Summary of Common, General and Electric Intangible Plant Forecast:											
3	Α	Common Plant Additions (Facilities)	\$	762,786		\$	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	В	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	s	4,426,662	s	4,138,609	\$	3,978,972
9		1001	Ф	5,255,017	707,430	J	7,100,010	J	4,420,002	Ψ	4,150,007	Ψ	5,710,712
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		G N (F 1994 ATT) FL (1 O L		2 215 105			1 = 1 = 0 = 2		2 251 204		1 220 446		2 011 205
15		Common Plant (Facilities, IT) - Electric Only	\$	2,317,185	\$ 731,209	\$	1,717,052	\$	3,271,304	\$	1,738,446	3	2,011,395
16 17													
18	В	Total General and Electric Intangible Plant Forecast (Line 5)	s	117,452	s -	s	4,844,529	s	_	s	1,786,179	\$	1,257,193
19		Total General and Electric Intalignoc Flanc Forecast (Elife 3)	J	117,432	-	Ф	4,044,327	Ψ		9	1,700,177	Ψ	1,237,170
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		T. I. T				_		_					
25 26	D	Total Transmission Related - Common, General, & Electric Intangible Plant Forecast	\$	487,000	\$ 146,264	S	1,312,513	S	654,359	\$	705,031	8	653,816
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		460.000		_	4.00.000				4.00.000	_	4 60 0 00
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
33		LV (\$1,000)		330,424	330,424		330,424		330,424		330,424		330,424
36		Total	\$	526,677	\$ 526,677	\$	526,677	\$	526,677	\$	526,677	\$	526,677
37			Ė	/		Ė	,,		,.,,		,	Ė	,-,-
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
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		10.00	40		10.5		10.55		40.00		10.5
43		HV % LV %		48.62% 51.38%	48.62% 51.38%		48.62% 51.38%		48.62% 51.38%		48.62% 51.38%		48.62% 51.38%
44 45		LV % Total	<u> </u>	100.00%	51.38% 100.00%		100.00%	-	100.00%		100.00%		100.00%
45		1 Viai	-	100.0076	100.0076		100.0076		100.0076		100.0076		100.0076
47	F	Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)	l										
48		High Voltage \$	s	236,802	\$ 71,120	s	638,205	s	318,180	s	342,819	s	317,916
49		Low Voltage \$	-	250,198	75,144	"	674,308	_	336,179	-	362,212	"	335,900
50		Total	s	487,000		s	1,312,513	s	654,359	s	705,031	\$	653,816
51			-	-	- 140,204	_	-	,	-	*	-	*	-
~ .							•						

Line	Ref		1		1	1		1				1	
	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	Α	Common Plant Additions (Facilities)	\$	528,439		\$	528,443	\$	528,216	\$	528,216	\$	1,306,465
4	Α	Common Plant Additions (IT)		2,617,410	465,662		1,447,031		311,690		663,274		7,756,060
5	В	General Plant Additions (IT)		-	1,871,748		284,543		-		-		4,532,828
6													
7		Total	\$	3,145,849	\$ 3,031,576		2,260,016		839,906	s	1,191,490	•	13,595,353
8		TOTAL	3	3,143,649	3 3,031,370	3	2,200,010	3	839,900	ð	1,191,490	ð	13,393,333
10		SECTION 2:											
11		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 19	В	Total General and Electric Intangible Plant Forecast (Line 5)	\$	-	\$ 1,871,748	\$	284,543	\$	-	\$	-	\$	4,532,828
20													
21	C	Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)	s	2,324,783	\$ 2,728,861	•	1,744,418		620,691	\$	880,511	•	11,230,034
22		Total - Common, General, & Electric Intanginic Flant Porceast (Sections A & D)	.p	2,324,763	3 2,720,001	٠	1,744,410	٠	020,071	φ	000,511	J)	11,250,054
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		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
30 31		LV (\$1,000) Total	•	4,141,581 8,232,400	4,141,581 \$ 8,232,400	6	4,141,581 8,232,400	•	4,141,581 8,232,400	¢.	4,141,581 8,232,400	•	4,141,581 8,232,400
32		Total	3	8,232,400	\$ 6,232,400	Þ	8,232,400	Þ	8,232,400	Þ	8,232,400	Ф	8,232,400
33		HV/LV Transmission Weighted Forecast Plant Additions											
34		HV (\$1,000)	s	168,253	\$ 168,253	\$	168,253	\$	168,253	\$	168,253	\$	168,253
٠.		(41,000)		100,200	100,223	Ψ	100,233	Ψ	100,200	Ψ	100,200	Ψ	100,200
35		LV (\$1,000)		358,424	358,424		358,424		358,424		358,424		358,424
					,				ŕ		ĺ		ŕ
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			1.					١.			
39		HV (\$1,000)	\$	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 43		HV/LV Allocation % = Dec 31, 2023 Balance + Forecast Plant Additions HV %		40 (30/	49 (39/		49 (39/		40 (30/		40 (20/		40 (30/
43		HV % LV %		48.62% 51.38%	48.62% 51.38%		48.62% 51.38%		48.62% 51.38%		48.62% 51.38%		48.62% 51.38%
44		Total	—	100.00%	100.00%	_	100.00%	<u> </u>	100.00%		100.00%	_	100.00%
46				100.00 /0	100.00 /0		100.00 /0		100.00 /0		100.00 /0		100.00 /0
47	F	Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)	 			<u> </u>		 				<u> </u>	
48		High Voltage \$	s	226,117	\$ 265,420	s	169,669	s	60,371	s	85,642	s	1,092,277
49		Low Voltage \$	1	238,909	280,434	ľ	179,267	-	63,786		90,487	ľ	1,154,067
50		Total	s	465,026		s	348,936	s		s	176,129	\$	2,246,344
51		- 	_	-	-	,	-	-	-	,	- 170,127	*	-
					I								_

Line	Ref		1		T				1		1			
	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	В	General Plant Additions (IT)		-		-		2,471,563		11,846		262,995		9,073
6 7														
8		Total	\$	1,406,621	\$	1,405,700	s	6,741,077	\$	1,980,037	s	1,680,850	s	1,441,916
9				1,100,021	-	1,100,700		0,7.11,077		1,700,007	Ψ	1,000,000		1,111,710
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%	5	73.90%		73.90%		73.90%		73.90%		73.90%
14		G N (F 194 M) FI (1 O I		1 020 402		1 020 012		2 1 5 5 1 5 1		1 454 402		1 0 15 505		1 050 051
15 16		Common Plant (Facilities, IT) - Electric Only	\$	1,039,493	\$	1,038,812	3	3,155,171	\$	1,454,493	\$	1,047,795	•	1,058,871
17														
18	В	Total General and Electric Intangible Plant Forecast (Line 5)	s	_	s	_	s	2,471,563	s	11,846	s	262,995	s	9,073
19	-	Total General and Electric Intalignote I make I orecast (Eline 6)			-		•	2,1.1,000		11,010	Ψ	202,550	Ψ.	2,070
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 AI)		20.00%	ò	20.00%		20.00%		20.00%		20.00%		20.00%
24		m., m					_		_				_	
25 26	D	Total Transmission Related - Common, General, & Electric Intangible Plant Forecast	\$	207,930	\$	207,794	3	1,125,515	3	293,312	\$	262,197	3	213,621
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		160.050		160.252	6	160.252		160.252		160.252	•	160.252
34		HV (\$1,000)	\$	168,253	2	168,253	3	168,253	2	168,253	3	168,253	3	168,253
35		LV (\$1,000)		358,424		358,424		358,424		358,424		358,424		358,424
33		L V (\$1,000)		330,424		330,424		330,424		330,424		330,424		330,424
36		Total	\$	526,677	\$	526,677	\$	526,677	\$	526,677	\$	526,677	\$	526,677
37				,	T			,		,				,,,,,
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	<u> </u>	4,500,006		4,500,006	Ļ	4,500,006	_	4,500,006	L	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		40.6207		49.6397		40.7207		49 (29)		40.6207		40.7207
43 44		HV % LV %		48.62% 51.38%		48.62% 51.38%		48.62% 51.38%		48.62% 51.38%		48.62% 51.38%		48.62% 51.38%
44		Total	<u> </u>	100.00%	_	100.00%		100.00%		100.00%		100.00%		100.00%
46			\vdash	100.00 /0	+	10.00/0		10.00/0		130.00 /0		10.00 /0		100.00/0
47	F	Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)	 											
48		High Voltage \$	\$	101,105	\$	101,039	s	547,278	s	142,622	\$	127,493	\$	103,872
49		Low Voltage \$	1	106,825	1	106,755	-	578,237		150,690		134,705	1	109,748
50		Total	\$	207,930	\$	207,794	\$	1,125,515	\$	293,312	\$	262,197	\$	213,621
51			Ė		Ť	-		-	Ė	-	Ė		Ė	,

Line	Ref.		l		1									
	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	\$	793,772
4		Common Plant Additions (IT)		1,845,385		4,649,779		1,624,403		1,754,796		1,609,733		15,091,477
5	В	General Plant Additions (IT)		-		-		-		833,180		37,956		5,280,321
6 7			-											
8		Total	\$	2,412,462	\$	5,216,856	S	2,191,480	s	3,155,053	s	2,214,767	s	21,165,570
9			Ť	_,,,,,,		*,==*,***	Ť	_,_,,,,,,,	Ť	-,,				,,
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	s	1,782,810	s	3,855,257	s	1,619,504	s	1,715,864	\$	1,608,663	\$	11,739,199
16		Common Frank (Facilities, 11) - Electric Omy	J	1,702,010	J	3,633,237		1,012,304	•	1,713,604		1,000,003	9	11,/39,199
17														
18	В	Total General and Electric Intangible Plant Forecast (Line 5)	\$	_	\$	-	S	_	s	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		The state of the s		***		20.000/		***		***		••••		• • • • • • •
23 24		Transmission Salaries & Wages Ratio (Statement AI)		20.00%)	20.00%		20.00%		20.00%		20.00%		20.00%
25	n	Total Transmission Related - Common, General, & Electric Intangible Plant Forecast	s	356,615	s	771,167	•	323,949	•	509,885	s	329,373	s	3,404,414
26	D	Total Transmission Related - Common, Scherul, & Electric Intangine Frank Totecase	9	550,015	Ф	771,107	J	525,747	9	307,003	Ψ	527,575	Ψ	3,404,414
27		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 31		LV (\$1,000) Total	S	4,141,581 8,232,400	•	4,141,581 8,232,400	•	4,141,581 8,232,400	6	4,141,581 8,232,400	6	4,141,581 8,232,400	6	4,141,581 8,232,400
32		Total	Þ	8,232,400	J.	8,232,400	ð	8,232,400	ð	8,232,400	ð	6,232,400	Þ	8,232,400
33		HV/LV Transmission Weighted Forecast Plant Additions												
34		HV (\$1,000)	\$	168,253	s	168,253	S	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 HV (\$1,000)	s	4,259,071	•	4,259,071	•	4,259,071	\$	4,259,071	\$	4,259,071	•	4,259,071
39 40		HV (\$1,000) LV (\$1,000)	2	4,259,071	\$	4,259,071	Þ	4,259,071	3	4,259,071	Э	4,259,071	Э	4,259,071
41		Total	S	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	_	-,,,-//	_	-,,-//	_	-,,-,,,,,	Ť	~,, ~, ~, , , ,	Ť	-,,,-//	Ť	~,,///
43		HV %		48.62%		48.62%		48.62%		48.62%		48.62%		48.62%
44		LV %		51.38%		51.38%		51.38%	L	51.38%		51.38%	L	51.38%
45		Total		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%
46														
47		Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)	[_									4.00 4		
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	L	169,217	L	1,749,030
50		Total	\$	356,615	\$	771,167	\$	323,949	\$	509,885	\$	329,373	\$	3,404,414
51				-				-		-		-		-

	Ref.	Description	Total	Reference	Line No.
1		SECTION 1:			1
2		Summary of Common, General and Electric Intangible Plant Forecast:			2
3	Α	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		General Plant Additions (IT)	23,601,407	IT Capital Additions	5
6			23,001,107	Tr cupital radiions	6
7					7
8		Total	\$ 99,031,311	Sum Lines 3 thru 5	8
9		1000	11,711,71	Sam Emes y and y	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		Total Common Final Forceus (Emisso to 1)	73,123,501	Sum Emes 5 to 1	12
13		Common Plant Allocation Factor (Common Allocation Ratio Method)	73.90%	Statement AD; Page AD-10; Line 6	13
14		common r man r movemen r actor (common r movemen ratio ricemon)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Statement 115, 1 age 115 10, 2 me v	14
15		Common Plant (Facilities, IT) - Electric Only	\$ 55,742,699	Line 12 x Line 14	15
16		Common Frank (Facinities, 11) - Execute Only	33,742,033	Elife 12 X Elife 14	16
17					17
18	В	Total General and Electric Intangible Plant Forecast (Line 5)	\$ 23,601,407	Line 5	18
19	ь	Total General and Electric Intangible Flant Porecast (Elife 3)	3 23,001,407	Line 3	19
20					20
21	С	Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)	\$ 79,344,106	Line 15 + Line 18	21
22	·	Total - Common, General, & Electric Intangible Flant Forecast (Sections A & B)	\$ 79,344,100	Line 13 + Line 18	22
23		Transmission Salaries & Wages Ratio (Statement AI)	20.00%	Statement AI; Page AI; Line 15	23
24		Transmission Salaries & Wages Ratio (Statement A1)	20.00%	Statement AI; Page AI; Line 15	24
25	ъ	Tatal Tananaini an Dalatal Communication of the Figure 1 of Figure 1 of Figure 2	6 15 971 200	Line 21 x Line 23	25
26	D	Total Transmission Related - Common, General, & Electric Intangible Plant Forecast	\$ 15,871,200	Line 21 x Line 23	26
27	E	SECTION 3:			27
28	I.	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		Total	\$ 0,232,400	Ellie 27 + Ellie 30	32
33		HV/LV Transmission Weighted Forecast Plant Additions			33
34		HV (\$1,000)	\$ 168,253	C. CINVINCTA C. F. A. DI. A	34
34		nv (\$1,000)	\$ 168,253	Summary of HV-LV Splits for Forecast Plant	34
25		LV (\$1,000)	358.424	Additions work papers; Page 1; Line 1 Summary of HV-LV Splits for Forecast Plant	
35					
		LV (\$1,000)	338,424		35
2.0				Additions work papers; Page 1; Line 1	
		Total	\$ 526,677		36
37		Total		Additions work papers; Page 1; Line 1	35 36 37
37 38		Total Total HV/LV @ Dec 31, 2023 Balance + Weighted Forecast Plant Additions	\$ 526,677	Additions work papers; Page 1; Line 1 Line 34 + Line 35	36 37 38
37 38 39		Total HV/LV @ Dec 31, 2023 Balance + Weighted Forecast Plant Additions HV (\$1,000)	\$ 526,677 \$ 4,259,071	Additions work papers; Page 1; Line 1 Line 34 + Line 35 Line 29 + Line 34	36 37 38 39
37 38 39 40		Total HV/LV @ Dec 31, 2023 Balance + Weighted Forecast Plant Additions HV (\$1,000) LV (\$1,000)	\$ 526,677 \$ 4,259,071 4,500,006	Additions work papers; Page 1; Line 1 Line 34 + Line 35 Line 29 + Line 34 Line 30 + Line 35	36 37 38 39 40
37 38 39 40 41		Total Total HV/LV @ Dec 31, 2023 Balance + Weighted Forecast Plant Additions HV (\$1,000) LV (\$1,000) Total	\$ 526,677 \$ 4,259,071	Additions work papers; Page 1; Line 1 Line 34 + Line 35 Line 29 + Line 34	36 37 38 39 40 41
37 38 39 40 41 42		Total HV/LV @ Dec 31, 2023 Balance + Weighted Forecast Plant Additions HV (\$1,000) LV (\$1,000) Total HV/LV Allocation % = Dec 31, 2023 Balance + Forecast Plant Additions	\$ 526,677 \$ 4,259,071 4,500,006 \$ 8,759,077	Additions work papers; Page 1; Line 1 Line 34 + Line 35 Line 29 + Line 34 Line 30 + Line 35 Line 39 + Line 40	36 37 38 39 40 41 42
37 38 39 40 41 42 43		Total HV/LV @ Dec 31, 2023 Balance + Weighted Forecast Plant Additions HV (\$1,000) LV (\$1,000) Total HV/LV Allocation % = Dec 31, 2023 Balance + Forecast Plant Additions HV %	\$ 526,677 \$ 4,259,071 4,500,006 \$ 8,759,077	Additions work papers; Page 1; Line 1 Line 34 + Line 35 Line 29 + Line 34 Line 30 + Line 35 Line 39 + Line 40 Line 39 / Line 41	36 37 38 39 40 41 42 43
37 38 39 40 41 42 43 44		Total Total HV/LV @ Dec 31, 2023 Balance + Weighted Forecast Plant Additions HV (\$1,000) LV (\$1,000) Total HV/LV Allocation % = Dec 31, 2023 Balance + Forecast Plant Additions HV % LV %	\$ 526,677 \$ 4,259,071 4,500,006 \$ 8,759,077 48.62% 51.38%	Additions work papers; Page 1; Line 1 Line 34 + Line 35 Line 29 + Line 34 Line 30 + Line 35 Line 39 + Line 40 Line 39 / Line 41 Line 40 / Line 41	36 37 38 39 40 41 42 43 44
37 38 39 40 41 42 43 44 45		Total HV/LV @ Dec 31, 2023 Balance + Weighted Forecast Plant Additions HV (\$1,000) LV (\$1,000) Total HV/LV Allocation % = Dec 31, 2023 Balance + Forecast Plant Additions HV %	\$ 526,677 \$ 4,259,071 4,500,006 \$ 8,759,077	Additions work papers; Page 1; Line 1 Line 34 + Line 35 Line 29 + Line 34 Line 30 + Line 35 Line 39 + Line 40 Line 39 / Line 41	36 37 38 39 40 41 42 43 44 45
37 38 39 40 41 42 43 44 45 46		Total HV/LV @ Dec 31, 2023 Balance + Weighted Forecast Plant Additions HV (\$1,000) LV (\$1,000) Total HV/LV Allocation % = Dec 31, 2023 Balance + Forecast Plant Additions HV % LV % Total	\$ 526,677 \$ 4,259,071 4,500,006 \$ 8,759,077 48.62% 51.38%	Additions work papers; Page 1; Line 1 Line 34 + Line 35 Line 29 + Line 34 Line 30 + Line 35 Line 39 + Line 40 Line 39 / Line 41 Line 40 / Line 41	36 37 38 39 40 41 42 43 44 45 46
37 38 39 40 41 42 43 44 45 46	F	Total Total HV/LV @ Dec 31, 2023 Balance + Weighted Forecast Plant Additions HV (\$1,000) LV (\$1,000) Total HV/LV Allocation % = Dec 31, 2023 Balance + Forecast Plant Additions HV % LV %	\$ 526,677 \$ 4,259,071 4,500,006 \$ 8,759,077 48.62% 51.38%	Additions work papers; Page 1; Line 1 Line 34 + Line 35 Line 29 + Line 34 Line 30 + Line 35 Line 39 + Line 40 Line 39 / Line 41 Line 40 / Line 41	36 37 38 39 40 41 42 43 44 45
37 38 39 40 41 42 43 44 45 46	F	Total HV/LV @ Dec 31, 2023 Balance + Weighted Forecast Plant Additions HV (\$1,000) LV (\$1,000) Total HV/LV Allocation % = Dec 31, 2023 Balance + Forecast Plant Additions HV % LV % Total	\$ 526,677 \$ 4,259,071 4,500,006 \$ 8,759,077 48.62% 51.38%	Additions work papers; Page 1; Line 1 Line 34 + Line 35 Line 29 + Line 34 Line 30 + Line 35 Line 39 + Line 40 Line 39 / Line 41 Line 40 / Line 41	36 37 38 39 40 41 42 43 44 45 46
37 38 39 40 41 42 43 44 45 46	F	Total HV/LV @ Dec 31, 2023 Balance + Weighted Forecast Plant Additions HV (\$1,000) LV (\$1,000) Total HV/LV Allocation % = Dec 31, 2023 Balance + Forecast Plant Additions HV % LV % Total Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)	\$ 526,677 \$ 4,259,071 4,500,006 \$ 8,759,077 48.62% 51,38% 100.00%	Additions work papers; Page 1; Line 1 Line 34 + Line 35 Line 29 + Line 34 Line 30 + Line 35 Line 39 + Line 40 Line 39 / Line 41 Line 40 / Line 41 Line 43 + Line 44	36 37 38 39 40 41 42 43 44 45 46
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	F	Total HV/LV @ Dec 31, 2023 Balance + Weighted Forecast Plant Additions HV (\$1,000) LV (\$1,000) Total HV/LV Allocation % = Dec 31, 2023 Balance + Forecast Plant Additions HV % LV % Total Allocated Common, General & Electric Intangible Plant Forecast (Unweighted) High Voltage \$	\$ 526,677 \$ 4,259,071 4,500,006 \$ 8,759,077 48.62% 51,38% 100.00%	Additions work papers; Page 1; Line 1 Line 34 + Line 35 Line 29 + Line 34 Line 30 + Line 35 Line 39 + Line 40 Line 39 / Line 41 Line 40 / Line 41 Line 43 + Line 44 Line 25 x Line 43	36 37 38 39 40 41 42 43 44 45 46

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.		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.
110.	Description	105 Cycle 1	103 Cycle 2	105 Cycle 5	103 Cycle 4	103 Cyck 3	103 Cycle 0	10111	110.
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'.

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'.

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

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

Line No.	 _	<u>A</u>	<u>mounts</u>	<u>Reference</u>	Line No.
1	BTRR Adjustment due to TO5 Cycle 1 Cost Adjustment Calculation:				1
2					2
3	Total BTRR Adjustment - Before Interest	\$	86	Page 2.2; Line 39	3
4					4
5	Interest Expense		41	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		1	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		-	Line 7 x 0.174%	13
14	-				14
15	Total BTRR Adjustment Including FF&U (RETAIL)	\$	128	Sum Lines 11 and 13	15

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.

Revenues:	Line No.) <u>.</u>		A vised TO5 Cycle 1 Amounts	ER1	B Filed TO5 Cycle 1 19-221-002, ER23- 12 and ER24-524 Amounts	C = A - B Difference Incr (Decr)		Reference	Line No.
Transmission Related A&G Expense S5,463 v S5,379 S8 Page 3.1 and Page 4.1, Line 3 3 4 5 CPUC Intervenor Funding Expense - Transmission S125,046 v S124,046 S85 Sum Lines 1 thru 5 6 6 Total O&M Expenses S125,046 v S124,046 S85 Sum Lines 1 thru 5 6 6 Total O&M Expenses S125,046 v S124,046 S85 Sum Lines 1 thru 5 6 6 Total O&M Expenses S125,046 v S124,046 S85 Sum Lines 1 thru 5 6 7 7 7 7 7 7 7 7 7										
Transmission Related A&G Expense 55,463 v 55,379 85 Page 3.1 and Page 4.1, Line 3 3 4 4 5 5 5 5 5 5 5 5	1	Transmission Operation & Maintenance Expense	\$	69,583	\$	69,583	\$	-	Page 3.1 and Page 4.1, Line 1	1
Company Comp	2									
Total O&M Expenses S 125,046 v S 124,961 S 85 Sum Lines 1 thru 5 6 7 7 7 7 7 7 7 7 7	3	Transmission Related A&G Expense		55,463 v	1	55,379		85	Page 3.1 and Page 4.1, Line 3	3
Total O&M Expenses S 125,046 V S 124,961 S 85 Sum Lines 1 thru 5 6 7 7 7 7 7 7 7 7 7	4	CDMCI. E I' E T T							B 21 1B 41 I	4
Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp. 154,592 154,592 - Page 3.1 and Page 4.1, Line 8 9	-			125.046		124.061				
10 Transmission Plant Abandoned Project Cost Amortization Expense 10 Transmission Plant Abandoned Project Cost Amortization Expense 10 11 12 12 13 13 14 14 15 15 15 15 15 15	7	Total O&M Expenses	3	125,046 \	1 5	124,961	3	85	Sum Lines 1 thru 5	0
10 Transmission Plant Abandoned Project Cost Amortization Expense 10 Transmission Plant Abandoned Project Cost Amortization Expense 10 11 12 12 13 13 14 14 15 15 15 15 15 15	8	Transmission General Common Plant Denn Eyn, and Electric Miss Intangible Plant Amort Eyn		154 502		154 592			Page 3.1 and Page 4.1. Line 8	8
10 Transmission Plant Abandoned Project Cost Amortization Expense	-	Transmission, Octoral, Common Frant Dept. Exp., and Electric Misc. Intangible Frant Amort. Exp.		134,372		134,372		-	1 age 3.1 and 1 age 4.1, Line 6	
1 1 1 1 1 1 1 1 1 1		Transmission Diout About and Desirat Cost Association Frances 1							Page 2.1 and Page 4.1. Line 10	-
12 Transmission Related Property Taxes Expense 39,336 39,336		Transmission Frant Abandoned Project Cost Amortization Expense		-		-		-	rage 3.1 and rage 4.1, Line 10	
13 14 Transmission Related Payroll Taxes Expense 2,573 2,573 3,21,463 5 85 Sum Lines 6 thru 14 14 14 15 Sub-Total Expense 321,547 5 321,463 5 85 Sum Lines 6 thru 14 15 16 16 16 16 16 16 16		Transmission Related Property Taxes Expense		39 336		39 336		_	Page 3.1 and Page 4.1. Line 12	
Transmission Related Payroll Taxes Expense 2,573 2,573 5 Page 3.1 and Page 4.1, Line 14 14 15 Sub-Total Expense 321,547 8 321,463 8 85 Sum Lines 6 thru 14 15 16 17 17 18 19 19 19 19 19 19 19		Transmission related Troperty Tailes Expense		37,330		37,330			rage 3.1 and rage 111, 2me 12	
Sub-Total Expense Sub-		Transmission Related Payroll Taxes Expense		2,573		2,573		_	Page 3.1 and Page 4.1, Line 14	
17 Cost of Capital Rate (COCR) - Base ROE 9.6728% 9.6728% 9.6728% 9.6728% 11 Page 3.1 and Page 4.1, Line 17 17 18 Transmission Rate Base 3.653,570 8 3.653,570 8 3.653,559 11 Page 3.1 and Page 4.1, Line 18 18 19 Return and Associated Income Taxes - Base ROE 3.353,402 8 3.533,401 8 1 Line 17 x Line 18 19 20 20 20 20 20 20 20 2	15		\$		\$		\$	85		15
Transmission Rate Base \$ 3,653,570 \$ 3,653,559 11 Page 3.1 and Page 4.1, Line 18 18 19 Return and Associated Income Taxes - Base ROE \$ 353,402 \$ 353,401 \$ 1 Line 17 x Line 18 19 20 20 20 20 20 20 20 2	16									16
Return and Associated Income Taxes - Base ROE S 353,402 V S 353,401 S 1 Line 17 x Line 18 19 20 21 Cost of Capital Rate (COCR) - CAISO Participation ROE Adder Transmission Rate Base S 3,653,570 V S 3,653,570 V S 3,653,579 S 11 Page 3.1 and Page 4.1, Line 21 21 22 Transmission Rate Base Return and Associated Income Taxes - CAISO Participation ROE Adder S 13,984 V S 13,984 V S 13,984 S 0 Line 21 x Line 22 22 23 Return and Associated Income Taxes - CAISO Participation ROE Adder Total of Federal Income Tax Deductions, Other Than Interest S 2,333 S 2,333 S - Page 3.1 and Page 4.1, Line 25 25 24 Transmission Related Revenue Credits (4,559) (4,559) - Page 3.1 and Page 4.1, Line 26 26 27 Transmission Related Regulatory Debits/Credits (Gains)/Losses from Sale of Plant Held for Future Use Line 15 + Line 19 + Line 23 + (Sum) Line 15 + Line 19 + Line 23 + (Sum)	17	Cost of Capital Rate (COCR) - Base ROE		9.6728%		9.6728%		0%	Page 3.1 and Page 4.1, Line 17	17
20 21 Cost of Capital Rate (COCR) - CAISO Participation ROE Adder 0.3828% 0.32	18	Transmission Rate Base	\$	3,653,570 v	/ \$	3,653,559		11	Page 3.1 and Page 4.1, Line 18	18
Cost of Capital Rate (COCR) - CAISO Participation ROE Adder 0.3828% 0.	19	Return and Associated Income Taxes - Base ROE	\$	353,402 v	\$	353,401	\$	1	Line 17 x Line 18	19
22 Transmission Rate Base \$ 3,653,570 \$ 3,653,559 \$ 11 Page 3.1 and Page 4.1, Line 22 22 23 Return and Associated Income Taxes - CAISO Participation ROE Adder \$ 13,984 \$ 13,984 \$ 0 Line 21 x Line 22 23 24 25 25 25 25 25 25 25	20									20
23 Return and Associated Income Taxes - CAISO Participation ROE Adder 24 25 Total of Federal Income Tax Deductions, Other Than Interest 25 Total of Federal Income Tax Deductions, Other Than Interest 26 Transmission Related Revenue Credits 27 Transmission Related Regulatory Debits/Credits 28 (Gains)/Losses from Sale of Plant Held for Future Use 29 Line 15 + Line 19 + Line 23 + (Sum 29 Line 15 + Line 19 + Line 23 + (Sum	21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder		0.3828%		0.3828%		0%	Page 3.1 and Page 4.1, Line 21	21
24 25 Total of Federal Income Tax Deductions, Other Than Interest \$ 2,333 \$ 2,333 \$ - Page 3.1 and Page 4.1, Line 25 25 26 Transmission Related Revenue Credits \$ (4,559) \$ (4,559) \$ - 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 \$ 29 29 20 21 Line 15 + Line 19 + Line 23 + (Sum	22	Transmission Rate Base	\$				\$	11	Page 3.1 and Page 4.1, Line 22	22
25 Total of Federal Income Tax Deductions, Other Than Interest \$ 2,333 \$ 2,333 \$ - Page 3.1 and Page 4.1, Line 25 25 26 Transmission Related Revenue Credits (4,559) (4,559) - 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 20 21 Line 15 + Line 19 + Line 23 + (Sum		Return and Associated Income Taxes - CAISO Participation ROE Adder	\$	13,984 \	/ \$	13,984	\$	0	Line 21 x Line 22	
26 Transmission Related Revenue Credits (4,559) (4,559) - 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 Line 15 + Line 19 + Line 23 + (Sum	24									
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 Line 15 + Line 19 + Line 23 + (Sum	25		\$,	\$,	\$	-		
28 (Gains)/Losses from Sale of Plant Held for Future Use Page 3.1 and Page 4.1, Line 28 28 29 Line 15 + Line 19 + Line 23 + (Sum				(4,559)		(4,559)		-		
29 Line 15 + Line 19 + Line 23 + (Sum				-		-		-	2 2	
Line 15 + Line 19 + Line 23 + (Sum		(Gams)/Losses from Sale of Plant Held for Future Use							Page 3.1 and Page 4.1, Line 28	
	29								Line 15 Line 10 Line 22 (9	29
	30	End of Prior Year Revenues (PYRR EL) Excluding FF&U	s	686.708 v	<i>I</i> \$	686 622	s	86		30

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

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.

			A	As File	B ed TO5 Cycle 1	C =	A - B		
Line			vised TO5 Cycle 1	ER19-	221-002, ER23- and ER24-524	Diff	erence		Line
No.			mounts 5	A	Amounts 5	Incr	(Decr)	Reference	No.
	B. Incentive ROE Project Transmission Revenue: 1,2								
1 2	Incentive Transmission Plant Depreciation Expense	\$	-	\$	-	\$	-	Page 3.2 and Page 4.2, Line 1	1 2
3	Incentive Cost of Capital Rate (ICOCR) - 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	<u>\$</u>	-	\$	-	\$	-	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	\$	-	\$	-	\$	-	Page 3.2 and Page 4.2, Line 14	14
15									15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$	-	\$	-	\$	-	Page 3.2 and Page 4.2, Line 16	16
17	Cost of Capital Rate (COCR) - Base ROE		9.6728%		9.6728%		0%	Page 3.2 and Page 4.2, Line 17	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$	-	\$	-	S	-	Line 16 x Line 17	18
19									19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$	-	\$	-	\$	-	Page 3.2 and Page 4.2, Line 20	20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder		0.0000%		0.0000%		0%	Page 3.2 and Page 4.2, Line 21	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					<u>.</u>				25
26	D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: 1,2								26
27	Incentive Transmission Construction Work In Progress	\$	-	\$	-	\$	-	Page 3.2 and Page 4.2, Line 27	27
28	Cost of Capital Rate (COCR) - Base ROE		9.6728%		9.6728%		0%	Page 3.2 and Page 4.2, Line 28	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 3.2 and Page 4.2, Line 31	31
32	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder		0.3828%		0.3828%		0%	Page 3.2 and Page 4.2, Line 32	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	\$		\$	<u> </u>	\$		Sum Lines 11, 24, 35	37
38									38
39	E. Total (PYRR FU) Excluding FF&U 3	\$	686,708 v	\$	686,622	S	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.

Blank lines that show us in the Executed Park Security Inc. 19 and 19

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.

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.

Line	3	Re	A evised TO5 Cycle 1	ERI	B Filed TO5 Cycle 1 19-221-002, ER23- 2 and ER24-524		A - B		Line
No.			Amounts		Amounts	Incr	(Decr)	Reference	No.
	A. Transmission Rate Base								
1	Net Transmission Plant:								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	Rate Base Additions:								8
9	Plant Held for Future Use	\$	2,813	\$	2,813	\$	-	Page 3.3 and Page 4.3, Line 9	9
10	,				-		-	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									13
14		\$	(703,514)	\$	(703,514)	\$	-	Page 3.3 and Page 4.3, Line 14	14
15		-					-	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		_							18
19	Transmission Related Material and Supplies	\$	46,596	\$	46,596	\$	-	Page 3.3 and Page 4.3, Line 19	19
20			17,346		17,346			Page 3.3 and Page 4.3, Line 20	20
21	C 1		15,631		15,620		11	Page 3.3 and Page 4.3, Line 21	21
22	Total Working Capital	\$	79,573	V \$	79,562	\$	11	Sum Lines 19 thru 21	22
23									23
24	5 ,	\$	- (40.240)	\$	- (40.240)	\$	-	Page 3.3 and Page 4.3, Line 24	24
	Unfunded Reserves	\$	(10,319)	\$	(10,319)			Page 3.3 and Page 4.3, Line 25	25
26 27	m.im. : : n.c.n	s	3,653,570		2 (52 550		- 11	0 1: 6 11 16 22 24 25	26 27
	Total Transmission Rate Base	3	3,053,570	v 3	3,653,559	\$	11	Sum Lines 6, 11, 16, 22, 24, 25	
28									28
29									29
30		\$	-	\$	-	\$	-	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									34
	Incentive Transmission Plant Abandoned Project Cost	\$	-	\$	-	\$	-	Page 3.3 and Page 4.3, Line 35	35
36			-		-			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	\$	-	\$	-	\$	-	Page 3.3 and Page 4.3, Line 39	39

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

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.

		A	As File	B ed TO5 Cycle 1	C =	= A - B		
Line		 evised TO5 Cycle 1	ER19-	221-002, ER23- and ER24-524		ference		Line
No.		 Amounts		Amounts	Incr	(Decr)	Reference	No.
1	A. Transmission Plant Gross Transmission Plant:							1
2	Transmission Plant	\$ 5,164,792	S	5,164,792	\$	_	Page 3.4 and Page 4.4, Line 2	2
3	Transmission Related Electric Miscellaneous Intangible Plant	30,170	Ψ.	30,170	Ψ	_	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		-,,		-,,				7
8	Transmission Related Depreciation Reserve:							8
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								14
15	Net Transmission Plant:							15
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								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	\$ -	\$	-	\$	-	Line 23 Minus Line 24	25

Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.
 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 $_{\rm EU}$) For the Base Period & True-Up Period Ending December 31, 2017

Line					Line
No.	<u>-</u>		Amounts	Reference	No.
	A. Revenues:				
1	Transmission Operation & Maintenance Expense	\$	69,583	Pg9 Rev Stmnt AH; Line 10	1
2					2
3	Transmission Related A&G Expense		55,463 V	Pg9 Rev Stmnt 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 V	Sum Lines 1 thru 5	6
7	The state of the s		154 500	D 10 D G 17 7 17	7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	2	154,592	Pg10 Rev Stmt AJ; Line 17	8
9				G	9
10	Transmission Plant Abandoned Project Cost Amortization Expense ¹		-	Statement AJ; Line 23	10
11	Townsie Dale I December Towns Ferring		39,336	Statement AK; Line 13	11 12
13	Transmission Related Property Taxes Expense		39,330	Statement AK; Line 13	13
14	Transmission Related Payroll Taxes Expense		2,573	Statement AK; Line 20	13
15	Sub-Total Expense	S	321,547 V	Sum Lines 6 thru 14	15
16	Suo-Total Expense	J	321,347 V	Buil Ellies o ultu 14	16
17	Cost of Capital Rate (COCR) - Base ROE		9.6728%	Pg7.3 Rev Stmt AV; Line 31	17
18	Transmission Rate Base	9	3,653,570 V	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$	353,402 V	Line 17 x Line 18	19
20		•	000,.02		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	S	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	1		,		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			<u> </u>		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

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

 Blank lines that show up in the Formula Pate Spreadchast will not be company and the
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, 2017

Romentive ROE Project Transmission Plant Depreciation Expense	Line				Line
Incentive Transmission Plant Depreciation Expense S	No.		Amounts	Reference	No.
2 1.894456 Pg7.4 Rev Stmt AV; Line 31 3 3 3 3 1 1 1 1 1					
1		Incentive Transmission Plant Depreciation Expense	\$ -	Statement AJ; Line 19	1
Total Incentive RDF Project Transmission Rate Base S					
Incentive ROE Project Return and Associated Income Taxes - Base ROE			1.8944%		
Cost of Capital Rate COCR) - CAISO Participation ROE Adder COCR) - CAISO Partici			\$ -		•
Cost of Capital Rate (COCR) - CAISO Participation ROE Adder S - Peg 3, Line 32 88		Incentive ROE Project Return and Associated Income Taxes - Base ROE	S -	Line 3 x Line 4	
8 Total Incentive RDE Project Transmission Rate Base 9 Return and Associated Income Taxes - CAISO Participation ROE Adder 11 Total Incentive RDE Project Transmission Revenue 12 Incentive Transmission Plant Abandoned Project Revenue; 1.2 13 C. Incentive Transmission Plant Abandoned Project Revenue; 1.2 14 Incentive Transmission Plant Abandoned Project Cost Amortization Expense 15 Total Incentive Transmission Plant Abandoned Project Cost Amortization Expense 15 Total Incentive Transmission Plant Abandoned Project Cost Rate Base 16 Total Incentive Transmission Plant Abandoned Project Cost Rate Base 17 Cost of Capital Rate ⟨coca⟩ Base ROE 18 Incentive Transmission Plant Abandoned Project Cost Rate Base 19 Total Incentive Transmission Plant Abandoned Project Cost Rate Base 19 Total Incentive Transmission Plant Abandoned Project Cost Rate Base 19 Total Incentive Transmission Plant Abandoned Project Cost Rate Base 10 Total Incentive Transmission Plant Abandoned Project Cost Rate Base 10 Total Incentive Transmission Plant Abandoned Project Cost Rate Base 10 Total Incentive Transmission Plant Abandoned Project Cost Rate Base 10 Total Incentive Transmission Plant Abandoned Project Cost Rate Base 10 Total Incentive Transmission Plant Abandoned Project Cost Rate Base 11 Cost of Capital Rate ⟨coca⟩ - CAISO Participation ROE Adder 12 Incentive Transmission Construction Work In Progress (CWIP) Revenue: 12			2 22224		
Return and Associated Income Taxes - CAISO Participation ROE Adder S - Line 7 x Line 8 9	,		0.0000%		
10 11 Total Incentive ROE Project Transmission Revenue 1-2 12 13 14 15 15 15 15 15 15 15			<u>\$</u> -		
Total Incentive ROE Project Transmission Revenue		Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line / x Line 8	
12 13 C. Incentive Transmission Plant Abandoned Project Revenue: 1.2		Total Incentive POE Project Transmission Personne	•	Line 1 + Line 5 + Line 0	
13 C. Incentive Transmission Plant Abandoned Project Cost Amortization Expense 14 Incentive Transmission Plant Abandoned Project Cost Amortization Expense 15 Incentive Transmission Plant Abandoned Project Cost Rate Base 16 Total Incentive Transmission Plant Abandoned Project Cost Rate Base 17 Cost of Capital Rate (cocgs) - Base ROE 9,6728% Pg7.3 Rev Stmt AV; Line 31 17 Incentive Transmission Plant Abandoned Project Cost Rate Base 17 Cost of Capital Rate (cocgs) - Base ROE 18 Incentive Transmission Plant Abandoned Project Cost Rate Base ROE 18 Incentive Transmission Plant Abandoned Project Cost Rate Base 19 Pg7.3 Rev Stmt AV; Line 31 18 Pg7.3 Rev Stmt AV; Line 31 Pg7.3 Rev Stmt AV; Line 32 Pg7.3 Rev Stmt AV; Line 31 Pg7.3 Rev Stmt AV; Line 31 Pg7.3 Rev Stmt AV; Line 32 Pg7.3 Rev Stmt AV; Line 31 Pg7.3 Rev Stmt AV; Line 32 Pg7.3 Rev Stmt AV; Line 34 Pg7.3 Rev Stmt AV; L		Total incentive ROE Project Transmission Revenue	3 -	Line 1 + Line 3 + Line 9	
Incentive Transmission Plant Abandoned Project Cost Amortization Expense S - Statement AJ; Line 21 14					
15 16 Total Incentive Transmission Plant Abandoned Project Cost Rate Base Page 3; Line 37 16 17 18 16 17 18 16 17 18 16 18 16 19 19 19 19 19 19 19			e	Statement A I. I in 21	
Total Incentive Transmission Plant Abandoned Project Cost Rate Base Page 3; Line 37 16		incentive Transmission Flant Abandoned Project Cost Amortization Expense	\$ -	Statement AJ, Line 21	
17 Cost of Capital Rate (COCR) - Base ROE 9.6728% Pg7.3 Rev Stmt AV; Line 31 17		Total Incentive Transmission Plant Abandoned Project Cost Rate Rase	<u> </u>	Page 3: Line 37	
Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE \$ -		· · · · · · · · · · · · · · · · · · ·	9 6728%	•	
19 20 Total Incentive Transmission Plant Abandoned Project Cost Rate Base Page 3; Line 37 20 20 20 20 20 20 20 2			\$ -		
Total Incentive Transmission Plant Abandoned Project Cost Rate Base S		mount in the real result of real result of real results and real results and r	*	Diffe To A Diffe Ty	
Cost of Capital Rate COCR - CAISO Participation ROE Adder Cotto of Capital Rate Cocr - CAISO Participation ROE Adder Cotto of Capital Rate Cocr - CAISO Participation ROE Adder Cotto of Capital Rate Cocr - CAISO Participation ROE Adder Cotto of Capital Rate Cocr - CAISO Participation ROE Adder Cotto of Capital Rate Cocr - CAISO Participation ROE Adder		Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	
Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder Total Incentive Transmission Plant Abandoned Project Revenue Total Incentive Transmission Plant Abandoned Project Revenue Discription Incentive Transmission Construction Work In Progress (CWIP) Revenue: 1,2 Incentive Transmission Construction Work In Progress (CWIP) Revenue: 1,2 Incentive Transmission Construction Work In Progress (CWIP) Revenue: 1,2 Cost of Capital Rate (COCR) - Base ROE Incentive CWIP Return and Associated Income Taxes - Base ROE Incentive Transmission Construction Work In Progress Solution 1, 2,3 Incentive Transmission Construction Work In Progress Solution 2, 2,3 Incentive Transmission Construction Work In Progress Solution 2, 2,3 Incentive Transmission Construction Work In Progress Solution 2, 2,3 Incentive Transmission Construction Work In Progress Solution 2, 2,3 Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder Solution 3, 2,3 Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder Total Incentive CWIP Revenue Solution 3, 2,3 Total Incentive End of Prior Year Revenues (PYRR (EU-IR) Excluding FF&U Soun Lines 11, 24, 35 Total Incentive End of Prior Year Revenues (PYRR (EU-IR) Excluding FF&U Soun Lines 11, 24, 35 Total Incentive End of Prior Year Revenues (PYRR (EU-IR) Excluding FF&U Soun Lines 11, 24, 35 Total Incentive End of Prior Year Revenues (PYRR (EU-IR) Excluding FF&U Soun Lines 11, 24, 35	21		0.0000%	<u> </u>	21
Total Incentive Transmission Plant Abandoned Project Revenue Total Incentive Transmission Construction Work In Progress (CWIP) Revenue: 1,2 Discriptive Transmission Construction Work In Progress (CWIP) Revenue: 1,2 Incentive Transmission Construction Work In Progress Cost of Capital Rate (COCR) - Base ROE Incentive CWIP Return and Associated Income Taxes - Base ROE Incentive Transmission Construction Work In Progress Incentive Transmission Construction Work In Progress Cost of Capital Rate (COCR) - CAISO Participation ROE Adder Cost of Capital Rate (COCR) - CAISO Participation ROE Adder Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder Total Incentive CWIP Revenue Total Incentive CWIP Revenue Total Incentive CWIP Revenue Total Incentive End of Prior Year Revenues (PYRR EU-IR) Excluding FF&U Sum Lines 11, 24, 35 Total Incentive End of Prior Year Revenues (PYRR EU-IR) Excluding FF&U Sum Lines 11, 24, 35 Total Incentive End of Prior Year Revenues (PYRR EU-IR) Excluding FF&U Sum Lines 11, 24, 35	22		s -	Line 20 x Line 21	22
25 26 D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: 1.2 26	23	, i			23
Descriptive Transmission Construction Work In Progress (CWIP) Revenue: 1,2 1,2	24	Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	Line 14 + Line 18 + Line 22	24
Incentive Transmission Construction Work In Progress Page 3; Line 39 27	25				25
28 Cost of Capital Rate (COCR) - Base ROE 29 Incentive CWIP Return and Associated Income Taxes - Base ROE 30 Incentive Transmission Construction Work In Progress 30 Incentive Transmission Construction Work In Progress 30 Cost of Capital Rate (COCR) - CAISO Participation ROE Adder 31 Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder 32 Cost of Capital Rate (COCR) - CAISO Participation ROE Adder 33 Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder 34 Line 31 x Line 32 35 Total Incentive CWIP Revenue 36 Line 29 + Line 33 37 Total Incentive End of Prior Year Revenues (PYRR EU-IR) Excluding FF&U 38 Sum Lines 11, 24, 35 39 Sum Lines 11, 24, 35 30 Sum Lines 11, 24, 35	26	D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: 1,2			26
Incentive CWIP Return and Associated Income Taxes - Base ROE Incentive Transmission Construction Work In Progress Cost of Capital Rate (COCR) - CAISO Participation ROE Adder Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder Total Incentive CWIP Revenue Total Incentive CWIP Revenue Total Incentive End of Prior Year Revenues (PYRR EU-IR) Excluding FF&U Line 27 x Line 28 Page 3; Line 39 Total Sage Stmt AV; Line 64 Line 31 x Line 32 33 34 35 Total Incentive CWIP Revenue Solution 11, 24, 35 Total Incentive End of Prior Year Revenues (PYRR EU-IR) Excluding FF&U Sum Lines 11, 24, 35 38	27	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	27
30 31 Incentive Transmission Construction Work In Progress Page 3; Line 39 31 32 Cost of Capital Rate (COCR) - 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	28	Cost of Capital Rate (COCR) - Base ROE	9.6728%	Pg12.3 Rev Stmt AV; Line 31	28
Incentive Transmission Construction Work In Progress S	29	Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	Line 27 x Line 28	29
2 Cost of Capital Rate (COCR) - 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 \$ -	30				
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 38 38 38 38 38	31	Incentive Transmission Construction Work In Progress	\$ -		31
34 35 36 37 38 39 39 39 39 39 39 39	32	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.3828%	Pg12.3 Rev Stmt AV; Line 64	32
Total Incentive CWIP Revenue	33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 31 x Line 32	33
36 36 37 Total Incentive End of Prior Year Revenues (PYRR EU-IR) Excluding FF&U \$ - Sum Lines 11, 24, 35 37 38 38					
37 Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U \$ - Sum Lines 11, 24, 35 37 38		Total Incentive CWIP Revenue	\$ -	Line 29 + Line 33	
38					
		Total Incentive End of Prior Year Revenues (PYRR EU-IR) Excluding FF&U	\$ -	Sum Lines 11, 24, 35	
39 <u>E. Total (PYRR _{EL}) Excluding FF&U</u> 3 <u>\$ 686,708</u> v Page 1; Line 30 + Line 37 39	38				
	39	E. Total (PYRR _{FII}) Excluding FF&U ³	\$ 686,708 V	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.
- 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.
- 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 $_{\rm EU}$)

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

Line				Line
No.		Amounts	Reference	No.
	A. Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	\$ 4,161,137	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	12,666	Page 4; Line 17	3
4	Transmission Related General Plant	39,764	Page 4; Line 18	4
5	Transmission Related Common Plant	71,451	Page 4; Line 19	5
6	Total Net Transmission Plant	\$ 4,285,018	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	\$ 2,813	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$ 2,813	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes	\$ (703,514)	Pg8 Rev Stmt AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes		Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (703,514)	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	\$ 46,596	Pg6 Rev Stmt AL; Line 5	19
20	Transmission Related Prepayments	17,346	Pg6 Rev Stmt AL; Line 9	20
21	Transmission Related Cash Working Capital	15,631 √	Pg6 Rev Stmt AL; Line 19	21
22	Total Working Capital	\$ 79,573 √	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	\$ -	Statement Misc; Line 5	24
25	Unfunded Reserves	\$ (10,319)	Statement Misc; Line 7	25
26				26
27	Total Transmission Rate Base	\$ 3,653,570 √	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	Total incentive ROL Hoject Hallshirssion Rate Base	3 -	Ellie 30 + Ellie 31	33
	or construction of the second			34
34	C. Incentive Transmission Plant Abandoned Project Rate Base: Learning Transmission Plant Abandoned Project Control	0	Statement Missell in 0	
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	S -	Statement AM; Line 1	39

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

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 $_{\rm EU}$) For the Base Period & True-Up Period Ending December 31, 2017 (S1,000)

Lin				Line
No		 Amounts	Reference	No.
	A. Transmission Plant:			
1	Gross Transmission Plant:			1
2	Transmission Plant	\$ 5,164,792	Pg6 Rev Stmt AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	30,170	Pg6 Rev Stmt AD; Line 27	3
4	Transmission Related General Plant	66,553	Pg6 Rev Stmt AD; Line 29	4
5	Transmission Related Common Plant	145,874	Pg6 Rev Stmt AD; Line 31	5
6	Total Gross Transmission Plant	\$ 5,407,389	Sum Lines 2 thru 5	6
7				7
8	Transmission Related Depreciation Reserve:			8
9	Transmission Plant Depreciation Reserve	\$ 1,003,655	Pg7 Rev Stmt AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	17,504	Pg7 Rev Stmt AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	26,789	Pg7 Rev Stmt AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	74,423	Pg7 Rev Stmt AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,122,371	Sum Lines 9 thru 12	13
14				14
15	Net Transmission Plant:			15
16	Transmission Plant	\$ 4,161,137	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	12,666	Line 3 Minus Line 10	17
18	Transmission Related General Plant	39,764	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	71,451	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 4,285,018	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

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 $_{\rm EU})$

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

Line Line Reference No. No. A. Revenues: 69,583 V Transmission Operation & Maintenance Expense Pg9 Rev Stmnt AH; Line 10 Transmission Related A&G Expense 55,379 v Pg9 Rev Stmnt AH; Line 33 CPUC Intervenor Funding Expense - Transmission Negative of Statement AH; Line 17 Total O&M Expenses 124,961 √ Sum Lines 1 thru 5 Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp. \$ 154,592 √ Pg10 Rev Stmt AJ; Line 17 10 Statement AJ; Line 23 10 Transmission Plant Abandoned Project Cost Amortization Expense 11 11 Transmission Related Property Taxes Expense 39,336 Statement AK: Line 13 12 12 13 13 14 Transmission Related Payroll Taxes Expense Statement AK; Line 20 Sub-Total Expense 321,463 V Sum Lines 6 thru 14 15 15 16 Cost of Capital Rate $_{\rm (COCR)}$ - Base ROE 17 Pg12.3 Rev Stmt AV; Line 31 17 3,653,559 v Page 3: Line 27 18 Transmission Rate Base 18 353,401 V Return and Associated Income Taxes - Base ROE 19 Line 17 x Line 18 19 20 20 Pg12.3 Rev Stmt AV: Line 64 21 Cost of Capital Rate (COCR) - CAISO Participation ROE Adder 0.3828% 21 3,653,559 V Page 3; Line 27 - Line 10 22 22 Transmission Rate Base 23 Return and Associated Income Taxes - CAISO Participation ROE Adder 13,984 V Line 21 x Line 22 23 24 24 25 Total of Federal Income Tax Deductions, Other Than Interest Statement AO: Line 3 25 (4,559) Statement AU: Line 13 Transmission Related Revenue Credits 26 26 27 Transmission Related Regulatory Debits/Credits Statement Misc: Line 1 27 (Gains)/Losses from Sale of Plant Held for Future Use Statement AU; Line 15 28 28 29 29 686,622 v 30 End of Prior Year Revenues (PYRR $_{\rm EU}$) Excluding FF&U Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28) 30

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 and cost adjustments included 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.

SAN DIEGO GAS & ELECTRIC COMPANY Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR $_{\rm EU})$

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

Line				Line
No.		Amounts	Reference	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%	Pg12.4 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%	Pg12.4 Rev Stmt AV; Line 64	7
8	Total Incentive ROE Project Transmission Rate Base	<u>\$</u> -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 7 x Line 8	9
10	T. A. I	Ф.	Line 1 + Line 5 + Line 9	10 11
11 12	Total Incentive ROE Project Transmission Revenue	\$ -	Line 1 + Line 5 + Line 9	11
	G T			13
13	C. Incentive Transmission Plant Abandoned Project Revenue: 1,2 Incentive Transmission Plant Abandoned Project Cost Amortization Expense	d.	Chataman A.I. Lina 21	13
14 15	incentive Transmission Plant Abandoned Project Cost Amortization Expense	5 -	Statement AJ; Line 21	14
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ _	Page 3; Line 37	16
17	· ·	9.6728%	Pg12.3 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	mounte Taille Faint Found Froj. Rotali & Faison Inc. Faites Base Roz	•	Ente To A Ente T,	19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	S -	Page 3; Line 37	20
21	· · · · · · · · · · · · · · · · · · ·	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	9.6728%	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	e	\$ -	Page 3; Line 39	31
32	. ()	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	<u>\$ - </u>	Line 29 + Line 33	35
36	TO LET COLOR AND COMPANY OF THE PERSON			36
37	Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	<u>s - </u>	Sum Lines 11, 24, 35	37
38	1			38
39	E. Total (PYRR FII) Excluding FF&U	\$ 686,622 V	Page 1; Line 30 + Line 37	39

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 and cost adjustments included in TO5 Cycle 5 per ER23-542.

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.

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.

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, 2017

(\$1,000)

Line					Line
No.		I	Amounts	Reference	No.
	A. Transmission Rate Base:				
1	Net Transmission Plant:				1
2	Transmission Plant	\$	4,161,137 √	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant		12,666 √	Page 4; Line 17	3
4	Transmission Related General Plant		39,764 √	Page 4; Line 18	4
5	Transmission Related Common Plant		71,451 √	Page 4; Line 19	5
6	Total Net Transmission Plant	\$	4,285,018 V	Sum Lines 2 thru 5	6
7					7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	\$	2,813	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$	2,813	Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes	\$	(703,514) √	Pg8 Rev Stmt AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes		-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$	(703,514) √	Line 14 + Line 15	16
17					17
18	Working Capital:				18
19	Transmission Related Materials and Supplies	\$	46,596 √	Pg11 Rev Stmt AL; Line 5	19
20	Transmission Related Prepayments		17,346 √	Pg11 Rev Stmt AL; Line 9	20
21	Transmission Related Cash Working Capital		15,620 √	Pg11 Rev Stmt AL; Line 19	21
22	Total Working Capital	\$	79,562 √	Sum Lines 19 thru 21	22
23					23
24	Other Regulatory Assets/Liabilities	\$	-	Statement Misc; Line 5	24
25	Unfunded Reserves	\$	(10,319)	Statement Misc; Line 7	25
26					26
27	Total Transmission Rate Base	\$	3,653,559 √	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
	DI ALCONDITO A TRANSPORTOR OF CONTRACTOR OF			,	

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 and cost adjustments included in TO5 Cycle 5 per ER23-542.

 The FERC approved incentives for each project will be tracked and shown concretely by expecting the applicable from the control of the contro

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 $_{\rm EU}$)

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

Line Line Reference Nο No. A. Transmission Plant: Gross Transmission Plant: Pg6 Rev Stmt AD; Line 11 Transmission Plant 5.164.792 v Transmission Related Electric Misc. Intangible Plant Pg6 Rev Stmt AD; Line 27 30,170 v 66,553 V Transmission Related General Plant Pg6 Rev Stmt AD; Line 29 145,874 v Transmission Related Common Plant Pg6 Rev Stmt AD; Line 31 Total Gross Transmission Plant 5,407,389 v Sum Lines 2 thru 5 Transmission Related Depreciation Reserve: Transmission Plant Depreciation Reserve 1,003,655 V Pg7 Rev Stmt AE; Line 1 Transmission Related Electric Misc. Intangible Plant Amortization Reserve 17,504 √ Pg7 Rev Stmt AE; Line 11 Transmission Related General Plant Depr Reserve 26,789 √ Pg7 Rev Stmt AE; Line 13 Transmission Related Common Plant Depr Reserve 74,423 √ Pg7 Rev Stmt AE; Line 15 12 13 Total Transmission Related Depreciation Reserve 1,122,371 Sum Lines 9 thru 12 13 14 14 15 Net Transmission Plant: 15 16 Transmission Plant 4,161,137 V Line 2 Minus Line 9 16 17 Transmission Related Electric Miscellaneous Intangible Plant 12,666 V Line 3 Minus Line 10 17 18 Transmission Related General Plant 39,764 v Line 4 Minus Line 11 18 Transmission Related Common Plant 19 19 71,451 V Line 5 Minus Line 12 20 Total Net Transmission Plant 4,285,018 v Sum Lines 16 thru 19 20 21 21 22 22 B. Incentive Project Transmission Plant: 1 Statement AD; Line 13 23 Incentive Transmission Plant Incentive Transmission Plant Depreciation Reserve Statement AE; Line 19 24

Total Net Incentive Transmission Plant

Line 23 Minus Line 24

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 and cost adjustments included in TO5 Cycle 5 per ER23-542.

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 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	Derivation of Transmission Operation and Maintenance Expense:	1 age, Line, Col.	Amounts	Reference	1
2	Total Transmission O&M Expense	321; 112; b	\$ 87,096	AH-1; Line 33; Col. a	2
3	Adjustments to Per Book Transmission O&M Expense:	321, 112, 0	\$ 07,070	741-1, Ellie 33, Col. a	3
4	Scheduling, System Control & Dispatch Services		(6,098)	Negative of AH-1; Line 38; Col. b	4
5	Reliability, Planning & Standards Development		(2,804)	Negative of AH-1; Line 39; Col. b	5
6	Transmission of Electricity by Others		(2,004)	Negative of AH-1; Line 40; Col. b	6
7	Miscellaneous Transmission Expense		(6,066)	Negative of AH-1; Line 45; Col. b	7
8	Other Transmission O&M Exclusion Adjustments		(115)	Negative of AH-1; Line 37; Col. b	8
9	FERC Audit Adjustments (incl. in TO5 Cycle 6; ER24-524)		(2,430)	Pg9.2 Rev AH-1; Line 33; Col. d	9
10	Total Adjusted Transmission O&M Expenses		\$ 69,583	Sum Lines 2 thru 9	10
	Total Adjusted Transmission O&M Expenses		\$ 09,363	Suili Lilies 2 tillu 9	11
11	Desiration of Administration and Computer				12
12	Derivation of Administrative and General Expense:	222, 107, 1	9 425 (20	D AII 2: Line 16: C-1 -	
13	Total Administrative & General Expense	323; 197; b	\$ 425,629	Rev AH-2; Line 16; Col. a	13
14	Adjustments to Per Book A&G Expense:		77	N .: CD 4H2 I: 22 C I I	14
15	Abandoned Projects		77	Negative of Rev AH-2; Line 32; Col. b	15
16	CPUC energy efficiency programs		(260)	Negative of Rev AH-2; Sum Lines 20, 22, 24, 31 33; Col. a or b	' 16
17	CPUC Intervenor Funding Expense - Transmission ¹		-	Negative of Rev AH-2; Line 25; Col. a	17
18	CPUC Intervenor Funding Expense - Distribution		(591)	Negative of Rev AH-2; Line 26; Col. a	18
19	CPUC reimbursement fees		(8,070)	Negative of Rev AH-2; Line 27; Col. a	19
20	Injuries & Damages		-	Negative of Rev AH-2; Line 21; Col. a	20
21	General Advertising Expenses		(193)	Negative of Rev AH-2; Line 30; Col. b	21
22	Franchise Requirements		(120,401)	Negative of Rev AH-2; Line 23; Col. b	22
23	Hazardous substances - Hazardous Substance Cleanup Cost Account		(70)	Negative of Rev AH-2; Line 34; Col. b	23
24	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(62)	Negative of Rev AH-2; Line 28; Col. a	24
25	Other A&G Exclusion Adjustments		<u>.</u>	Not Applicable to 2017 Base Period	25
26	FERC Audit Adjustments (incl. in TO5 Cycle 6; ER24-524)		(1,534)	Rev AH-2; Line 16; Col. d	26
27	Other Cost Adjustments		459 √	Pg5.2 Negative of Rev AH-2; Line 16; Col. f	27
28	Total Adjusted A&G Expenses Including Property Insurance		\$ 294,984 √	Sum Lines 13 thru 27	28
29	Less: Property Insurance (Due to different allocation factor)		(5,392)	Negative of AH-2; Line 5; Col. c	29
30	Total Adjusted A&G Expenses Excluding Property Insurance		\$ 289,592 √	Line 28 + Line 29	30
31	Transmission Wages and Salaries Allocation Factor		18.42%	Statement AI; Line 15	31
32	Transmission Related Administrative & General Expenses		\$ 53,345 √	Line 30 x Line 31	32
33	Property Insurance Allocated to Transmission, General, and Common Plant		2,118	Negative of Line 29 x Line 53	33
34	Transmission Related A&G Expense Including Property Insurance Expense		\$ 55,463 √	Line 32 + Line 33	34
35					35
36	Derivation of Transmission Plant Property Insurance Allocation Factor:				36
37	Transmission Plant & Incentive Transmission Plant		\$ 5,164,792	Pg6 Rev Stmt AD; Line 25	37
38	Transmission Related Electric Miscellaneous Intangible Plant			Shall be Zero	38
39	Transmission Related General Plant		66,553	Pg6 Rev Stmt AD; Line 29	39
40	Transmission Related Common Plant		145,874	Pg6 Rev Stmt AD; Line 31	40
41	Total Transmission Related Investment in Plant		\$ 5,377,219	Sum Lines 37 thru 40	41
42			ψ 5,577,219	Sum Emes 57 uma 10	42
43	Total Transmission Plant & Incentive Transmission Plant		\$ 5,164,792	Line 37 Above	43
44	Total Steam Production Plant		567,644	Pg6 Rev Stmt AD; Line 1	44
45	Total Nuclear Production Plant		307,044	Shall be Zero	45
46	Total Other Production Plant		510,344	Pg6 Rev Stmt AD; Line 7	46
47	Total Distribution Plant		6,294,515	Pg6 Rev Stmt AD; Line 9	47
48	Transmission Related Electric Miscellaneous Intangible Plant			Shall be Zero	48
49	Total General Plant		361,309	Pg6 Rev Stmt AD; Line 17	48 49
50	Total Common Plant		791,935	Pg6 Rev Stmt AD; Line 17 Pg6 Rev Stmt AD; Line 19	50
51					50 51
	Total Plant in Service Excluding SONGS		\$ 13,690,539	Sum Lines 43 thru 50	
52	T ' D (I IT All (' E (20.2007	T: 41/T: 61	52
53	Transmission Property Insurance and Tax Allocation Factor		39.28%	Line 41 / Line 51	53

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

The CPLIC Intervenor Evapore for Transmission of the University of the Company Energy Use) The Company Energy Use (Company Energy Use).

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

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.	A	Amounts	Reference	Line No.
1	Derivation of Transmission Operation and Maintenance Expense:			_		1
2	Total Transmission O&M Expense	321; 112; b	\$	87,096	AH-1; Line 33; Col. a	2
3	Adjustments to Per Book Transmission O&M Expense:					3
4	Scheduling, System Control & Dispatch Services			(6,098)	Negative of AH-1; Line 38; Col. b	4
5	Reliability, Planning & Standards Development			(2,804)	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			(6,066)	Negative of AH-1; Line 45; Col. b	7
8	Other Transmission O&M Exclusion Adjustments			(115)	Negative of AH-1; Line 37; Col. b	8
9	FERC Audit Adjustments			(2,430) √	Pg9.2 Rev AH-1; Line 33; Col. d	9
10	Total Adjusted Transmission O&M Expenses		\$	69,583 V	Sum Lines 2 thru 9	10
11						11
12	Derivation of Administrative and General Expense:					12
13	Total Administrative & General Expense	323; 197; b	\$	425,629	AH-2; Line 16; Col. a	13
14	Adjustments to Per Book A&G Expense:					14
15	Abandoned Projects			77	Negative of AH-2; Line 31; Col. b	15
16	CPUC energy efficiency programs			(260)	Negative of AH-2; Sum Lines 20, 22, 24, 30, 32; Col. a or b	16
17	CPUC Intervenor Funding Expense - Transmission 1			-	Negative of AH-2; Line 25; Col. a	17
18	CPUC Intervenor Funding Expense - Distribution			(591)	Negative of AH-2; Line 26; Col. a	18
19	CPUC reimbursement fees			(8,070)	Negative of AH-2; Line 27; Col. a	19
20	Injuries & Damages			- 1	Negative of AH-2; Line 21; Col. a	20
21	General Advertising Expenses			(193)	Negative of AH-2; Line 29; Col. b	21
22	Franchise Requirements			(120,401)	Negative of AH-2; Line 23; Col. b	22
23	Hazardous substances - Hazardous Substance Cleanup Cost Account			(70)	Negative of AH-2; Line 33; Col. b	23
24	Litigation expenses - Litigation Cost Memorandum Account (LCMA)			(62)	Negative of AH-2; Line 28; Col. a	24
25	Other A&G Exclusion Adjustments			-	Not Applicable to 2017 Base Period	25
26	FERC Audit Adjustments			(1,534) √	Pg9.4 Rev AH-2; Line 16; Col. d	26
27	Total Adjusted A&G Expenses Including Property Insurance		\$	294,525 V	Sum Lines 13 thru 26	27
28	Less: Property Insurance (Due to different allocation factor)			(5,392)	Negative of AH-2; Line 5; Col. c	28
29	Total Adjusted A&G Expenses Excluding Property Insurance		\$	289,133 V	Line 27 + Line 28	29
30	Transmission Wages and Salaries Allocation Factor			18.42%	Statement AI; Line 15	30
31	Transmission Related Administrative & General Expenses		\$	53,261 √	Line 29 x Line 30	31
32	Property Insurance Allocated to Transmission, General, and Common Plant			2,118	Negative of Line 28 x Line 52	32
33	Transmission Related A&G Expense Including Property Insurance Expense		\$	55,379 V	Line 31 + Line 32	33
34						34
35	Derivation of Transmission Plant Property Insurance Allocation Factor:					35
36	Transmission Plant & Incentive Transmission Plant		\$	5,164,792 V	Pg6 Rev Stmt AD; Line 25	36
37	Transmission Related Electric Miscellaneous Intangible Plant			-	Shall be Zero	37
38	Transmission Related General Plant			66,553 V		38
39	Transmission Related Common Plant			145,874 v	2	39
40	Total Transmission Related Investment in Plant		\$	5,377,219 √	Sum Lines 36 thru 39	40
41						41
42	Total Transmission Plant & Incentive Transmission Plant		\$	5,164,792 v	Line 36 Above	42
43	Total Steam Production Plant			567,644 V	Pg6 Rev Stmt AD; Line 1	43
44	Total Nuclear Production Plant			-	Shall be Zero	44
45	Total Other Production Plant			510,344 V	Pg6 Rev Stmt AD; Line 7	45
46	Total Distribution Plant			6,294,515 V		46
47	Transmission Related Electric Miscellaneous Intangible Plant			-	Shall be Zero	47
48	Total General Plant			361,309 √		48
49	Total Common Plant			791,935 V	=	49
50	Total Plant in Service Excluding SONGS		\$	13,690,539 V	Sum Lines 42 thru 49	50
51						51
52	Transmission Property Insurance and Tax Allocation Factor			39.28%	Line 40 / Line 50	52

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 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, 2017 (\$1,000)

No. Average Property No. Avera	21 22 23 24 25 26 27 28 29 0.1 0.2	Description Administrative & General A&G Salaries Office Supplies & Expenses Less: Administrative Expenses Transferred-Credit Outside Services Employed Property Insurance Injuries & Damages Employee Pensions & Benefits Franchise Requirements Regulatory Commission Expenses Less: Duplicate Charges (Company Energy Use) General Advertising Expenses Miscellaneous General Expenses	Total Per Books \$ 36,248 7,641 (7,635) 83,058 5,392 95,755 40,059 120,401 18,405 (2,221)	\$ 83 177 120,401 8,723	Total Adj As Filed \$ 36,248 7,641 (7,635) 83,058 5,392 95,672 39,882	. , ,	Revised A&G \$ 36,248 7,179 (9,985) 84,326 5,392 95,672 39,882	Add / (Deduct) A&G Cost Adj	Revised A&G \$ 36,248 7,179 (9,985) 84,326 5,392 95,672	Reference Form 1; Page 323; Line 181 Form 1; Page 323; Line 182 Form 1; Page 323; Line 183 Form 1; Page 323; Line 184 Form 1; Page 323; Line 185 Form 1; Page 323; Line 186
1 922 2 923 3 922 4 925 5 926 6 927 7 922 8 92 9 92 10 92 11 930 12 930	20 21 22 23 24 25 26 27 28 29 0.1 0.2	Administrative & General A&G Salaries Office Supplies & Expenses Less: Administrative Expenses Transferred-Credit Outside Services Employed Property Insurance Injuries & Damages Employee Pensions & Benefits Franchise Requirements Regulatory Commission Expenses Less: Duplicate Charges (Company Energy Use) General Advertising Expenses	\$ 36,248 7,641 (7,635) 83,058 5,392 95,755 40,059 120,401 18,405 (2,221)	\$ - - - - 83 177 120,401 8,723	\$ 36,248 7,641 (7,635) 83,058 5,392 95,672 39,882	√ (462) ⁵ √ (2,350) ²	\$ 36,248 7,179 (9,985) 84,326 5,392 95,672	Acc Cost Au	\$ 36,248 7,179 (9,985) 84,326 5,392 95,672	Form 1; Page 323; Line 181 Form 1; Page 323; Line 182 Form 1; Page 323; Line 183 Form 1; Page 323; Line 184 Form 1; Page 323; Line 185 Form 1; Page 323; Line 186
2 92 3 92 4 92 5 92 6 92 7 92 8 92 9 92 10 92 11 930 12 930	21 22 23 24 25 26 27 28 29 0.1 0.2	A&G Salaries Office Supplies & Expenses Less: Administrative Expenses Transferred-Credit Outside Services Employed Property Insurance Injuries & Damages Employee Pensions & Benefits Franchise Requirements Regulatory Commission Expenses Less: Duplicate Charges (Company Energy Use) General Advertising Expenses	7,641 (7,635) 83,058 5,392 95,755 40,059 120,401 18,405 (2,221)	83 177 120,401 8,723	7,641 (7,635) 83,058 5,392 95,672 39,882	√ (2,350) ²	7,179 (9,985) 84,326 5,392 95,672		7,179 (9,985) 84,326 5,392 95,672	Form 1; Page 323; Line 182 Form 1; Page 323; Line 183 Form 1; Page 323; Line 184 Form 1; Page 323; Line 185 Form 1; Page 323; Line 186
3 92 4 92 5 92 6 92 7 92 8 92 10 92 11 930 12 930	22 23 24 25 26 27 28 29 0.1 0.2	Less: Administrative Expenses Transferred-Credit Outside Services Employed Property Insurance Injuries & Damages Employee Pensions & Benefits ¹ Franchise Requirements Regulatory Commission Expenses Less: Duplicate Charges (Company Energy Use) General Advertising Expenses	(7,635) 83,058 5,392 95,755 40,059 120,401 18,405 (2,221)	83 177 120,401 8,723	(7,635) 83,058 5,392 95,672 39,882	√ (2,350) ²	(9,985) 84,326 5,392 95,672		(9,985) 84,326 5,392 95,672	Form 1; Page 323; Line 183 Form 1; Page 323; Line 184 Form 1; Page 323; Line 185 Form 1; Page 323; Line 186
4 92 5 92 6 92 7 92 8 92 9 92 10 92 11 930 12 930	23 24 25 26 27 28 29 0.1 0.2	Outside Services Employed Property Insurance Injuries & Damages Employee Pensions & Benefits ¹ Franchise Requirements Regulatory Commission Expenses Less: Duplicate Charges (Company Energy Use) General Advertising Expenses	83,058 5,392 95,755 40,059 120,401 18,405 (2,221)	83 177 120,401 8,723	83,058 5,392 95,672 39,882		84,326 5,392 95,672		84,326 5,392 95,672	Form 1; Page 323; Line 184 Form 1; Page 323; Line 185 Form 1; Page 323; Line 186
5 92 6 92 7 92 8 92 9 92 10 92 11 930 12 930	24 25 26 27 28 29 0.1 0.2	Property Insurance Injuries & Damages Employee Pensions & Benefits ¹ Franchise Requirements Regulatory Commission Expenses Less: Duplicate Charges (Company Energy Use) General Advertising Expenses	5,392 95,755 40,059 120,401 18,405 (2,221)	83 177 120,401 8,723	5,392 95,672 39,882	√ 1,267 ³	5,392 95,672		5,392 95,672	Form 1; Page 323; Line 185 Form 1; Page 323; Line 186
6 92 7 92 8 92 9 92 10 92 11 930 12 930	25 26 27 28 29 0.1 0.2 31	Injuries & Damages Employee Pensions & Benefits Franchise Requirements Regulatory Commission Expenses Less: Duplicate Charges (Company Energy Use) General Advertising Expenses	95,755 40,059 120,401 18,405 (2,221)	83 177 120,401 8,723	95,672 39,882 -	, ,,_,,	5,392 95,672		95,672	Form 1; Page 323; Line 185 Form 1; Page 323; Line 186
7 92 8 92 9 92 10 92 11 930 12 930	26 27 28 29 0.1 0.2	Employee Pensions & Benefits ¹ Franchise Requirements Regulatory Commission Expenses Less: Duplicate Charges (Company Energy Use) General Advertising Expenses	40,059 120,401 18,405 (2,221)	177 120,401 8,723	39,882					
8 92 9 92 10 92 11 930 12 930	27 28 29 0.1 0.2 31	Franchise Requirements Regulatory Commission Expenses Less: Duplicate Charges (Company Energy Use) General Advertising Expenses	120,401 18,405 (2,221)	120,401 8,723	-		39,882			
9 92 10 92 11 930 12 930	28 29 0.1 0.2 31	Franchise Requirements Regulatory Commission Expenses Less: Duplicate Charges (Company Energy Use) General Advertising Expenses	18,405 (2,221)	8,723					39,882	Form 1; Page 323; Line 187
10 92 11 930 12 930	0.1 0.2 31	Less: Duplicate Charges (Company Energy Use) General Advertising Expenses	(2,221)	_	9 682		-		-	Form 1; Page 323; Line 188
10 92 11 930 12 930	0.1 0.2 31	Less: Duplicate Charges (Company Energy Use) General Advertising Expenses	(2,221)	_		v 216 4	9,898		9,898	Form 1; Page 323; Line 189
11 930 12 930	0.1 0.2 31	General Advertising Expenses		-	(2,221)	210	(2,221)	(459) √	(1,762)	Form 1; Page 323; Line 190
12 930	0.2 31		193	193	(=,==-)		(-,)	(10.7)	-	Form 1; Page 323; Line 191
			7,233	(77)	7,311	√ (206) ⁵	7,105		7,105	Form 1; Page 323; Line 192
13 93		Rents	11,961	-	11,961	• (,	11,961		11,961	Form 1; Page 323; Line 193
14 93		Maintenance of General Plant	9,138	70	9,068		9,068		9,068	Form 1; Page 323; Line 196
15										, 0
16		Total Administrative & General Expenses	\$ 425,629	\$ 129,569	\$ 296,060	√ \$ (1,534)	\$ 294,525	\$ (459)	\$ 294,984	Sum Lines 1 thru 14
17		•								
18										
19 Exc		ed Expenses:								
20 92	25	CPUC energy efficiency programs	\$ 83							
21		Injuries & Damages		_						
_		CPUC energy efficiency programs		177						
23 92		Franchise Requirements		120,401						
24 92		CPUC energy efficiency programs	-							
25		CPUC Intervenor Funding Expense - Transmission	-							
26		CPUC Intervenor Funding Expense - Distribution	591							
27		CPUC reimbursement fees	8,070							
28		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	62	8,723						
29 92		Duplicate Charges (Company Energy Use) ⁶								
		General Advertising Expenses		193						
		CPUC energy efficiency programs	-							
32		Abandoned Projects	(77)	(77)						
33 93 34 93		CPUC energy efficiency programs		70						
35	33	Hazardous Substances-Hazardous Substance Cleanup Cost Account			-					
36		Total Fueleded Funeros		6 120 560						
37		Total Excluded Expenses		\$ 129,569	=					
	v	Items in BOLD have changed to correct the over-allocation of "Duplicate	Charges (Com	nany Energy I	[[se]" Credit i	n FERC Account n	0 929			
39		FERC Acct 926 for Employee Pensions & Benefits includes \$2M for PBOP.	Charges (Com)	pany Energy (ose, Credit i	a LENC ACCOUNT II	0. 727.			
		FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead cos	to to CWID							
40		FERC Audit Adjustment - Compliance Finding #3 - Allocation of overnead cos FERC Audit Adjustment - Compliance Finding #8 - Accounting for outside ser								
41										
42		FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulatory								
43		FERC Audit Adjustment - Compliance Finding #7 - Accounting for donations &			20					
44 45		This is to correct the overallocation of duplicate charges credit for company ene	rgy use in FERC	Account no. 9	129.					

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

FERC		(a) Total	(b) Excluded	(c) = (a) - (b) Total Adj	(d) FERC Audit	(e)) = (c) + (d) Revised				
Acct	Description	Per Books	Expenses	As Filed	Adj.		A&G	Reference			
020	Administrative & General	\$ 36,248	\$ -	\$ 36.248		\$	26.240	E 1 D 222 I' 101			
920	A&G Salaries		*		. (462)		/	Form 1; Page 323; Line 181			
921	Office Supplies & Expenses	7,641	-	- / -	√ (462)		7,179	Form 1; Page 323; Line 182			
922	Less: Administrative Expenses Transferred-Credit	(7,635)	-	(7,635)		-	(9,985)	Form 1; Page 323; Line 183			
923	Outside Services Employed	83,058	-	,	√ 1,267	3	84,326	Form 1; Page 323; Line 184			
924	Property Insurance	5,392	-	5,392			5,392	Form 1; Page 323; Line 185			
925	Injuries & Damages	95,755	83	95,672			95,672	Form 1; Page 323; Line 186			
926	Employee Pensions & Benefits ¹	40,059	177	39,882			39,882	Form 1; Page 323; Line 187			
927	Franchise Requirements	120,401	120,401	-			-	Form 1; Page 323; Line 188			
928	Regulatory Commission Expenses	18,405	8,723	9,682	v 216	4	9,898	Form 1; Page 323; Line 189			
929	Less: Duplicate Charges (Company Energy Use)	(2,221)	-	(2,221)			(2,221)	Form 1; Page 323; Line 190			
930.1	General Advertising Expenses	193	193	-			- 1	Form 1; Page 323; Line 191			
930.2	Miscellaneous General Expenses	7,233	(77)	7,311	v (206)	5	7,105	Form 1; Page 323; Line 192			
931	Rents	11,961	- ′	11,961	(,		11,961	Form 1; Page 323; Line 193			
935	Maintenance of General Plant	9,138	70	9,068			9,068	Form 1; Page 323; Line 196			
		-,,,,,,		-,000			-,				
	Total Administrative & General Expenses	\$ 425,629	\$ 129,569	\$ 296,060	√ \$ (1,534)	\$	294,525	Sum Lines 1 thru 14			
	•				, , ,			1			
Exclud	ed Expenses:										
925	CPUC energy efficiency programs	\$ 83									
	Injuries & Damages	-	\$ 83								
926	CPUC energy efficiency programs		177								
927	Franchise Requirements		120,401								
928	CPUC energy efficiency programs	-									
	CPUC Intervenor Funding Expense - Transmission	-									
	CPUC Intervenor Funding Expense - Distribution	591									
	CPUC reimbursement fees	8,070									
	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	62	8,723								
930.1	General Advertising Expenses		193								
930.2	CPUC energy efficiency programs	-									
	Abandoned Projects	(77)	(77)								
931	CPUC energy efficiency programs		-								
935	Hazardous Substance Cleanup Cost Account		70	_							
				_							
	Total Excluded Expenses		\$ 129,569	_							
				_							
٧	Items in BOLD have changed due to various FERC audit adj. compared	to the TO5 Cycle	1 Offer of Se	ettlement Fili	ng in ER19-221-0)2.					
1	FERC Acct 926 for Employee Pensions & Benefits includes \$2M for PBOP.										
2	FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead of	costs to CWIP.									
3	FERC Audit Adjustment - Compliance Finding #8 - Accounting for outside s		l.								
4											
	FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulatory commission expenses. 41 FERC Audit Adjustment - Compliance Finding #7 - Accounting for donations & lobbying expenses. 42										
5	FERC Audit Adjustment - Compliance Finding #7 - Accounting for donation	c & lobbying are	ancac								

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

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

Line	,	FERC Form 1	V	Vorking	13	3-Months		Line
No.	_	Page; Line; Col.		Cash	Avei	age Balance	Reference	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	1		Pg5 Rev Stmt AH; Line 33	13
14	CPUC Intervenor Funding Expense - Transmission			-			Negative of Statement AH; Line 17	14
15	Total		\$	125,046	1		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	1		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	i (com) i						, ,	33
34	CPUC Intervenor Funding Expense Revenue Adj CAISO Participation ROE Adder ²		\$				Line 26 x Line 32	34

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 - Months Ending December 31, 2017

(\$1,000)

Line		FERC Form 1	W	/orking	13	3-Months		Line
No.	_	Page; Line; Col.		Cash	Aver	age Balance	Reference	No.
1 2	A. Plant Materials and Operating Supplies ¹	450.1; Sch. Pg. 227; 12; c			\$	119,385	AL-1; Line 18	1 2
3	Transmission Plant Allocation Factor					39.03% √	Pg6 Rev Stmt AD; Line 35	3
5	Transmission Related Materials and Supplies				\$	46,596 √	Line 1 x Line 3	4 5
6								6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c			\$	44,443	AL-2; Line 18	7
8 9 10	Transmission Related Prepayments				\$	17,346 V	Line 3 x Line 7	8 9 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 27	Adj. to Transmission Related Cash Working Capital - Wholesale Customers		\$	-			Line 22 x Line 24	26 27
28	Cost of Capital Rate (COCR) - Base ROE:			9.6728%			Pg11.3 Rev Stmt AV; Line 31	28
29	(COCK)			7.072070			1911310101344111,24031	29
30	CPUC Intervenor Funding Expense Revenue Adj Base ROE ²		S	-			Line 26 x Line 28	30
31	Cr GC intervenor r ununing Expense Revenue Aug Base RGE						Elite 20 % Elite 20	31
32	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:			0.3828%			Pg11.3 Rev Stmt AV; Line 64	32
33	Cost of Capital Rate (COCR) - CAISO I atticipation ROE Adder.			0.382870			1 g11.5 Kev Sullt AV, Lille 04	33
33 34	CONTRACT OF THE PROPERTY AND THE CAMPON AND A POPULAR A		•				Line 26 x Line 32	33 34
34	CPUC Intervenor Funding Expense Revenue Adj CAISO Participation ROE Adder ²		\$				Line 20 X Line 32	54

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

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

 $^{^{2}\}quad \text{Working Capital Adjustment to show that Wholesale customers do not pay for CPUC Intervenor Funding Expense.}$

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, 2017
(\$1,000)

Line No.			,	FERC Form 1	Amoranto	Reference	Line No.
1	Long-Term Debt Component - Denominator:			Page; Line; Col.	Amounts	Reference	1
2	Bonds (Acct 221)			112; 18; c	\$ 4,573,220		2
3	Less: Reacquired Bonds (Acct 222)			112; 19; c	4,575,220		3
4	Other Long-Term Debt (Acct 224)			112; 15; c			4
5	Unamortized Premium on Long-Term Debt (Acct 225)			112; 21; c			5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)			112; 22; c	(11,675)		6
7	LTD = Long Term Debt			112, 23, 0	\$ 4,561,545	Sum Lines 2 thru 6	7
8	ETB Long Term Beat				Ψ 4,501,545	Sum Lines 2 thru 0	8
9	Long-Term Debt Component - Numerator:						9
10	Interest on Long-Term Debt (Acct 427)			117; 62; c	\$ 185,809		10
11	Amort. of Debt Disc. and Expense (Acct 428)			117; 62; c	3,446		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)			117; 64; c	3,335		12
	Less: Amort. of Premium on Debt-Credit (Acct 429)			117; 65; c	3,333		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)			117; 66; c			14
15	i = LTD interest			117,00,0	\$ 192,589	Sum Lines 10 thru 14	15
16	1 DID merest				ψ 172,307	Sum Ellies 10 tillu 14	16
17	Cost of Long-Term Debt:				4.22%	Line 15 / Line 7	17
18	Cost of Long Term Deut.				1.2270	Ente 15 / Ente /	18
19	Preferred Equity Component:						19
	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			110, 27, 0	0.00%	Line 21 / Line 20	22
23	cost of free a Equaly				0.0070	Ellie 217 Ellie 20	23
24	Common Equity Component:						24
	Proprietary Capital			112; 16; c	\$ 5,596,415		25
26	Less: Preferred Stock (Acct 204)			112; 10; c	5,570,115	Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)		112; 12; c	_	regulive of Elile 20 Moove	27
28	Accumulated Other Comprehensive Income (Acct 219)	<i>'</i>		112; 15; c	8,217		28
29	CS = Common Stock			112, 10, 0	\$ 5,604,632	Sum Lines 25 thru 28	29
30					* *,***,***	Sum Emes 25 tind 20	30
31							31
32	Base Return on Common Equity:				10.10%	SDG&E Base Return on Equity	32
33		(a)	(b)	(c)	$(d) = (b) \times (c)$	1 3	33
34			Cap. Struct.	Cost of	Weighted		34
35	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35
36		7 Hillounts					36
	Long-Term Debt	\$ 4,561,545	44.87%	4.22%	1.89%	Col. $c = Line 17$ Above	37
	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	1	, ,					41
42	Cost of Equity Component (Preferred & Common):				5.57%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	CAISO Participation ROE Adder:				0.50%	Order No. 679, 116 FERC ¶ 61,057 at P 326	45
46		(a)	(b)	(c)	$(d) = (b) \times (c)$		46
47		(-)	Cap. Struct.	Cost of	Weighted		47
48	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		48
49	eighted 50st of Cupitali	Amoults	Italio	Сирлаг	cost of capital		49
50	Long-Term Debt	\$ 4,561,545	44.87%	0.00%	0.00%	Shall be Zero for ROE Adder	50
	Preferred Equity	φ 4 ,υ01,υ40	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder	50 51
	Common Equity	5,604,632	55.13%	0.50%	0.28%	Shall be Zero for ROE Adder Col. c = Line 45 Above	52
53	Total Capital	\$ 10,166,178	100.00%	0.50%	0.28%	Sum Lines 50 thru 52	53
54	Total Capital	φ 10,100,1/δ	100.00%		0.40/0	Sum Lines 30 thru 32	54
	Cost of Common Equity Component (CAISO Participation ROE Add	der).			0.28%	Line 52; Col. d	55
55	Cost of Common Equity Component (CA150 Farticipation ROE Adi	<u>ucı j.</u>			0.40/0	Line 32, Coi. u	33

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, 2017 (\$1,000)

Line				FERC Form 1			Line
No.				Page; Line; Col.	Amounts	Reference	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	\$ 4,561,545	44.87%	4.22%	1.89%	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	5,604,632	55.13%	0.00%	0.00%	Col. $c = Line 1$ Above	8
9	Total Capital	\$ 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							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	\$ 4,561,545	44.87%	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	5,604,632	55.13%	0.00%	0.00%	Col. $c = Line 14 Above$	21
22	Total Capital	\$ 10,166,178	100.00%		0.00%	Sum Lines 19 thru 21	22
23							23
24	Cost of Common Equity Component (CAISO Participation ROE A	(dder):			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.

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, 2017
(\$1,000)

Line No		Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation - Base ROE:			1
2	A. Federal Income Tax Component:			2 3
4 5	Where:			4 5
6	A = Sum of Preferred Stock and Return on Equity Component	5.57%	Page 1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 5,327	AV-1A; Line 40	8
9	D = Transmission Rate Base	\$ 3,653,570 V	Pg3.3 BK-1 Rev TO5 C1; Line 27	9
10 11	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	1.5097%	Federal Income Tax Expense	11 12
13	(1 - FT)	-14-07-7-1	redetai meeme ran Enpense	13
14				14
15	•			15
16 17				16 17
18		5.57%	Line 6 Above	18
19	1 2 1	\$ 5,327	Line 8 Above	19
20	C = Transmission Rate Base	\$ 3,653,570 √	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.5097%	Line 12 Above	21
22 23	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22 23
23	State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$	0.7005%	State Income Tax Expense	23
25	(1 - ST)	01700270	State Meenle Tax Expense	25
26				26
27	C. Total Federal & State Income Tax Rate:	2.2102%	Line 12 + Line 24	27
28 29	D. Total Wainkted Cost of Conital	7.4626%	Page 1; Line 40	28 29
30	D. Total Weighted Cost of Capital:	7.402070	rage 1; Line 40	30
31	E. Cost of Capital Rate (COCR) - Base ROE:	9.6728%	Line 27 + Line 29	31
32				32
33				33
34	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			34
35 36	A. Federal Income Tax Component:			35 36
37	A. Federal income Tax Component.			37
	Where:			38
39	1 7 1	0.28%	Page 1; Line 55	39
40	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for ROE Adder	40
41 42	C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base	\$ - \$ 3,653,570 √	Shall be Zero for ROE Adder Pg3.3 BK-1 Rev TO5 C1; Line 27	41 42
43	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	43
44				44
45		0.0733%	Federal Income Tax Expense	45
46 47	(1 - FT)			46 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 53	B = Equity AFUDC Component of Transmission Depreciation Expense C = Transmission Rate Base	\$ - \$ 3,653,570 √	Line 41 Above Line 42 Above	52 53
54		0.0733%	Line 42 Above Line 45 Above	54
55	•	8.84%	State Income Tax Rate	55
56				56
57		0.0338%	State Income Tax Expense	57
58 59				58 59
59 60		0.1071%	Line 45 + Line 57	60
61			Zaic 13 · Ente 37	61
62	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.2757%	Page 1; Line 53	62
63				63
64	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.3828%	Line 60 + Line 62	64

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

SAN DIEGO GAS & ELECTRIC COMPANY 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	Incentive Cost of Capital Rate (ICOCE) Calculation - Base ROE: 1			1
2	A. Federal Income Tax Component:			2 3
4 5	Where:			4 5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Page 2; Line 11	6
7 8	B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense	\$ - \$ -	Shall be Zero for Incentive ROE Projects	7 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 12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0000%	Federal Income Tax Expense	11 12
13 14	(1 - FT)			13 14
15	B. State Income Tax Component:			15
16	Where:			16 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 22	FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	0.0000% 8.84%	Line 12 Above Page 3; Line 22	21 22
23	51 State meetine tax rate for rate Effective renor	0.0470	1 age 3, Eme 22	23
24	State Income Tax = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$	0.0000%	State Income Tax Expense	24
25	(1 - ST)			25
26 27	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24	26 27
28				28
29 30	D. Total Incentive Weighted Cost of Capital:	1.8944%	Page 2; Line 9	29 30
31	E. Incentive Cost of Capital Rate (ICOCR) - Base ROE:	1.8944%	Line 27 + Line 29	31
32				32
33 34	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			33 34
35	Cost of Capital Rate (COCR) Calculation - CAISO Farticipation ROL Adder.			35
36	A. Federal Income Tax Component:			36
37 38	Where:			37 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 42	C = Equity AFUDC Component of Transmission Depreciation Expense D = Total Incentive ROE Project Transmission Rate Base	\$ - \$ -	Statement BK-1; Page 3; Line 32	41 42
43	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	43
44			3 ,	44
45	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	45
46 47	(1-11)			46 47
48	B. State Income Tax Component:			48
49	W			49
50 51	Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 39 Above	50 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 57	State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$	0.0000%	State Income Tax Expense	56 57
58	(1 - ST)	0.000070	State meome 1 at Expense	58
59				59
60 61	C. Total Federal & State Income Tax Rate:	0.0000%	Line 45 + Line 57	60 61
62	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	62
63	F. C CO. 14 D CHEOD. C	0.00000/	- '	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.

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 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226) LTD = Long Term Debt)	_	112; 18; c 112; 19; c 112; 21; c 112; 22; c 112; 23; c	\$ 4,573,220 - - - - (11,675) \$ 4,561,545	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.	1)		117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ 185,809 3,446 3,335 -		9 10 11 12 13 14
15 16 17	i = LTD interest Cost of Long-Term Debt:				\$ 192,589 4.22%	Sum Lines 10 thru 14 Line 15 / Line 7	15 16 17
18 19	Preferred Equity Component:				4.2270	Line 13 / Line /	18 19
20 21 22 23	PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity			112; 3; c 118; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	20 21 22 23 24
	Common Equity Component: Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216 Accumulated Other Comprehensive Income (Acct 219)	5.1)		112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ 5,596,415 - - - 8,217	Negative of Line 20 Above	25 26 27 28
29 30	CS = Common Stock				\$ 5,604,632	Sum Lines 25 thru 28	29 30
33 34 35	Base Return on Common Equity: Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	10.10% (d) = (b) x (c) Weighted Cost of Capital	SDG&E Base Return on Equity	31 32 33 34 35
39 40	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 4,561,545 - 5,604,632 \$ 10,166,178	44.87% 0.00% 55.13% 100.00%	4.22% 0.00% 10.10%	1.89% 0.00% 5.57% 7.46%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	36 37 38 39 40
41 42 43	Cost of Equity Component (Preferred & Common):				5.57%	Line 38 + Line 39; Col. d	41 42 43
44 45 46 47 48	CAISO Participation ROE Adder: Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.50% $(d) = (b) x (c)$ $Weighted$ $Cost of Capital$	Order No. 679, 116 FERC ¶ 61,057 at P 326	44 45 46 47 48
51 52 53 54	Long-Term Debt Preferred Equity Common Equity Total Capital Cost of Common Equity Component (CAISO Participation ROE A	\$ 4,561,545 - 5,604,632 \$ 10,166,178	44.87% 0.00% 55.13% 100.00%	0.00% 0.00% 0.50%	0.00% 0.00% 0.28% 0.28%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Col. c = Line 45 Above Sum Lines 50 thru 52 Line 52; Col. d	49 50 51 52 53 54 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, 2017 (\$1,000)

Line					FERC Form 1			Line
No.				=	Page; Line; Col.	Amounts	Reference	No.
1	Incentive Return on Common Equity: 1					0.00%		1
2	meentive retain on common Equity.	(a)		(b)	(c)	(d) = (b) x (c)		2
3		(4)		Cap. Struct.	Cost of	Weighted		3
4	Incentive Weighted Cost of Capital:	Amoun	to 2	Ratio	Capital	Cost of Capital		4
5	meentive weighted cost of capital.	Ailloui	ııs	Rutto	Сирии	cost of Capital		5
6	Long-Term Debt	\$ 4,56	1,545	44.87%	4.22%	1.89%	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	5,60	4,632	55.13%	0.00%	0.00%	Col. $c = Line 1$ Above	8
9	Total Capital	\$ 10,16	6,178	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								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:	Amoun	ts 2	Ratio	Capital	Cost of Capital		17
18						<u> </u>		18
19	Long-Term Debt	\$ 4,56	1,545	44.87%	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	5,60	4,632	55.13%	0.00%	0.00%	Col. $c = Line 14 Above$	21
22	Total Capital	\$ 10,16	6,178	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.

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 2	Cost of Capital Rate (COCR) Calculation - Base ROE:			1 2
3	A. Federal Income Tax Component:			3 4
5	Where:			5
6 7	A = Sum of Preferred Stock and Return on Equity Component B = Transmission Total Federal Tax Adjustments	\$ 5.57% \$ 265	Page 1; Line 42 Negative of Statement AR; Line 9	6 7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 5,327	AV-1A; Line 40	8
9	D = Transmission Rate Base	\$ 3,653,559 ∨	Pg3.3 BK-1 Rev TO5 C1-FERC Audit; Line 27	9
10 11	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10 11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	1.5097%	Federal Income Tax Expense	12
13	(1 - FT)		•	13
14 15	D. State Jacome Toy Commonents			14 15
16	B. State Income Tax Component:			16
	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.57%	Line 6 Above	18
19 20	B = Equity AFUDC Component of Transmission Depreciation Expense C = Transmission Rate Base	\$ 5,327 \$ 3,653,559 ∨	Line 8 Above Line 9 Above	19 20
21	FT = Federal Income Tax Expense	1.5097%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23 24	State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$	0.7005%	State Income Tax Expense	23 24
25	(1 - ST)		State Income Tax Expense	25
26		2.21020/		26
27 28	C. Total Federal & State Income Tax Rate:	2.2102%	Line 12 + Line 24	27 28
29	D. Total Weighted Cost of Capital:	7.4626%	Page 1; Line 40	29
30				30
31 32	E. Cost of Capital Rate (COCR) - Base ROE:	9.6728%	Line 27 + Line 29	31 32
33				33
34	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			34
35				35
36 37	A. Federal Income Tax Component:			36 37
38	Where:			38
39	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.28%	Page 1; Line 55	39
40 41	B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense	\$ - \$ -	Shall be Zero for ROE Adder Shall be Zero for ROE Adder	40 41
42	D = Transmission Rate Base	\$ 3,653,559 V	Pg3.3 BK-1 Rev TO5 C1-FERC Audit; Line 27	42
43	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	43
44 45	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0733%	Federal Income Tax Expense	44 45
46	(1 - FT)	01075570	redetal meonie rax Expense	46
47	David To a			47
48 49	B. State Income Tax Component:			48 49
50	Where:			50
51	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.28%	Line 39 Above	51
52 53	B = Equity AFUDC Component of Transmission Depreciation Expense C = Transmission Rate Base	\$ - \$ 3,653,559 √	Line 41 Above Line 42 Above	52 53
54	FT = Federal Income Tax Expense	0.0733%	Line 45 Above	54
55	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	55
56 57	State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$	0.0338%	State Income Tax Expense	56 57
58	State medice rax = $\frac{(A) + (B + C) + rederar medice rax)(ST)}{(1 - ST)}$	0.033670	State income Tax Expense	58
59	, ,			59
60	C. Total Federal & State Income Tax Rate:	0.1071%	Line 45 + Line 57	60
61 62 63	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.2757%	Page 1; Line 53	61 62 63
	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.3828%	Line 60 + Line 62	64

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 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, 2017

(\$1,000)

Line No.		Amounts	Reference	Line No.
1 2	Incentive Cost of Capital Rate (ICOCR) Calculation - Base ROE: 1			1 2
3	A. Federal Income Tax Component:			3
4 5	Where:			4 5
6 7	A = Sum of Preferred Stock and Return on Equity Component B = Transmission Total Federal Tax Adjustments	0.00% \$ -	Page 2; Line 11 Shall be Zero for Incentive ROE Projects	6 7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		8
9 10	D = Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	\$ - 21%	Statement BK-1; Page 3; Line 32 Page 3; Line 10	9 10
11			rage 3, Ellie 10	11
12 13	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) \cdot (B/D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12 13
14	, ,			14
15 16	B. State Income Tax Component:			15 16
17		0.000/		17
18 19	A = Sum of Preferred Stock and Return on Equity Component B = Equity AFUDC Component of Transmission Depreciation Expense	0.00% \$ -	Line 6 Above Line 8 Above	18 19
20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	20
21 22	FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	0.0000% 8.84%	Line 12 Above Page 3; Line 22	21 22
23	51 State medic 1th Rate of Rate Electric Fortion	0.0170	1 age 3, Line 22	23
24 25	State Income Tax = $\underline{((A) + (B/C) + \text{Federal Income Tax})^*(ST)}$ (1 - ST)	0.0000%	State Income Tax Expense	24 25
26	(1-51)			26
27 28	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24	27 28
29	D. Total Incentive Weighted Cost of Capital:	1.8944%	Page 2; Line 9	29
30 31	E. Incentive Cost of Capital Rate gCOCR) - Base ROE;	1.8944%	Line 27 + Line 29	30 31
32	E. menuve Cost of Capital Rate (17078) - Dase ROL.	1.074470	Line 27 Line 29	32
33 34	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			33 34
35	Cost of Capital Rate (COCR) Calculation - CAISO Fairte pation ROL Adder.			35
36 37	A. Federal Income Tax Component:			36 37
38	Where:			38
39	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00% \$ -	Page 2; Line 24	39
40 41	B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense	\$ - \$ -	Shall be Zero for Incentive ROE Projects	40 41
42	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	42
43 44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	43 44
45		0.0000%	Federal Income Tax Expense	45
46 47	(1 - FT)			46 47
48	B. State Income Tax Component:			48
49 50	Where:			49 50
51	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 39 Above	51
52 53	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ - \$ -	Line 41 Above	52 53
54	C = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Expense	0.0000%	Line 42 Above Line 45 Above	54
55	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 55	55
56 57	State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$	0.0000%	State Income Tax Expense	56 57
58	(1 - ST)	0.000070	Sate meome rux Expense	58
59 60	C. Total Federal & State Income Tax Rate:	0.0000%	Line 45 + Line 57	59 60
61		0.000070	Line 43 C Line 37	61
62 63	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	62 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.

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)

Section Color	Line								Line
Content		_							-
Nome	-	G-11-+:	<u>Col. 1</u>		<u>Col. 3</u>				
Nomath		Calculations:		= Col. 2 - Col. 6			See Footnote 3		
Name				Monthly					
	5				Monthly			* * *	
8 January 2017 S 7 0.39% S 7 S 0 S 17 9 Pebruary 2017 7 0.39% 21 0 0 271 10 March 2017 7 0.39% 21 0 0 291 11 12 May 2017 7 0.33% 36 0 0 36 12 11 3 June 2017 7 0.33% 36 0 0 36 12 13 June 2017 7 0.33% 36 0 0 36 12 14 14 July 2017 7 0.35% 36 0 0 36 12 14 14 July 2017 7 0.35% 36 0 0 58 18 18 18 18 18 18 18 18 18 18 18 18 18	6			Undercollection (+)	Interest	in Revenue		in Revenue	6
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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.								Line No.
1	_	Col. 1	Col. 2	<u>Col. 3</u>	Col. 4	Col. 5	Col. 6	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	in Revenue	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
	September	2024		0.70%	123	1	124	100
101	October	2024		0.72%	124	1	125	101
102	November	2024 2024		0.70% 0.72%	125 126	1	126	102
103	December	2024	0 0/	0.72%	126		127	103 104
104			\$ 86		=	\$ 41	=	104

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

Posted FERC Interest rates

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

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.

Line No.	 _		<u>.mounts</u>	<u>Reference</u>	Line No.
1	BTRR Adjustment due to TO5 Cycle 2 Cost Adjustment Calculation:				1
2					2
3	Total BTRR Adjustment - Before Interest	\$	71	Page 2.2; Line 39	3
4					4
5	Interest Expense		30	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		1	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		-	Line 7 x 0.173%	13
14	•				14
15	Total BTRR Adjustment Including FF&U (RETAIL)	\$	102	Sum Lines 11 and 13	15

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.

Line No.	_		A vised TO5 Cycle 2 umounts	ER	B Filed TO5 Cycle 2 20-503, ER22-527, 23-542 and ER24- 524 Amounts	Dif	= A - B ference r (Decr)	Reference	Line No.
	A. Revenues:								
1	Transmission Operation & Maintenance Expense	\$	74,522	\$	74,522	\$	-	Page 3.1 and Page 4.1, Line 1	1
2	T		CC 515		66.447		50	D 21 1D 41 1: 2	2
3	Transmission Related A&G Expense		66,517	٧	66,447		70	Page 3.1 and Page 4.1, Line 3	3
5	CPUC Intervenor Funding Expense - Transmission						_	Page 3.1 and Page 4.1, Line 5	5
6	Total O&M Expenses	S	141,039	v \$	140,969	<u>s</u>	70	Sum Lines 1 thru 5	6
7	Total Octivi Expenses	9	141,037	v φ	140,707	Φ	70	Sum Emes 1 thru 5	7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.		175,379		175,379		_	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		44,600		44,600		-	Page 3.1 and Page 4.1, Line 12	12
13									13
14	Transmission Related Payroll Taxes Expense		2,616		2,616		-	Page 3.1 and Page 4.1, Line 14	14
15	Sub-Total Expense	\$	363,634	٧ \$	363,564	\$	70	Sum Lines 6 thru 14	15
16									16
17	Cost of Capital Rate (COCR)		9.6202%	٧	9.6202%		0%	Page 3.1 and Page 5.1, Line 17	17
18	Transmission Rate Base	\$	4,000,300	٧ \$	4,000,291		9	Page 3.1 and Page 5.1, Line 18	18
19	Return and Associated Income Taxes	\$	384,837	٧ \$	384,836	\$	1	Line 17 x Line 18	19
20									20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder		0.3876%		0.3876%		0%	Page 3.1 and Page 5.1, Line 21	21
22	Transmission Rate Base	\$	4,000,300	٧ \$	4,000,291		9	Page 3.1 and Page 5.1, Line 22	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$	15,506	۷ \$	15,506	\$	0	Line 21 x Line 22	23
24									24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$	1,347	\$	1,347	\$	-	Page 3.1 and Page 4.1, Line 25	25
26	Transmission Related Revenue Credits		(4,688)		(4,688)		-	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	\$	760,636	٧ \$	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.

Blank lines that show up in the Executed Park Society of the Company Energy Use).

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.

Line No.		(A vised TO5 Cycle 2 amounts		B 0-503, ER22-527, 3-542 and ER24- 524 Amounts	Dif	Ference	Reference	Line No.
	B. Incentive ROE Project Transmission Revenue: 1,2								
1 2	Incentive Transmission Plant Depreciation Expense	\$	-	\$	-	\$	-	Page 3.2 and Page 4.2, Line 1	1 2
3	Incentive Cost of Capital Rate (ICOCR) - Base ROE		1.9125%		1.9125%		0%	Page 3.2 and Page 4.2, Line 3	3
4	Total Incentive ROE Project Transmission Rate Base	¢	1.712370	9	1.712370	\$	- 070	Page 3.2 and Page 4.2, Line 4	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$		-\$		<u>s</u>		Line 3 x Line 4	5
6		Ψ.							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	\$	-	S	-	\$	-	Page 3.2 and Page 4.2, Line 8	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$	_	S	-	S	-	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	\$	-	\$	-	\$	-	Page 3.2 and Page 4.2, Line 14	14
15	·								15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$	-	\$	-	\$	-	Page 3.2 and Page 4.2, Line 16	16
17	Cost of Capital Rate (COCR) - Base ROE		9.6202%		9.6202%		0%	Page 3.2 and Page 5.2, Line 17	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 3.2 and Page 4.2, Line 20	20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder		0.0000%		0.0000%		0%	Page 3.2 and Page 4.2, Line 21	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 3.2 and Page 4.2, Line 27	27
28	Cost of Capital Rate (COCR) - Base ROE		9.6202%		9.6202%		0%	Page 3.2 and Page 5.2, Line 28	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	\$	-	\$	-	\$	-	Line 27 x Line 28	29
30									30
	Incentive Transmission Construction Work In Progress	\$	-	\$	-	\$	-	Page 3.2 and Page 4.2, Line 31	31
32	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder		0.3876%		0.3876%		0%	Page 3.2 and Page 5.2, Line 32	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	Table of File Only Man (NYDD) And Man (NYDD)	_							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 FII) Excluding FF&U 3	\$	760,636	v_\$	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.

- 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.

Line No.		R	A tevised TO5 Cycle 2 Amounts	EF	B s Filed TO5 Cycle 2 R20-503, ER22-527, R23-542 and ER24- 524 Amounts	D	C = A - B	Reference	Line No.
	A. Transmission Rate Base								
1	Net Transmission Plant:								1
2	Transmission Plant	\$	4,557,795	\$	4,557,795	\$	-	Page 3.3 and Page 4.3, Line 2	2
3	Transmission Related Electric Miscellaneous Intangible Plant		11,317		11,317		-	Page 3.3 and Page 4.3, Line 3	3
4	Transmission Related General Plant		45,757		45,757		-	Page 3.3 and Page 4.3, Line 4	4
5	Transmission Related Common Plant		92,437		92,437		-	Page 3.3 and Page 4.3, Line 5	5
6	Total Net Transmission Plant	\$	4,707,306	\$	4,707,306	\$	-	Sum Lines 2 thru 5	6
7									7
8	Rate Base Additions:								8
9	Plant Held for Future Use	\$	950	\$	950	\$	-	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	\$	950	\$	950	\$	-	Line 9 + Line 10	11
12									12
13									13
14	Transmission Related Accum. Def. Inc. Taxes	\$	(788,740)	\$	(788,740)	\$	-	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	\$	(788,740)	\$	(788,740)	\$	-	Line 14 + Line 15	16
17									17
18	Working Capital:								18
19	Transmission Related Material and Supplies	\$	53,354	\$	53,354	\$	-	Page 3.3 and Page 4.3, Line 19	19
20	Transmission Related Prepayments		20,164		20,164		-	Page 3.3 and Page 4.3, Line 20	20
21	Transmission Related Cash Working Capital		17,630		17,621		9	Page 3.3 and Page 5.3, Line 21	21
22	Total Working Capital	\$	91,148	√ \$	91,139	\$	9	Sum Lines 19 thru 21	22
23									23
24	6 ,	\$	-	\$	-	\$	-	Page 3.3 and Page 4.3, Line 24	24
25	Unfunded Reserves	\$	(10,363)	\$	(10,363)	\$		Page 3.3 and Page 4.3, Line 25	25
26		_				_	_		26
27	Total Transmission Rate Base	\$	4,000,300	ν <u>\$</u>	4,000,291	\$	9	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									34
35		\$	-	\$	-	\$	-	Page 3.3 and Page 4.3, Line 35	35
36			-		-		_	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	\$	-	\$	-	\$	-	Page 3.3 and Page 4.3, Line 39	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 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.

		Re	A vised TO5	ER20	B iled TO5 Cycle 2 0-503, ER22-527, 3-542 and ER24-	C =	= A - B		
Line		(Cycle 2		524	Dif	ference		Line
No.	<u>-</u>	I	Amounts		Amounts	Inci	(Decr)	Reference	No.
	A. Transmission Plant								
1	Gross Transmission Plant:								1
2	Transmission Plant	\$	5,677,788	\$	5,677,788	\$	-	Page 3.4 and Page 4.4, Line 2	2
3	Transmission Related Electric Miscellaneous Intangible Plant		34,491		34,491		-	Page 3.4 and Page 4.4, Line 3	3
4	Transmission Related General Plant		76,329		76,329		-	Page 3.4 and Page 4.4, Line 4	4
5	Transmission Related Common Plant		177,969		177,969		-	Page 3.4 and Page 4.4, Line 5	5
6	Total Gross Transmission Plant	\$	5,966,577	\$	5,966,577	\$	-	Sum Lines 2 thru 5	6
7									7
8	Transmission Related Depreciation Reserve:								8
9	Transmission Plant Depreciation Reserve	\$	1,119,993	\$	1,119,993	\$	-	Page 3.4 and Page 4.4, Line 9	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve		23,174		23,174		-	Page 3.4 and Page 4.4, Line 10	10
11	Transmission Related General Plant Depr Reserve		30,572		30,572		-	Page 3.4 and Page 4.4, Line 11	11
12	Transmission Related Common Plant Depr Reserve		85,532		85,532			Page 3.4 and Page 4.4, Line 12	12
13	Total Transmission Related Depreciation Reserve	\$	1,259,271	\$	1,259,271	\$	-	Sum Lines 9 thru 12	13
14									14
15	Net Transmission Plant:								15
16	Transmission Plant	\$	4,557,795	\$	4,557,795	\$	-	Page 3.4 and Page 4.4, Line 16	16
17	Transmission Related Electric Miscellaneous Intangible Plant		11,317		11,317		-	Page 3.4 and Page 4.4, Line 17	17
18	Transmission Related General Plant		45,757		45,757		-	Page 3.4 and Page 4.4, Line 18	18
19	Transmission Related Common Plant		92,437		92,437			Page 3.4 and Page 4.4, Line 19	19
20	Total Net Transmission Plant	\$	4,707,306	\$	4,707,306	\$	-	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	\$		\$	-	\$	-	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 $_{\mathrm{EU}}$)

Line				Line
No.		 Amounts	Reference	No.
	A. Revenues:			
1	Transmission Operation & Maintenance Expense	\$ 74,522	Pg10 Rev Stmt AH; Line 11	1
2				2
3	Transmission Related A&G Expense	66,517 √	Pg5 Rev Stmt AH; Line 35	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	 -	Negative of Statement AH; Line 18	5
6	Total O&M Expenses	\$ 141,039 √	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	\$ 175,379	Pg11 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	44,600	Pg12 Rev Stmt AK; Line 13	12
13				13
14	Transmission Related Payroll Taxes Expense	2,616	Statement AK; Line 20	14
15	Sub-Total Expense	\$ 363,634 √	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate (COCR) - Base ROE	9.6202%	Pg7.3 Rev Stmt AV; Line 31	17
18	Transmission Rate Base	\$ 4,000,300 V	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 384,837 √	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.3876%	Pg7.3 Rev Stmt AV; Line 64	21
22	Transmission Rate Base	\$ 4,000,300 V	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ 15,506 √	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 1,347	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(4,688)	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	\$ 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.

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					Line
No.		Aı	mounts	Reference	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		1.9125%	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	Control Conital Data CAISO Data in the DOE Adda.		0.0000%	D=7 4 D C44 AV: 1 : 64	6 7
7 8	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder Total Incentive ROE Project Transmission Rate Base	\$	0.0000%	Pg7.4 Rev Stmt AV; Line 64 Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	<u>\$</u>	-	Line 7 x Line 8	9
10	Return and Associated income Taxes - CAISO Farticipation ROE Adder	Ф	-	Line / x Line 8	10
11	Total Incentive ROE Project Transmission Revenue	\$		Line 1 + Line 5 + Line 9	11
12	Toma mount of to 2 Troject Transmission revenue	-		Eme 1 · Eme 5 · Eme 5	12
13	C. Incentive Transmission Plant Abandoned Project Revenue: 1,2				13
14		\$	_	Statement AJ; Line 21	14
15	j i			,	15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$	-	Page 3; Line 37	16
17	Cost of Capital Rate (COCR) - Base ROE		9.6202%	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 (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		9.6202%	Pg7.3 Rev Stmt AV; Line 31	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	\$	-	Line 27 x Line 28	29
30	I d' T d' C d d' WIID	e e		D 2 I: 20	30 31
31	Incentive Transmission Construction Work In Progress	Þ	0.29760/	Page 3; Line 39 Pg7.3 Rev Stmt AV; Line 64	31
32	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$	0.3876%		32
33 34	incentive CWIP Return and Associated income Taxes - CAISO Participation ROE Adder	\$	-	Line 31 x Line 32	33 34
35	Total Incentive CWIP Revenue	•		Line 29 + Line 33	35
36	Total meetitive Cwiff Revenue			Eine 29 Eine 33	36
37	Total Incentive End of Prior Year Revenues (PYRR FILIR) Excluding FF&U	\$		Sum Lines 11, 24, 35	37
38	Total meetitive End of Front Teal Revenues (1 TRR EU-IR) Excluding Free	3		Suii Lines 11, 24, 33	38
39	E T-4-1 (DVDD) E-1-1-1	\$	760,636 v	Page 1; Line 30 + Line 37	38 39
39	E. Total (PYRR _{EU}) Excluding FF&U ³	3	/00,030 V	rage 1; Line 30 + Line 3/	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.
- 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 $_{\rm EU})$

Line					Line
No.			Amounts	Reference	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	Pg6 Rev Stmt AL; Line 5	19
20	Transmission Related Prepayments		20,164	Pg6 Rev Stmt AL; Line 9	20
21	Transmission Related Cash Working Capital		17,630 √	Pg6 Rev Stmt AL; Line 19	21
22	Total Working Capital	S	91,148 √	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	\$	4,000,300 √	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	Ф	-	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	¢	-	Line 30 + Line 31	32
33	Total incentive ROL Project Transmission Rate Base	Ф	-	Line 30 + Line 31	33
					34
34		Φ.			
	Incentive Transmission Plant Abandoned Project Cost	\$	-	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	Ф	-	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 to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.
 The FERC approved incentives for each project will be tracked and allocations.

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 $_{\mathrm{EU}}$)

Line				Line
No.		 Amounts	Reference	No.
	A. Transmission Plant:			
1	Gross Transmission Plant:			1
2	Transmission Plant	\$ 5,677,788	Pg7 Rev Stmt AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	34,491	Pg7 Rev Stmt AD; Line 27	3
4	Transmission Related General Plant	76,329	Pg7 Rev Stmt AD; Line 29	4
5	Transmission Related Common Plant	177,969	Pg7 Rev Stmt AD; Line 31	5
6	Total Gross Transmission Plant	\$ 5,966,577	Sum Lines 2 thru 5	6
7				7
8	Transmission Related Depreciation Reserve:			8
9	Transmission Plant Depreciation Reserve	\$ 1,119,993	Pg8 Rev Stmt AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	23,174	Pg8 Rev Stmt AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	30,572	Pg8 Rev Stmt AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	85,532	Pg8 Rev Stmt AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,259,271	Sum Lines 9 thru 12	13
14		 		14
15	Net Transmission Plant:			15
16	Transmission Plant	\$ 4,557,795	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	11,317	Line 3 Minus Line 10	17
18	Transmission Related General Plant	45,757	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	 92,437	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 4,707,306	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

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)

Line					Line
No.	_		Amounts	Reference	No.
	A. Revenues:				
1	Transmission Operation & Maintenance Expense	\$	74,522 V	Pg10 Rev Stmt AH; Line 11	1
2					2
3	Transmission Related A&G Expense		66,447 √	Pg10 Rev Stmt AH; Line 34	3
4					4
5	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 18	5
6	Total O&M Expenses	\$	140,969 √	Sum Lines 1 thru 5	6
7	T ' C IC N D E IE 'N I TIN I IE	0	185.250	D 11 D - G A I - I - 17	7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	8	175,379 √	Pg11 Rev Stmt AJ; Line 17	8 9
	m the product of the control of the latest terms. I			Control of the Contro	-
10	Transmission Plant Abandoned Project Cost Amortization Expense ¹		-	Statement AJ; Line 23	10
11	T ' Dialo T E		44.600 -4	D 12 D Ct + AV 1: 12	11
12 13	Transmission Related Property Taxes Expense		44,600 √	Pg12 Rev Stmt AK; Line 13	12 13
14	Transmission Related Payroll Taxes Expense		2,616	Statement AK; Line 20	13
15	Sub-Total Expense	S	363,564 √	Sum Lines 6 thru 14	15
16	Suo Tour Experise	J	505,504	Sum Emes V una 11	16
17	Cost of Capital Rate (COCR) - Base ROE		9.6202% v	Pg14.3 Rev Stmt AV; Line 31	17
18	Transmission Rate Base	S	4,000,291 V	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	S	384,836 √	Line 17 x Line 18	19
20			,		20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder		0.3876%	Pg14.3 Rev Stmt AV; Line 64	21
22	Transmission Rate Base	S	4,000,291 √	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$	15,506 V	Line 21 x Line 22	23
24	1				24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$	1,347	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits		(4,688)	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	\$	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.

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})

Line				2.0	Line
No.		A	mounts	Reference	No.
	B. Incentive ROE Project Transmission Revenue: 1,2			G	
1 2	Incentive Transmission Plant Depreciation Expense	\$	-	Statement AJ; Line 19	1
	I d' C d CC 'd D d D DOE		1.01250/	D 14 4 D Cr + ANT 1 21	2
3	Incentive Cost of Capital Rate (ICOCR) - Base ROE		1.9125%	Pg14.4 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	Control Conital Data CAISO Participation DOE Adday		0.0000%	Pg14.4 Rev Stmt AV; Line 64	7
8	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder Total Incentive ROE Project Transmission Rate Base	\$	0.0000%	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$	-	Line 7 x Line 8	9
10	Return and Associated income Taxes - CAISO Farticipation ROE Adder	J	-	Line / x Line 8	10
11	Total Incentive ROE Project Transmission Revenue			Line 1 + Line 5 + Line 9	11
12	Total incontro ROD Froject Fransinission revenue	Ψ		Ellie 1 · Ellie 3 · Ellie 3	12
13	C. Incentive Transmission Plant Abandoned Project Revenue: 1,2				13
14		\$	_	Statement AJ; Line 21	14
15	mount of Transmission Train Train and Traject Cost Timo (Institute Cost	Ψ.		Sattement 12, 2me 21	15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$	-	Page 3; Line 37	16
17	Cost of Capital Rate (COCR) - Base ROE		9.6202% v	Pg14.3 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 (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	1 (cccit)		9.6202% √	Pg14.3 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	ě	\$	-	Page 3; Line 39	31
32	i (cock) i		0.3876%	Pg14.3 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 FU) Excluding FF&U 3	\$	760,565 v	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.

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})

Line					Line
No.			Amounts	Reference	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 V	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		S	(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	<u> </u>	(788,740) √	Line 14 + Line 15	16
17		-	(, -,		17
18	Working Capital:				18
19	Transmission Related Materials and Supplies	S	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	S	91,139 √	Sum Lines 19 thru 21	22
23		*	,,		23
24	Other Regulatory Assets/Liabilities	\$	_	Statement Misc; Line 5	24
25	e ;	\$	(10,363)	Statement Misc; Line 7	25
26			(==,===)	, ,	26
27	Total Transmission Rate Base	s	4,000,291 √	Sum Lines 6, 11, 16, 22, 24, 25	27
28	Tom This most time Buse		.,000,251	Sum Emes 0, 11, 10, 22, 21, 20	28
29	B. Incentive ROE Project Transmission Rate Base: 1				29
30		· ·		Page 4; Line 25	30
31		\$	-	Statement AF: Line 9	31
		<u> </u>	-	7	
32 33	Total Incentive ROE Project Transmission Rate Base	2	-	Line 30 + Line 31	32 33
34					34
35		\$	-	Statement Misc; Line 9	35
36	3		-	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	\$	-	Statement AM; Line 1	39

V 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.

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 $_{\rm EU}$)

Line				Line
No.		Amounts	Reference	No.
	A. Transmission Plant:			
1	Gross Transmission Plant:			1
2	Transmission Plant	\$ 5,677,788 √	Pg7 Rev Stmt AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	34,491 √	Pg7 Rev Stmt AD; Line 27	3
4	Transmission Related General Plant	76,329 √	Pg7 Rev Stmt AD; Line 29	4
5	Transmission Related Common Plant	177,969 √	Pg7 Rev Stmt AD; Line 31	5
6	Total Gross Transmission Plant	\$ 5,966,577 √	Sum Lines 2 thru 5	6
7				7
8	Transmission Related Depreciation Reserve:			8
9	Transmission Plant Depreciation Reserve	\$ 1,119,993 √	Pg8 Rev Stmt AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	23,174 √	Pg8 Rev Stmt AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	30,572 √	Pg8 Rev Stmt AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	85,532 √	Pg8 Rev Stmt AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,259,271 √	Sum Lines 9 thru 12	13
14				14
15	Net Transmission Plant:			15
16	Transmission Plant	\$ 4,557,795 ∨	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	11,317 √	Line 3 Minus Line 10	17
18	Transmission Related General Plant	45,757 ∨	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	 92,437 ∨	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 4,707,306 ✓	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

V 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 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 AH

Operation and Maintenance Expenses

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Derivation of Transmission Operation and Maintenance Expense:				1
2	Total Transmission O&M Expense	321; 112; b	\$ 88,575	AH-1; Line 33; Col. a	2
3	Adjustments to Per Book Transmission O&M Expense:				3
4	Scheduling, System Control & Dispatch Services		(5,878)	Negative of AH-1; Line 38; Col. b	4
5	Reliability, Planning & Standards Development		(2,718)	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		(3,046)	Negative of AH-1; Line 45; Col. b	7
8	Other Transmission O&M Exclusion Adjustments		(125)	Negative of AH-1; Line 37; Col. b	8
9	Other Cost Adjustments		(544)	AH-1; Line 33; Col. d	9
10	FERC Audit Adjustments (incl. in TO5 Cycle 6; ER24-524)		(1,743)	Pg10.2 Rev AH-1; Line 33; Col. f	10
11	Total Adjusted Transmission O&M Expenses		\$ 74,522	Sum Lines 2 thru 10	11
12					12
13	Derivation of Administrative and General Expense:				13
14	Total Administrative & General Expense	323; 197; b	\$ 477,838	Rev AH-2; Line 16; Col. a	14
15	Adjustments to Per Book A&G Expense:	, , -	117,000		15
16	Abandoned Projects		(2,000)	Negative of Rev AH-2; Line 34; Col. b	16
	•			Negative of Rev AH-2; Sum Lines 22, 24, 26, 33	
17	CPUC energy efficiency programs		(447)	Col. a or b	17
18	CPUC Intervenor Funding Expense - Transmission ¹			Negative of Rev AH-2; Line 27; Col. a	18
19	CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution		(1,334)	_	19
20	CPUC reimbursement fees		5 7 7	Negative of Rev AH-2; Line 28; Col. a	
			(8,601)	Negative of Rev AH-2; Line 29; Col. a	20
21 22	Injuries & Damages General Advertising Expenses		(243)	Negative of Rev AH-2; Line 23; Col. a	21 22
				Negative of Rev AH-2; Line 32; Col. b	
23	Franchise Requirements		(131,978)	Negative of Rev AH-2; Line 25; Col. b	23
24	Hazardous substances - Hazardous Substance Cleanup Cost Account		(65)	Negative of Rev AH-2; Line 35; Col. b	24
25	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(475)	Negative of Rev AH-2; Sum Lines 20, 21, 30; Col. a or b	25
26	Other Cost Adjustments		826	Rev AH-2; Line 16; Col. d	26
27	FERC Audit Adjustments (incl. in TO5 Cycle 6; ER24-524)		1,984	Rev AH-2; Line 16; Col. f	27
28	Other Cost Adjustments		360 √	Pg5.2 Negative of Rev AH-2; Line 16; Col. h	28
29	Total Adjusted A&G Expenses Including Property Insurance		\$ 335,866 √	Sum Lines 14 thru 28	29
30	Less: Property Insurance (Due to different allocation factor)		(5,523)	Negative of AH-2; Line 5; Col. c	30
31	Total Adjusted A&G Expenses Excluding Property Insurance		\$ 330,343 V	Line 29 + Line 30	31
32	Transmission Wages and Salaries Allocation Factor		19.46%	Statement AI; Line 15	32
33	Transmission Related Administrative & General Expenses		\$ 64,300 V	Line 31 x Line 32	33
34	Property Insurance Allocated to Transmission, General, and Common Plant		2,217 √	Negative of Line 30 x Line 54	34
35	Transmission Related A&G Expense Including Property Insurance Expense		\$ 66,517 √	Line 33 + Line 34	35
36					36
37	Derivation of Transmission Plant Property Insurance Allocation Factor:				37
38	Transmission Plant & Incentive Transmission Plant		\$ 5,677,788	Pg7 Rev Stmt AD; Line 25	38
39	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	39
40	Transmission Related General Plant		76,329	Pg7 Rev Stmt AD; Line 29	40
41	Transmission Related Common Plant		177,969	Pg7 Rev Stmt AD; Line 31	41
42	Total Transmission Related Investment in Plant		\$ 5,932,086	Sum Lines 37 thru 40	42
43	Town Transmission Toland In Toland In Trans		\$ 5,752,000	Sain Emes 57 and 10	43
	Total Transmission Plant & Incentive Transmission Plant		\$ 5,677,788	Line 37 Above	44
	Total Steam Production Plant		545,861	Pg7 Rev Stmt AD; Line 1	45
	Total Nuclear Production Plant			Shall be Zero	46
47	Total Other Production Plant		519 901		
	Total Distribution Plant		518,891	Pg7 Rev Stmt AD; Line 7 Pg7 Rev Stmt AD; Line 9	47 48
48			6,731,031		48
49	Transmission Related Electric Miscellaneous Intangible Plant		202.227	Shall be Zero	49 50
50	Total General Plant		392,237	Pg7 Rev Stmt AD; Line 17	50
51	Total Common Plant		914,537	Pg7 Rev Stmt AD; Line 19	51
52	Total Plant in Service Excluding SONGS		\$ 14,780,344	Sum Lines 43 thru 50	52
53	m - 1 - 1 m - 1 m - 1 m - 1 m		40.400	*	53
54	Transmission Property Insurance and Tax Allocation Factor		40.13%	Line 41 / Line 51	54

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

The CPUC Intervenor Expense for Transmission shall be treated a great of the control of the co

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

Statement AH

Operation and Maintenance Expenses

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Derivation of Transmission Operation and Maintenance Expense:				1
2	Total Transmission O&M Expense	321; 112; b	\$ 88,575	AH-1; Line 33; Col. a	2
3	Adjustments to Per Book Transmission O&M Expense:				3
4	Scheduling, System Control & Dispatch Services		(5,878)	Negative of AH-1; Line 38; Col. b	4
5	Reliability, Planning & Standards Development		(2,718)	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		(3,046)	Negative of AH-1; Line 45; Col. b	7
8	Other Transmission O&M Exclusion Adjustments		(125)	Negative of AH-1; Line 37; Col. b	8
9	Other Cost Adjustments		(544)	AH-1; Line 33; Col. d	9
10	FERC Audit Adjustments		(1,743) √		10
11	Total Adjusted Transmission O&M Expenses		\$ 74,522 V		11
12			*,-= .		12
13	Derivation of Administrative and General Expense:				13
14	Total Administrative & General Expense	323; 197; b	\$ 477,838	AH-2; Line 16; Col. a	14
15	Adjustments to Per Book A&G Expense:	323, 177, 0	Ψ 177,030	7117 2, Ellie 10, Col. u	15
16	Abandoned Projects		(2,000)	Negative of AH-2; Line 33; Col. b	16
10	•			Negative of AH-2; Sum Lines 22, 24, 26, 32; Col.	
17	CPUC energy efficiency programs		(447)	a or b	17
18	CRUC Leterance Frontier Francisco 1			Negative of AH-2; Line 27; Col. a	18
	CPUC Intervenor Funding Expense - Transmission ¹		(1.22.0)	_	
19	CPUC Intervenor Funding Expense - Distribution		(1,334)	Negative of AH-2; Line 28; Col. a	19
20	CPUC reimbursement fees		(8,601)	Negative of AH-2; Line 29; Col. a	20
21	Injuries & Damages		- (2.42)	Negative of AH-2; Line 23; Col. a	21
22	General Advertising Expenses		(243)	Negative of AH-2; Line 31; Col. b	22
23	Franchise Requirements		(131,978)	Negative of AH-2; Line 25; Col. b	23
24	Hazardous substances - Hazardous Substance Cleanup Cost Account		(65)	Negative of AH-2; Line 34; Col. b	24
25	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(475)	Negative of AH-2; Sum Lines 20, 21, 30; Col. a or b	25
26	Other Cost Adjustments		826	AH-2; Line 16; Col. d	26
27	FERC Audit Adjustments		1,984 √	Pg10.4 Rev AH-2; Line 16; Col. f	27
28	Total Adjusted A&G Expenses Including Property Insurance		\$ 335,506 V	Sum Lines 14 thru 27	28
29	Less: Property Insurance (Due to different allocation factor)		(5,523)	Negative of AH-2; Line 5; Col. c	29
30	Total Adjusted A&G Expenses Excluding Property Insurance		\$ 329,983 V	Line 28 + Line 29	30
31	Transmission Wages and Salaries Allocation Factor		19.46%	Statement AI; Line 15	31
32	Transmission Related Administrative & General Expenses		\$ 64,230 √	Line 30 x Line 31	32
33	Property Insurance Allocated to Transmission, General, and Common Plant		2,217 √	Negative of Line 29 x Line 53	33
34	Transmission Related A&G Expense Including Property Insurance Expense		\$ 66,447 √	Line 32 + Line 33	34
35					35
36	Derivation of Transmission Plant Property Insurance Allocation Factor:				36
37	Transmission Plant & Incentive Transmission Plant		\$ 5,677,788 √	Pg7 Rev Stmt AD; Line 25	37
38	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	38
39	Transmission Related General Plant		76,329 V	Pg7 Rev Stmt AD; Line 29	39
40	Transmission Related Common Plant		177,969 V	Pg7 Rev Stmt AD; Line 31	40
41	Total Transmission Related Investment in Plant		\$ 5,932,086 √	Sum Lines 37 thru 40	41
42					42
43	Total Transmission Plant & Incentive Transmission Plant		\$ 5,677,788 √	Line 37 Above	43
44	Total Steam Production Plant		545,861 V	Pg7 Rev Stmt AD; Line 1	44
45	Total Nuclear Production Plant		<u>-</u>	Shall be Zero	45
	Total Other Production Plant		518,891 V		46
47	Total Distribution Plant		6,731,031 V	=	47
48	Transmission Related Electric Miscellaneous Intangible Plant		-,, -, -	Shall be Zero	48
49	Total General Plant		392,237 √		49
50	Total Common Plant		914,537 V	=	50
51	Total Plant in Service Excluding SONGS		\$ 14,780,344 V	=	51
52			ψ 11,700,01T		52
	Transmission Property Insurance and Tax Allocation Factor		40.13% V	Line 41 / Line 51	53

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 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.

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

Line	FERC		(a) Total	(b) Excluded	(c) = (a) - (b) Total	(d) ² Add / (Deduct)		(f) FERC Audit	(g) = (e) + (f) Adj A&G	(h) ⁷ Add / (Deduct)	(i) = (g) - (h) Revised	Lir
No.	Acct	Description	Per Books	Expenses	Adjusted	A&G Cost Adj	A&G	Adjustments	with FERC Audit Adj	A&G Cost Adj	A&G	Reference No.
1	920	Administrative & General A&G Salaries	\$ 38,528	s -	\$ 38,528		\$ 38,528		\$ 38,528		\$ 38,528	Form 1; Page 323; Line 181
2	921	Office Supplies & Expenses	8,714	1	8,713		8,713	v (1,352) 6	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	v 2,720 v (2) 4,6			94,136	Form 1; Page 323; Line 184 4
5	924	Property Insurance	5,523	-	5,523	020	5,523	(2)	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	v 693 ⁵	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)	073	(1,622)	(360) √	· · · · · · · · · · · · · · · · · · ·	Form 1; Page 323; Line 190 10
11	930.1	General Advertising Expenses	243	243	(1,022)		(1,022)		(1,022)	(500)	(1,202)	Form 1; Page 323; Line 191 11
12	930.2	Miscellaneous General Expenses	7,564	2,000	5,564		5,564	√ (74) ⁶	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
17												17
18												18
19		d Expenses:										19
20	921	Litigation expenses (ERRA)		\$ 1								20
21	923	Litigation expenses (ERRA)	102	334								
22 23	925	CPUC energy efficiency programs Injuries & Damages	103	103								22 23
23	926	CPUC energy efficiency programs		344								23
25	920	Franchise Requirements		131,978								25
26	928	CPUC energy efficiency programs	_	131,976								25 26
27	720	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	V	Items in BOLD have changed to correct the over-allocation of "Duplicate C										39
40	,	FERC Acct 926, Employee Pensions & Benefits, includes approximately \$0.8M										40
41	-	Represents reclassification of 2018 3P (People, Process, Priorities) project costs			560, 580 and 5	88 to A&G FERC	923, in 2020.					41
42	3	This adjustment is being corrected here and reflected as an "Other BTRR Adjus		Cycle 4.								42
43	4	FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead cos										43
44	•	FERC Audit Adjustment - Compliance Finding #8 - Accounting for outside serv										44
45	2	FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulatory of										45
46	7	FERC Audit Adjustment - Compliance Finding #7 - Accounting for donations &										46
47	,	This is to correct the overallocation of duplicate charges credit for company ene	ergy use in FER	C Account no.	929.							47 48
48												48

AS FILED AH-2 WITH A FERC AUDIT ADJ. INCL. IN TO5 C6 (ER24-527)

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

			(a)	(b)	(c) = (a) - (b)	(d) ²	(e) = (c) + (d)	(f)	(g) = (e) + (f)	
Line	FERC		Total	Excluded	Total	Add / (Deduct)	Revised	FERC Audit	Adj A&G	
No.	Acct	Description	Per Books	Expenses	Adjusted	A&G Cost Adj	A&G	Adjustments	with FERC Audit Adj	Reference
		Administrative & General								
1	920	A&G Salaries	\$ 38,528	\$ -	\$ 38,528		\$ 38,528		\$ 38,528	Form 1; Page 323; Line 181
2	921	Office Supplies & Expenses	8,714	1	8,713		8,713	√ (1,352) ⁶	7,361	Form 1; Page 323; Line 182
3	922	Less: Administrative Expenses Transferred-Credit	(10,240)	-	(10,240)		(10,240)	√ 2,720 ³	(7,520)	Form 1; Page 323; Line 183
4	923	Outside Services Employed	93,646	334	93,313	826	94,139	√ (2) 4,6	94,136	Form 1; Page 323; Line 184
5	924	Property Insurance	5,523	-	5,523		5,523		5,523	Form 1; Page 323; Line 185
6	925	Injuries & Damages	112,646	103	112,543		112,543		112,543	Form 1; Page 323; Line 186
7	926	Employee Pensions & Benefits ¹	48,997	344	48,653		48,653		48,653	Form 1; Page 323; Line 187
8	927	Franchise Requirements	131,978	131,978	-		_		-	Form 1; Page 323; Line 188
9	928	Regulatory Commission Expenses	20,960	10,076	10,884		10,884	v 693 ⁵	11,577	Form 1; Page 323; Line 189
10	929	Less: Duplicate Charges (Company Energy Use)	(1,622)	_	(1,622)	,	(1,622))	(1,622)	Form 1; Page 323; Line 190
11	930.1	General Advertising Expenses	243	243	-		-		-	Form 1; Page 323; Line 191
12	930.2	Miscellaneous General Expenses	7,564	2,000	5,564		5,564	√ (74) ⁶	5,490	Form 1; Page 323; Line 192
13	931	Rents	11,844		11,844		11,844	, ,	11,844	Form 1; Page 323; Line 193
14	935	Maintenance of General Plant	9,056	65	8,991		8,991		8,991	Form 1; Page 323; Line 196
15			ĺ						· ·	, , ,
16		Total Administrative & General Expenses	\$ 477,838	\$ 145,143	\$ 332,695	\$ 826	\$ 333,522	√ \$ 1,984	\$ 335,506	Sum Lines 1 thru 14
17		-								
18										
19	Exclude	ed Expenses:								
20	921	Litigation expenses (ERRA)		\$ 1						
21	923	Litigation expenses (ERRA)		334						
22	925	CPUC energy efficiency programs	103							
23		Injuries & Damages		103						
24		CPUC energy efficiency programs		344						
25	927	Franchise Requirements		131,978						
26	928	CPUC energy efficiency programs	-							
27		CPUC Intervenor Funding Expense - Transmission	-							
28		CPUC Intervenor Funding Expense - Distribution	1,334							
29		CPUC reimbursement fees	8,601	400=6						
30	020 1	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	141	10,076						
31		General Advertising Expenses		243						
32	930.2	CPUC energy efficiency programs	2.000	2.000						
33	935	Abandoned Projects Hazardous Substance Cleanup Cost Account	2,000	2,000						
34 35	933	mazardous Substances-riazardous Substance Cleanup Cost Account		65	=					
35 36		Total Excluded Expenses		© 145 142						
36		Total Excluded Expenses		\$ 145,143	=					
38	,,	Items in BOLD have changed due to various FERC audit adjustments con	marad to the a	iginal TOS C	volo 2 filina	r FD20 502 and	cost adiustres	nte included in ED22	527 and FD22 542	
39	v 1	FERC Acct 926, Employee Pensions & Benefits, includes approximately \$0.8M						nts included in ER22	-341 anu ER43-344.	
40	2	Represents reclassification of 2018 3P (People, Process, Priorities) project cost		• •	•					
					, 580 and 58	10 IU A&U FERC	923, III 2020.			
41	This adjustment is being corrected here and reflected as an "Other BTRR Adjustment" in TO5 Cycle 4. This adjustment is being corrected here and reflected as an "Other BTRR Adjustment" in TO5 Cycle 4. FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead costs to CWIP.									
42	4	FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead cos								
43	5	FERC Audit Adjustment - Compliance Finding #8 - Accounting for outside ser								
44	٤	FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulatory	•							
45	0	FERC Audit Adjustment - Compliance Finding #7 - Accounting for donations &	& lobbying exper	ises.						
46										

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.	V	Vorking Cash		3-Months rage 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
3	Transmission Plant Allocation Factor					39.89%	Pg7 Rev Stmt AD; Line 35	2 3
5	Transmission Related Materials and Supplies				\$	53,354	Line 1 x Line 3	4 5 6
6 7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c			\$	50,549	AL-2; Line 18	7
8	Transmission Related Prepayments				\$	20,164	Line 3 x Line 7	8 9
10 11	C. Derivation of Transmission Related Cash Working Capital - Retail:		0	74.500			D 6 D . 0	10 11
12 13	Transmission O&M Expense Transmission Related A&G Expense - Excl. Intervenor Funding Expense		\$	74,522 66,517	,		Pg5 Rev Stmt AH; Line 11 Pg5 Rev Stmt AH; Line 35	12 13
14	CPUC Intervenor Funding Expense - Transmission			00,317	•		Negative of Statement AH; Line 18	14
15	Total		s	141,039	,		Sum Lines 12 thru 14	15
16	Total		Ф	141,037	•		Sum Emes 12 unu 14	16
17	One Eighth O&M Rule			12.50%			FERC Method = 1/8 of O&M Expense	17
18	One Eighti Octivi Kule			12.5070			TERC Method 170 of OteM Expense	18
19	Transmission Related Cash Working Capital - Retail Customers		e	17,630	,		Line 15 x Line 17	19
20	Transmission related cash working cupital retain customers			17,000	•		Ellie 13 x Ellie 17	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	Cr of mervenor randing Expense Transmission		Ψ				Ellie I i ribove	23
24	One Eighth O&M Rule			12.50%			Line 17 Above	24
25	One Eighti Octivi Kule			12.5070			Ellie 17 Above	25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers		\$	_			Line 22 x Line 24	26
27	ray, to transmission related cash worlding capital wholesale castemers		Ψ				Eme 22 A Eme 2 .	27
28	Cost of Capital Rate (COCR) - Base ROE:			9.6202%			Pg14.3 Rev Stmt AV; Line 31	28
29	Cost of Cupital Rate (COCK) Buse ROL.			7.020270			1 g14.5 Rev Stillt AV, Elile 31	29
							Line 26 x Line 28	
30	CPUC Intervenor Funding Expense Revenue Adj Base ROE ²		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

Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.
 The balances for Materials & Supplies and Prepayments are derived based on a 13-month average balance.

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 - Months Ending December 31, 2018

(\$1,000)

Lin No		FERC Form 1 Page; Line; Col.	V	Vorking Cash		3-Months age Balance	Reference	Line No.
1 2	A. Plant Materials and Operating Supplies ¹	450.1; Sch. Pg. 227; 12; c			\$	133,752	AL-1; Line 18	1 2
3	Transmission Plant Allocation Factor					39.89% √	Pg7 Rev Stmt AD; Line 35	3
5	Transmission Related Materials and Supplies				\$	53,354 V	Line 1 x Line 3	5
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c			\$	50,549	AL-2; Line 18	7
9 10					\$	20,164 V	Line 3 x Line 7	9 10
11 12 13 14 15	Transmission Related A&G Expense - Excl. Intervenor Funding Expense CPUC Intervenor Funding Expense - Transmission Total		\$	74,522 66,447 140,969	/		Pg10 Rev Stmt AH; Line 11 Pg10 Rev Stmt AH; Line 34 Negative of Statement AH; Line 18 Sum Lines 12 thru 14	11 12 13 14 15 16
17 18	One Eighth O&M Rule			12.50%			FERC Method = 1/8 of O&M Expense	17 18
19 20 21	o 1		\$	17,621	ı		Line 15 x Line 17	19 20 21
22 23	CPUC Intervenor Funding Expense - Transmission		\$	-			Line 14 Above	22 23
24 25	One Eighth O&M Rule			12.50%			Line 17 Above	24 25
26 27	3		\$	-			Line 22 x Line 24	26 27
28 29	. ()			9.6202%	1		Pg14.3 Rev Stmt AV; Line 31	28 29
30 31	CPUC Intervenor Funding Expense Revenue Adj Base ROE $^{\rm 2}$		\$	-			Line 26 x Line 28	30 31
32	1 (COCK) 1			0.3876%			Pg14.3 Rev Stmt AV; Line 64	32 33
34			\$				Line 26 x Line 32	34

tems 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.

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

Line				FERC Form 1		D (Line
No. 1	Long-Term Debt Component - Denominator:		_	Page; Line; Col.	Amounts	Reference	No. 1
2	Bonds (Acct 221)			112: 18: c	\$ 4,776,266		2
3	Less: Reacquired Bonds (Acct 222)			112; 19; c	-,770,200		3
4	Other Long-Term Debt (Acct 224)			112; 15; 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 22	(6)		112; 23; c	(12,610)		6
7	LTD = Long Term Debt			,, -	\$ 4,763,656	Sum Lines 2 thru 6	7
8					.,,,,,,,,		8
9	Long-Term Debt Component - Numerator:						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	9.1)		117; 66; c	-		14
15	i = LTD interest				\$ 206,263	Sum Lines 10 thru 14	15
16							16
17	Cost of Long-Term Debt:				4.33%	Line 15 / Line 7	17
18							18
19	Preferred Equity Component:						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
	Common Equity Component:						24
	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 2	16.1)		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	D D C F 3				10.100/	CDCSED D. E.	31
	Base Return on Common Equity:	()	(1)	()	10.10%	SDG&E Base Return on Equity	32 33
33 34		(a)	(b) Cap. Struct.	(c)	$(d) = (b) \times (c)$		33 34
	W: 1, 10 + 60 : 1	. 1	•	Cost of	Weighted		
35	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35
36	I T DI	n 1762 656	44.170/	4.220/	1.010/		36
	Long-Term Debt	\$ 4,763,656	44.17%	4.33%	1.91%	Col. c = Line 17 Above	37
	Preferred Equity	- 6 021 501	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38 39
39 40	Common Equity	6,021,501 \$ 10,785,158	55.83% 100.00%	10.10%	5.64% 7.55%	Col. c = Line 32 Above Sum Lines 37 thru 39	40
41	Total Capital	\$ 10,785,158	100.00%		7.33%	Sum Lines 37 thru 39	41
41	Cost of Equity Component (Preferred & Common):				5.64%	Line 38 + Line 39; Col. d	42
43	Cost of Equity Component (Fference & Common).				3.0470	Line 38 + Line 39; Coi. d	43
43							43
45	CAISO Participation ROE Adder:				0.50%	Order No. 679, 116 FERC ¶ 61,057 at P 326	45
46	CAISO Participation ROE Adder:	(a)	(b)	(c)	$(d) = (b) \times (c)$	Order No. 6/9, 116 FERC ¶ 61,03/ at P 326	46
47		(a)	Cap. Struct.	Cost of	Weighted		47
	W-i-h4-d C4-f Ci4-l	1	Ratio		_		
48	Weighted Cost of Capital:	Amounts 1	Katlo	Capital	Cost of Capital		48
49 50	Long Town Dobt	\$ 1762.656	44.17%	0.00%	0.00%	Challha 7ana f BOE A 11	49 50
	Long-Term Debt Preferred Equity	\$ 4,763,656	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder	50 51
51 52	Common Equity	6,021,501	55.83%	0.50%	0.00%	Col. c = Line 45 Above	52
53	Total Capital	\$ 10,785,158	100.00%	0.50%	0.28%	Sum Lines 50 thru 52	53
54	rotar Capital	ψ 10,/05,150	100.0070		0.2070	Sum Lines 30 unu 32	54
	Cost of Common Equity Component (CAISO Participation ROE	Adder)			0.28%	Line 52; Col. d	55
55	Cost of Common Equity Component (CA150 I articipation ROE	, , 10001 <u>J.</u>			0.2070	Line 32, Col. u	55

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Line No.				_1	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			IIII WIII			<u> </u>		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				ı				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:	A	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 ROI	E Add	ler):			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, 2018

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation - Base ROE:			1
2	A. Federal Income Tax Component:			2 3
4 5	Where:			4 5
6	A = Sum of Preferred Stock and Return on Equity Component	5.64%	Page 1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 5,298 \$ 6,332	Negative of Statement AR; Line 9	7
8 9	C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base	\$ 6,332 \$ 4,000,300 \text{ \forall}	AV-1A; Line 42 Pg.3.3 BK-1 Rev TO5 C2; Line 27	8 9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11 12 13 14	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	1.3734%	Federal Income Tax Expense	11 12 13 14
15 16	B. State Income Tax Component:			15 16
17	Where:	5 (40/	T: 641	17
18 19	A = Sum of Preferred Stock and Return on Equity Component B = Equity AFUDC Component of Transmission Depreciation Expense	5.64% \$ 6,332	Line 6 Above Line 8 Above	18 19
20	C = Transmission Rate Base	\$ 4,000,300 √	Line 9 Above	20
21 22	FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	1.3734% 8.84%	Line 12 Above State Income Tax Rate	21 22
23	51 – State income 1ax rate for rate effective remod	0.0470	State income Tax Rate	23
24 25 26	State Income Tax = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$ (1 - ST)	0.6954%	State Income Tax Expense	24 25 26
27	C. Total Federal & State Income Tax Rate:	2.0688%	Line 12 + Line 24	27
28 29 30	D. Total Weighted Cost of Capital:	7.5514%	Page 1; Line 40	28 29 30
31	E. Cost of Capital Rate (COCR) - Base ROE:	9.6202%	Line 27 + Line 29	31
32				32
34	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			34
35 36	A. Federal Income Tax Component:			35 36
37				37
38 39	Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.28%	Page 1; Line 55	38 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 43	D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	\$ 4,000,300 V 21%	Pg.3.3 BK-1 Rev TO5 C2; Line 27 Federal Income Tax Rate	42 43
44				44
45 46	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	0.0742%	Federal Income Tax Expense	45 46
47	(1-11)			47
48	B. State Income Tax Component:			48
49 50	Where:			49 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 54	C = Transmission Rate Base FT = Federal Income Tax Expense	\$ 4,000,300 √ 0.0742%	Line 42 Above Line 45 Above	53 54
55	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	55
56				56
57 58	State Income Tax = $\underline{((A) + (B/C) + \text{Federal Income Tax})^*(ST)}$ (1 - ST)	0.0343%	State Income Tax Expense	57 58
58 59	(1-31)			58 59
60	C. Total Federal & State Income Tax Rate:	0.1085%	Line 45 + Line 57	60
61 62	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.2792%	Page 1; Line 53	61 62
63			-	63
64	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.3876%	Line 60 + Line 62	64

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate (ICOCR) Calculation - Base ROE: 1			1
2	A. Federal Income Tax Component:			2 3
4				4
5 6	Where: A = Sum of Preferred Stock and Return on Equity Component	0.00%	Page 2; Line 11	5 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	\$ -	Control DE 1 De 2 L' 22	8 9
9 10	D = Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	\$ - 21%	Statement BK-1; Page 3; Line 32 Page 3; Line 10	9 10
11				11
12 13	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12 13
14				14
15 16	B. State Income Tax Component:			15 16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19 20	B = Equity AFUDC Component of Transmission Depreciation Expense C = Incentive ROE Project Transmission Rate Base	\$ - \$ -	Line 8 Above Line 9 Above	19 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 25	State Income Tax = $\underline{((A) + (B/C) + \text{Federal Income Tax})^*(ST)}$ (1 - ST)	0.0000%	State Income Tax Expense	24 25
26	(1-51)			26
27	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24	27
28	D.T. II. C. W. I. I.C. (10 %)	1.01250/	D 0.1: 0	28
29 30	D. Total Incentive Weighted Cost of Capital:	1.9125%	Page 2; Line 9	29 30
31	E. Incentive Cost of Capital Rate (ICOCR) - Base ROE:	1.9125%	Line 27 + Line 29	31
32				32
33 34	Cost of Capital Rate (COCE) Calculation - CAISO Participation ROE Adder:			33 34
35	(u.r)			35
36	A. Federal Income Tax Component:			36
37 38	Where:			37 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	\$ -	C	41
42 43	D = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	\$ - 21%	Statement BK-1; Page 3; Line 32 Page 3; Line 10	42 43
44	The second mediate two two to two Enterior enter	2170	rage 3, Ellie 10	44
45	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0000%	Federal Income Tax Expense	45
46	(1 - FT)			46
47 48	B. State Income Tax Component:			47 48
49	5. Same meetine Tata Components			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 54	C = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Expense	\$ - 0.0000%	Line 42 Above Line 45 Above	53 54
55	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 55	55
56			1 age 3, 2 me 33	56
	State Income Tax = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$	0.0000%	State Income Tax Expense	57
58	(1 - ST)			58
59 60	C. Total Federal & State Income Tax Rate:	0.0000%	Line 45 + Line 57	59 60
61		0.000070	Zine is a Line of	61
	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	62
63 64	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.0000%	Line 60 + Line 62	63 64
01	(LULK)		Eme of Eme of	31

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

Line				FERC Form 1			Line
No.	<u>-</u>		_	Page; Line; Col.	Amounts	Reference	No.
1	Long-Term Debt Component - Denominator:						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 22	26)		112; 23; c	(12,610)		6
7	LTD = Long Term Debt				\$ 4,763,656	Sum Lines 2 thru 6	7
8							8
9	Long-Term Debt Component - Numerator:						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 42	9.1)		117; 66; c	-		14
15	i = LTD interest				\$ 206,263	Sum Lines 10 thru 14	15
16							16
17	Cost of Long-Term Debt:				4.33%	Line 15 / Line 7	17
18							18
19	Preferred Equity Component:						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			110, 27, 0	0.00%	Line 21 / Line 20	22
23	cost of Freience Equity				0.0070	Ellie 217 Ellie 20	23
24	Common Equity Component:						24
	Proprietary Capital			112; 16; c	\$ 6,011,923		25
26	Less: Preferred Stock (Acct 204)			112; 10; c	Φ 0,011,723	Negative of Line 20 Above	26
	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 2	216.1)		112; 12; c		regative of Line 20 Above	27
28	Accumulated Other Comprehensive Income (Acct 219)	.10.1)		112; 12; c	9,578		28
29	CS = Common Stock			112, 13, 0	\$ 6,021,501	Sum Lines 25 thru 28	29
30	CS – Collilloli Stock				\$ 0,021,301	Suili Lilies 23 tillu 28	30
31							31
	Base Return on Common Equity:				10.10%	SDG&E Base Return on Equity	32
	Base Return on Common Equity.	(-)	(1.)	(-)		SDG&E Base Return on Equity	33
33		(a)	(b)	(c)	(d) = (b) x (c)		
34			Cap. Struct.	Cost of	Weighted		34
35	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35
36							36
	Long-Term Debt	\$ 4,763,656	44.17%	4.33%	1.91%	Col. $c = Line 17$ Above	37
	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	Cost of Equity Component (Preferred & Common):				5.64%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	CAISO Participation ROE Adder:				0.50%	Order No. 679, 116 FERC ¶ 61,057 at P 326	45
46		(a)	(b)	(c)	(d) = (b) x (c)	п	46
47		()	Cap. Struct.	Cost of	Weighted		47
48	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		48
49		Amounts	10010	capitai	cost of Cupital		49
	Long-Term Debt	\$ 4,763,656	44.17%	0.00%	0.00%	Shall be Zero for ROE Adder	50
	Preferred Equity	Ψ ¬,/05,050	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder	51
52	* *	6.021.501	55.83%	0.50%	0.28%	Col. c = Line 45 Above	52
	Common Equity	6,021,501	100.00%	0.30%			
53	Total Capital	\$ 10,785,158	100.00%		0.28%	Sum Lines 50 thru 52	53
54	G + 6G F : G + (GAIGO P : : : : POT				0.2027		54
55	Cost of Common Equity Component (CAISO Participation ROE	Adder):			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

Line No.				<u>-</u>	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	meetine weighted cost of capital		Amounts	Tunto	Cupitai	cost of cupital		5
6	Long-Term Debt	\$	4,763,656	44.17%	4.33%	1.91%	Col. $c = Page 1$, Line 17	6
7	Preferred Equity	Ψ	-	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		Ť	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				Sum Emes v unu v	10
11	Incentive Cost of Equity Component (Preferred & Common):					0.00%	Line 7 + Line 8; Col. d	11
12							Emile / Emile o, con a	12
13								13
14	CAISO Participation ROE Adder:					0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15	o. no o 1 m no panon Rob 7 mater		(a)	(b)	(c)	(d) = (b) x (c)	01401 No. 075, 110 1 Elice 01,057 at 1 520	15
16			(-)	Cap. Struct.	Cost of	Weighted		16
17	Weighted Cost of Capital:		Amounts 2	Ratio	Capital	Cost of Capital		17
18	Weighted Cost of Capitals		Amounts	Tunto	Cupitai	cost of cupital		18
19	Long-Term Debt	\$	4,763,656	44.17%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	Ψ	-	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%	0.0070	0.00%	Sum Lines 19 thru 21	22
23			,,,,	20010070		0.0070	Sum Emes 17 tille 21	23
24	Cost of Common Equity Component (CAISO Participation ROE	0.00%	Line 21; Col. d	24				

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.

Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation - Base ROE:			1
2	A. Federal Income Tax Component:			2 3
4				4
5 6	Where: A = Sum of Preferred Stock and Return on Equity Component	5.64%	Page 1; Line 42	5 6
7	B = Transmission Total Federal Tax Adjustments	\$ 5,298	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 6,332	AV-1A; Line 42	8
9 10	D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	\$ 4,000,291 V 21%	Pg.3.3 BK-1 Rev TO5 C2-FERC Audit; Line 27 Federal Income Tax Rate	9 10
11	F1 – redetat income Tax Rate for Rate Effective Fellod	2170	rederal income Tax Rate	11
12		1.3734% √	Federal Income Tax Expense	12
13 14	(1 - FT)			13
15	B. State Income Tax Component:			14 15
16				16
	Where:			17
18 19	A = Sum of Preferred Stock and Return on Equity Component B = Equity AFUDC Component of Transmission Depreciation Expense	5.64% \$ 6,332	Line 6 Above Line 8 Above	18 19
20	C = Transmission Rate Base	\$ 4,000,291 V	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.3734% v	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23 24	State Income Tax = $((A) + (B / C) + Federal Income Tax)*(ST)$	0.6954%	State Income Tax Expense	23 24
25	$\frac{(A) + (B + C) + 1 \operatorname{cdefal} \operatorname{income} (A)}{(1 - \operatorname{ST})}$	0.075470	State meome Tax Expense	25
26				26
27	C. Total Federal & State Income Tax Rate:	2.0688% √	Line 12 + Line 24	27
28 29	D. Total Weighted Cost of Capital:	7.5514%	Page 1; Line 40	28 29
30	5. Total Wighted Coll of Capital	7,001170	ruge 1, Eme 10	30
31	E. Cost of Capital Rate (COCR) - Base ROE:	9.6202% v	Line 27 + Line 29	31
32				32
33 34	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			33 34
35	Cost of Capital Patie (LIRR) Calculation CABO Tartespation ROD Adder.			35
36	A. Federal Income Tax Component:			36
37	WILL			37
38 39	Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.28%	Page 1; Line 55	38 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		Pg.3.3 BK-1 Rev TO5 C2-FERC Audit; Line 27	42
43 44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	43 44
45	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0742%	Federal Income Tax Expense	45
46	(1 - FT)			46
47	B. State Income Tax Component:			47 48
49	b. State meonic Tax Component.			49
	Where:			50
51	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.28%	Line 39 Above	51
52 53	B = Equity AFUDC Component of Transmission Depreciation Expense C = Transmission Rate Base	\$ - \$ 4,000,291 \times	Line 41 Above Line 42 Above	52 53
54	FT = Federal Income Tax Expense	0.0742%	Line 45 Above	54
55	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	55
56	Ch. I. T. ((4) - (D (C) - D 1 11 T.)*(CT)	0.00400/		56
57 58	State Income Tax = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$ (1 - ST)	0.0343%	State Income Tax Expense	57 58
59	(1-51)			59
60	C. Total Federal & State Income Tax Rate:	0.1085%	Line 45 + Line 57	60
61	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.27020/	D 1 L	61
62 63	D. Total weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.2792%	Page 1; Line 53	62 63
	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.3876%	Line 60 + Line 62	64

V 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.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Line No.		Amounts	Reference	Line No.
1 2	Incentive Cost of Capital Rate (ICOCR) Calculation - Base ROE: 1			1 2
3 4	A. Federal Income Tax Component:			3 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 9	C = Equity AFUDC Component of Transmission Depreciation Expense D = Incentive ROE Project Transmission Rate Base	\$ - \$ -	Statement BK-1; Page 3; Line 32	8 9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10
11 12 13	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	11 12 13
14 15 16	B. State Income Tax Component:			14 15 16
	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 21	C = Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Expense	\$ - 0.0000%	Line 9 Above	20 21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	Line 12 Above Page 3; Line 22	22
23	51 State modific Tax Rate for Rate Effective Forted	0.0170	rage 3, Ellie 22	23
24 25	State Income Tax = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$ (1 - ST)	0.0000%	State Income Tax Expense	24 25
26	(1-31)			26
27 28	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24	27 28
29 30	D. Total Incentive Weighted Cost of Capital:	1.9125%	Page 2; Line 9	29 30
31	E. Incentive Cost of Capital Rate (ICOCR) - Base ROE:	1.9125%	Line 27 + Line 29	31
32				32
34 35	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			34 35
36	A. Federal Income Tax Component:			36
37 38	Where:			37 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 43	D = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	\$ - 21%	Statement BK-1; Page 3; Line 32	42 43
43	r1 – rederal income Tax Rate for Rate Effective Period	2170	Page 3; Line 10	43
45	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0000%	Federal Income Tax Expense	45
46	(1 - FT)			46
47 48	B. State Income Tax Component:			47 48
49 50	Where:			49 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 57	State Income Tax = $((A) + (B / C) + Federal Income Tax)*(ST)$	0.0000%	State Income Tax Expense	56 57
58	State income Tax $-\frac{(A) + (B + C) + \text{Federal income Tax})^2(S1)}{(1 - ST)}$	0.000076	State meome Tax Expense	58
59	,			59
60	C. Total Federal & State Income Tax Rate:	0.0000%	Line 45 + Line 57	60
61 62	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	61 62
63 64	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.0000%	Line 60 + Line 62	63 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.								Line No.
1 2 3	Calculations:	<u>Col. 1</u>	$= \frac{\text{Col. 2}}{\text{Col. 2 - Col. 6}}$	<u>Col. 3</u>	Col. 4 See Footnote 2 Cumulative	Col. 5 See Footnote 3	<u>Col. 6</u> = Col. 4 + Col. 5 Cumulative	1 2 3
4 5 6			Monthly Overcollection (-) or Undercollection (+)	Monthly Interest	Overcollection (-) or Undercollection (+) in Revenue		Overcollection (-) or Undercollection (+) in Revenue	4 5 6
7	Month	Year	in Revenue	Rate 1	wo Interest	Interest	with Interest	7
8	January	2018	\$ 6	0.36%	\$ 6	\$ 0	\$ 6	8
9	February	2018	6	0.33%	12	0	12	9
10	March	2018	6	0.36%	18	0	18	10
11	April	2018	6	0.37%	24	0	24	11
12	May	2018	6	0.38%	30	0	30	12
13	June	2018	6	0.37%	36	0	36	13
14	July	2018	6	0.40%	42	0	42	14
15	August	2018	6	0.40%	48	0	48	15
16	September	2018	6	0.39%	54	0	54	16
17	October	2018	6	0.42%	60	0	60	17
18	November December	2018 2018	6	0.41%	66 72	0	66 73	18
19 20	January	2019	0	0.42%	73	0	73	19 20
21	February	2019		0.40%	73	0	73	21
22	March	2019		0.44%	73	0	74	22
23	April	2019		0.45%	74	0	74	23
24	May	2019		0.46%	74	0	74	24
25	June	2019		0.45%	74	0	75	25
26	July	2019		0.47%	75	0	75	26
27	August	2019		0.47%	75	0	75	27
28	September	2019		0.45%	75	0	76	28
29	October	2019		0.46%	76	0	76	29
30	November	2019		0.45%	76	0	76	30
31	December	2019		0.46%	76	0	77	31
32	January	2020		0.42%	77	0	77	32
33	February	2020		0.39%	77	0	77	33
34	March	2020		0.42%	77	0	78	34
35	April	2020		0.39%	78	0	78	35
36	May	2020		0.40%	78	0	78	36
37	June	2020 2020		0.39% 0.29%	78 78	0	78 79	37 38
38 39	July August	2020		0.29%	78 79	0	79	39
40	September	2020		0.28%	79	0	79	40
41	October	2020		0.28%	79	0	79	41
42	November	2020		0.27%	79	0	80	42
43	December	2020		0.28%	80	0	80	43
44	January	2021		0.28%	80	0	80	44
45	February	2021		0.25%	80	0	80	45
	March	2021		0.28%	80	0	80	46
47	April	2021		0.27%	80	0	81	47
48	May	2021		0.28%	81	0	81	48
	June	2021		0.27%	81	0	81	49
	July	2021		0.28%	81	0	81	50
	August	2021		0.28%	81	0	82	51
	September	2021		0.27%	82	0	82	52
53		2021		0.28%	82	0	82	53
	November	2021		0.27%	82	0	82	54
55	December	2021		0.28%	82	0	82	55

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.								Line No.
1	=	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	1
2	Calculations:	<u>con 1</u>	= Col. 2 - Col. 6	<u>con 0</u>	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	in Revenue	Rate 1	wo Interest	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			\$ 71			\$ 30	-	92

 $^{^{1}}$ $\,$ Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.

Posted FERC Interest rates

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

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.

Line No.	Description		<u>mounts</u>	<u>Reference</u>	Line No.
1	BTRR Adjustment due to TO5 Cycle 3 Cost Adjustment Calculation:				1
2					2
3	Total BTRR Adjustment - Before Interest	\$	89	Page 2.2; Line 39	3
4					4
5	Interest Expense		31	Page 10; Line 80	5
6			<u>.</u>		6
7	Total BTRR Adjustment Excluding FF&U		120	Sum Lines 3 and 5	7
8					8
9	Transmission Related Municipal Franchise Fees Expenses		1_	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		-	Line76 x 0.169%	13
14					14
15	Total BTRR Adjustment Including FF&U (RETAIL)	\$	121	Sum Lines 11 and 13	15

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.

Α C = A - BAs Filed TO5 Cycle 3 ER 21-526, ER22-527, Revised TO5 ER23-542 and ER24-Line Cycle 3 524 Difference Line No. Amounts Amounts Incr (Decr) Reference No. A. Revenues: Transmission Operation & Maintenance Expense 82.583 V \$ 82,583 Page 3.1 and Page 4.1, Line 1 Transmission Related A&G Expense 71,005 V 70,917 88 Page 3.1 and Page 4.1, Line 3 CPUC Intervenor Funding Expense - Transmission Page 3.1 and Page 4.1, Line 5 153 588 V S 153 499 88 Total O&M Expenses Sum Lines 1 thru 5 192,772 Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort, Exp. 192,772 Page 3.1 and Page 4.1, Line 8 10 Transmission Plant Abandoned Project Cost Amortization Expense 1 Page 3.1 and Page 4.1, Line 10 10 11 Transmission Related Property Taxes Expense 50,503 50,503 Page 3.1 and Page 4.1, Line 12 12 12 13 13 Transmission Related Payroll Taxes Expense Page 3.1 and Page 4.1, Line 14 Sub-Total Expense 399,303 88 Sum Lines 6 thru 14 15 399,391 16 16 17 Cost of Capital Rate (COCR) 9 8914% 9.8914% 0% Page 3.1 and Page 4.1, Line 17 17 18 Transmission Rate Base 4,330,162 v \$ 4,330,151 Page 3.1 and Page 4.1, Line 18 18 19 Return and Associated Income Taxes 428,313 v \$ 428,312 Line 17 x Line 18 19 20 20 21 Cost of Capital Rate $_{\rm (COCR)}$ - CAISO Participation ROE Adder 0.4035% 0.4035% 0% Page 3.1 and Page 4.1, Line 21 21 Page 3.1 and Page 4.1, Line 22 22 Transmission Rate Base 4,330,162 v 4.330.151 11 22 Return and Associated Income Taxes - CAISO Participation ROE Adder 23 17,471 \$ 17,471 0 Line 21 x Line 22 23 24 24 1,347 25 25 1,347 Total of Federal Income Tax Deductions, Other Than Interest Page 3.1 and Page 4.1, Line 25 26 Transmission Related Revenue Credits (5,601) (5,601)Page 3.1 and Page 4.1, Line 26 26 Page 3.1 and Page 4.1, Line 27 27 Transmission Related Regulatory Debits/Credits 28 (Gains)/Losses from Sale of Plant Held for Future Use Page 3.1 and Page 4.1, Line 28 28 29 29 Line 15 + Line 19 + Line 23 + (Sum Lines End of Prior Year Revenues (PYRR EU) Excluding FF&U 30 840,831 840,921 v S 30 25 thru 28)

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.

	A			В		= A - B		
Line No.	(rised TO5 Cycle 3	ER	Filed TO5 Cycle 3 21-526, ER22-527, 23-542 and ER24- 524 Amounts		fference r (Decr)	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: 1,2		inounc		Timounto		r (Deer)	TOTOTOTO	1101
1 Incentive Transmission Plant Depreciation Expense 2	\$	-	\$	-	\$	-	Page 3.2 and Page 4.2, Line 1	1 2
3 Incentive Cost of Capital Rate (ICOCR) - Base ROE		1.7919%		1.7919%		0%	Page 3.2 and Page 4.2, Line 3	3
4 Total Incentive ROE Project Transmission Rate Base	\$	1.//1//0	\$	1./515/0	\$	-	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					Ψ.			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 $1 + \text{Line } 5 + \text{Line } 9$	11
12								12
13 C. Incentive Transmission Plant Abandoned Project Revenue: 1,2								13
14 Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$	-	\$	-	\$	-	Page 3.2 and Page 4.2, Line 14	14
15								15
16 Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$	-	\$	-	\$	-	Page 3.2 and Page 4.2, Line 16	16
17 Cost of Capital Rate (COCR) - Base ROE		9.8914%	_	9.8914%		0%	Page 3.2 and Page 4.2, Line 17	17
18 Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$	-	\$	-	\$	-	Line 16 x Line 17	18
19							D 22 ID 42 I: 20	19
20 Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$		\$		\$	-	Page 3.2 and Page 4.2, Line 20	20
21 Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	_	0.0000%	S	0.0000%	_	0%	Page 3.2 and Page 4.2, Line 21	21
22 Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder 23	\$	-	3	-	\$	-	Line 20 x Line 21	22 23
23 24 Total Incentive Transmission Plant Abandoned Project Revenue	•		S		•		Line 14 + Line 18 + Line 22	23
25	3		φ		Ψ		Ellie 14 Ellie 16 Ellie 22	25
1.2								26
26 <u>D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:</u> 1,2 27 Incentive Transmission Construction Work In Progress	S		\$		S		Page 3.2 and Page 4.2, Line 27	27
28 Cost of Capital Rate (COCR) - Base ROE	9	9.8914%	Φ	9.8914%	φ	0%	Page 3.2 and Page 4.2, Line 28	28
29 Incentive CWIP Return and Associated Income Taxes - Base ROE	S	9.891470	•	9.891470	•	070	Line 27 x Line 28	29
30	9		Φ		φ		Eine 27 A Eine 26	30
31 Incentive Transmission Construction Work In Progress	\$	-	\$	-	\$	-	Page 3.2 and Page 4.2, Line 31	31
32 Cost of Capital Rate (COCR) - CAISO Participation ROE Adder		0.4035%		0.4035%		0%	Page 3.2 and Page 4.2, Line 32	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 FI) Excluding FF&U 3	\$	840,921	v_\$_	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. 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.

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.

Line <u>No.</u>	I		ER	B As Filed TO5 Cycle 3 ER 21-526, ER22-527, ER23-542 and ER24- 524 Amounts		= A - B	Reference	Line No.
A. Transmission Rate Base								
1 Net Transmission Plant:								1
2 Transmission Plant	\$	4,930,938	\$	4,930,938	\$	-	Page 3.3 and Page 4.3, Line 2	2
3 Transmission Related Electric Miscellaneous Intangible Plant		7,911		7,911		-	Page 3.3 and Page 4.3, Line 3	3
4 Transmission Related General Plant		48,039		48,039		-	Page 3.3 and Page 4.3, Line 4	4
5 Transmission Related Common Plant		103,991		103,991		-	Page 3.3 and Page 4.3, Line 5	5
6 Total Net Transmission Plant	\$	5,090,879	\$	5,090,879	\$	-	Sum Lines 2 thru 5	6
7								7
8 Rate Base Additions:								8
9 Plant Held for Future Use	\$	-	\$	-	\$	-	Page 3.3 and Page 4.3, Line 9	9
10 Transmission Plant Abandoned Project Cost	<u> </u>	-		-			Page 3.3 and Page 4.3, Line 10	10
11 Total Rate Base Additions	\$	-	\$	-	\$	-	Line 9 + Line 10	11
12 12 P. A. D. on Productions								12 13
13 Rate Base Reductions: 14 Transmission Related Accum, Def. Inc. Taxes	\$	(0.46, 6.41)	s	(0.46, 6.41)	•		D 2.2 1 D 4.2 I 14	13
	9	(846,641)	3	(846,641)	\$	-	Page 3.3 and Page 4.3, Line 14	
15 Transmission Plant Abandoned Accum. Def. Inc. Taxes 16 Total Rate Base Reductions	S	(846,641)	\$	(846,641)	\$		Page 3.3 and Page 4.3, Line 15 Line 14 + Line 15	15 16
10 Fotal Rate base reductions 17	3	(840,041)	3	(840,041)	э	-	Line 14 + Line 13	17
1/ 18 Working Capital:								18
18 <u>working capital:</u> 19 Transmission Related Material and Supplies	S	51,621	s	51,621	s		Page 3.3 and Page 5.3, Line 19	18
20 Transmission Related Prepayments	3	25,856	э	25,856	э	-	Page 3.3 and Page 5.3, Line 19	20
21 Transmission Related Cash Working Capital		19,198	.,	19,187		- 11	Page 3.3 and Page 5.3, Line 20	21
21 Transmission Related Cash Working Capital 22 Total Working Capital	<u>s</u>	96,675		96,664	S	11	Sum Lines 19 thru 21	22
23	3	90,073	V S	90,004	3	11	Suil Lilies 19 tillu 21	23
24 Other Regulatory Assets/Liabilities	\$		\$		S		Page 3.3 and Page 4.3, Line 24	24
25 Unfunded Reserves	\$ ©	(10,751)		(10,751)	\$	-	Page 3.3 and Page 4.3, Line 24	25
26		(10,731)	φ	(10,731)	φ		1 age 3.3 and 1 age 4.3, Line 23	26
27 Total Transmission Rate Base	•	4,330,162	v \$	4,330,151	s	11	Sum Lines 6, 11, 16, 22, 24, 25	27
28	Ψ	.,000,102	· <u> </u>	1,550,151			5411 21105 0, 11, 10, 22, 21, 25	28
								29
29 B. Incentive ROE Project Transmission Rate Base: 30 Net Incentive Transmission Plant	\$		\$		\$		Page 3.3 and Page 4.3, Line 30	30
31 Incentive Transmission Plant Accum. Def. Income Taxes	3	-	Ф	-	э	-	Page 3.3 and Page 4.3, Line 30	31
32 Total Incentive ROE Project Transmission Rate Base	<u></u>	-	\$		S		Line 30 + Line 31	32
33	Φ	-	Φ	-	Þ	-	Line 30 + Line 31	33
34 C. Incentive Transmission Plant Abandoned Project Rate Base: 1								34
	\$		6		\$		D 2.2 1 D 4.2 I 25	
35 Incentive Transmission Plant Abandoned Project Cost 36 Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	5	-	\$	-	2	-	Page 3.3 and Page 4.3, Line 35 Page 3.3 and Page 4.3, Line 36	35 36
37 Total Incentive Transmission Plant Abandoned Project Cost Rate Base	<u> </u>				\$		Line 35 + Line 36	36
38 Total incentive Transmission Plant Abandoned Project Cost Rate Base	3	-	Φ	-	Ф	-	Line 33 + Line 30	38
			•		•		D 22 ID 42 I: 20	
39 D. Incentive Transmission Construction Work In Progress ¹	\$	-	\$	-	\$	-	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.
 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.

Α C = A - BAs Filed TO5 Cycle 3 ER 21-526, ER22-527, Revised TO5 ER23-542 and ER24-Line Cycle 3 524 Difference Line No. Amounts Amounts Incr (Decr) Reference No. A. Transmission Plant Gross Transmission Plant: Transmission Plant 6,181,343 6,181,343 Page 3.4 and Page 4.4, Line 2 Transmission Related Electric Miscellaneous Intangible Plant 34,205 34,205 Page 3.4 and Page 4.4, Line 3 Transmission Related General Plant 80,583 80,583 Page 3.4 and Page 4.4, Line 4 Transmission Related Common Plant 198,337 198,337 Page 3.4 and Page 4.4, Line 5 Total Gross Transmission Plant 6.494.468 6,494,468 Sum Lines 2 thru 5 Transmission Related Depreciation Reserve: Transmission Plant Depreciation Reserve 1,250,405 1,250,405 Page 3.4 and Page 4.4, Line 9 Transmission Related Electric Misc. Intangible Plant Amortization Reserve 26,294 26,294 Page 3.4 and Page 4.4, Line 10 10 11 Transmission Related General Plant Depr Reserve 32,544 32,544 Page 3.4 and Page 4.4, Line 11 11 Transmission Related Common Plant Depr Reserve 94 346 94 346 Page 3.4 and Page 4.4, Line 12 12 13 Total Transmission Related Depreciation Reserve 1,403,589 1,403,589 Sum Lines 9 thru 12 13 14 14 15 15 Net Transmission Plant: 4,930,938 4,930,938 Page 3.4 and Page 4.4, Line 16 Transmission Plant 16 Transmission Related Electric Miscellaneous Intangible Plant 7,911 7,911 Page 3.4 and Page 4.4, Line 17 17 Transmission Related General Plant 48,039 48,039 Page 3.4 and Page 4.4, Line 18 19 Transmission Related Common Plant 103,991 103,991 Page 3.4 and Page 4.4, Line 19 19 20 Total Net Transmission Plant 5.090.879 5.090.879 Sum Lines 16 thru 19 20 21 21 22 B. Incentive Project Transmission Plant: 1 23 \$ \$ \$ Page 3.4 and Page 4.4, Line 23 23 24 25 Incentive Transmission Plant Depreciation Reserve Page 3.4 and Page 4.4, Line 24 24 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.

SAN DIEGO GAS & ELECTRIC COMPANY Statement BK-1

 $\begin{array}{c} \textbf{Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})} \\ \textbf{For the Base Period \& True-Up Period Ending December 31, 2019} \end{array}$

Line				Line
No.		 Amounts	Reference	No.
1	A. Revenues: Transmission Operation & Maintenance Expense	\$ 82,583	Pg6 Rev Stmt AH; Line 14	1 2
3	Transmission Related A&G Expense	71,005 V	Pg6 Rev Stmt AH; Line 41	3 4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 18	5
6	Total O&M Expenses	\$ 153,588 √	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	\$ 192,772	Pg11 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	50,503	Pg12 Rev Stmt AK; Line 13	12
13				13
14	Transmission Related Payroll Taxes Expense	2,529	Statement AK; Line 20	14
15	Sub-Total Expense	\$ 399,391 √	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate (COCR) - Base ROE	9.8914% √	Pg8.3 Rev Stmt AV; Line 31	17
18	Transmission Rate Base	\$ 4,330,162 V	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 428,313 v	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.4035%	Pg8.3 Rev Stmt AV; Line 64	21
22	Transmission Rate Base	\$ 4,330,162 V	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ 17,471 √	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 1,347	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(5,601)	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	\$ 840,921 v	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.

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

Derivation of End Use Prior Year Revenue Requirements (PYRR $_{\rm EU})$

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

Line Nο Reference B. Incentive ROE Project Transmission Revenue: 1,2 Incentive Transmission Plant Depreciation Expense Statement AJ; Line 19 Incentive Cost of Capital Rate (ICOCR) - Base ROE Pg8.4 Rev Stmt AV; Line 31 Total Incentive ROE Project Transmission Rate Base Page 3; Line 32 Incentive ROE Project Return and Associated Income Taxes - Base ROE Line 3 x Line 4 Cost of Capital Rate (COCR) - CAISO Participation ROE Adder Pg8.4 Rev Stmt AV; Line 64 Total Incentive ROE Project Transmission Rate Base Page 3; Line 32 Return and Associated Income Taxes - CAISO Participation ROE Adder Line 7 x Line 8 10 10 Line 1 + Line 5 + Line 9 11 Total Incentive ROE Project Transmission Revenue 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 $_{\rm (COCR)}$ - Base ROE Pg8.3 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 Total Incentive Transmission Plant Abandoned Project Cost Rate Base Page 3: Line 37 20 20 Cost of Capital Rate $_{\rm (COCR)}$ - CAISO Participation ROE Adder 21 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 <u>D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:</u> 1,2 26 26 27 27 Incentive Transmission Construction Work In Progress Page 3; Line 39 28 28 Cost of Capital Rate $_{\rm (COCR)}$ - Base ROE Pg8 3 Rev Stmt AV: Line 31 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 Cost of Capital Rate $_{\rm (COCR)}$ - CAISO Participation ROE Adder 32 32 Pg8.3 Rev Stmt AV: Line 64 Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder 33 33 Line 31 x Line 32 34 34 35 Total Incentive CWIP Revenue Line 29 + Line 33 35 36 37 Total Incentive End of Prior Year Revenues (PYRR $_{\rm EU\text{-}IR})$ Excluding FF&U 37 Sum Lines 11, 24, 35 38 38 39 E. Total (PYRR _{FII}) Excluding FF&U ³ 840,921 v Page 1; Line 30 + Line 37

v 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.

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

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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, 2019 (\$1,000)

Reference A. Transmission Rate Base: Net Transmission Plant: 4,930,938 Page 4; Line 16 Transmission Plant Transmission Related Electric Miscellaneous Intangible Plant Page 4; Line 17 Transmission Related General Plant 48,039 Page 4; Line 18 Transmission Related Common Plant Page 4; Line 19 Total Net Transmission Plant 5,090,879 Sum Lines 2 thru 5 Rate Base Additions: Transmission Plant Held for Future Use Statement AG; Line 1 Transmission Plant Abandoned Project Cost 10 Statement Misc; Line 3 10 Total Rate Base Additions 12 13 Rate Base Reductions: 13 14 Transmission Related Accum. Def. Inc. Taxes (846,641) Pg9 Rev Stmt AF: Line 7 14 Transmission Plant Abandoned Accum. Def. Inc. Taxes 15 Statement AF: Line 11 15 Total Rate Base Reductions (846,641) Line 14 + Line 15 16 16 17 18 Working Capital: 19 Transmission Related Materials and Supplies Pg7 Rev Stmt AL; Line 5 19 20 Transmission Related Prepayments 25,856 Pg7 Rev Stmt AL; Line 9 20 21 Transmission Related Cash Working Capital 19,198 v Pg7 Rev Stmt AL; Line 19 21 22 22 Total Working Capital 96,675 v Sum Lines 19 thru 21 23 23 24 Other Regulatory Assets/Liabilities Statement Misc: Line 5 24 25 (10,751) Unfunded Reserves Statement Misc; Line 7 26

4,330,162 V

Sum Lines 6, 11, 16, 22, 24, 25

Page 4; Line 25

Statement AF; Line 9

Line 30 + Line 31

Statement Misc; Line 9

Statement AF; Line 13

Line 35 + Line 36

Statement AM: Line 1

Line

17

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Total Transmission Rate Base

Net Incentive Transmission Plant

B. Incentive ROE Project Transmission Rate Base:

Incentive Transmission Plant Accum. Def. Income Taxes

Incentive Transmission Plant Abandoned Project Cost

Total Incentive ROE Project Transmission Rate Base

C. Incentive Transmission Plant Abandoned Project Rate Base:

D. Incentive Transmission Construction Work In Progress

Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes

Total Incentive Transmission Plant Abandoned Project Cost Rate Base

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

 $\begin{array}{c} \textbf{Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})} \\ \textbf{For the Base Period \& True-Up Period Ending December 31, 2019} \end{array}$

(\$1,000)

Line					Line
No.		Α	mounts	Reference	No.
	A. Transmission Plant:				
1	Gross Transmission Plant:				1
2	Transmission Plant	\$	6,181,343	Pg7 Rev Stmt AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant		34,205	Pg7 Rev Stmt AD; Line 27	3
4	Transmission Related General Plant		80,583	Pg7 Rev Stmt AD; Line 29	4
5	Transmission Related Common Plant		198,337	Pg7 Rev Stmt AD; Line 31	5
6	Total Gross Transmission Plant	\$	6,494,468	Sum Lines 2 thru 5	6
7					7
8	Transmission Related Depreciation Reserve:				8
9	Transmission Plant Depreciation Reserve	\$	1,250,405	Pg8 Rev Stmt AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve		26,294	Pg8 Rev Stmt AE; Line 11	10
11	Transmission Related General Plant Depr Reserve		32,544	Pg8 Rev Stmt AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve		94,346	Pg8 Rev Stmt AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$	1,403,589	Sum Lines 9 thru 12	13
14					14
15	Net Transmission Plant:				15
16	Transmission Plant	\$	4,930,938	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant		7,911	Line 3 Minus Line 10	17
18	Transmission Related General Plant		48,039	Line 4 Minus Line 11	18
19	Transmission Related Common Plant		103,991	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$	5,090,879	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

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)

т :					Time
Line No.		,	Amounts	Reference	Line No.
110.	A. Revenues:		Induito	reservate	
1	Transmission Operation & Maintenance Expense	S	82,583 V	Pg10 Rev Stmt AH; Line 11	1
2			7	,	2
3	Transmission Related A&G Expense		70,917 √	Pg10 Rev Stmt AH; Line 35	3
4					4
5	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 18	5
6	Total O&M Expenses	\$	153,499 √	Sum Lines 1 thru 5	6
7					7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	\$	192,772 ∨	Pg11 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		50,503 √	Pg12 Rev Stmt AK; Line 13	12
13	m of the transfer of the trans		2.520	2	13
14	Transmission Related Payroll Taxes Expense	<u></u>	2,529 399,303 v	Statement AK; Line 20 Sum Lines 6 thru 14	14 15
15 16	Sub-Total Expense	3	399,303 V	Sum Lines 6 thru 14	16
	Cost of Capital Rate (COCR) - Base ROE		9.8914% v	Pg14.3 Rev Stmt AV; Line 31	
18	Transmission Rate Base			Page 3; Line 27	17 18
19	Return and Associated Income Taxes - Base ROE	5	4,330,151 √ 428,312 √	Line 17 x Line 18	19
20	Return and Associated income Taxes - Base ROE	3	420,312 V	Line 17 x Line 18	20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder		0.4035%	Pg14.3 Rev Stmt AV; Line 64	21
22	Transmission Rate Base	9	4,330,151 V	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$	17,471	Line 21 x Line 22	23
24	return and Associated meonic Taxes - CAISO I arterpation ROL Adder	9	17,471	Elite 21 X Elite 22	24
25	Total of Federal Income Tax Deductions, Other Than Interest	S	1,347	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits		(5,601)	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	\$	840,831 v	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.
 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)

Li					Line
N		A	mounts	Reference	No.
	B. Incentive ROE Project Transmission Revenue: 1,2				
1	Incentive Transmission Plant Depreciation Expense	\$	-	Statement AJ; Line 19	1
2					2
3	(ICOCK)		1.7919%	Pg14.4 Rev Stmt AV; Line 31	3
4		\$	-	Page 3; Line 32	4
5	,	\$	-	Line 3 x Line 4	5
6			0.00000/	D 144D C: +4VII: -64	6
7	1 (cock) 1		0.0000%	Pg14.4 Rev Stmt AV; Line 64	,
9		\$	-	Page 3; Line 32 Line 7 x Line 8	8
1	i .	3	-	Line / x Line 8	10
1		2		Line 1 + Line 5 + Line 9	10
1:		3		Line 1 + Line 3 + Line 9	12
1					13
1		•		Statement AJ; Line 21	14
1:		Ψ		Statement 7t3, Elite 21	15
1		S	_	Page 3; Line 37	16
1	· · · · · · · · · · · · · · · · · · ·	-	9.8914% v	Pg14.3 Rev Stmt AV; Line 31	17
13	. ()	\$	-	Line 16 x Line 17	18
15					19
2	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$	-	Page 3; Line 37	20
2	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder		0.0000%	Shall be Zero	21
2:	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$	-	Line 20 x Line 21	22
2	3				23
2	Total Incentive Transmission Plant Abandoned Project Revenue	\$	-	Line 14 + Line 18 + Line 22	24
2:	5				25
2					26
2	7 Incentive Transmission Construction Work In Progress	\$	-	Page 3; Line 39	27
2	8 Cost of Capital Rate (COCR) - Base ROE		9.8914% √	Pg14.3 Rev Stmt AV; Line 31	28
2	Incentive CWIP Return and Associated Income Taxes - Base ROE	\$	-	Line 27 x Line 28	29
3					30
3		\$	-	Page 3; Line 39	31
3:	1 (COCK) 1		0.4035%	Pg14.3 Rev Stmt AV; Line 64	32
3.		\$	-	Line 31 x Line 32	33
3.					34
3:		\$		Line 29 + Line 33	35
3					36
3	10-110	\$	-	Sum Lines 11, 24, 35	37
3					38
3	E. Total (PYRR EU) Excluding FF&U 3	\$	840,831 V	Page 1; Line 30 + Line 37	39

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 adjustments included in TO5 Cycle 4 per ER22-527 and TO5 Cycle 5 per ER23-542.

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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.

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					Line
No.			Amounts	Reference	No.
	A. Transmission Rate Base:				<u>.</u>
1	Net Transmission Plant:				1
2	Transmission Plant	\$	4,930,938 V	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant		7,911 √	Page 4; Line 17	3
4	Transmission Related General Plant		48,039 V	Page 4; Line 18	4
5	Transmission Related Common Plant		103,991 V	Page 4; Line 19	5
6	Total Net Transmission Plant	\$	5,090,879 V	Sum Lines 2 thru 5	6
7					7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	\$	-	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$	-	Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes	\$	(846,641) √	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	\$	(846,641) √	Line 14 + Line 15	16
17					17
18	Working Capital:				18
19	Transmission Related Materials and Supplies	\$	51,621 √	Pg13 Rev Stmt AL; Line 5	19
20	Transmission Related Prepayments		25,856 √	Pg13 Rev Stmt AL; Line 9	20
21	8 1		19,187 √	Pg13 Rev Stmt AL; Line 19	21
22	Total Working Capital	S	96,664 √	Sum Lines 19 thru 21	22
23		_			23
24		\$	-	Statement Misc; Line 5	24
25	Unfunded Reserves	\$	(10,751)	Statement Misc; Line 7	25
26	m.im. it is now h				26
27	Total Transmission Rate Base	\$	4,330,151 V	Sum Lines 6, 11, 16, 22, 24, 25	27
28					28
29	B. Incentive ROE Project Transmission Rate Base:				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		\$	-	Statement Misc; Line 9	35
36			-	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 3 filings per ER21-526 and cost adjustments included in TO5 Cycle 4 per ER22-527 and TO5 Cycle 5 per ER23-542.
 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					Line
No.			Amounts	Reference	No.
	A. Transmission Plant:	<u></u>			
1	Gross Transmission Plant:				1
2	Transmission Plant	\$	6,181,343 V	Pg7 Rev Stmt AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant		34,205 √	Pg7 Rev Stmt AD; Line 27	3
4	Transmission Related General Plant		80,583 √	Pg7 Rev Stmt AD; Line 29	4
5	Transmission Related Common Plant		198,337 √	Pg7 Rev Stmt AD; Line 31	5
6	Total Gross Transmission Plant	\$	6,494,468 √	Sum Lines 2 thru 5	6
7					7
8	Transmission Related Depreciation Reserve:				8
9	Transmission Plant Depreciation Reserve	\$	1,250,405 ∨	Pg8 Rev Stmt AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve		26,294 √	Pg8 Rev Stmt AE; Line 11	10
11	Transmission Related General Plant Depr Reserve		32,544 V	Pg8 Rev Stmt AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve		94,346 √	Pg8 Rev Stmt AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$	1,403,589 ∨	Sum Lines 9 thru 12	13
14		· · · · · · · · · · · · · · · · · · ·			14
15	Net Transmission Plant:				15
16	Transmission Plant	\$	4,930,938 ∨	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant		7,911 √	Line 3 Minus Line 10	17
18	Transmission Related General Plant		48,039 ∨	Line 4 Minus Line 11	18
19	Transmission Related Common Plant		103,991 √	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	<u>\$</u>	5,090,879 √	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. 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 $_{\rm EU})$

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

(\$1,000)

Line			A	P. C	Line No.
No.	4 D	<u></u>	Amounts	Reference	No.
1 2	A. Revenues: Transmission Operation & Maintenance Expense	\$	84,776 v	Pg7 Rev Stmt AH; Line 11	1
3	Transmission Related A&G Expense		70,116 √	Pg7 Rev Stmt AH; Line 35	3 4
5	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 18	5
6 7	Total O&M Expenses	s	154,892 √	Sum Lines 1 thru 5	6 7
8 9	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	\$	193,675	Statement AJ; Line 17	8 9
10 11	Transmission Plant Abandoned Project Cost Amortization Expense ¹		-	Statement AJ; Line 23	10 11
12 13	Transmission Related Property Taxes Expense		50,573	Statement AK; Line 13	12 13
14	Transmission Related Payroll Taxes Expense		2,529	Statement AK; Line 20	14
15	Sub-Total Expense	S	401,668 √	Sum Lines 6 thru 14	15
16					16
17	Cost of Capital Rate (COCR) - Base ROE		9.8915%	Pg9.3 Rev Stmt AV; Line 31	17
18	Transmission Rate Base	\$	4,339,083 √	Page 3; Line 27	18
19 20	Return and Associated Income Taxes - Base ROE	\$	429,200 √	Line 17 x Line 18	19 20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder		0.4035%	Pg9.3 Rev Stmt AV; Line 64	21
22	Transmission Rate Base	\$	4,339,083 v	Page 3; Line 27 - Line 10	22
23 24	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$	17,507	Line 21 x Line 22	23 24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$	1,347	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits		(5,601)	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	\$	844,121 V	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

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.

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 $_{\rm EU}$)

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

Line					Line
No.		A	mounts	Reference	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
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		9.8915%	Pg9.3 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	, · · · · · · · · · · · · · · · · · · ·	\$	-	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		9.8915%	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	\$	<u>-</u>	Line 29 + Line 33	35
36		·			36
37	Total Incentive End of Prior Year Revenues (PYRR EU-IR) Excluding FF&U	\$	<u>-</u>	Sum Lines 11, 24, 35	37
38					38
39	E. Total (PYRR EU) Excluding FF&U 3	s	844,121 √	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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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					Line
No.			Amounts	Reference	No.
	A. Transmission Rate Base:				
1	Net Transmission Plant:				1
2	Transmission Plant	\$	4,932,895	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant		7,915	Page 4; Line 17	3
4	Transmission Related General Plant		55,357	Page 4; Line 18	4
5	Transmission Related Common Plant		104,050	Page 4; Line 19	5
6	Total Net Transmission Plant	\$	5,100,217	Sum Lines 2 thru 5	6
7					7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	\$	-	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$	-	Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes	\$	(847,326)	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes		_	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$	(847,326)	Line 14 + Line 15	16
17					17
18	Working Capital:				18
19	Transmission Related Materials and Supplies	\$	51,690	Statement AL; Line 5	19
20	Transmission Related Prepayments		25,891	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital		19,362 √	Pg8 Rev Stmt AL; Line 19	21
22	Total Working Capital	\$	96,943 √	Sum Lines 19 thru 21	22
23	• .				23
24	Other Regulatory Assets/Liabilities	\$	-	Statement Misc; Line 5	24
25	Unfunded Reserves	\$	(10,751)	Statement Misc; Line 7	25
26			<u> </u>		26
27	Total Transmission Rate Base	\$	4,339,083 √	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	S	_	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	Ψ	_	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	Ф	-	Statement AF: Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Accum. Der. Inc. Taxes Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$	-	Line 35 + Line 36	37
38	Total incentive Transmission Figure Abandoned Project Cost Nate Dase	Φ	-	Line 33 Line 30	38
	DI CE CO CENTED 1	\$		Statement AM, Line 1	39
39	D. Incentive Transmission Construction Work In Progress ¹	a	-	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					Line
No.			Amounts	Reference	No.
	A. Transmission Plant:				<u>_</u>
1	Gross Transmission Plant:				1
2	Transmission Plant	\$	6,183,369	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant		34,212	Statement AD; Line 27	3
4	Transmission Related General Plant		88,554	Statement AD; Line 29	4
5	Transmission Related Common Plant		198,411	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$	6,504,545	Sum Lines 2 thru 5	6
7					7
8	Transmission Related Depreciation Reserve:				8
9	Transmission Plant Depreciation Reserve	\$	1,250,474	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve		26,297	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve		33,197	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve		94,361	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$	1,404,329	Sum Lines 9 thru 12	13
14					14
15	Net Transmission Plant:				15
16	Transmission Plant	\$	4,932,895	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant		7,915	Line 3 Minus Line 10	17
18	Transmission Related General Plant		55,357	Line 4 Minus Line 11	18
19	Transmission Related Common Plant		104,050	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$	5,100,217	Sum Lines 16 thru 19	20
21					21
22	B. Incentive Project Transmission Plant: 1				22
23	Incentive Transmission Plant	S	_	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

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 AH

Operation and Maintenance Expenses

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Derivation of Transmission Operation and Maintenance Expense:				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 Other Cost Adjustments (incl. in TO5 Cycle 4; ER22-527)		(132) (2,295)	Negative of AH-1; Line 37; Col. b AH-1; Line 33; Col. d	8 9
10	Other Cost Adjustments (incl. in Fro3 Cycle 4, ER22-327) Other Cost Adjustments (incl. in ER24-524)		1,472	Pg7.2 Rev AH-1; Line 33; Col. f	10
11	FERC Audit Adjustments (incl. in ER24-524)		(722)	Pg10.2 Rev AH-1; Line 33; Col. f	11
12	Total Adjusted Transmission O&M Expenses		\$ 84,054	Sum Lines 2 thru 11	12
13	Less: Other Cost Adj (already adj per tab Pg6.1)		(1,472)	Line 10	13
14	Total Adjusted Transmission O&M Expenses		\$ 82,583	Line 12 + Line 13	14
15					15
16	Derivation of Administrative and General Expense:				16
17	Total Administrative & General Expense	323; 197; b	\$ 498,353	AH-2; Line 17; Col. a	17
18	Adjustments to Per Book A&G Expense:		(555)		18
19	Abandoned Projects		(577)	Negative of AH-2; Line 39; Col. b	19
20	CPUC energy efficiency programs		(2,632)	Negative of AH-2; Sum Lines 21, 22, 24, 25, 28, 31, 38, 41 Col. a or b	20
21	CPUC Intervenor Funding Expense - Transmission ¹		-	Negative of AH-2; Line 32; Col. a	21
22	CPUC Intervenor Funding Expense - Distribution		(1,212)	Negative of AH-2; Line 33; Col. a	22
23	CPUC reimbursement fees		(9,791)	Negative of AH-2; Line 34; Col. a	23
24	Injuries & Damages			Negative of AH-2; Line 26; Col. a	24
25	General Advertising Expenses		(113)	Negative of AH-2; Line 37; Col. b	25
26	Franchise Requirements		(127,616)	Negative of AH-2; Line 30; Col. b	26
27	Hazardous substances - Hazardous Substance Cleanup Cost Account		(39)	Negative of AH-2; Line 40; Col. a	27
28 29	Litigation expenses - Litigation Cost Memorandum Account (LCMA) Other A&G Exclusion Adjustments		(206) (250)	Negative of AH-2; Sum Lines 23, 35; Col. a	28 29
30	Other Cost Adjustments (incl. in TO5 Cycle 4; ER22-527)		(1,040)	Negative of AH-2; Sum Lines 27, 29; Col. a AH-2; Line 17; Col. d	30
31	Other Cost Adjustments (incl. in TO5 Cycle 4, ER22-327) Other Cost Adjustments (incl. in TO5 Cycle 6; ER24-524)		1,916	Pg6.3 Rev AH-2; Line 17; Col. f	31
32	FERC Audit Adjustments (incl. in TO5 Cycle 6; ER24-524)		6,120	Pg6.3 Rev AH-2; Line 17; Col. h	32
33	Other Cost Adjustments		460 √	Negative of Pg6.3 Rev AH-3; Line 17; Col. j	33
34	Total Adjusted A&G Expenses Including Property Insurance		\$ 363,373 √	Sum Lines 17 thru 33	34
35	Less: Property Insurance (Due to different allocation factor)		(8,306)	Negative of AH-2; Line 6; Col. c	35
36	Other Cost Adj (already adj per tab Pg6.1)		(1,916)	Line 31	36
37	Total Adjusted A&G Expenses Excluding Property Insurance		\$ 353,152 √	Line 34 thru Line 36	37
38	Transmission Wages and Salaries Allocation Factor		19.15%	Statement AI; Line 15	38
39	Transmission Related Administrative & General Expenses		\$ 67,636 √	Line 37 x Line 38	39
40	Property Insurance Allocated to Transmission, General, and Common Plant		3,368	Negative of Line 35 x Line 60	40
41	Transmission Related A&G Expense Including Property Insurance Expense		\$ 71,005 V	Line 39 + Line 40	41
42 43	Derivation of Transmission Plant Property Insurance Allocation Factor:				42 43
44	Transmission Plant & Incentive Transmission Plant		\$ 6,181,343	Pg7 Rev Stmt AD; Line 25	44
	Transmission Plant & Mechaeve Transmission Plant Transmission Related Electric Miscellaneous Intangible Plant		φ 0,101,5 1 5	Shall be Zero	45
46	Transmission Related General Plant		80,583	Pg7 Rev Stmt AD; Line 29	46
47	Transmission Related Common Plant		198,337	Pg7 Rev Stmt AD; Line 31	47
48	Total Transmission Related Investment in Plant		\$ 6,460,263	Sum Lines 44 thru 47	48
49					49
50	Total Transmission Plant & Incentive Transmission Plant		\$ 6,181,343	Line 44 Above	50
51	Total Steam Production Plant		549,681	Pg7 Rev Stmt AD; Line 1	51
52	Total Nuclear Production Plant		-	Shall be Zero	52
53	Total Other Production Plant		523,257	Pg7 Rev Stmt AD; Line 7	53
54	Total Distribution Plant		7,218,419	Pg7 Rev Stmt AD; Line 9	54
55	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	55
56	Total General Plant		420,798	Pg7 Rev Stmt AD; Line 17	56
57	Total Common Plant Total Plant in Service Evolution SONGS		1,035,704	Pg7 Rev Stmt AD; Line 19	57 50
58 59	Total Plant in Service Excluding SONGS		\$ 15,929,202	Sum Lines 50 thru 57	58 59
60	Transmission Property Insurance and Tax Allocation Factor		40.56%	Line 48/ Line 58	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.

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Derivation of Transmission Operation and Maintenance Expense:				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:	321, 112, 0	Φ 70,π27	741-1, Ellie 55, Col. a	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		(2,117)	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 v		10
11	Total Adjusted Transmission O&M Expenses		\$ 84,776 v		11
12					12
13	Derivation of Administrative and General Expense:				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
	•			Negative of AH-2; Sum Lines 21, 22, 24, 25, 28,	
17	CPUC energy efficiency programs		(2,632)	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 v		28
29	Total Adjusted A&G Expenses Including Property Insurance		\$ 356,793 v		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 v		31
32	Transmission Wages and Salaries Allocation Factor		19.15%	Statement AI; Line 15	32
33	Transmission Related Administrative & General Expenses		\$ 66,743 v	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 V	Line 33 + Line 34	35
36					36
37	Derivation of Transmission Plant Property Insurance Allocation Factor:				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

V 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.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
	District Office of Marie D				
1	Derivation of Transmission Operation and Maintenance Expense:	221, 112, 1	0.6.420	AH 1. Line 22. Cell e	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:		(5,002)	No other of AII 1. I had 20. Call b	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		- (2.100)	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		(2,295)	AH-1; Line 33; Col. d	9
10	FERC Audit Adjustments		(722) V		10
11 12	Total Adjusted Transmission O&M Expenses		\$ 82,583 V	Sum Lines 2 thru 10	11 12
13	Derivation of Administrative and General Expense:				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		(1,040)	AH-2; Line 17; Col. d	27
28	FERC Audit Adjustments		6,120 V		28
29	Total Adjusted A&G Expenses Including Property Insurance		\$ 360,997 V		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		\$ 352,691 V		31
32	Transmission Wages and Salaries Allocation Factor		19.15%	Statement AI; Line 15	32
33	Transmission Related Administrative & General Expenses		\$ 67,548 V		33
34	Property Insurance Allocated to Transmission, General, and Common Plant			Negative of Line 30 x Line 54	34
			3,368 V		
35	Transmission Related A&G Expense Including Property Insurance Expense		\$ 70,917 √	Line 33 + Line 34	35
36	District CT of the District CT of The				36
37	Derivation of Transmission Plant Property Insurance Allocation Factor:		0 (101.010	D 5 D . G D . V	37
38	Transmission Plant & Incentive Transmission Plant		\$ 6,181,343 V	Pg7 Rev Stmt AD; Line 25	38
39	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	39
40	Transmission Related General Plant		80,583 V		40
41	Transmission Related Common Plant		198,337 V		41
42	Total Transmission Related Investment in Plant		\$ 6,460,263 V	Sum Lines 38 thru 41	42
43					43
44	Total Transmission Plant & Incentive Transmission Plant		\$ 6,181,343 √	Line 38 Above	44
45	Total Steam Production Plant		549,681 V	2	45
46	Total Nuclear Production Plant		-	Shall be Zero	46
47	Total Other Production Plant		523,257 V		47
48	Total Distribution Plant		7,218,419 V	=	48
49	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	49
50	Total General Plant		420,798 √		50
51	Total Common Plant		1,035,704 V	Pg7 Rev Stmt AD; Line 19	51
52	Total Plant in Service Excluding SONGS		\$ 15,929,202 V	Sum Lines 44 thru 51	52
53					53
54	Transmission Property Insurance and Tax Allocation Factor		40.56% √	Line 42/ Line 52	54

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 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.

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

_			(a)	(b)	(c) = (a) - (b)	(d) ²	(e) = (c) + (d)	(f) ⁵	(g) = (e) + (f)	(h)	(i) = (g) + (h)	(j) ⁹	(k) = (i) - (j)	
Line No.	FERC Acct	Description	Total Per Books	Excluded Expenses	Total Adjusted	Add / (Deduct) A&G Cost Adj	Revised A&G	Addtl A&G Cost Adj	Adjusted A&G	FERC Audit Adj	Adj A&G with FERC Audit Adj	Add / (Deduct)	Revised A&G	Reference
NO.	Acct	Administrative & General	rer Books	Expenses	Adjusted	A&G Cost Auj	A&G	A&G Cost Auj	A&G	Auj	FERC Audit Auj	A&G Cost Auj	A&G	Reference
1	920	A&G Salaries	\$ 31,012	\$ 92	\$ 30,920	\$ (85) ²	\$ 30,835	v 85	\$ 30,920		\$ 30,920		\$ 30,920	Form 1; Page 323; Line 181
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	921	Less: Administrative Expenses Transferred-Credit	(13,570)	- (1)	(13,570)	(120)	(13,570)	V 126	(13,570)	v (394)	(7,090)			Form 1; Page 323; Line 183
3		*		153		2.250] 3								
4	923	Outside Services Employed	90,246	155	90,093	2,359] 3	91,886		92,452	√ 4 ⁸	92,455		92,455	Form 1; Page 323; Line 184
5	923	Outside Services Employed				(566)] 2		√ 566						
6	924	Property Insurance	8,306	-	8,306		8,306		8,306		8,306		8,306	Form 1; Page 323; Line 185
7	925	Injuries & Damages	140,446	336	140,110	(305) 2	139,806	√ 305	140,110		140,110		140,110	, ,
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
9	927	Franchise Requirements	127,616	127,616	-		-		-		-		-	Form 1; Page 323; Line 188
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
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
12	930.1	General Advertising Expenses	113	113	-		-		-		-		-	Form 1; Page 323; Line 191
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
14	931	Rents	8,564	-	8,564		8,564		8,564		8,564		8,564	Form 1; Page 323; Line 193
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
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
18														
19														
20	Exclude	d Expenses:												
21	920	CPUC energy efficiency programs		\$ 92										
22	921	CPUC energy efficiency programs		(1)										
23	923	Litigation expenses (ERRA)	\$ 74											
24		CPUC energy efficiency programs	79	153										
25	925	CPUC energy efficiency programs	269	=										
26		Injuries & Damages	-											
27		Other A&G Exclusion Adjustments	67	336										
28	926	CPUC energy efficiency programs	730											
29		Other A&G Exclusion Adjustments	183	913										
30	927	Franchise Requirements		127,616										
31	928	CPUC energy efficiency programs	-											
32		CPUC Intervenor Funding Expense - Transmission	-											
33		CPUC Intervenor Funding Expense - Distribution	1,212											
34		CPUC reimbursement fees	9,791											
35		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	132	11,135										
36	929	Duplicate Charges (Company Energy Use) 9												
37	930.1	General Advertising Expenses		113										
38	930.2	CPUC energy efficiency programs	-											
39		Abandoned Projects	577	577										
40	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account	39											
41		CPUC energy efficiency programs	1,463	1,503										
42														
43		Total Excluded Expenses		\$ 142,436										
44					-									
45														
46	٧	Items in BOLD have changed to correct the over-allocation of "Duplicate Cl)" Credit acco	ounted for in FERC	account 929.							
47	1	FERC Acct 926, Employee Pensions & Benefits, does not include any PBOP cos												
48	2	Represents 2019 Wildfire Mitigation Plan expenses that were not excluded in the	2019 A&G exc	lusions. These	are being corre	cted here and reflecte	ed as an "Other	BTRR Adjustment"	in TO5 Cycle 4	1.				
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. This adjustment is being corrected here and reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.												
50		This adjustment is being corrected here and reflected as an "Other BTRR Adjusti												
51	4	Represents reclassification of 2019 abandoned project costs from A&G FERC A			t 426.5. Entry	is corrected here and	reflected							
52		as an "Other BTRR Adjustment" in TO5 Cycle 4.			,									
53	5	Reversal of footnote 2 on the 2019 Wildfire Mitigation Plan expenses above.												
54	6	FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead costs	to CWIP											
55	7			ne ae										
56	8	FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulatory commission expenses. 55 FERC Audit Adjustment - Compliance Finding #7 - Accounting for donations & lobbying expenses. 56 This is to correct the overallocation of duplicate charges credit for company energy use in FERC Account no. 929.												
	9				10									
57 58	,	This is to correct the overallocation of duplicate charges credit for company ener	gy use in FERC	Account no. 92	29.									
28														

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

ne FE	CRC		(a) Total	(b) Excluded	(c) = (a) - (b) Total	(d) ² Add / (Deduct)	(e) = (c) + (d) Revised	(f) ⁵ Addtl	(g) = (e) + (f) Adjusted		
	cct	Description	Per Books	Expenses	Adjusted	A&G Cost Adj	A&G	A&G Cost Adj		Reference	
		Administrative & General				_					
92	20	A&G Salaries	\$ 31,012	\$ 92	\$ 30,920	\$ (85) ²	\$ 30,835	v 85	\$ 30,920	Form 1; Page 323; Line 181	
92	21	Office Supplies & Expenses	16,773	(1)	16,775	(128) ²	16,647	v 128	16,775	Form 1; Page 323; Line 182	
92	22	Less: Administrative Expenses Transferred-Credit	(13,570)	-	(13,570)		(13,570))	(13,570)	Form 1; Page 323; Line 183	
92	23	Outside Services Employed	90,246	153	90,093	2,359 3	91,886		92,452	Form 1; Page 323; Line 184	
92	23	Outside Services Employed				(566) 2		v 566			
92	24	Property Insurance	8,306	-	8,306		8,306		8,306	Form 1; Page 323; Line 185	
92	25	Injuries & Damages	140,446	336	140,110	(305) 2	139,806	v 305	140,110	Form 1; Page 323; Line 186	
92	26	Employee Pensions & Benefits 1	54,077	913	53,164	(832) ²	52,332	v 832	53,164	Form 1; Page 323; Line 187	
92	27	Franchise Requirements	127,616	127,616	-		-		-	Form 1; Page 323; Line 188	
92	28	Regulatory Commission Expenses	22,402	11,135	11,268		11,268		11,268	Form 1; Page 323; Line 189	
92	29	Less: Duplicate Charges (Company Energy Use)	(2,181)	_	(2,181)		(2,181)	,	(2,181)	Form 1; Page 323; Line 190	
930	0.1	General Advertising Expenses	113	113	- 1		- 1		- 1	Form 1; Page 323; Line 191	
93	0.2	Miscellaneous General Expenses	2,207	577	1,630	(1,483) 4	146		146	Form 1; Page 323; Line 192	
93	31	Rents	8,564	_	8,564		8,564		8,564	Form 1; Page 323; Line 193	
93	35	Maintenance of General Plant	12,342	1,503	10,839		10,839		10,839	Form 1; Page 323; Line 196	
'		Total Administrative & General Expenses	\$ 498,353	\$ 142,436	\$ 355,917	\$ (1,040)	\$ 354,877	√ \$ 1,916	\$ 356,793	Sum Lines 1 thru 15	
·											
Exc											
		Expenses:									
92		CPUC energy efficiency programs		\$ 92							
92		CPUC energy efficiency programs Litigation expenses (ERRA)	\$ 74	(1)							
92		CPUC energy efficiency programs	3 /4 79	153							
92		CPUC energy efficiency programs	269	. 133							
92		Injuries & Damages	-								
		Other A&G Exclusion Adjustments	67	336							
92		CPUC energy efficiency programs	730	•							
		Other A&G Exclusion Adjustments	183	913							
92	27	Franchise Requirements	·	127,616							
92		CPUC energy efficiency programs	-								
		CPUC Intervenor Funding Expense - Transmission	-								
		CPUC Intervenor Funding Expense - Distribution	1,212								
		CPUC reimbursement fees	9,791								
93		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	132	11,135							
		General Advertising Expenses		113							
93		CPUC energy efficiency programs Abandoned Projects	- 577	577							
93		Abandoned Projects Hazardous Substance Cleanup Cost Account	39	3//							
93		CPUC energy efficiency programs	1,463	1,503							
			1,703	1,505	•						
		Total Excluded Expenses		\$ 142,436							
		r		, , , ,							
	٧	Items in bold have changed due to A&G adj. on WMPMA exclusion rever	sal compared to	the original T	O5 Cycle 3 fili	ing per ER21-526 and	l cost adj. incl.	in TO5 Cycle 4 per	ER22-527.		
	1	FERC Acct 926, Employee Pensions & Benefits, does not include any PBOP	costs for base per	iod 2019.	•		-	•			
	2	Represents 2019 Wildfire Mitigation Plan expenses that were not included as	excluded expens	es in 2019. Th	is correction is	reflected as an "Other	BTRR Adjustm	nent" in TO5 Cycle 4	l.		
		Represents reclassification of 2019 3P (People, Process, Priorities) project co	-				-	-			
	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.										
	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										
1		2020. This correction is reflected as an "Other BTRR Adjustment" in TO5 Cy	•	. 11 portion wa	o reciaosinica il	om Accor ENC Accor	ant 250.2 to FE	100 Account 420.3, 1			
		2020. This correction is reflected as an "Other BTKK Adjustment" in 105 Cy	CIC 4.								
		Reversal of footnote 2 on the 2019 Wildfire Mitigation Plan expenses above.									

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

			(a)	(b)	(c) = (a) - (b)	(d) ²	(e) = (c) + (d)	(f)	(g) = (e) + (f)		
Line	FERC		Total	Excluded	Total	Add / (Deduct)	Revised	FERC Audit	Adj A&G		
No.	Acct	Description	Per Books	Expenses	Adjusted	A&G Cost Adj	A&G	Adj	with FERC Audit Adj	Reference	
		Administrative & General									
1	920	A&G Salaries	\$ 31,012	\$ 92			\$ 50,055		\$ 30,835	, ,	
2	921	Office Supplies & Expenses	16,773	(1)	16,775	(128) 2	16,647			Form 1; Page 323; Line 182	
3	922	Less: Administrative Expenses Transferred-Credit	(13,570)	-	(13,570)		(13,570)		(7,090)		
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	
5	923	Outside Services Employed			-	(566) 2					
6	924	Property Insurance	8,306	-	8,306	_	8,306		8,306	, ,	
7	925	Injuries & Damages	140,446	336	140,110	(305) 2			139,806	, ,	
8	926	Employee Pensions & Benefits 1	54,077	913	53,164	(832) ²	52,332		52,332	, ,	
9	927	Franchise Requirements	127,616	127,616	-		-		-	Form 1; Page 323; Line 188	
10	928	Regulatory Commission Expenses	22,402	11,135	11,268		11,268	√ 93 ⁶	11,361	Form 1; Page 323; Line 189	
11	929	Less: Duplicate Charges (Company Energy Use)	(2,181)	-	(2,181)		(2,181)		(2,181)		
12	930.1	General Advertising Expenses	113	113	-		-		-	Form 1; Page 323; Line 191	
13	930.2	Miscellaneous General Expenses	2,207	577	1,630	(1,483) 4	146	√ (63) ⁷	83	Form 1; Page 323; Line 192	
14	931	Rents	8,564	-	8,564		8,564		8,564		
15	935	Maintenance of General Plant	12,342	1,503	10,839		10,839		10,839	Form 1; Page 323; Line 196	
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	
18											
19											
20		d Expenses:									
21	920	CPUC energy efficiency programs		\$ 92							
22 23	921	CPUC energy efficiency programs	e 74	(1)							
24	923	Litigation expenses (ERRA)	\$ 74	152							
	925	CPUC energy efficiency programs		153							
25	925	CPUC energy efficiency programs	269								
26 27		Injuries & Damages Other A&G Exclusion Adjustments	67	336							
28	926	CPUC energy efficiency programs	730								
29	920	Other A&G Exclusion Adjustments	183	913							
30	927	Franchise Requirements	163	127,616							
31	928	CPUC energy efficiency programs		127,010							
32	720	CPUC Intervenor Funding Expense - Transmission									
33		CPUC Intervenor Funding Expense - Distribution	1,212								
34		CPUC reimbursement fees	9,791								
35		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	132	11,135							
36	930.1	General Advertising Expenses	132	11,133							
37		CPUC energy efficiency programs	_	113							
38		Abandoned Projects	577	577							
39	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account	39	-							
40		CPUC energy efficiency programs	1,463	1,503							
41		J. 71 0		,	-						
42		Total Excluded Expenses		\$ 142,436							
43		r		,							
44	٧	Items in BOLD have changed due to various FERC audit adj. compared to	the original T	O5 Cycle 3 fil	ings per ER21	-526 and cost adi. i	ncluded in ER	22-527 and ER23-5	42.		
45	1	FERC Acct 926, Employee Pensions & Benefits, does not include any PBOP co			J						
46	2	Represents 2019 Wildfire Mitigation Plan expenses that were not excluded in the			se are being co	orrected here and refl	lected as an "O	ther BTRR Adjustme	ent" in TO5 Cycle 4.		
47	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 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.										
48		This adjustment is being corrected here and reflected as an "Other BTRR Adjustment of the state					,				
49	4	Represents reclassification of 2019 abandoned project costs from A&G FERC.			unt 426.5 Entr	v is corrected here a	nd reflected				
50		as an "Other BTRR Adjustment" in TO5 Cycle 4.	. 1000ani 750.2 l	I LIC ACC	120.J. EIIII	, corrected neit a	remedica				
51	5	· · · · · · · · · · · · · · · · · · ·	to to CWID								
	6	FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead cos									
52 53	7	FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulatory									
	•	FERC Audit Adjustment - Compliance Finding #7 - Accounting for donations of	x lobbying expe	enses.							
54											

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

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

(\$1,000)

Lin No		FERC Form 1 Page; Line; Col.		Vorking Cash		3-Months rage Balance	Reference	Line No.
1 2	A. Plant Materials and Operating Supplies ¹	450.1; Sch. Pg. 227; 12; c		_	\$	128,028	AL-1; Line 18	1 2
3	Transmission Plant Allocation Factor					40.32%	Pg7 Rev Stmt AD; Line 35	3
5	Transmission Related Materials and Supplies				\$	51,621	Line 1 x Line 3	5
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c			\$	64,128	AL-2; Line 18	6 7
8 9 10					\$	25,856	Line 3 x Line 7	8 9 10
11 12	Transmission O&M Expense		\$	82,583			Pg6 Rev Stmt AH; Line 14	11 12
13 14	Transmission Related A&G Expense - Excl. Intervenor Funding Expense CPUC Intervenor Funding Expense - Transmission			71,005	,		Pg6 Rev Stmt AH; Line 41 Negative of Statement AH; Line 18	13 14
15 16			\$	153,588	1		Sum Lines 12 thru 14	15 16
17 18	One Eighth O&M Rule			12.50%			FERC Method = 1/8 of O&M Expense	17 18
19	Transmission Related Cash Working Capital - Retail Customers		<u>s</u>	19,198	′		Line 15 x Line 17	19 20
21 22 23	D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash: CPUC Intervenor Funding Expense - Transmission		\$	-			Line 14 Above	21 22 23
24 25	One Eighth O&M Rule			12.50%			Line 17 Above	24 25
26 27	Adj. to Transmission Related Cash Working Capital - Wholesale Customers		\$	-			Line 22 x Line 24	26 27
28 29	1 (coch)			9.8914%			Pg8.3 Rev Stmt AV; Line 31	28 29
30 31	CPUC Intervenor Funding Expense Revenue Adj Base ROE $^{\rm 2}$		\$				Line 26 x Line 28	30 31
32	1 (cock) 1			0.4035%			Pg8.3 Rev Stmt AV; Line 64	32 33
34	CPUC Intervenor Funding Expense Revenue Adj CAISO Participation ROE Adder $^{\rm 2}$		\$	-			Line 26 x Line 32	34

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

The balances for Materials & Sumplies and Prepayments are derived based on a 12 month of the property of th

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

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**

Line No.		FERC Form 1 Page; Line; Col.		Vorking Cash		3-Months age Balance	Reference	Line No.
1 2	A. Plant Materials and Operating Supplies ¹	450.1; Sch. Pg. 227; 12; c			\$	128,028	AL-1; Line 18	1 2
3	Transmission Plant Allocation Factor					40.32% √	Pg7 Rev Stmt AD; Line 35	3
5	Transmission Related Materials and Supplies				\$	51,621 V	Line 1 x Line 3	5
7 8	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c			\$	64,128	AL-2; Line 18	7 8
9 10	Transmission Related Prepayments				\$	25,856 ✓	Line 3 x Line 7	9 10
11 12 13	C. Derivation of Transmission Related Cash Working Capital - Retail: Transmission O&M Expense Transmission Related A&G Expense - Excl. Intervenor Funding Expense		\$	82,583 70,917			Pg10 Rev Stmt AH; Line 11 Pg10 Rev Stmt AH; Line 35	11 12 13
14 15 16	CPUC Intervenor Funding Expense - Transmission Total		s	153,499	,		Negative of Statement AH; Line 18 Sum Lines 12 thru 14	14 15 16
17 18	One Eighth O&M Rule			12.50%			FERC Method = 1/8 of O&M Expense	17 18
19 20 21	Transmission Related Cash Working Capital - Retail Customers D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:		\$	19,187	1		Line 15 x Line 17	19 20 21
22 23	CPUC Intervenor Funding Expense - Transmission		\$	-			Line 14 Above	22 23
24 25	One Eighth O&M Rule			12.50%			Line 17 Above	24 25
26 27	Adj. to Transmission Related Cash Working Capital - Wholesale Customers		\$	-			Line 22 x Line 24	26 27
28 29	Cost of Capital Rate (COCR) - Base ROE:			9.8914%	1		Pg14.3 Rev Stmt AV; Line 31	28 29
30 31	CPUC Intervenor Funding Expense Revenue Adj Base ROE $^{\rm 2}$		\$	-			Line 26 x Line 28	30 31
32 33	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:			0.4035%			Pg14.3 Rev Stmt AV; Line 64	32 33
34	CPUC Intervenor Funding Expense Revenue Adj CAISO Participation ROE Adder $^{\rm 2}$		\$				Line 26 x Line 32	34

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.

The balances for Materials & Sumplies and Propagament

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

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

Line No.			FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 Long-Term Debt Component - Denominator: 2 Bonds (Acct 221) 3 Less: Reacquired Bonds (Acct 222) 4 Other Long-Term Debt (Acct 224) 5 Unamortized Premium on Long-Term Debt (Acct 225) 6 Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226) 7 LTD = Long Term Debt			112; 18; c 112; 19; c 112; 21; c 112; 22; c 112; 23; c	\$ 5,140,552 - - (12,166) \$ 5,128,386	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 Long-Term Debt Component - Numerator: 10 Interest on Long-Term Debt (Acct 427) 11 Amort. of Debt Disc. and Expense (Acct 428) 12 Amortization of Loss on Reacquired Debt (Acct 428.1) 13 Less: Amort. of Premium on Debt-Credit (Acct 429) 14 Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1) 15 i = LTD interest			117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ 213,847 3,709 1,831 - - \$ 219,387	Sum Lines 10 thru 14	9 10 11 12 13 14 15
16 17 <u>Cost of Long-Term Debt:</u> 18				4.28%	Line 15 / Line 7	16 17 18
Preferred Equity Component: PF = Preferred Stock (Acct 204) Id(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity Common Equity Component:			112; 3; c 118; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	19 20 21 22 23 24
25 Proprietary Capital 26 Less: Preferred Stock (Acct 204) 27 Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1) 28 Accumulated Other Comprehensive Income (Acct 219)			112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ 7,099,081 - - 15,874	Negative of Line 20 Above	25 26 27 28
29 CS = Common Stock 30				\$ 7,114,955	Sum Lines 25 thru 28	29 30
31 32 Base Return on Common Equity: 33 34 35 Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	$ \begin{array}{c} 10.10\% \\ \hline (d) = (b) x (c) \\ \text{Weighted} \\ \text{Cost of Capital} \end{array} $	TO5 Offer of Settlement; Section II.A.1.5.1	31 32 33 34 35
36 37 Long-Term Debt 38 Preferred Equity 39 Common Equity 40 Total Capital	\$ 5,128,386 - 7,114,955 \$ 12,243,341	41.89% 0.00% 58.11% 100.00%	4.28% 0.00% 10.10%	1.79% 0.00% 5.87% 7.66%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	36 37 38 39 40
41 42 <u>Cost of Equity Component (Preferred & Common):</u> 43				5.87%	Line 38 + Line 39; Col. d	41 42 43
44 45 CAISO Participation ROE Adder: 46 47 48 Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.50% (d) = (b) x (c) Weighted Cost of Capital	TO5 Offer of Settlement; Section II.A.1.5.1	44 45 46 47 48
50 Long-Term Debt 51 Preferred Equity 52 Common Equity 53 Total Capital 54 55 Cost of Common Equity Component (CAISO Participation ROE Add	\$ 5,128,386 	41.89% 0.00% 58.11% 100.00%	0.00% 0.00% 0.50%	0.00% 0.00% 0.29% 0.29%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Col. c = Line 45 Above Sum Lines 50 thru 52 Line 52; Col. d	49 50 51 52 53 54 55

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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	· · · · · · · · · · · · · · · · · · ·				*	<u> </u>		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	\$	12,243,341	100.00%		1.79%	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					*	<u> </u>		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	\$	12,243,341	100.00%		0.00%	Sum Lines 19 thru 21	22
23	- -		•					23
24	Cost of Common Equity Component (CAISO Participation ROE Ad	lder):				0.00%	Line 21; Col. d	24

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

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation - Base ROE:			1
2 3 4	A. Federal Income Tax Component:			2 3 4
5 6 7 8 9	Where: A = Sum of Preferred Stock and Return on Equity Component B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	\$ 3,603 \$ 7,238 \$ 4,330,162 \footnote{0.5}	Page 1; Line 42 Negative of Statement AR; Line 9 AV-1A; Line 44 Pg3.3; BK-1 TO5 C3-FERC Audit; Line 27 Federal Income Tax Rate	5 6 7 8 9
11 12 13 14	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.4993%	Federal Income Tax Expense	11 12 13 14
15 16 17 18 19 20 21 22 23	B. State Income Tax Component: Where: A = Sum of Preferred Stock and Return on Equity Component B = Equity AFUDC Component of Transmission Depreciation Expense C = Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	5.87% \$ 7,238 \$ 4,330,162 \times 1.4993% 8.84%	Line 6 Above Line 8 Above Line 9 Above Line 12 Above State Income Tax Rate	15 16 17 18 19 20 21 22 23
24 25 26	State Income Tax = $\frac{((A) + (B/C) + \text{Federal Income Tax})*(ST)}{(1 - ST)}$	0.7308%	State Income Tax Expense	24 25 26
27 28	C. Total Federal & State Income Tax Rate:	2.2301%	Line 12 + Line 24	27 28
29 30	D. Total Weighted Cost of Capital:	7.6613%	Page 1; Line 40	29 30
31	E. Cost of Capital Rate (COCR) - Base ROE:	9.8914%	Line 27 + Line 29	31
32				32
34 35	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			34 35
36 37	A. Federal Income Tax Component:			36 37
38 39 40 41 42 43 44	Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	0.29% \$ - \$ - \$ 4,330,162 21%	Page 1; Line 55 Shall be Zero for ROE Adder Shall be Zero for ROE Adder Pg3.3; BK-1 TO5 C3-FERC Audit; Line 27 Federal Income Tax Rate	38 39 40 41 42 43 44
45 46 47 48	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$ B. State Income Tax Component:	0.0772%	Federal Income Tax Expense	45 46 47 48
49 50 51 52 53 54 55	Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Equity AFUDC Component of Transmission Depreciation Expense C = Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	0.29% \$ - \$ 4,330,162 \(\nu\) 0.0772% 8.84%	Line 39 Above Line 41 Above Line 42 Above Line 45 Above State Income Tax Rate	49 50 51 52 53 54 55
56 57 58	State Income Tax = $\underline{((A) + (B/C) + \text{Federal Income Tax})^*(\text{ST})}$ (1 - ST)	0.0357%	State Income Tax Expense	56 57 58
59 60	C. Total Federal & State Income Tax Rate:	0.1129%	Line 45 + Line 57	59 60
61 62	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.2906%	Page 1; Line 53	61 62
63 64	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.4035%	Line 60 + Line 62	63 64

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

	Amounts	Reference	Line No.
Incentive Cost of Capital Rate (ICOCR) Calculation - Base ROE: 1			1 2
A. Federal Income Tax Component:			3
***			4
Where: A = Sum of Preferred Stock and Return on Equity Component	0.00%	Page 2; Line 11	5 6
B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	7
C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	•	8
D = Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	9
FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10 11
Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0000%	Federal Income Tax Expense	12
(1 - FT)		•	13
D.C. I. T. C.			14
B. State Income Tax Component:			15 16
Where:			17
A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	19
C = Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Expense	\$ - 0.0000%	Line 9 Above	20 21
ST = State Income Tax Rate for Rate Effective Period	8.84%	Line 12 Above Page 3; Line 22	22
51 State media far tale for tale Effective Fellou	0.0170	rage 3, Line 22	23
State Income Tax = $\underline{((A) + (B/C) + \text{Federal Income Tax})^*(\text{ST})}$	0.0000%	State Income Tax Expense	24
(1 - ST)			25
C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24	26 27
C. Total Pederal & State Income Fax Rate.	0.000076	Eme 12 Eme 24	28
D. Total Incentive Weighted Cost of Capital:	1.7919%	Page 2; Line 9	29
			30
E. Incentive Cost of Capital Rate (ICOCR) - Base ROE:	1.7919%	Line 27 + Line 29	31
			32
Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			34
Cost of Cultura Rate (COCR) Calculation Control Farticipation ROB Adder.			35
A. Federal Income Tax Component:			36
			37
Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	38 39
B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	40
C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	,	41
D = Total Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	42
FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	43 44
Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0000%	Federal Income Tax Expense	45
(1 - FT)			46
			47
B. State Income Tax Component:			48
Where:			49 50
A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 39 Above	51
B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 41 Above	52
C = Total Incentive ROE Project Transmission Rate Base	\$ -	Line 42 Above	53
FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	0.0000% 8.84%	Line 45 Above	54 55
51 State Involte 1 an Rate 101 Rate Effective I cloud	0.04/0	Page 3; Line 55	56
State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$	0.0000%	State Income Tax Expense	57
(1 - ST)			58
C. Total Endowal & State Income Tay Dates	0.00000/	Line 45 - Line 57	59
C. Total Federal & State Income Tax Rate:	0.0000%	Line 45 + Line 57	60 61
D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	62
· · · 			63
	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

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
			<u> </u>	uge, Eme, con	Timounto	Reference	_
1 2	Long-Term Debt Component - Denominator: Bonds (Acct 221)			112; 18; c	\$ 5,140,552		1 2
3	Less: Reacquired Bonds (Acct 222)			112, 16, c 112; 19; c	\$ 3,140,332		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	(12,166)		6
7	LTD = Long Term Debt				\$ 5,128,386	Sum Lines 2 thru 6	7
8	I T DIG IN						8 9
9 10	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427)			117; 62; c	\$ 213,847		9 10
11	Amort. of Debt Disc. and Expense (Acct 428)			117, 62, c	3,709		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)			117; 64; c	1,831		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				\$ 219,387	Sum Lines 10 thru 14	15
16 17	Cost of Long-Term Debt:				4.28%	Line 15 / Line 7	16 17
18	Cost of Long-Term Debt.				4.2070	Line 13 / Line /	18
19	Preferred Equity Component:						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 24	Common Equity Component:						23 24
25	Proprietary Capital			112; 16; c	\$ 7,099,081		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	15,874		28
29	CS = Common Stock				\$ 7,114,955	Sum Lines 25 thru 28	29
30							30
32	Base Return on Common Equity:				10.10%	TO5 Offer of Settlement; Section II.A.1.5.1	32
33		(a)	(b)	(c)	(d) = (b) x (c)	•	33
34			Cap. Struct.	Cost of	Weighted		34
35	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35
36							36
37	ě	\$ 5,128,386	41.89%	4.28%	1.79%	Col. c = Line 17 Above	37
38 39	Preferred Equity Common Equity	7,114,955	0.00% 58.11%	0.00% 10.10%	0.00% 5.87%	Col. $c = Line 22$ Above Col. $c = Line 32$ Above	38 39
40	Total Capital	\$ 12,243,341	100.00%	10.1070	7.66%	Sum Lines 37 thru 39	40
41	·	, , , , , , ,					41
42	Cost of Equity Component (Preferred & Common):				5.87%	Line 38 + Line 39; Col. d	42
43							43
44	CHICO D. C. C. DOE + 11				0.500/	TOSOCC CCWI A C C HA 151	44
45 46	CAISO Participation ROE Adder:	(a)	(b)	(c)	0.50% (d) = (b) x (c)	TO5 Offer of Settlement; Section II.A.1.5.1	45 46
46		(a)	Cap. Struct.	Cost of	(d) – (b) x (c) Weighted		46
48	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		48
49		· mounts			1		49
50	8	\$ 5,128,386	41.89%	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	7,114,955	58.11%	0.50%	0.29%	Col. c = Line 45 Above	52
53 54	Total Capital	\$ 12,243,341	100.00%		0.29%	Sum Lines 50 thru 52	53 54
55	Cost of Common Equity Component (CAISO Participation ROE Adde	·r)·			0.29%	Line 52; Col. d	54 55
55	200 07 Common Equity Component (CAIDO 1 articipation ROE Adde	·- j-			0.2770	Line 52, Col. u	55

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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	· · · · · · · · · · · · · · · · · · ·				*	<u> </u>		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	\$	12,243,341	100.00%		1.79%	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					*	<u> </u>		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	\$	12,243,341	100.00%		0.00%	Sum Lines 19 thru 21	22
23	- -		•					23
24	Cost of Common Equity Component (CAISO Participation ROE Ad	lder):				0.00%	Line 21; Col. d	24

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.

Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation - Base ROE:			1
2 3 4	A. Federal Income Tax Component:			2 3 4
5 6 7 8 9 10	Where: A = Sum of Preferred Stock and Return on Equity Component B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	\$ 3,603 \$ 7,238 \$ 4,330,151 V	Page 1; Line 42 Negative of Statement AR; Line 9 AV-1A; Line 44 Pg3.3; BK-1 TO5 C3-FERC Audit; Line 27 Federal Income Tax Rate	5 6 7 8 9 10
12 13 14	Federal Income Tax = $\underline{(((A) + (C/D)) * FT) - (B/D)}$ (1 - FT)	1.4993% √	Federal Income Tax Expense	12 13 14
15 16 17 18 19 20 21 22 23	A = Sum of Preferred Stock and Return on Equity Component B = Equity AFUDC Component of Transmission Depreciation Expense C = Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	5.87% \$ 7,238 \$ 4,330,151 V 1.4993% V 8.84%	Line 6 Above Line 8 Above Line 9 Above Line 12 Above State Income Tax Rate	15 16 17 18 19 20 21 22 23
24 25 26	State Income Tax = $\frac{((A) + (B/C) + \text{Federal Income Tax})^*(ST)}{(1 - ST)}$	0.7308%_√	State Income Tax Expense	24 25 26
27 28	C. Total Federal & State Income Tax Rate:	2.2301% √	Line 12 + Line 24	27 28
29 30	D. Total Weighted Cost of Capital:	7.6613%	Page 1; Line 40	29 30
31	E. Cost of Capital Rate (COCR) - Base ROE:	9.8914% v	Line 27 + Line 29	31
32				32
34 35	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			34 35
36 37	A. Federal Income Tax Component:			36 37
38 39 40 41 42 43 44	Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	0.29% \$ - \$ - \$ 4,330,151 V	Page 1; Line 55 Shall be Zero for ROE Adder Shall be Zero for ROE Adder Pg3.3; BK-1 TO5 C3-FERC Audit; Line 27 Federal Income Tax Rate	38 39 40 41 42 43 44
45 46 47 48	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$ B. State Income Tax Component:	0.0772%	Federal Income Tax Expense	45 46 47 48
49 50	Where:			49 50
51 52 53 54 55	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Equity AFUDC Component of Transmission Depreciation Expense C = Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	0.29% \$ - \$ 4,330,151 √ 0.0772% 8.84%	Line 39 Above Line 41 Above Line 42 Above Line 45 Above State Income Tax Rate	51 52 53 54 55
56 57 58	State Income Tax = $\underline{((A) + (B/C) + \text{Federal Income Tax})^*(ST)}$ (1 - ST)	0.0357%	State Income Tax Expense	56 57 58
59 60	C. Total Federal & State Income Tax Rate:	0.1129%	Line 45 + Line 57	59 60
61 62	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.2906%	Page 1; Line 53	61 62
63 64	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.4035%	Line 60 + Line 62	63 64

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 TO5 Cycle 5 per ER23-542.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

	Amounts	Reference
Incentive Cost of Capital Rate (ICOCR) Calculation - Base ROE: 1		
A. Federal Income Tax Component:		
Where:		
A = Sum of Preferred Stock and Return on Equity Component	0.00%	Page 2; Line 11
B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects
C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	DV 4 D 4 T 4
D = Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	\$ - 21%	Statement BK-1; Page 3; Line 32 Page 3; Line 10
F1 - Federal income Tax Rate for Rate Effective Feffor	21/0	rage 3; Line 10
Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0000%	Federal Income Tax Expense
(1 - FT)		
D.C. I. T. C.		
B. State Income Tax Component:		
Where:		
A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above
B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above
C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above
FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	0.0000% 8.84%	Line 12 Above Page 3; Line 22
S1 – State income Tax Rate for Rate Effective Feriou	8.8470	Page 3; Line 22
State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$	0.0000%	State Income Tax Expense
(1 - ST)		
a multiple da acceptance multiple	0.00000/	
C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24
D. Total Incentive Weighted Cost of Capital:	1.7919%	Page 2; Line 9
27 Town Inventor Wegined Cost of Captum	11/31378	ruge 2, Eme y
E. Incentive Cost of Capital Rate (ICOCR) - Base ROE:	1.7919%	Line 27 + Line 29
. ,		
a da		
Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:		
A. Federal Income Tax Component:		
Where:		
A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24
B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero for Incentive ROE Projects
C – Equity AFODC Component of Transmission Depreciation Expense		
D = Total Incentive ROE Project Transmission Rate Base	\$ - \$ -	Statement BK-1: Page 3: Line 32
D = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	\$ - 21%	Statement BK-1; Page 3; Line 32 Page 3; Line 10
FT = Federal Income Tax Rate for Rate Effective Period	\$ -	
FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = $(((A) + (C / D)) * FT) - (B / D)$	\$ -	
FT = Federal Income Tax Rate for Rate Effective Period	\$ - 21%	Page 3; Line 10
FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	\$ - 21%	Page 3; Line 10
FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = $(((A) + (C / D)) * FT) - (B / D)$	\$ - 21%	Page 3; Line 10
FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$ B. State Income Tax Component: Where:	0.0000%	Page 3; Line 10 Federal Income Tax Expense
FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = (((A) + (C / D)) * FT) - (B / D) (1 - FT) B. State Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.0000% 0.000%	Page 3; Line 10 Federal Income Tax Expense Line 39 Above
FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = (((A) + (C / D)) * FT) - (B / D) (1 - FT) B. State Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Equity AFUDC Component of Transmission Depreciation Expense	0.000% 0.000% \$ 0.00%	Page 3; Line 10 Federal Income Tax Expense Line 39 Above Line 41 Above
FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = (((A) + (C / D)) * FT) - (B / D) (1 - FT) B. State Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Equity AFUDC Component of Transmission Depreciation Expense C = Total Incentive ROE Project Transmission Rate Base	0.000% 0.000% 0.00% 0.00% 0.00%	Page 3; Line 10 Federal Income Tax Expense Line 39 Above Line 41 Above Line 42 Above
FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = (((A) + (C / D)) * FT) - (B / D) (1 - FT) B. State Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Equity AFUDC Component of Transmission Depreciation Expense	0.000% 0.000% \$ 0.00%	Page 3; Line 10 Federal Income Tax Expense Line 39 Above Line 41 Above Line 42 Above Line 45 Above
FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = (((A) + (C / D)) * FT) - (B / D) (1 - FT) B. State Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Equity AFUDC Component of Transmission Depreciation Expense C = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Expense	0.000% 0.000% 0.00% 0.00% 0.00%	Page 3; Line 10 Federal Income Tax Expense Line 39 Above Line 41 Above Line 42 Above
FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = (((A) + (C / D)) * FT) - (B / D) (1 - FT) B. State Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Equity AFUDC Component of Transmission Depreciation Expense C = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period State Income Tax = ((A) + (B / C) + Federal Income Tax)*(ST)	0.000% 0.000% 0.00% 0.00% 0.00%	Page 3; Line 10 Federal Income Tax Expense Line 39 Above Line 41 Above Line 42 Above Line 45 Above
FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = (((A) + (C / D)) * FT) - (B / D) (1 - FT) B. State Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Equity AFUDC Component of Transmission Depreciation Expense C = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	\$ - 21% 0.0000% 0.0000% \$ - 0.0000% 8.84%	Page 3; Line 10 Federal Income Tax Expense Line 39 Above Line 41 Above Line 42 Above Line 45 Above Page 3; Line 55
FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = (((A) + (C / D)) * FT) - (B / D) (1 - FT) B. State Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Equity AFUDC Component of Transmission Depreciation Expense C = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period State Income Tax = ((A) + (B / C) + Federal Income Tax)*(ST) (1 - ST)	\$ - 21% 0.0000% 0.0000% \$ - 0.0000% 8.84% 0.0000%	Page 3; Line 10 Federal Income Tax Expense Line 39 Above Line 41 Above Line 42 Above Line 45 Above Page 3; Line 55 State Income Tax Expense
FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = (((A) + (C / D)) * FT) - (B / D) (1 - FT) B. State Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Equity AFUDC Component of Transmission Depreciation Expense C = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period State Income Tax = ((A) + (B / C) + Federal Income Tax)*(ST)	\$ - 21% 0.0000% 0.0000% \$ - 0.0000% 8.84%	Page 3; Line 10 Federal Income Tax Expense Line 39 Above Line 41 Above Line 42 Above Line 45 Above Page 3; Line 55
FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = (((A) + (C / D)) * FT) - (B / D) (1 - FT) B. State Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Equity AFUDC Component of Transmission Depreciation Expense C = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period State Income Tax = ((A) + (B / C) + Federal Income Tax)*(ST) (1 - ST)	\$ - 21% 0.0000% 0.0000% \$ - 0.0000% 8.84% 0.0000%	Page 3; Line 10 Federal Income Tax Expense Line 39 Above Line 41 Above Line 42 Above Line 45 Above Page 3; Line 55 State Income Tax Expense Line 45 + Line 57
FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$ B. State Income Tax Component: Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Equity AFUDC Component of Transmission Depreciation Expense C = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period State Income Tax = $\frac{((A) + (B/C) + Federal Income Tax)*(ST)}{(1 - ST)}$ C. Total Federal & State Income Tax Rate:	\$ - 21% 0.0000% 0.000% \$ - 0.0000% 8.84% 0.0000%	Page 3; Line 10 Federal Income Tax Expense Line 39 Above Line 41 Above Line 42 Above Line 45 Above Page 3; Line 55 State Income Tax Expense

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)

No. Col. C	Line								Line
Confeciment		=	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	$\overline{}$
Note	2	Calculations:							2
Month Vear Interest Inter	3					Cumulative		Cumulative	
Name	4			Monthly		Overcollection (-) or		Overcollection (-) or	4
Nome	5			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
8 January 2019 \$ 7 0.44% \$ 7 \$ 0 \$ 7 7 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	6			Undercollection (+)	Interest	in Revenue		in Revenue	6
9 February 2019 7 0.46% 15 0 15 9 22 10 11 April 2019 7 0.44% 22 0 22 10 11 April 2019 7 0.45% 30 0 30 11 11 April 2019 7 0.45% 30 0 30 11 11 April 2019 7 0.45% 37 0 38 12 13 June 2019 7 0.45% 45 0 45 13 14 July 2019 7 0.45% 45 0 0 45 13 14 July 2019 7 0.45% 45 0 0 61 15 15 16 September 2019 7 0.45% 60 0 0 61 15 16 September 2019 7 0.45% 68 0 68 16 17 18 November 2019 7 0.45% 68 0 0 68 16 17 18 November 2019 7 0.45% 84 0 0 68 16 17 18 November 2019 7 0.45% 84 0 0 84 18 19 December 2019 7 0.45% 84 0 0 84 18 19 December 2019 7 0.45% 84 0 0 84 18 19 December 2019 7 0.45% 84 0 0 84 18 19 December 2019 7 0.45% 92 0 92 20 19 20 19 20 10 10 10 10 10 10 10 10 10 10 10 10 10	7	Month	Year	in Revenue	Rate 1	wo Interest	Interest	with Interest	7
10 March 2019 7 0.44% 22 0 22 10 11 April 2019 7 0.46% 37 0 38 12 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% 63 0 0 61 15 16 September 2019 7 0.47% 68 0 68 16 17 October 2019 7 0.46% 76 0 76 17 18 November 2019 7 0.46% 76 0 76 17 19 December 2019 7 0.46% 91 0 92 19 19 December 2019 7 0.46% 91 0 92 19 19 December 2019 7 0.46% 91 0 92 19 20 January 2020 0.42% 92 0 93 21 21 March 2020 0.39% 92 0 93 21 22 March 2020 0.39% 93 0 93 22 23 April 2020 0.42% 93 0 93 22 24 May 2020 0.47% 93 0 94 24 25 June 2020 0.39% 94 0 94 25 26 July 2020 0.39% 94 0 94 25 26 July 2020 0.29% 94 0 94 25 27 August 2020 0.29% 94 0 94 25 28 September 2020 0.28% 95 0 95 27 29 October 2020 0.28% 95 0 95 27 29 October 2020 0.28% 95 0 95 27 29 October 2020 0.28% 95 0 95 28 30 November 2020 0.28% 95 0 96 31 31 December 2020 0.28% 97 0 97 36 32 January 2021 0.28% 97 0 97 37 33 Edynary 2021 0.28% 97 0 97 37 34 March 2021 0.28% 97 0 97 37 35 April 2021 0.28% 97 0 97 37 36 May 2021 0.28% 97 0 97 38 37 June 2021 0.28% 97 0 97 37 38 July 2021 0.28% 97 0 97 38 39 August 2021 0.28% 99 0 99 42 44 August 2021 0.28% 99 0 99 42 45 August 2021 0.28% 99 0 99 42 46 March 2022 0.28% 99 0 99 45 47 August 2022 0.28% 99 0 99 45 48 May 2022 0.28% 99 0 99 94 4	8	January	2019	\$ 7	0.44%	\$ 7	\$ 0	\$ 7	8
11 April 2019 7 0.4856 37 0 38 12 12 May 2019 7 0.4856 37 0 38 12 13 June 2019 7 0.4856 45 0 45 13 14 July 2019 7 0.4756 45 0 45 13 15 August 2019 7 0.4756 68 0 61 15 16 September 2019 7 0.4756 68 0 68 16 17 October 2019 7 0.4556 68 0 68 16 18 November 2019 7 0.4556 84 0 84 18 19 December 2019 7 0.4556 84 0 84 18 19 December 2019 7 0.4556 84 0 84 18 19 December 2019 7 0.4556 84 0 84 18 19 December 2019 7 0.4556 84 0 82 20 January 2020 0.4256 92 0 92 20 21 February 2020 0.4256 93 0 93 22 22 March 2020 0.4256 93 0 93 22 22 March 2020 0.4256 93 0 93 22 23 April 2020 0.4056 93 0 93 22 24 May 2020 0.4056 93 0 94 24 25 June 2020 0.4056 93 0 94 24 26 July 2020 0.2556 95 0 95 28 27 August 2020 0.2556 95 0 95 28 28 September 2020 0.2556 95 0 95 28 29 October 2020 0.2556 95 0 95 28 29 October 2020 0.2556 95 0 95 30 30 November 2020 0.2556 95 0 96 31 31 January 2021 0.2556 96 0 96 32 32 January 2021 0.2556 96 0 97 35 33 January 2021 0.2556 96 0 97 35 34 March 2021 0.2556 97 0 97 36 35 April 2021 0.2556 99 0 99 44 41 October 2021 0.2556 99 0 99 44 42 August 2021 0.2556 99 0 99 44 43 January 2022 0.2556 99 0 99 45 44 August 2022 0.2556 99 0 99 45 45 Mary 2022 0.2556 99 0 99 45 46 March 2022 0.2556 99 0 99 45 47 April 2022 0.2556 99 0 99 45 48 May 2022 0.2556 99 0 99 45 49 June 2022 0.2556 99 0 99 45 40 August	9	February	2019	7	0.40%	15	0	15	9
12 May 2019 7	10	March	2019	7	0.44%	22	0	22	10
13 June 2019 7	11	April	2019	7	0.45%	30	0		11
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 0.46% 91 0 92 19 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 0.39% 93 0 93 22 23 April 2020 0.39% 93 0 93 22 24 Mary 2020 0.39% 93 0 93 22 25 Ajril 2020 0.39% 93 0 93 22 26 July 2020 0.39% 94 0 94 25 27 August 2020 0.29% 94 0 94 26 28 September 2020 0.29% 94 0 95 27 28 September 2020 0.28% 95 0 95 27 28 September 2020 0.28% 95 0 95 28 29 October 2020 0.28% 95 0 95 28 20 October 2020 0.28% 95 0 95 28 20 October 2020 0.28% 95 0 96 31 21 December 2020 0.28% 95 0 96 31 22 January 2021 0.28% 96 0 96 31 23 January 2021 0.28% 96 0 96 31 24 January 2021 0.28% 96 0 96 31 25 January 2021 0.28% 96 0 96 31 26 July 2021 0.28% 97 0 97 36 27 June 2021 0.28% 97 0 97 37 28 July 2021 0.28% 97 0 97 37 29 July 2021 0.28% 97 0 97 37 20 July 2022 0.28% 99 0 99 44 40 July 2022 0.28% 99 0 99 45 41 July 2022 0.28% 99 0 99 45 42 November 2021 0.28% 99 0 99 45 43 January 2021 0.28% 99 0 99 45 44 January 2022 0.28% 99 0 99 45 45 June 2021 0.28% 99 0 99 45 46 January 2022 0.28% 99 0 99 45 47 April 2022 0.28% 99 0 90 90 48 January 2022 0.28% 99 0 90 90 49 July 2022 0.28% 99 0 90 90 40 July 2022 0.28% 99 0 90 90 41 July 2022 0.28% 99 0 90 90 42 July 2022 0.28% 90 0 90 43	12	May		7			0		12
15 August 2019 7	13		2019		0.45%		0	45	13
16 September 2019 7	14	•					0		
17 October 2019 7									
18 November 2019 7									
P) December 2019 7									
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February 2020 0.39% 92 0 93 21				/					_
22 March 2020 0.42% 93 0 93 22 23 April 2020 0.39% 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 28 29 October 2020 0.28% 95 0 95 28 30 November 2020 0.28% 95 0 95 30 31 December 2020 0.28% 95 0 95 30 32 January 2021 0.28% 96 0 96 31 34 March 2021 0.28% 96 0 96 32		•							
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28 September 2020 0.28% 95 0 95 28 29 October 2020 0.28% 95 0 95 29 30 November 2020 0.28% 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 0.28% 96 0 96 33 34 March 2021 0.28% 96 0 96 34 35 April 2021 0.28% 96 0 97 35 36 May 2021 0.28% 97 0 97 36 37 June 2021 0.28% 97 0 97 38 39 August 2021 0.28% 97 0 98 4		•					-		
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33 February 2021 0.25% 96 0 96 34 34 March 2021 0.28% 96 0 96 34 35 April 2021 0.28% 97 0 97 36 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 0.28% 97 0 98 39 41 October 2021 0.28% 98 0 98 41 42 November 2021 0.28% 98 0 99 42 43 December 2021 0.28% 99 0 99 43 </td <td>32</td> <td>January</td> <td>2021</td> <td></td> <td></td> <td>96</td> <td>0</td> <td></td> <td>_</td>	32	January	2021			96	0		_
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 0.28% 98 0 98 41 42 November 2021 0.28% 99 0 99 42 43 December 2021 0.28% 99 0 99 44 45 February 2022 0.28% 99 0 99 45 46 March 2022 0.28% 99 0 100 46	33		2021		0.25%	96	0	96	33
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 0.28% 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 0.28% 99 0 99 45 46 March 2022 0.28% 99 0 100 46 47 April 2022 0.27% 100 0 100 49	34	March	2021		0.28%	96	0	96	34
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 42 43 Innuary 2022 0.28% 99 0 99 43 44 January 2022 0.28% 99 0 99 44 45 February 2022 0.28% 99 0 99 45 46 March 2022 0.28% 99 0 100 46 47 April 2022 0.27% 100 0 100 48 <	35	April	2021		0.27%	96	0	97	35
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 43 45 February 2022 0.25% 99 0 99 45 46 March 2022 0.28% 99 0 100 46 47 April 2022 0.28% 99 0 100 47 48 May 2022 0.27% 100 0 100 47 48 May 2022 0.27% 100 0 100 49 50 July 2022 0.31% 100 0 101 50	36	May	2021		0.28%	97	0	97	36
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 0.25% 99 0 100 46 47 April 2022 0.28% 99 0 100 46 47 April 2022 0.28% 100 0 100 47 48 May 2022 0.28% 100 0 100 48 49 June 2022 0.27% 100 0 101 50 51 August 2022 0.31% 101 0 101 51	37	June			0.27%	97	0	97	
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 0.28% 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 48 49 July 2022 0.31% 100 0 101 50 51 August 2022 0.31% 101 0 101 51	38	July					-		
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 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
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<							•		
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									
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							•		
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									_
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		•							
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		•							
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									
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									
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		•							
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									
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									
53 October 2022 54 November 2022 0.42% 101 0 102 53 0 102 0 102 54									
54 November 2022 0.40% 102 0 102 54									

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	;							Line
No.								No.
1	_	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	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	in Revenue	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			\$ 89	<u> </u>		\$ 31		80

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

Posted FERC Interest rates

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

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.

Line No.			<u>.mounts</u>	Reference	Line No.
1	BTRR Adjustment due to TO5 Cycle 4 Cost Adjustment Calculation:				1
2					2
3	Total BTRR Adjustment - Before Interest	\$	117	Page 2.2; Line 39	3
4					4
5	Interest Expense		33	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		2	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		-	Line 7 x 0.165%	13
14	•				14
15	Total BTRR Adjustment Including FF&U (RETAIL)	\$	152	Sum Lines 11 and 13	15

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.

Line No.			A evised TO5 Cycle 4 Amounts		B As Filed TO5 ER 22-527, EI and ER24 Amount	R23-542 -524	Diff	A - B erence (Decr)	Reference	Line No.
	A. Revenues:									
1	Transmission Operation & Maintenance Expense	\$	95,536	9	\$	95,536	\$	-	Page 3.1 and Page 4.1, Line 1	1
2										2
3	Transmission Related A&G Expense		82,615	٧		82,500		115	Page 3.1 and Page 4.1, Line 3	3
4	CDMCI. E I' E T T								D 21 1D 41 I	4
5	CPUC Intervenor Funding Expense - Transmission		178,151		h	170.036		-	Page 3.1 and Page 4.1, Line 5	5
6	Total O&M Expenses	\$	178,151	V	•	178,036	\$	115	Sum Lines 1 thru 5	6 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	Transmission, Octoral, Common Frant Dept. Exp., and Electric Misc. Intangible Frant Amort. Exp.		223,630			223,630		_	rage 3.1 and rage 4.1, Line 6	9
10	Transmission Plant Abandoned Project Cost Amortization Expense ¹								Page 3.1 and Page 4.1, Line 10	10
11	Transmission Fiant Adandoned Project Cost Amortization Expense		-			-		-	rage 3.1 and rage 4.1, Line 10	11
12	Transmission Related Property Taxes Expense		57,766	v		57,766		_	Page 3.1 and Page 4.1, Line 12	12
13	Transmission related Property Tuxes Expense		37,700	•		51,100			1 age 3.1 and 1 age 4.1, Eme 12	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	۷ 9	5	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	۷ 5	\$ 4,	575,642		14	Page 3.1 and Page 4.1, Line 18	18
19	Return and Associated Income Taxes - Base ROE	\$	438,424	۷ 5		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			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	٧	\$	17,843	\$	0	Line 21 x Line 22	23
24										24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$	1,304		S	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									1: 15 1: 10 1: 22 22	29
30	End of Prior Year Revenues (PYRR FII) Excluding FF&U	s	918,020		2	917,903	s	117	Line 15 + Line 19 + Line 23 + (Sum	30
50	Zina of Tito. Tear revenues (1 Tito Eu) Exeruaing 11 000		710,020	v 4	,	111,703	J)	11/	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.

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.

		A			В	C = A - B			
Line		Revised TO5 Cycle 4		ER 2	Filed TO5 Cycle 4 22-527, ER23-542 and ER24-524	Difference			Line
No.		A	mounts 5		Amounts 5	Incr	r (Decr)	Reference	No.
	B. Incentive ROE Project Transmission Revenue: 1,2								
1 2	Incentive Transmission Plant Depreciation Expense	\$	-	\$	-	\$	-	Page 3.2 and Page 4.2, Line 1	1 2
3	Incentive Cost of Capital Rate (ICOCR) - Base ROE		1.7369%		1.7369%		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
13	C. Incentive Transmission Plant Abandoned Project Revenue: 1,2								13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$	-	\$	-	\$	-	Page 3.2 and Page 4.2, Line 14	14
15									15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$	-	\$	-	\$	-	Page 3.2 and Page 4.2, Line 16	16
17	Cost of Capital Rate (COCR) - Base ROE		9.5817%		9.5817%		0%	Page 3.2 and Page 4.2, Line 17	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 3.2 and Page 4.2, Line 20	20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder		0.0000%		0.0000%		0%	Page 3.2 and Page 4.2, Line 21	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					<u>.</u>				25
26	D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: 1,2								26
27	Incentive Transmission Construction Work In Progress	\$	-	\$	-	\$	-	Page 3.2 and Page 4.2, Line 27	27
28	Cost of Capital Rate (COCR) - Base ROE		9.5817%		9.5817%		0%	Page 3.2 and Page 4.2, Line 28	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 3.2 and Page 4.2, Line 31	31
32	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder		0.3899%		0.3899%		0%	Page 3.2 and Page 4.2, Line 32	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	\$	918,020	v \$	917,903	\$	117	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 accounted for in FERC account 929.

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.

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.

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

Line		R	A tevised TO5 Cycle 4	ER	B Filed TO5 Cycle 4 22-527, ER23-542 and ER24-524	Dif	= A - B		Line
No.			Amounts		Amounts	Inc	r (Decr)	Reference	No.
	A. Transmission Rate Base								
1	Net Transmission Plant:		5 0 40 E00		5.242.500				1
2	Transmission Plant	\$	5,242,789	\$	5,242,789	\$	-	Page 3.3 and Page 4.3, Line 2	2
3	Transmission Related Electric Miscellaneous Intangible Plant		6,183		6,183		-	Page 3.3 and Page 4.3, Line 3	3
4	Transmission Related General Plant		51,190		51,190		-	Page 3.3 and Page 4.3, Line 4	4
5	Transmission Related Common Plant	-	107,715		107,715	-		Page 3.3 and Page 4.3, Line 5	5
6 7	Total Net Transmission Plant	\$	5,407,877	\$	5,407,877	\$	-	Sum Lines 2 thru 5	6
,	Rate Base Additions:								7 8
8		\$		\$		e		D 2.2 1 D 4.2 T 0	9
10	Plant Held for Future Use Transmission Plant Abandoned Project Cost	2	-	3	-	\$	-	Page 3.3 and Page 4.3, Line 9 Page 3.3 and Page 4.3, Line 10	10
11	Total Rate Base Additions	<u> </u>		\$		\$		Line 9 + Line 10	11
12	Total Rate Base Additions	2	-	3	-	3	-	Line 9 + Line 10	12
13	Rate Base Reductions:								13
14		\$	(933,383)	\$	(933,383)	\$		Page 3.3 and Page 4.3, Line 14	14
15		3	(933,363)	Ф	(933,363)	Þ	-	Page 3.3 and Page 4.3, Line 15	15
16	Total Rate Base Reductions	<u></u>	(933,383)	\$	(933,383)	\$		Line 14 + Line 15	16
17	Total Rate Base Reductions	φ	(233,363)	φ	(755,565)	φ		Ellie 14 · Ellie 15	17
18	Working Capital:								18
19	• .	\$	51,954	\$	51,954	\$	_	Page 3.3 and Page 4.3, Line 19	19
20	**	ų.	37,807	Ψ	37,807	ų.	_	Page 3.3 and Page 4.3, Line 20	20
21	* *		22,269	v	22,254		14	Page 3.3 and Page 4.3, Line 21	21
22	Total Working Capital	<u>s</u>	112,030		112,015	s	14	Sum Lines 19 thru 21	22
23	Total Working Cupital	J	112,050	Ψ Ψ	112,015	9		Sum Blies 17 till 21	23
	Other Regulatory Assets/Liabilities	\$	_	\$	_	S	_	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			(10,001)		(20,007)				26
27	Total Transmission Rate Base	\$	4,575,657	v s	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		Φ		φ		φ		Page 3.3 and Page 4.3, Line 31	31
32	Total Incentive ROE Project Transmission Rate Base	\$		\$		S		Line 30 + Line 31	32
33	Total meetitve ROE Project Palishission Rate Base	9		Ψ		Ψ		Ellie 30 · Ellie 31	33
34	C. Incentive Transmission Plant Abandoned Project Rate Base: 1								34
35		\$		s		S		Page 3.3 and Page 4.3, Line 35	35
36	*	J	-	J	-	٥	-	Page 3.3 and Page 4.3, Line 36	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	<u>s</u>		S		\$	-	Line 35 + Line 36	37
38	Total Incentive Transmission Fam Abandoned Froject Cost Nate Dase	3	-	Þ	-	φ	-	Line 33 + Line 30	38
	D. Incentive Transmission Construction Work In Progress ¹	\$		\$		s		Page 3.3 and Page 4.3, Line 39	39
39	D. Incentive Transmission Construction Work in Progress	2	-	Ф	-	Ф	-	rage 3.3 and rage 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.
 The FERC approved incentives for each project will be tracked and shown consentable to the control of the project will be tracked and shown consentable to the project will be tracked and the

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.

		A Revised TO5		B As Filed TO5 Cycle 4 ER 22-527, ER23-542			= A - B		
Line			Cycle 4	ar	nd ER24-524		ference	D . f	Line No.
No.	A. Transmission Plant		Amounts		Amounts	Inci	r (Decr)	Reference	No.
1	Gross Transmission Plant:								1
2	Transmission Plant	\$	6,628,921	S	6,628,921	s	_	Page 3.4 and Page 4.4, Line 2	2
3	Transmission Related Electric Miscellaneous Intangible Plant	Ψ	34,629	•	34,629	Ψ.	_	Page 3.4 and Page 4.4, Line 3	3
4	Transmission Related General Plant		86,566		86,566		_	Page 3.4 and Page 4.4, Line 4	4
5	Transmission Related Common Plant		214,236		214,236		-	Page 3.4 and Page 4.4, Line 5	5
6	Total Gross Transmission Plant	\$	6,964,352	S	6,964,352	\$	-	Sum Lines 2 thru 5	6
7		•	-, ,	•	-, ,	-			7
8	Transmission Related Depreciation Reserve:								8
9	Transmission Plant Depreciation Reserve	\$	1,386,132	\$	1,386,132	\$	-	Page 3.4 and Page 4.4, Line 9	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve		28,446		28,446		-	Page 3.4 and Page 4.4, Line 10	10
11	Transmission Related General Plant Depr Reserve		35,376		35,376		-	Page 3.4 and Page 4.4, Line 11	11
12	Transmission Related Common Plant Depr Reserve		106,521		106,521		-	Page 3.4 and Page 4.4, Line 12	12
13	Total Transmission Related Depreciation Reserve	\$	1,556,475	\$	1,556,475	\$	-	Sum Lines 9 thru 12	13
14									14
15	Net Transmission Plant:								15
16	Transmission Plant	\$	5,242,789	\$	5,242,789	\$	-	Page 3.4 and Page 4.4, Line 16	16
17	Transmission Related Electric Miscellaneous Intangible Plant		6,183		6,183		-	Page 3.4 and Page 4.4, Line 17	17
18	Transmission Related General Plant		51,190		51,190		-	Page 3.4 and Page 4.4, Line 18	18
19	Transmission Related Common Plant		107,715		107,715		-	Page 3.4 and Page 4.4, Line 19	19
20	Total Net Transmission Plant	\$	5,407,877	\$	5,407,877	\$	-	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	\$	_	\$	-	\$	-	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 (S1,000)

Line				Line
No.	_	 Amounts	Reference	No.
	A. Revenues:			
1	Transmission Operation & Maintenance Expense	\$ 95,536	Statement AH; Line 10	1
2				2
3	Transmission Related A&G Expense	82,615 √	Pg6 Rev Stmt AH; Line 35	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 17	5
6	Total O&M Expenses	\$ 178,151 √	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	\$ 464,858 √	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate (COCR) - Base ROE	9.5817%	Pg8.3; Rev. Stmt AV; Line 31	17
18	Transmission Rate Base	\$ 4,575,657 V	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 438,424 √	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.3899%	Pg8.3 Rev. Stmt AV; Line 64	21
22	Transmission Rate Base	\$ 4,575,657 V	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	\$ 918,020 √	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.
 Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.
 Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.

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, 2020
(\$1,000)

Line					Line
No.		A	mounts	Reference	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%	Pg8.4 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%	Pg8.4 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	mark at nonn tama at tan	_			10
11	Total Incentive ROE Project Transmission Revenue	\$	<u> </u>	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 16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	¢		Page 3; Line 37	15 16
	· · · · · · · · · · · · · · · · · · ·	3	9.5817%	Pg8.3; Rev Stmt AV; Line 31	17
17 18	Cost of Capital Rate (COCR) - Base ROE Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$	9.381770	Line 16 x Line 17	17
19	incentive Trans. Frant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	3	-	Line 10 x Line 17	19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	S		Page 3; Line 37	20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	φ	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	S	0.000070	Line 20 x Line 21	22
23	incentive trais. Trait Aband. Floj. Return & Assoc. inc. Taxes - CAISO I atterpation ROL Adder	φ		Ellic 20 X Ellic 21	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	S	_	Page 3; Line 39	27
28	· · · · · · · · · · · · · · · · · · ·		9.5817%	Pg8.3; 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		0.3899%	Pg8.3; 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	\$	<u>-</u>	Sum Lines 11, 24, 35	37
38		1	<u> </u>		38
39	E. Total (PYRR FII) Excluding FF&U ³	\$	918,020 v	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.

- 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.
- 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.
- 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, 2020
(S1,000)

Line					Line
No.			Amounts	Reference	No.
	A. Transmission Rate Base:				
1	Net Transmission Plant:				1
2	Transmission Plant	\$	5,242,789	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant		6,183	Page 4; Line 17	3
4	Transmission Related General Plant		51,190	Page 4; Line 18	4
5	Transmission Related Common Plant		107,715	Page 4; Line 19	5
6	Total Net Transmission Plant	\$	5,407,877	Sum Lines 2 thru 5	6
7					7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	\$	-	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$	-	Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes	\$	(933,383)	Pg8 Rev. Stmt AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes		-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$	(933,383)	Line 14 + Line 15	16
17					17
18	Working Capital:				18
19	Transmission Related Materials and Supplies	\$	51,954	Pg7 Rev Stmt AL; Line 5	19
20	Transmission Related Prepayments		37,807	Pg7 Rev Stmt AL; Line 9	20
21	Transmission Related Cash Working Capital		22,269 v	Pg7; Rev. Stmnt AL; Line 19	21
22	Total Working Capital	\$	112,030 V	Sum Lines 19 thru 21	22
23					23
24	Other Regulatory Assets/Liabilities	\$	-	Statement Misc; Line 5	24
25	Unfunded Reserves	\$	(10,867)	Statement Misc; Line 7	25
26					26
27	Total Transmission Rate Base	\$	4,575,657 V	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	S	_	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 to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.

The FERC approved incentives for each project will be tracked and above accounted by the project will be tracked and accounted by the project will be tracked as a project will be tracked and accounted by the project will be tracked as a project will be tracke

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, 2020
(S1,000)

Line				Line
No.		Amounts	Reference	No.
	A. Transmission Plant:	 		
1	Gross Transmission Plant:			1
2	Transmission Plant	\$ 6,628,921	Pg6 Rev Stmt AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	34,629	Pg6 Rev Stmt AD; Line 27	3
4	Transmission Related General Plant	86,566	Pg6 Rev Stmt AD; Line 29	4
5	Transmission Related Common Plant	214,236	Pg6 Rev Stmt AD; Line 31	5
6	Total Gross Transmission Plant	\$ 6,964,352	Sum Lines 2 thru 5	6
7				7
8	Transmission Related Depreciation Reserve:			8
9	Transmission Plant Depreciation Reserve	\$ 1,386,132	Pg7 Rev Stmt AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	28,446	Pg7 Rev Stmt AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	35,376	Pg7 Rev Stmt AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	106,521	Pg7 Rev Stmt AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,556,475	Sum Lines 9 thru 12	13
14		 		14
15	Net Transmission Plant:			15
16	Transmission Plant	\$ 5,242,789	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	6,183	Line 3 Minus Line 10	17
18	Transmission Related General Plant	51,190	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	 107,715	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 5,407,877	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

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					Line
No.	_		Amounts	Reference	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
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	0	225 026	Pg10 Rev Stmt AJ; Line 17	8
9	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	\$	225,836 V	Pg10 Rev Stmt AJ; Line 17	9
-	man and many that the second of the second			Statement AJ; Line 23	10
10 11	Transmission Plant Abandoned Project Cost Amortization Expense ¹		-	Statement AJ; Line 23	10
12	Transmission Related Property Taxes Expense		57,766 √	Pg11 Rev Stmt AK; Line 13	12
13	Transmission Related Property Taxes Expense		37,700 V	rg11 Kev Sunt AK, Line 13	13
14	Transmission Related Payroll Taxes Expense		3,105	Statement AK: Line 20	14
15	Sub-Total Expense	<u> </u>	464,743 √	Sum Lines 6 thru 14	15
16	Suo Tour Emperior	4	101,715	Sum Emes V tha T I	16
17	Cost of Capital Rate (COCR) - Base ROE		9.5817%	Pg13.3; Rev. Stmt AV; Line 31	17
18	Transmission Rate Base	9	4,575,642 V	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$	438,422 V	Line 17 x Line 18	19
20	Total and Associated Intolic Value Superior	4	150,122	Eme 17 % Eme 10	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	S	4,575,642 V	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$	17,843 V	Line 21 x Line 22	23
24	1	-	,		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 $_{\rm EU}$) Excluding FF&U	\$	917,903 v	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

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.

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 $_{EU})$

Line					Line
No.		A	mounts	Reference	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%	Pg13.4 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%	Pg13.4 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
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
	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$	-	Page 3; Line 37	16
17	Cost of Capital Rate (COCR) - Base ROE		9.5817%	Pg 13.3; 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 (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		9.5817%	Pg 13.3; 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	e e e e e e e e e e e e e e e e e e e	\$	-	Page 3; Line 39	31
32	1 (0001)		0.3899%	Pg 13.3; 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 FIL) Excluding FF&U 3	\$	917,903 v	Page 1; Line 30 + Line 37	39

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.

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.

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.

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 $_{\rm EU}$)

Line	•			Line
No.		Amounts	Reference	No.
	A. Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	\$ 5,242,789 √	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	6,183 √	Page 4; Line 17	3
4	Transmission Related General Plant	51,190 V	Page 4; Line 18	4
5	Transmission Related Common Plant	107,715 V	Page 4; Line 19	5
6	Total Net Transmission Plant	\$ 5,407,877 √	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	<u>-</u>	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14		\$ (933,383) V	Pg8 Rev. Stmt AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (933,383) V	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	• •	\$ 51,954 V	Pg12 Rev Stmt AL; Line 5	19
20	Transmission Related Prepayments	37,807 V	Pg12 Rev Stmt AL; Line 9	20
21	* *	22,254 V	Pg12; Rev. Stmnt AL; Line 19	21
22	Total Working Capital	\$ 112,015 V	Sum Lines 19 thru 21	22
23	5 I	, ,		23
24	Other Regulatory Assets/Liabilities	\$ -	Statement Misc; Line 5	24
25	Unfunded Reserves	\$ (10,867)	Statement Misc; Line 7	25
26		(1/21.7	,	26
27	Total Transmission Rate Base	\$ 4,575,642 √	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	<u>s</u> -	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	3 -	Statement AF: Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	\$ -	Line 30 + Line 31	32
33	Total incentive ROL (Toject Transmission Rate Base	3 -	Ellie 30 + Ellie 31	33
	ar			34
34	C. Incentive Transmission Plant Abandoned Project Rate Base:	•		
35		\$ -	Statement Misc; Line 9	35
36	,	-	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

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.

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 $_{\rm EU}$)

Line				Line
No.		 Amounts	Reference	No.
	A. Transmission Plant:			
1	Gross Transmission Plant:			1
2	Transmission Plant	\$ 6,628,921 √	Pg6 Rev Stmt AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	34,629 √	Pg6 Rev Stmt AD; Line 27	3
4	Transmission Related General Plant	86,566 √	Pg6 Rev Stmt AD; Line 29	4
5	Transmission Related Common Plant	214,236 √	Pg6 Rev Stmt AD; Line 31	5
6	Total Gross Transmission Plant	\$ 6,964,352 √	Sum Lines 2 thru 5	6
7				7
8	Transmission Related Depreciation Reserve:			8
9	Transmission Plant Depreciation Reserve	\$ 1,386,132 √	Pg7 Rev Stmt AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	28,446 √	Pg7 Rev Stmt AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	35,376 √	Pg7 Rev Stmt AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	106,521 √	Pg7 Rev Stmt AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,556,475 √	Sum Lines 9 thru 12	13
14				14
15	Net Transmission Plant:			15
16	Transmission Plant	\$ 5,242,789 √	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	6,183 √	Line 3 Minus Line 10	17
18	Transmission Related General Plant	51,190 √	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	 107,715 ∨	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 5,407,877 √	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 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.

SAN DIEGO GAS & ELECTRIC COMPANY Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR $_{\mbox{\scriptsize EU}})$

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

(\$1,000)

Line					Line
No.			Amounts	Reference	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			55 500		11
12	Transmission Related Property Taxes Expense		57,780	Statement AK; Line 13	12
13	TO CONTRACT OF THE PROPERTY OF		2.105	C	13
14	Transmission Related Payroll Taxes Expense		3,105	Statement AK; Line 20 Sum Lines 6 thru 14	14 15
15 16	Sub-Total Expense	\$	466,835 √	Sum Lines 6 thru 14	16
10	Control Control Description		9.5817%	Pg8; Rev. Stmt AV; Page 3; Line 31	17
1/	Cost of Capital Rate (COCR) - Base ROE Transmission Rate Base				
18	Return and Associated Income Taxes - Base ROE	\$	4,578,385 V	Page 3; Line 27 Line 17 x Line 18	18 19
20	Return and Associated income Taxes - Base ROE	3	438,686 V	Line 1/ x Line 18	20
20	Cost of Conital Rate CAICO Portionation ROE Adday		0.3899%	Dog. Day Start AV. Dog. 2. Line 64	20
22	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder Transmission Rate Base			Pg8; Rev. Stmt AV; Page 3; Line 64 Page 3; Line 27 - Line 10	
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	<u>\$</u> \$	4,578,385 √ 17,853	Line 21 x Line 22	22 23
24	Return and Associated income Taxes - CAISO Participation ROE Adder	3	17,633	Line 21 x Line 22	23
25	Total of Federal Income Tax Deductions, Other Than Interest	\$	1,304	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	φ	(4,408)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits		(4,400)	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use		_	Statement AU; Line 15	28
29	County Double of Financial and Funda of County County			Satellien 110, Ellie 13	29
30	End of Prior Year Revenues (PYRR $_{\rm EU}$) 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.

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})

Line					Line
No.		A	mounts	Reference	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 Stmnt 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 Stmnt 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	The Mark of Born terms of the B				10
11	Total Incentive ROE Project Transmission Revenue	\$	<u> </u>	Line 1 + Line 5 + Line 9	11
12	12				12
13	C. Incentive Transmission Plant Abandoned Project Revenue: 1,2				13
14 15	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$	-	Statement AJ; Line 21	14 15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	S		Page 3; Line 37	16
17			9.5817%	Pg8; Rev. Stmt AV; Page 3; Line 31	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$	9.361770	Line 16 x Line 17	18
19	memore trans. Frank Aband. 110j. Return & Assoc. me. Taxes - Base ROE	Φ	-	Ellie 10 x Ellie 17	19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	S	_	Page 3; Line 37	20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	Ψ	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	S	-	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		9.5817%	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	\$	<u>-</u>	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			<u> </u>		38
39	E. Total (PYRR _{EU}) Excluding FF&U ³	\$	920,271 √	Page 1; Line 30 + Line 37	39

V 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.

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.

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, 2020
(\$1,000)

Line					Line
No.		A	Amounts	Reference	No.
	A. Transmission Rate Base:				
1	Net Transmission Plant:				1
2	Transmission Plant	\$	5,246,121	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant		6,185	Page 4; Line 17	3
4	Transmission Related General Plant		51,220	Page 4; Line 18	4
5	Transmission Related Common Plant		107,750	Page 4; Line 19	5
6	Total Net Transmission Plant	\$	5,411,277	Sum Lines 2 thru 5	6
7					7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	\$	-	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$	-	Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes	\$	(934,309)	Page 4; Rev. Stmt AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes		-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$	(934,309)	Line 14 + Line 15	16
17					17
18	Working Capital:				18
19	Transmission Related Materials and Supplies	\$	51,968	Statement AL; Line 5	19
20	Transmission Related Prepayments		37,817	Statement AL; Line 9	20
21	C 1		22,500 V	Pg7; Rev. Stmnt AL; Line 19	21
22	Total Working Capital	\$	112,285 √	Sum Lines 19 thru 21	22
23					23
24	Other Regulatory Assets/Liabilities	\$	-	Statement Misc; Line 5	24
25	Unfunded Reserves	\$	(10,867)	Statement Misc; Line 7	25
26					26
27	Total Transmission Rate Base	\$	4,578,385 √	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

v 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.

SAN DIEGO GAS & ELECTRIC COMPANY Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR $_{\rm EU})$

Lin	e			Line
No		Amounts	Reference	No.
	A. Transmission Plant:	 		
1	Gross Transmission Plant:			1
2	Transmission Plant	\$ 6,632,410	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	34,627	Statement AD; Line 27	3
4	Transmission Related General Plant	86,594	Statement AD; Line 29	4
5	Transmission Related Common Plant	214,263	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 6,967,895	Sum Lines 2 thru 5	6
7				7
8	Transmission Related Depreciation Reserve:			8
9	Transmission Plant Depreciation Reserve	\$ 1,386,289	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	28,442	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	35,374	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	106,513	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,556,618	Sum Lines 9 thru 12	13
14				14
15	Net Transmission Plant:			15
16	Transmission Plant	\$ 5,246,121	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	6,185	Line 3 Minus Line 10	17
18	Transmission Related General Plant	51,220	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	 107,750	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 5,411,277	Sum Lines 16 thru 19	20
21		 <u>.</u>		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 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.

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 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 2 3 4 5 6 7	Derivation of Transmission Operation and Maintenance Expense: Total Transmission O&M Expense Adjustments to Per Book Transmission O&M Expense: Scheduling, System Control & Dispatch Services Reliability, Planning & Standards Development Transmission of Electricity by Others Miscellaneous Transmission Expense	321; 112; b	\$ 99,752 (5,200) (2,469) - (326)	AH-1; Line 33; Col. a Negative of AH-1; Line 40; Col. b Negative of AH-1; Line 41; Col. b Negative of AH-1; Line 43; Col. b Negative of AH-1; Line 50; Col. b	1 2 3 4 5 6 7
8	Other Transmission O&M Exclusions		3,779	Negative of AH-1; Sum Lines Line 39, 42 & 51; Col. b	8
9 10	Total Adjusted Transmission O&M Expenses		\$ 95,536	Sum Lines 2 thru 8	9 10
11 12 13 14	Derivation of Administrative and General Expense: Total Administrative & General Expense Adjustments to Per Book A&G Expense: Abandoned Projects	323; 197; b	\$ 594,949 (2,361)	AH-2; Line 19; Col. a Negative of AH-2; Line 59; Col. a	11 12 13 14
15	CPUC energy efficiency programs		555	Negative of AH-2; Sum Lines 23, 27, 34, 42, 46, 52, 63; Col. a	15
16 17 18 19	CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Injuries & Damages		(2,085) (13,016) - 204	Negative of AH-2; Line 54; Col. a Negative of AH-2; Line 55; Col. a Negative of AH-2; Line 51; Col. a Not Applicable to 2020 Base Period	16 17 18 19 20
20 21 22 23	General Advertising Expenses Franchise Requirements Hazardous substances - Hazardous Substance Cleanup Cost Account Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(130,507) (12) (41)	Negative of AH-2; Line 58; Col. b Negative of AH-2; Line 50; Col. b Negative of AH-2; Line 64; Col. a Negative of AH-2; Lines 53; Col. a	21 22 23
24	Other A&G Exclusions		(24,674)	Negative of AH-2; Sim Lines 24, 25, 28, 29, 35, 36, 37, 38, 39, 43, 44, 47, 48, 56, 61,62; Col. a + Line 32; Col. b	24
25 26	Other Cost Adjustments (incl. in TO5 Cycle 5; ER23-542) Other Cost Adjustments (incl. in TO5 Cycle 6; ER24-524)		(90) 16,552	32; Col. 6 AH-2; Line 19; Col. d Pg6.3 Rev AH-2; Line 19; Col. f	25 26
27 28	FERC Audit Adjustments (incl. in TO5 Cycle 6; ER24-524) Other Cost Adjustments		6,110 612	Pg6.3 Rev AH-2; Line 19; Col. h Negative of Pg6.3 Rev AH-3; Line 19; Col. j	27 28
29 30	Total Adjusted A&G Expenses Including Property Insurance Less: Property Insurance (Due to different allocation factor)		\$ 446,198 (8,310)		29 30
31 32	Other Cost Adj (already separately calculated per tab Pg6.1) Total Adjusted A&G Expenses Excluding Property Insurance		(16,552) \$ 421,335	Line 26	31 32
33	Transmission Wages and Salaries Allocation Factor		18.81% \$ 79.242	Statement AI; Line 15	33 34
34 35 36	Transmission Related Administrative & General Expenses Property Insurance Allocated to Transmission, General, and Common Plant Transmission Related A&G Expense Including Property Insurance Expense		\$ 79,242 3,373 \$ 82,615	Negative of Line 30 x Line 55	35 36
37 38	Derivation of Transmission Plant Property Insurance Allocation Factor:		6 (20.021	D CD CO LID VI 25	37 38
39 40	Transmission Plant & Incentive Transmission Plant Transmission Related Electric Miscellaneous Intangible Plant		\$ 6,628,921	Pg6 Rev Stmt AD; Line 25 Shall be Zero	39 40
41 42 43	Transmission Related General Plant Transmission Related Common Plant Total Transmission Related Investment in Plant		86,566 214,236 \$ 6,929,723	Pg6 Rev Stmt AD; Line 29 Pg6 Rev Stmt AD; Line 31 Sum Lines 39 thru 42	41 42 43
44 45	Total Transmission Plant & Incentive Transmission Plant		\$ 6,628,921	Line 39 Above	44 45
46 47	Total Steam Production Plant Total Nuclear Production Plant		557,039	Pg6 Rev Stmt AD; Line 1 Shall be Zero	46 47
48 49	Total Other Production Plant Total Distribution Plant		529,382 7,760,992	Pg6 Rev Stmt AD; Line 7 Pg6 Rev Stmt AD; Line 9	48 49
50	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	50
51 52 53	Total General Plant Total Common Plant Total Plant in Service Excluding SONGS		460,214 1,138,949 \$ 17,075,497	Pg6 Rev Stmt AD; Line 17 Pg6 Rev Stmt AD; Line 19 Sum Lines 45 thru 52	51 52 53
54 55	Transmission Property Insurance and Tax Allocation Factor		40.58%	Line 43 / Line 53	54 55

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.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses
Base Period & True-Up Period 12 - Months Ending December 31, 2020

(\$1,000)

Derivation of Transmission Octor Expense 321; 112 b \$ 99,752	Line No.		FERC Form 1 Page; Line; Col.		Amounts	Reference	Line No.
3 Algisaments in Per Block Affersamission OAM Expense							
Scheduling, System Centrol & Dispatch Services 1,2,469 Negative of Alt-1; Line 41; Co.l. 5 5 Relability, Planning & Standards Development 1,2,469 Negative of Alt-1; Line 43; Co.l. 5 6 7 Negative of Alt-1; Line 43; Co.l. 5 7 Negative of Alt-1; Sun Line 2 Line 2 Line 1 Line 2 Line 3 Line 2 Line 3 Line 2 Line 3 Line 2 Line 3			321; 112; b	\$	99,752	AH-1; Line 33; Col. a	
S. Relability, Planning & Standards Development 1,00 to 5 1,00 t					(5.200)	N CANALA: 40 G.11	
1					V / /		
Miscellaneous Transmission Expense 1330 Negative of AH-1; Line 50; Col. b 7 8 8 6 6 6 7 7 8 8 6 6 7 8 8 7 8 8 8 8 8 8		, i			(2,469)		
Note Transmission OMA Esclusions \$ 9.536 Sumines 2 thun 8 \$ 9.516 Sumines 2 thun 8 \$ 9.51					(220)		
Total Adjusted Transmission O&M Expenses \$95,536 \$Sum Lines 2 thur 8 9 10 11 11 11 11 11 11							
10				•			
10 Derraction of Administrativa of General Expenses 323; 197; b \$394,949		Total Adjusted Transmission O&W Expenses		Ф	93,330	Suili Lines 2 till u 8	
12 Total Administrative & General Espense 323, 197; b \$594,949		Derivation of Administrative and General Expense:					
13 Adjustments to Per Book AGG Expense:			323· 197· b	\$	594 949	AH-2: Line 17: Col. a	
14 Abandoned Projects 15 PUPC correg efficiency programs 15 PUPC correg efficiency programs 15 PUPC correg efficiency programs 16 PUPC correg efficiency p			323, 177, 0	Ψ	55 1,5 15	111 2, 2110 17, con u	
5 CPUC energy efficiency programs 55 Negative of AH-2; Lime 13; Col. 15					(2.361)	Negative of AH-2: Line 48: Col. a	
CPUC Intervenor Funding Expense - Distribution							
CPUC Intervenor Funding Expense - Distribution CPUC Intervenor Funding Expense - Distribution CPUC Intervenor Funding Expense CPUC Int	16						16
PUC reimbursement fees 1,00 1,0					(2.085)		
19 Injuries & Damages 204 Negative of AH-2; Line 40; Col. b 204 Negative of AH-2; Line 40; Col. b 205 Pranchise Requirements 204 Negative of AH-2; Line 40; Col. b 215 125 1		C 1			V / /		
20 General Advertsing Expenses 204 Negative of AH-2; Line 47; Col. b 20					-		
Pranchise Requirements 130,507 Negative of AH-2; Line 40; Col. b 21	20				204		20
	21				(130,507)		21
	22	Hazardous substances - Hazardous Substance Cleanup Cost Account			(12)	Negative of AH-2; Line 52; Col. a	22
Cather A&G Exclusions	23	Litigation expenses - Litigation Cost Memorandum Account (LCMA)			(41)		23
Col. b						Negative of AH-2; Sum Lines	
25 Other Cost Adjustments (included in TO5 C5; ER23-542)	24	Other A&G Exclusions			(24,674)	22,23,25,26,27,30,31,32,33,35,36,38,39,46,49,50; Col. a + Line 27;	24
Content							
Total Adjusted A&G Expenses Including Property Insurance (Due to different allocation factor)	25						
28 Less: Property Insurance (Due to different allocation factor) 8(3.10) Negative of AH-2; Line 5; Col. c 28						, ,	
Total Adjusted A&G Expenses Excluding Property Insurance \$ 431,165 v				\$,		
Transmission Wages and Salaries Allocation Factor 18.81% Statement Al; Line 15 30 31 31 31 31 31 31 31							
Transmission Related Administrative & General Expenses S 81,091 v Line 29 x Line 30 31 27 Property Insurance Allocated to Transmission, General, and Common Plant 3,373 Negative of Line 28 x Line 52 32 37 Transmission Related & General Property Insurance Expense S 44,664 v Line 31 + Line 32 33 38				\$			
Property Insurance Allocated to Transmission, General, and Common Plant 3,373 Negative of Line 28 x Line 52 32 33 Transmission Related A&G Expense Including Property Insurance Expense \$84,464 v Line 31 + Line 32 34 34 34 34 34 34 34							
Transmission Related A&G Expense Including Property Insurance Expense S 84,464 V				8			
34 35 Derivation of Transmission Plant Property Insurance Allocation Factor: 35 36 37 36 37 37 37 37 38 37 38 39 39 39 39 39 39 39		1 2		-			
Statement AD; Line 25 36 37 38 38 38 38 38 38 38		Transmission Related A&G Expense including Property Insurance Expense		3	84,464	Line 31 + Line 32	
Transmission Plant & Incentive Transmission Plant Statement AD; Line 25 36 37 Transmission Related Electric Miscellaneous Intangible Plant Shall be Zero 37 38 38 39 39 39 39 39 39		Desiration of Torontonia Direct Description Allegation Footom					
Transmission Related Electric Miscellaneous Intangible Plant Shall be Zero 37		• •		•	6 622 410	Statement AD, Line 25	
38 Transmission Related General Plant 86,594 Statement AD; Line 29 38 39 Transmission Related Common Plant 214,263 Statement AD; Line 31 39 40 Total Transmission Related Investment in Plant \$ 6,933,267 Sum Lines 36 thru 39 40 41 Total Transmission Plant & Incentive Transmission Plant \$ 6,632,410 Line 36 Above 42 43 Total Steam Production Plant 557,045 Statement AD; Line 1 43 44 Total Other Production Plant - Shall be Zero 44 45 Total Other Production Plant 529,466 Statement AD; Line 7 45 46 Total Distribution Plant 7,761,349 Statement AD; Line 9 46 47 Transmission Related Electric Miscellaneous Intangible Plant - Shall be Zero 47 48 Total Oeneral Plant 460,426 Statement AD; Line 17 48 49 Total Plant in Service Excluding SONGS \$17,079,941 Sum Lines 42 thru 49 50 51 Total Plant in Service Excluding SONGS \$17,079,941 Su				۵			
Transmission Related Common Plant S 6,933,267 Sum Lines 36 thru 39 40							
Total Transmission Related Investment in Plant \$ 6,933,267 Sum Lines 36 thru 39 40							
Alt				S			
42 Total Transmission Plant & Incentive Transmission Plant \$ 6,632,410 Line 36 Above 42 43 Total Steam Production Plant 557,045 Statement AD; Line 1 43 44 Total Other Production Plant - Shall be Zero 44 45 Total Other Production Plant 529,466 Statement AD; Line 7 45 46 Total Distribution Plant 7,761,349 Statement AD; Line 9 46 47 Transmission Related Electric Miscellaneous Intangible Plant - Shall be Zero 47 48 Total General Plant 460,426 Statement AD; Line 17 48 49 Total Common Plant 1,139,245 Statement AD; Line 19 49 50 Total Plant in Service Excluding SONGS \$17,079,941 Sum Lines 42 thru 49 50 51 51 51 51 51		Total Transmission reduced investment in Flant			0,733,207	Suit Ellies 30 tille 37	
43 Total Steam Production Plant 557,045 Statement AD; Line 1 43 44 Total Nuclear Production Plant 529,466 Statement AD; Line 7 45 45 Total Other Production Plant 529,466 Statement AD; Line 7 45 46 Total Distribution Plant 7,761,349 Statement AD; Line 9 46 47 Transmission Related Electric Miscellaneous Intangible Plant - Shall be Zero 47 48 Total General Plant 460,426 Statement AD; Line 17 48 49 Total Common Plant 1,139,245 Statement AD; Line 19 49 50 Total Plant in Service Excluding SONGS \$17,079,941 Sum Lines 42 thru 49 50 51 51		Total Transmission Plant & Incentive Transmission Plant		\$	6 632 410	Line 36 Above	
Total Nuclear Production Plant Shall be Zero 44				4			
45 Total Other Production Plant 529,466 Statement AD; Line 7 45 46 Total Distribution Plant 7,761,349 Statement AD; Line 9 46 47 Transmission Related Electric Miscellaneous Intangible Plant - Shall be Zero 47 48 Total General Plant 460,426 Statement AD; Line 17 48 49 Total Common Plant 1,139,245 Statement AD; Line 19 49 50 Total Plant in Service Excluding SONGS \$ 17,079,941 Sum Lines 42 thru 49 50 51 51							
47 Transmission Related Electric Miscellaneous Intangible Plant - Shall be Zero 47 48 Total General Plant 460,426 Statement AD; Line 17 48 49 Total Common Plant 1,139,245 Statement AD; Line 19 49 50 Total Plant in Service Excluding SONGS \$ 17,079,941 Sum Lines 42 thru 49 50 51 51	45					Statement AD; Line 7	45
48 Total General Plant 460,426 Statement AD; Line 17 48 49 Total Common Plant 1,139,245 Statement AD; Line 19 49 50 Total Plant in Service Excluding SONGS \$ 17,079,941 Sum Lines 42 thru 49 50 51 51	46	Total Distribution Plant			7,761,349	Statement AD; Line 9	46
48 Total General Plant 460,426 Statement AD; Line 17 48 49 Total Common Plant 1,139,245 Statement AD; Line 19 49 50 Total Plant in Service Excluding SONGS \$ 17,079,941 Sum Lines 42 thru 49 50 51 51	47	Transmission Related Electric Miscellaneous Intangible Plant					
50 Total Plant in Service Excluding SONGS \$ 17,079,941 Sum Lines 42 thru 49 50 51	48				460,426	Statement AD; Line 17	48
51	49	Total Common Plant			1,139,245	Statement AD; Line 19	49
	50	Total Plant in Service Excluding SONGS		\$	17,079,941	Sum Lines 42 thru 49	50
52 Transmission Property Insurance and Tax Allocation Factor 40.59% Line 40 / Line 50 52	51						51
	52	Transmission Property Insurance and Tax Allocation Factor			40.59%	Line 40 / Line 50	52

v 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.

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

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	Derivation of Transmission Operation and Maintenance Expense:					1
2	Total Transmission O&M Expense	321; 112; b	\$	99,752	AH-1; Line 33; Col. a	2
3	Adjustments to Per Book Transmission O&M Expense:			· · · · ·		3
4	Scheduling, System Control & Dispatch Services			(5,200)	Negative of AH-1; Line 40; Col. b	4
5	Reliability, Planning & Standards Development			(2,469)	Negative of AH-1; Line 41; Col. b	5
6	Transmission of Electricity by Others			-	Negative of AH-1; Line 43; Col. b	6
7 8	Miscellaneous Transmission Expense Other Transmission O&M Exclusions			(326) 3,779	Negative of AH-1; Line 50; Col. b Negative of AH-1; Sum Lines Line 39, 42 & 51; Col. b	7 8
9	Total Adjusted Transmission O&M Expenses		S	95,536	Sum Lines 2 thru 8	9
10	Town Taljusted Transmission Seem Emperiors		Ψ.	,5,550	Sum Emos 2 una (10
11	Derivation of Administrative and General Expense:					11
12	Total Administrative & General Expense	323; 197; b	\$	594,949	AH-2; Line 17; Col. a	12
13	Adjustments to Per Book A&G Expense:					13
14	Abandoned Projects			(2,361)	Negative of AH-2; Line 48; Col. a	14
15	CPUC energy efficiency programs			555	Negative of AH-2; Sum Lines 21, 24, 28, 34, 37, 42, 51; Col. a	15
16	CPUC Intervenor Funding Expense - Transmission ¹			-	Negative of AH-2; Line 43; Col. a	16
17	CPUC Intervenor Funding Expense - Distribution			(2,085)	Negative of AH-2; Line 45; Col. a	17
18	CPUC reimbursement fees			(13,016)	Negative of AH-2; Line 41; Col. a	18
19 20	Injuries & Damages General Advertising Expenses			204	Not Applicable to 2020 Base Period Negative of AH-2; Line 47; Col. b	19 20
21	Franchise Requirements			(130,507)	Negative of AH-2; Line 47; Col. b	21
22	Hazardous substances - Hazardous Substance Cleanup Cost Account			(130,307)	Negative of AH-2; Line 52; Col. a	22
23	Litigation expenses - Litigation Cost Memorandum Account (LCMA)			(41)	Negative of AH-2; Lines 43; Col. a	23
					Negative of AH-2; Sum Lines	
24	Other A&G Exclusions			(24,674)	22,23,25,26,27,30,31,32,33,35,36,38,39,46,49,50; Col. a + Line 27; Col. b	24
25	Other Cost Adjustments			(90)	AH-2; Line 16; Col. d	25
26	FERC Audit Adjustments			6,110 V	Pg9.2 Rev AH-2; Line 16; Col. f	26
27	Total Adjusted A&G Expenses Including Property Insurance		\$	429,033 v	Sum Lines 12 thru 26	27
	Less: Property Insurance (Due to different allocation factor)			(8,310)	Negative of AH-2; Line 5; Col. c	28
29	Total Adjusted A&G Expenses Excluding Property Insurance		\$	420,723 V	Line 27 + Line 28	29 30
30 31	Transmission Wages and Salaries Allocation Factor Transmission Related Administrative & General Expenses		S	18.81% 79,127 √	Statement AI; Line 15 Line 29 x Line 30	31
32	Property Insurance Allocated to Transmission, General, and Common Plant			3,373	Negative of Line 28 x Line 52	32
33	Transmission Related A&G Expense Including Property Insurance Expense		\$	82,500 V	Line 31 + Line 32	33
34						34
35	Derivation of Transmission Plant Property Insurance Allocation Factor:					35
36	Transmission Plant & Incentive Transmission Plant		\$	6,628,921 V	Pg6 Rev Stmt AD; Line 25	36
37	Transmission Related Electric Miscellaneous Intangible Plant			-	Shall be Zero	37
38	Transmission Related General Plant			86,566 V	Pg6 Rev Stmt AD; Line 29	38
39	Transmission Related Common Plant			214,236 V	Pg6 Rev Stmt AD; Line 31	39
40 41	Total Transmission Related Investment in Plant		3	6,929,723 √	Sum Lines 36 thru 39	40 41
42	Total Transmission Plant & Incentive Transmission Plant		\$	6,628,921 v	Line 36 Above	42
43	Total Steam Production Plant		Ф	557,039 V	Pg6 Rev Stmt AD; Line 1	43
	Total Nuclear Production Plant			-	Shall be Zero	44
45	Total Other Production Plant			529,382 V	Pg6 Rev Stmt AD; Line 7	45
46	Total Distribution Plant			7,760,992 √	Pg6 Rev Stmt AD; Line 9	46
47	Transmission Related Electric Miscellaneous Intangible Plant			-	Shall be Zero	47
48				460,214 √	Pg6 Rev Stmt AD; Line 17	48
49				1,138,949 V	Pg6 Rev Stmt AD; Line 19	49
50	Total Plant in Service Excluding SONGS		\$	17,075,497 V	Sum Lines 42 thru 49	50
51	Torontoire Decreeds Leaves and Toronto C. F. (40.500/ 1	I: 40 / I: 50	51
52	Transmission Property Insurance and Tax Allocation Factor			40.58% V	Line 40 / Line 50	52

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 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.

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

Line No.	FERC Acet	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) ¹⁰ FERC Audit Adj.	(i) = (g) + (h) Adj A&G with FERC Audit Adj	(j) ¹¹ Add / (Deduct) A&G Cost Adj	(k) = (i) - (j) Revised A&G	Reference
		Administrative & General								j.				
1	920	A&G Salaries	\$ 46,411	\$ 968	\$ 45,443		\$ 45,443	v \$ 930 °	\$ 46,373		\$ 46,373		\$ 46,373	Form 1; Page 323; Line 181
2	921	Office Supplies & Expenses	28,861	9,375	19,486		19,486	v 1,718] ⁷	30,579		30,579		30,579	Form 1; Page 323; Line 182
3	921	Office Supplies & Expenses						v 9,375 ∫°						Form 1; Page 323; Line 182
4	922	Less: Administrative Expenses Transferred-Credit	(18,872)	(125)	(18,747)		(18,747)		(18,872)	6,110 v	(12,762)		(12,762)	Form 1; Page 323; Line 183
5	923 923	Outside Services Employed Outside Services Employed	108,535	12,846	95,690		95,690	v 84 7 v 2,166 9	97,939		97,939		97,939	Form 1; Page 323; Line 184 Form 1; Page 323; Line 184
7	923	Property Insurance	8,310	_	8,310		8,310	V 2,100 J	8.310		8,310		8,310	Form 1; Page 323; Line 184 Form 1; Page 323; Line 185
8	925	Injuries & Damages	181,130	1,105	180,025	(130) 5	179,895	v 747 9	180,642		180,642		180,642	Form 1; Page 323; Line 186
9	926	Employee Pensions & Benefits 1	62,304	2,590	59,715		59,715	√ 1,753 °	61,467		61,467		61,467	Form 1; Page 323; Line 187
10	927	Franchise Requirements	130,507	130,507	(0)		(0)		(0)		(0)		(0)	Form 1; Page 323; Line 188
11	928	Regulatory Commission Expenses	27,996	16,572	11,423		11,423		11,423		11,423	(618)	11,423	Form 1; Page 323; Line 189
12 13	929 930.1	Less: Duplicate Charges (Company Energy Use) General Advertising Expenses	(2,773) (204)	(204)	(2,773)		(2,773)		(2,773)		(2,773)	(612) √	(2,161)	Form 1; Page 323; Line 190 Form 1; Page 323; Line 191
14	930.2	Miscellaneous General Expenses	2,511	218	2,293	40 6	2,333	v 596 7	2,238		2,238		2,238	Form 1; Page 323; Line 192
15	930.2	Miscellaneous General Expenses						√ (691) 8			-			Form 1; Page 323; Line 192
16	931	Rents	10,939	- (1.015)	10,939		10,939		10,939		10,939		10,939	Form 1; Page 323; Line 193
17 18	935	Maintenance of General Plant	9,293	(1,915)	11,209		11,209		11,209		11,209		11,209	Form 1; Page 323; Line 196
19		Total Administrative & General Expenses	\$ 594,949	\$ 171,936	\$ 423,014	S (90)	\$ 422,923	√ \$ 16,552	\$ 439,476	s 6,110 v	\$ 445,586	S (612) √	\$ 446,198	Sum Lines 1 thru 17
20														
21 22	CII	1												
23		1 Expenses: CPUC energy efficiency programs	S 38											
24	0	CEMA Costs	874											
25		WMPMA Costs	57	\$ 968										
26 27	021	CEMA/WMPMA exclusion corrections	(0)					930 9						
28	921	CPUC energy efficiency programs CEMA Costs	8,255											
29		WMPMA Costs	1,120	9,375										
30		Other Exclusion - FERC Audit Adjustment (Finding #7) 3						1,718 7						
31	0.7.7	CEMA/WMPMA exclusion corrections		(10-				9,375 9						
32 33	922	WMPMA Costs CEMA/WMPMA exclusion corrections		(125)				(125) 9						
34	923	CPUC energy efficiency programs	(18)					(123)						
35		CEMA Costs	2,086											
36		WMPMA Costs	80											
37		Other Exclusion - 3P Adjustment ²	3,185											
38 39		Other Exclusion - FERC Audit Adjustment (Finding #3) 3	6,031											
40		Other Exclusion - FERC Audit Adjustment (Finding #8) ³ Other Exclusion - FERC Audit Adjustment (Finding #7) ³	1,481	12,846				84 7						
41		CEMA/WMPMA exclusion corrections						2,166						
42	925	CPUC energy efficiency programs	278					2,100						
43		WMPMA Costs	747											
44		Customer Information System	81	1,105				242 9						
45 46	926	CEMA/WMPMA exclusion corrections	646					747 9						
47	920	CPUC energy efficiency programs Customer Information System	191											
48		WMPMA Costs	1,753	2,590										
49		CEMA/WMPMA exclusion corrections						1,753 9						
50 51		Franchise Requirements CPUC reimbursement fees	13,016	130,507										
52	720	CPUC energy efficiency programs	428											
53		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	41											
54 55		CPUC Intervenor Funding Expense - Transmission	2,085											
56		CPUC Intervenor Funding Expense - Distribution Other Exclusion - FERC Audit Adjustment (Finding #5) ³	1,003	16,572										
57	929	Duplicate Charges (Company Energy Use) 11	1,003	10,372										
58	930.1	General Advertising Expenses		(204)										
59	930.2	Abandoned Projects	2,361					50¢ 7						
60 61		Other Exclusion - FERC Audit Adjustment (Finding #7) ³ Other Exclusion - FERC Audit Adjustment (Finding #7) ³	(691)					596 ⁷ (691) ⁸						
62		Other Exclusion - FERC Audit Adjustment (Finding #7) 2019 Abandoned Projects Correction 4	(1,452)	218				(051)						
63	935	CPUC energy efficiency programs	(1,927)											
64		Hazardous Substances-Hazardous Substance Cleanup Cost Account	12	(1,915)										
65 66		Total Excluded Expenses		\$ 171,936				\$ 16,552						
67		I otal Excluded Expenses		3 1/1,936	-			3 10,334						
68														
69	٧	Items in BOLD have changed to correct the over-allocation of "Duplica				dit accounted for in	FERC account	929.						
70 71	2	FERC Acet 926, Employee Pensions & Benefits, does not include any PBO Represents reclassification of 2018 and 2019 3P (People, Process, Priorities)				60 566 580 and 500	to A&G FEDC							
72		Account 923, in 2020. Entries are excluded here and reflected as an "Other	BTRR Adjusti	ment" in Cycl	e 4 (see separate	Cost Adjustment work	cpapers).							
73	3	Adjusting journal entries related to prior year O&M and A&G costs (2016-2	(19) that resu	lted from the	2020 FERC Aud	it are excluded from T	O5 Cycle 4.							
74		The impacts of the adjusting entries is reflected in the per book amount and				The impact of FERC	Audit							
75 76	4	adjustments and corresponding refunds will be accounted for in a separate re Represents reclassification of 2019 abandoned project costs from A&G FER				entry is avoluded horo	and raflacted on							
77		an "Other BTRR Adjustment" in Cycle 4 (see separate Cost Adjustment wo		O.2 IO PERC	raccount 420.3. I	and y is excluded here	and renected as							
78	5	Removal of EPRI dues from TO5 Cycle 4 and going forward per response to	Six Cities pr											
79	6	Add back of credit balance included in FERC account 930.2 related to electr						1 2025: :						
80 81	1	Represents FERC Audit adjusting entry on Finding #7 - accounting for dona resulting from the 2020 FERC Audit that should be added back in the TO5										FED.C		
81	8	resulting from the 2020 FERC Audit that should be added back in the TOS of Reversal of A&G exclusion on FERC Audit Finding #7 in the originally filed									a analysis filed with	EKC.		
83	9	2020 CEMA/WMPMA exclusion corrections.	OJ Cycle 4	annig. The to	amount uidl S	nouse have been excit	аса ш 2020 A&	- 101 tile 2010 t0 2	v. / io oliUWil II	Louiote /.				
84	10	FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead												
85	11	This is to correct the overallocation of duplicate charges credit for company	energy use in	FERC Accoun	nt no. 929.									
86														

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

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
020	Administrative & General A&G Salaries	s 46,411	\$ 968	\$ 45,443		s 45.443		. 46.252	E1-D222-1101
920 921	A&G Salaries Office Supplies & Expenses	\$ 46,411 28,861	\$ 968 9,375	\$ 45,443 19,486		\$ 45,443 19,486	√ \$ 930 ° √ 1,718] ⁷	\$ 46,373 30,579	Form 1; Page 323; Line 181 Form 1; Page 323; Line 182
921	Office Supplies & Expenses	20,001	9,373	19,480		19,480	v 1,718 / v 9,375 /	30,379	Form 1; Page 323; Line 182
922	Less: Administrative Expenses Transferred-Credit	(18,872)	(125)	(18,747)		(18,747)		(18,872)	Form 1; Page 323; Line 183
923	Outside Services Employed	108,535	12,846	95,690		95,690	v 84 7	97,939	Form 1; Page 323; Line 184
923	Outside Services Employed		_				v 2,166	,	Form 1; Page 323; Line 184
924	Property Insurance	8,310	-	8,310		8,310		8,310	Form 1; Page 323; Line 185
925	Injuries & Damages	181,130	1,105	180,025	(130) 5		√ 747 °	180,642	Form 1; Page 323; Line 186
926	Employee Pensions & Benefits	62,304	2,590	59,715		59,715	v 1,753 °	61,467	Form 1; Page 323; Line 187
927 928	Franchise Requirements Regulatory Commission Expenses	130,507 27,996	130,507 16,572	(0) 11,423		(0) 11,423		(0) 11,423	Form 1; Page 323; Line 188 Form 1; Page 323; Line 189
929	Less: Duplicate Charges (Company Energy Use)	(2,773)	-	(2,773)		(2,773)		(2,773)	Form 1; Page 323; Line 190
930.1	General Advertising Expenses	(204)	(204)	-		-		-	Form 1; Page 323; Line 191
930.2	Miscellaneous General Expenses	2,511	218	2,293	40 6	2,333	√ 596 ⁷	2,238	Form 1; Page 323; Line 192
930.2 931	Miscellaneous General Expenses Rents	10,939		10,939		10,939	v (691)	10,939	Form 1; Page 323; Line 192 Form 1; Page 323; Line 193
931	Maintenance of General Plant	9,293	(1,915)	11,209		11,209		11,209	Form 1; Page 323; Line 196
1									
	Total Administrative & General Expenses	\$ 594,949	\$ 171,936	\$ 423,014	\$ (90)	\$ 422,923	√ \$ 16,552	\$ 439,476	Sum Lines 1 thru 17
Exclud	ed Expenses:								
920	CPUC energy efficiency programs	\$ 38							
1	CEMA Costs WMPMA Costs	874	e 040						
1	WMPMA Costs CEMA/WMPMA exclusion corrections	57	\$ 968				930 9		
921	CPUC energy efficiency programs	(0)					230		
1	CEMA Costs	8,255							
1	WMPMA Costs	1,120	9,375						
1	Other Exclusion - FERC Audit Adjustment (Finding #7) 3						1,718 ⁷ 9,375 ⁹		
922	CEMA/WMPMA exclusion corrections WMPMA Costs		(125)				9,375		
722	CEMA/WMPMA exclusion corrections		(123)				(125) 9		
923	CPUC energy efficiency programs	(18)					(-/		
1	CEMA Costs	2,086							
1	WMPMA Costs	80							
1	Other Exclusion - 3P Adjustment ²	3,185							
1	Other Exclusion - FERC Audit Adjustment (Finding #3) ³ Other Exclusion - FERC Audit Adjustment (Finding #8) ³	6,031 1,481	12,846						
1	Other Exclusion - FERC Audit Adjustment (Finding #8) Other Exclusion - FERC Audit Adjustment (Finding #7) 3	1,461	12,040				84 7		
1	CEMA/WMPMA exclusion corrections						2,166 9		
925	CPUC energy efficiency programs	278					2,200		
1	WMPMA Costs	747							
1	Customer Information System	81	1,105				9		
926	CEMA/WMPMA exclusion corrections CPUC energy efficiency programs	646					747 9		
920	Customer Information System	191							
1	WMPMA Costs	1,753	2,590						
1	CEMA/WMPMA exclusion corrections						1,753 9		
927 928	Franchise Requirements CPUC reimbursement fees	13,016	130,507						
920	CPUC energy efficiency programs	428							
1	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	41							
1	CPUC Intervenor Funding Expense - Transmission								
1	CPUC Intervenor Funding Expense - Distribution Other Evaluation - FERC Audit Adjustment (Finding #5) 3	2,085	17.570						
930.1	Other Exclusion - FERC Audit Adjustment (Finding #5) ³ General Advertising Expenses	1,003	16,572 (204)						
	Abandoned Projects	2,361	(204)						
1	Other Exclusion - FERC Audit Adjustment (Finding #7) 3						596 ⁷		
1	Other Exclusion - FERC Audit Adjustment (Finding #7) 3	(691)					(691) 8		
	2019 Abandoned Projects Correction ⁴	(1,452)							
935	CPUC energy efficiency programs Hazardous Substances-Hazardous Substance Cleanup Cost Account	(1,927) 12	(1,915)						
1	11aZardous Suostances-riazardous Substance Cleanup Cost Account	12	(1,915)	_					
1	Total Excluded Expenses		\$ 171,936	=			\$ 16,552		
v	Items in BOLD have changed due to A&G adj. missed in prior cost ac	di, filing and CEMA	/WMPMA exclusi	on corrections co	mnared to the origina	l TO5 Cycle 4 fil	ing per ER22-527 a	nd cost adi. incl. in TO5	Cycle 5 per ER23-542.
1	FERC Acet 926, Employee Pensions & Benefits, does not include any PBC				, the origina		a p		-5 p
2	Represents reclassification of 2018 and 2019 3P (People, Process, Prioritie	s) project costs from	O&M FERC Accoun			С			
1	Account 923, in 2020. Entries are excluded here and reflected as an "Other								
3	Adjusting journal entries related to prior year O&M and A&G costs (2016- The impacts of the adjusting entries is reflected in the per book amount and								
3				i ne mipaci 01	. Lice runt				
3	adjustments and corresponding refunds will be accounted for in a separate r			5 Entry is evolud	ed here and reflected as				
3		RC Account 930.2 to	FERC Account 426	Lift y is excite					
	adjustments and corresponding refunds will be accounted for in a separate r Represents reclassification of 2019 abandoned project costs from A&G FE an "Other BTRR Adjustment" in Cycle 4 (see separate Cost Adjustment we	orkpapers).	FERC Account 426	End y is excite					
	adjustments and corresponding refunds will be accounted for in a separate r Represents reclassification of 2019 abandoned project costs from A&G FE an "Other BTRR Adjustment" in Cycle 4 (see separate Cost Adjustment we Removal of EPRI dues from TO5 Cycle 4 and going forward per response t	orkpapers). to Six Cities protest.							
	adjustments and corresponding refunds will be accounted for in a separate r Represents reclassification of 2019 abandoned project costs from A&G FE an "Other BTRR Adjustment" in Cycle 4 (see separate Cost Adjustment we Removal of EPRI dues from TO5 Cycle 4 and going forward per response to Add back of credit balance included in FERC account 930.2 related to elect	orkpapers). to Six Cities protest. tric vehicles or clean	transportation initiat	ives which is a bal	ancing account.	l in the 2020 below	nces that was missed	in prior year cost adjustme	ent filings
4 5 6	adjustments and corresponding refunds will be accounted for in a separate r Represents reclassification of 2019 abandoned project costs from A&G FE an "Other BTRR Adjustment" in Cycle 4 (see separate Cost Adjustment we Removal of EPRI dues from TO5 Cycle 4 and going forward per response t	orkpapers). To Six Cities protest. Tric vehicles or clean attions & lobbying ex	transportation initiat penses related to pri	ives which is a bal or year A&G costs	ancing account. (2016 - 2019) credited				
4 5 6	adjustments and corresponding refunds will be accounted for in a separate r Represents reclassification of 2019 abandoned project costs from A&G FE an "Other BTRR Adjustment" in Cycle 4 (see separate Cost Adjustment we Removal of EPRI dues from TOS Cycle 4 and going forward per response to Add back of credit balance included in FERC account 930.2 related to elect Represents FERC Audit adjusting entry on Finding #7 - accounting for don	orkpapers). To Six Cities protest. Tric vehicles or clean ations & lobbying ex Cycle 4 A&G. The in	transportation initiat penses related to pri mpact of FERC audi	ives which is a bal or year A&G costs it adjustments and	ancing account. (2016 - 2019) credited corresponding refunds v	will be accounted	for in a separate FER	C Audit refund analysis fi	

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
	020	Administrative & General	\$ 46.411	\$ 968	. 45 442		s 45.443		\$ 45.443	E 1 B 222 Y: 101
1	920	A&G Salaries	0 10,111	y ,00			,		\$ 45,443 19,486	Form 1; Page 323; Line 181
2	921 922	Office Supplies & Expenses	28,861	9,375	19,486 (18,747)		19,486 (18,747)	6,110 7	(12,637)	Form 1; Page 323; Line 182 Form 1; Page 323; Line 183
4	922	Less: Administrative Expenses Transferred-Credit Outside Services Employed	(18,872) 108,535	(125) 12,846	95,690		95,690	6,110	95,690	Form 1; Page 323; Line 183 Form 1; Page 323; Line 184
5	924	Property Insurance	8,310	12,640	8,310		8.310		8,310	Form 1; Page 323; Line 185
6	925	Injuries & Damages	181,130	1,105	180,025	v (130) 5	179,895		179,895	Form 1; Page 323; Line 186
7	926	Employee Pensions & Benefits 1	62,304	2,590	59,715	() ,	59,715		59,715	Form 1; Page 323; Line 187
8	927	Franchise Requirements	130,507	130,507	(0)		(0)		(0)	Form 1; Page 323; Line 188
9	928	Regulatory Commission Expenses	27,996	16,572	11,423		11,423		11,423	Form 1; Page 323; Line 189
10	929	Less: Duplicate Charges (Company Energy Use)	(2,773)	-	(2,773)		(2,773)		(2,773)	Form 1; Page 323; Line 190
11	930.1	General Advertising Expenses	(204)	(204)	-		-		-	Form 1; Page 323; Line 191
12	930.2	Miscellaneous General Expenses	2,511	218	2,293	√ 40 ⁶	2,333		2,333	Form 1; Page 323; Line 192
13 14	931 935	Rents Maintenance of General Plant	10,939 9,293	(1,915)	10,939 11,209		10,939 11,209		10,939 11,209	Form 1; Page 323; Line 193
15	933	Maintenance of General Plant	9,293	(1,913)	11,209		11,209		11,209	Form 1; Page 323; Line 196
16 17		Total Administrative & General Expenses	\$ 594,949	\$ 171,936	\$ 423,014	\$ (90)	\$ 422,923	\$ 6,110	\$ 429,033	Sum Lines 1 thru 14
18										
19		1 Expenses:								
20	920	CPUC energy efficiency programs	\$ 38 874							
21 22		CEMA Costs WMPMA Costs	874 57	\$ 968						
23	921	CPUC energy efficiency programs	(0)	· 200						
24		CEMA Costs	8,255							
25		WMPMA Costs	1,120	9,375						
26		WMPMA Costs	(10)	(125)						
27 28	923	CPUC energy efficiency programs CEMA Costs	(18) 2,086							
29		WMPMA Costs	2,080							
30		Other Exclusion - 3P Adjustment ²	3,185							
31		Other Exclusion - FERC Audit Adjustment (Finding #3) 3	6,031							
32		Other Exclusion - FERC Audit Adjustment (Finding #8) 3	1,481	12,846						
33	925	CPUC energy efficiency programs	278	12,040						
34		WMPMA Costs	747							
35		Customer Information System	81	1,105						
36 37	926	CPUC energy efficiency programs	646 191							
38		Customer Information System WMPMA Costs	1,753	2,590						
39	927	Franchise Requirements	1,733	130,507						
40		CPUC reimbursement fees	13,016	150,507						
41		CPUC energy efficiency programs	428							
42		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	41							
43		CPUC Intervenor Funding Expense - Transmission	2.005							
44 45		CPUC Intervenor Funding Expense - Distribution	2,085	16 572						
46	930.1	Other Exclusion - FERC Audit Adjustment (Finding #5) ³ General Advertising Expenses	1,003	16,572 (204)						
47		Abandoned Projects	2,361	(204)						
48		Other Exclusion - FERC Audit Adjustment (Finding #7) 3	(691)							
49		2019 Abandoned Projects Correction ⁴	(1,452)	218						
50	935	CPUC energy efficiency programs	(1,927)	•						
51		Hazardous Substance Cleanup Cost Account	12	(1,915)	=					
52 53		Tatal Fanda dad Fanancia								
53 54		Total Excluded Expenses	:	\$ 171,936	=					
55	٧	Items in BOLD have changed due to various FERC audit adj. comp	pared to the origina	l TO5 Cycle 4 fili	ngs per ER22-527	and cost adi. included	d in ER23-542			
56	1	FERC Acet 926, Employee Pensions & Benefits, does not include any Pl			o p	a contact				
57	2	Represents reclassification of 2018 and 2019 3P (People, Process, Priori			counts 560, 566, 5	580, and 588 to A&G FI	ERC			
58		Account 923, in 2020. Entries are excluded here and reflected as an "Oth	ner BTRR Adjustmer	it" in Cycle 4 (see s	eparate Cost Adjus	stment workpapers).				
59	3	Adjusting journal entries related to prior year O&M and A&G costs (201								
60		The impacts of the adjusting entries is reflected in the per book amount a			0 total. The impact	t of FERC Audit				
61	4	adjustments and corresponding refunds will be accounted for in a separat			426 5 E : :	de de data en en en en en en en	1			
62 63		Represents reclassification of 2019 abandoned project costs from A&G I an "Other BTRR Adjustment" in Cycle 4 (see separate Cost Adjustment		to FERC Account	426.5. Entry is exc	cluded here and reflected	ı as			
64	5	Removal of EPRI dues from TO5 Cycle 4 and going forward per respons		st.						
65	6	Add back of credit balance included in FERC account 930.2 related to el			itiatives which is a	balancing account.				
66	7	FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhe				_				
		=								

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

Working Capital

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

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

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 Capital

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

(\$1,000)

Lin No		FERC Form 1 Page; Line; Col.		Vorking Cash		3-Months age 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	Transmission Plant Allocation Factor					40.35% √	Pg6 Rev Stmt AD; Line 35	2
4	Table 1 and Table					1010070	1 go 1te v Sunt 115, Eine 35	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 11								10 11
12			S	95,536			Statement AH: Line 9	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		~	82,500	ı		Pg9; Rev. Stmt AH; Line 33	13
14				´-			Negative of Statement AH; Line 16	14
15	Total		\$	178,036 v	ı		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				22.254			Y: 15 Y: 15	18
19 20	Transmission Related Cash Working Capital - Retail Customers			22,254	,		Line 15 x Line 17	19 20
20	D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:							21
22	CPUC Intervenor Funding Expense - Transmission		S	_			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							Y: 06 Y: 00	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.

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 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 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226) LTD = Long Term Debt		_	112; 18; c 112; 19; c 112; 21; c 112; 22; c 112; 23; c	\$ 6,053,573 - - - (13,173) \$ 6,040,400	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1 i = LTD interest)		117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ 233,779 4,107 1,450 - - \$ 239,335		9 10 11 12 13 14
15 16 17	Cost of Long-Term Debt:				\$ 239,335	Sum Lines 10 thru 14	15 16 17
18	-				3.90%	Line 15 / Line 7	18
19 20 21 22 23	Preferred Equity Component: PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity			112; 3; c 118; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	19 20 21 22 23
24 25 26 27 28	Common Equity Component: Proprietary Capital Less: Preferred Stock (Acet 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acet 216 Accumulated Other Comprehensive Income (Acet 219)	i.1)		112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ 7,729,414 - - 10,034	Negative of Line 20 Above	24 25 26 27 28
29 30	CS = Common Stock			112, 13, 0	\$ 7,739,448	Sum Lines 25 thru 28	29 30
31 32 33 34	Base Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	10.10% (d) = (b) x (c) Weighted	SDG&E Base Return on Equity	31 32 33 34
35 36	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35 36
	Long-Term Debt \$ Preferred Equity * Common Equity * Total Capital *	6,040,400 - 7,739,448 13,779,848	43.84% 0.00% 56.16% 100.00%	3.96% 0.00% 10.10%	1.74% 0.00% 5.67% 7.41%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40 41
42	Cost of Equity Component (Preferred & Common):				5.67%	Line 38 + Line 39; Col. d	42 43
44 45 46 47	CAISO Participation ROE Adder:	(a)	(b) Cap. Struct.	(c) Cost of	0.50% (d) = (b) x (c) Weighted	Order No. 679, 116 FERC ¶ 61,057 at P 326	44 45 46 47
48	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		48
51	Long-Term Debt \$ Preferred Equity Common Equity Total Capital \$	6,040,400 - 7,739,448 13,779,848	43.84% 0.00% 56.16% 100.00%	0.00% 0.00% 0.50%	0.00% 0.00% 0.28% 0.28%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Col. c = Line 45 Above Sum Lines 50 thru 52	49 50 51 52 53
54	Cost of Common Equity Component (CAISO Participation ROE Ac		200070		0.28%	Line 52; Col. d	54 55

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.				<u>_1</u>	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4	Incentive Return on Common Equity: 1 Incentive Weighted Cost of Capital:		(a) Amounts ²	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.00% (d) = (b) x (c) Weighted Cost of Capital		1 2 3 4
5 6 7 8 9 10	Long-Term Debt Preferred Equity Common Equity Total Capital Incentive Cost of Equity Component (Preferred & Common):	\$	6,040,400 - 7,739,448 13,779,848	43.84% 0.00% 56.16% 100.00%	3.96% 0.00% 0.00%	1.74% 0.00% 0.00% 1.74%	Col. c = Page 1, Line 17 Col. c = Page 1, Line 22 Col. c = Line 1 Above Sum Lines 6 thru 8 Line 7 + Line 8; Col. d	5 6 7 8 9 10
12							Zine / · Zine o, con u	12
14 15 16 17 18	CAISO Participation ROE Adder: Weighted Cost of Capital:		(a) Amounts ²	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	Order No. 679, 116 FERC ¶61,057 at P 326	14 15 16 17 18
19 20 21 22 23	Long-Term Debt Preferred Equity Common Equity Total Capital	\$	6,040,400 - 7,739,448 13,779,848	43.84% 0.00% 56.16% 100.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Col. c = Line 14 Above Sum Lines 19 thru 21	19 20 21 22 23
24	Cost of Common Equity Component (CAISO Participation ROI	E Add	ler):			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.

Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY

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
3	A. Federal Income Tax Component:			2 3
4 5	Where:			4 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 Stmnt AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 8,011	AV-1A; Line 40	8
9 10	D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	\$ 4,575,657 V 21%	Pg3.3; BK-1 Rev TO5 C4-FERC Audit; Line 27 Federal Income Tax Rate	9 10
11	11 Tederal medine Tax Rate for Rate Effective Ferrod	2170	rederat income Tax Rate	11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	1.4632%	Federal Income Tax Expense	12
13	(1 - FT)			13
14 15	B. State Income Tax Component:			14 15
16	B. State meonic Pax Component.			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 \$ 4,575,657 v	Line 8 Above	19
20 21	C = Transmission Rate Base FT = Federal Income Tax Expense	\$ 4,575,657 V 1.4632%	Line 9 Above Line 12 Above	20 21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24		0.7090%	State Income Tax Expense	24
25 26	(1 - ST)			25 26
27	C. Total Federal & State Income Tax Rate:	2.1721%	Line 12 + Line 24	27
28				28
29	D. Total Weighted Cost of Capital:	7.4095%	Page 1; Line 40	29
30	F.C SC. S.I.D D. DOF	0.50150/	** ** **	30
31 32	E. Cost of Capital Rate (COCR) - Base ROE:	9.5817%	Line 27 + Line 29	31 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 38	Where:			37 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	\$ 4,575,657 √	Pg3.3; BK-1 Rev TO5 C4-FERC Audit; Line 27	42
43 44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	43 44
45	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0746%	Federal Income Tax Expense	45
46	(1 - FT)		·	46
47	D.C. I. T. C.			47
48 49	B. State Income Tax Component:			48 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	\$ 4,575,657 √	Line 42 Above	53
54 55	FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	0.0746% 8.84%	Line 45 Above State Income Tax Rate	54 55
56		0.0470	State income Tax Rate	56
57		0.0345%	State Income Tax Expense	57
58	(1 - ST)		-	58
59	C. Tatal F. Jamel & Chata January Tay Data	0.10010/	T: 45 : T: 55	59
60 61	C. Total Federal & State Income Tax Rate:	0.1091%	Line 45 + Line 57	60 61
	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.2808%	Page 1; Line 53	62
63			<i>Q</i> , =	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 to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929.

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	Incentive Cost of Capital Rate (ICOCR) Calculation - Base ROE: 1			1
2 3 4	A. Federal Income Tax Component:			2 3 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 D = Incentive ROE Project Transmission Rate Base	\$ - \$ -	Statement BK-1; Page 3; Line 32	8 9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10
11				11
12 13	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12 13
14 15	P. Stata Income Tay Commonants			14 15
16	B. State Income Tax Component:			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 22	FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	0.0000% 8.84%	Line 12 Above Page 3; Line 22	21 22
23	S1 – State income 1ax Rate for Rate Effective Feriod	0.0470	rage 3, Line 22	23
24	State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$	0.0000%	State Income Tax Expense	24
25	(1 - ST)		•	25
26				26
27 28	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24	27 28
29 30	D. Total Incentive Weighted Cost of Capital:	1.7369%	Page 2; Line 9	29 30
31	E. Incentive Cost of Capital Rate (ICOCR) - Base ROE:	1.7369%	Line 27 + Line 29	31
32				32
33				33
34	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			34
35	A Federal Learner Ten Community			35 36
36 37	A. Federal Income Tax Component:			36 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 43	D = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	\$ - 21%	Statement BK-1; Page 3; Line 32	42 43
44	11 - redefai income Tax Rate for Rate Effective reflod	21/0	Page 3; Line 10	44
45	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0000%	Federal Income Tax Expense	45
46	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$			46
47				47
48 49	B. State Income Tax Component:			48 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	State Income Tay = ((A) ± (B / C) ± Endard Income Tay)*/CT\	0.00000/	Charles Income To To	56 57
57 58	State Income Tax = $\underline{((A) + (B/C) + \text{Federal Income Tax})^*(ST)}$ (1 - ST)	0.0000%	State Income Tax Expense	57 58
59	(1-31)			58 59
60	C. Total Federal & State Income Tax Rate:	0.0000%	Line 45 + Line 57	60
61				61
62 63	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	62 63
	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.

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					FERC Form 1			2.0	Line
No.	Long-Term Debt Component - Denominator:			<u>1</u>	Page; Line; Col.		Amounts	Reference	No.
1					112. 10	e	(052 572		
2	Bonds (Acct 221)				112; 18; c	\$	6,053,573		2 3
3	Less: Reacquired Bonds (Acct 222)				112; 19; c		-		3 4
4	Other Long-Term Debt (Acct 224)				112; 21; c		-		5
5	Unamortized Premium on Long-Term Debt (Acct 225)	_			112; 22; c		(12.172)		6
6 7	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226	0)			112; 23; c	S	(13,173)	G I ad (7
8	LTD = Long Term Debt					3	6,040,400	Sum Lines 2 thru 6	8
	I T. D. la C N								9
9	Long-Term Debt Component - Numerator:				117.62	0	222 770		
10	Interest on Long-Term Debt (Acct 427)				117; 62; c	\$	233,779		10
11	Amort. of Debt Disc. and Expense (Acct 428)				117; 63; c		4,107		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)				117; 64; c		1,450		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	1.1)			117; 66; c				14
15	i = LTD interest					\$	239,335	Sum Lines 10 thru 14	15
16									16
17	Cost of Long-Term Debt:						3.96%	Line 15 / Line 7	17
18									18
	Preferred Equity Component:								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	Common Equity Component:								24
25	Proprietary Capital				112; 16; c	\$	7,729,414		25
26	Less: Preferred Stock (Acct 204)				112; 3; c			Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 21	(6.1)			112; 12; c		-		27
28	Accumulated Other Comprehensive Income (Acct 219)				112; 15; c		10,034		28
29	CS = Common Stock					\$	7,739,448	Sum Lines 25 thru 28	29
30									30
31									31
32	Base Return on Common Equity:						10.10%	SDG&E Base Return on Equity	32
33			(a)	(b)	(c)	(0	$\mathbf{d}) = (\mathbf{b}) \times (\mathbf{c})$		33
34				Cap. Struct.	Cost of		Weighted		34
35	Weighted Cost of Capital:		Amounts 1	Ratio	Capital	C	ost of Capital		35
36					1				36
37	Long-Term Debt	\$	6,040,400	43.84%	3.96%		1.74%	Col. c = Line 17 Above	37
38	Preferred Equity	Ψ.	-	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	S	13,779,848	100.00%			7.41%	Sum Lines 37 thru 39	40
41	Total Capital	Ψ	15,775,010	100.0070			7	Sum Emes 57 and 57	41
42	Cost of Equity Component (Preferred & Common):						5.67%	Line 38 + Line 39; Col. d	42
43	cost of Equity Component (Freefred & Common).						3.0770	Ellie 38 + Ellie 37, Col. d	43
44									44
45	CAISO Participation ROE Adder:						0.50%	Order No. 679, 116 FERC ¶ 61,057 at P 326	45
46	CAISO Participation ROE Adder:		(a)	(L)	(a)	- ($(a) = (b) \times (c)$	Order No. 6/9, 116 FERC 61,03/ at F 326	46
46 47			(a)	(b) Cap. Struct.	(c) Cost of	(0			46 47
	W. 11. 10 . 10 . 11			•			Weighted		
48	Weighted Cost of Capital:		Amounts 1	Ratio	Capital	C	ost of Capital		48
49		_							49
	e	\$	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
	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	Cost of Common Equity Component (CAISO Participation ROE	Add	<u>er):</u>				0.28%	Line 52; Col. d	55

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)

Lin No					FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4	Incentive Return on Common Equity: Incentive Weighted Cost of Capital:		(a) Amounts ²	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.00% (d) = (b) x (c) Weighted Cost of Capital		1 2 3 4
5 6 7 8 9	Long-Term Debt Preferred Equity Common Equity Total Capital	\$	6,040,400 - 7,739,448 13,779,848	43.84% 0.00% 56.16% 100.00%	3.96% 0.00% 0.00%	1.74% 0.00% 0.00% 1.74%	Col. c = Page 1, Line 17 Col. c = Page 1, Line 22 Col. c = Line 1 Above Sum Lines 6 thru 8	5 6 7 8 9
10 11 12	Incentive Cost of Equity Component (Preferred & Common):					0.00%	Line 7 + Line 8; Col. d	10 11 12
13 14 15 16 17	CAISO Participation ROE Adder: Weighted Cost of Capital:		(a) Amounts ²	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	Order No. 679, 116 FERC ¶ 61,057 at P 326	13 14 15 16 17
18 19 20 21 22 23 24	Long-Term Debt Preferred Equity Common Equity Total Capital Cost of Common Equity Component (CAISO Participation RO	\$ \$ E Add	6,040,400 - 7,739,448 13,779,848	43.84% 0.00% 56.16% 100.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Col. c = Line 14 Above Sum Lines 19 thru 21 Line 21; Col. d	18 19 20 21 22 23 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 2 3	Cost of Capital Rate (COCR) Calculation - Base ROE: A. Federal Income Tax Component:			1 2 3
4 5 6 7 8 9 10	Where: A = Sum of Preferred Stock and Return on Equity Component B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	\$ 5.67% \$ 3,299 \$ 8,011 \$ 4,575,642 \footnote{0.00}	Page 1; Line 42 Page 8; Rev. Negative of Stmnt AR; Line 9 AV-1A; Line 40 Pg3.3; BK-1 Rev TO5 C4-FERC Audit; Line 27 Federal Income Tax Rate	4 5 6 7 8 9 10
12 13 14 15 16	(1 - FT) B. State Income Tax Component:	1.4632%	Federal Income Tax Expense	12 13 14 15 16
18 19 20 21 22 23	Where: A = Sum of Preferred Stock and Return on Equity Component B = Equity AFUDC Component of Transmission Depreciation Expense C = Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	\$ 8,011 \$ 4,575,642 \forall 1.4632\% 8.84\%	Line 6 Above Line 8 Above Line 9 Above Line 12 Above State Income Tax Rate	17 18 19 20 21 22 23
24 25 26 27	State Income Tax =((A) + (B / C) + Federal Income Tax)*(ST)(1 - ST) C. Total Federal & State Income Tax Rate:	0.7090% 2.1721% v	State Income Tax Expense Line 12 + Line 24	24 25 26 27
28 29	D. Total Weighted Cost of Capital:	7.4095%	Page 1; Line 40	28 29
30 31 32	E. Cost of Capital Rate (COCR) - Base ROE:	9.5817%	Line 27 + Line 29	30 31 32
33 34 35 36 37	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder: A. Federal Income Tax Component:			33 34 35 36 37
38 39 40 41 42 43 44	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	0.28% \$ - \$ - \$ 4,575,642 V	Page 1; Line 55 Shall be Zero for ROE Adder Shall be Zero for ROE Adder Pg3.3; BK-1 Rev TO5 C4-FERC Audit; Line 27 Federal Income Tax Rate	38 39 40 41 42 43 44
45 46 47 48 49	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$ B. State Income Tax Component:	0.0746%	Federal Income Tax Expense	45 46 47 48 49
50 51 52 53 54 55	Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Equity AFUDC Component of Transmission Depreciation Expense C = Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	0.28% \$ - \$ 4,575,642 √ 0.0746% 8.84%	Line 39 Above Line 41 Above Line 42 Above Line 45 Above State Income Tax Rate	50 51 52 53 54 55
56 57 58	State Income Tax = $\frac{((A) + (B/C) + Federal Income Tax)*(ST)}{(1 - ST)}$	0.0345%	State Income Tax Expense	56 57 58
59 60 61	C. Total Federal & State Income Tax Rate:	0.1091%	Line 45 + Line 57	59 60 61
62 63	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.2808%	Page 1; Line 53	62 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

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate (ICOCR) Calculation - Base ROE: 1			1
3	A. Federal Income Tax Component:			2 3
4 5	Where:			4 5
6 7 8	A = Sum of Preferred Stock and Return on Equity Component B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense	0.00% \$ - \$ -	Page 2; Line 11 Shall be Zero for Incentive ROE Projects	6 7 8
9 10 11	D = Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	\$ - 21%	Statement BK-1; Page 3; Line 32 Page 3; Line 10	9 10 11
12 13 14	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12 13 14
15 16 17	· · · · · · · · · · · · · · · · · · ·			15 16 17
18 19 20 21	A = Sum of Preferred Stock and Return on Equity Component B = Equity AFUDC Component of Transmission Depreciation Expense C = Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Expense	0.00% \$ - \$ - 0.0000%	Line 6 Above Line 8 Above Line 9 Above Line 12 Above	18 19 20 21
22 23 24 25	ST = State Income Tax Rate for Rate Effective Period State Income Tax = $\underline{((A) + (B/C) + \text{Federal Income Tax})^*(ST)}$ $\underline{(1 - ST)}$	0.0000%	Page 3; Line 22 State Income Tax Expense	22 23 24 25
26 27	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24	26 27
28 29 30	D. Total Incentive Weighted Cost of Capital:	1.7369%	Page 2; Line 9	28 29 30
31 32	E. Incentive Cost of Capital Rate (ICOCR) - Base ROE:	1.7369%	Line 27 + Line 29	31 32
33 34 35	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			33 34 35
36 37	A. Federal Income Tax Component:			36 37
38 39	Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	38 39
40 41	B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense	\$ - \$ -	Shall be Zero for Incentive ROE Projects	40 41
42 43 44	D = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	\$ - 21%	Statement BK-1; Page 3; Line 32 Page 3; Line 10	42 43 44
45 46 47	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	45 46 47
48 49	B. State Income Tax Component:			48 49
50 51 52 53 54	Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Equity AFUDC Component of Transmission Depreciation Expense C = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Expense	0.00% \$ - \$ - 0.0000%	Line 39 Above Line 41 Above Line 42 Above Line 45 Above	50 51 52 53 54
55 56	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 55	55 56
57 58 59	State Income Tax = $\underline{((A) + (B / C) + Federal Income Tax)*(ST)}$ (1 - ST)	0.0000%	State Income Tax Expense	57 58 59
60 61	C. Total Federal & State Income Tax Rate:	0.0000%	Line 45 + Line 57	60 61
62	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	62 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.

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								Line
No.	-	Col. 1	<u>Col. 2</u>	Col. 3	Col. 4	Col. 5	Col. 6	No.
2	Calculations:	<u>C01, 1</u>	= Col. 2 - Col. 6	<u>C01. 5</u>	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	in Revenue	Rate 1	wo Interest	Interest	with Interest	7
8	January	2020	\$ 10	0.42%		\$ 0	\$ 10	8
9	February	2020	10	0.39%	19	0	20	9
10	March	2020	10	0.42%	29 39	0	29	10
11 12	April May	2020 2020	10 10	0.39% 0.40%	49	0	39 49	11 12
13	June	2020	10	0.39%	59	0	59	13
14	July	2020	10	0.29%	69	0	69	14
15	August	2020	10	0.29%	79	0	79	15
16	September	2020	10	0.28%	89	0	89	16
17	October	2020	10	0.28%	98	0	99	17
18	November	2020	10	0.27%	108	0	109	18
19	December	2020	10	0.28%	118	0	119	19
20	January	2021		0.28%	119	0	119	20
21	February	2021		0.25%	119 119	0	119	21 22
22 23	March April	2021 2021		0.28% 0.27%	120	0	120 120	23
24	May	2021		0.28%	120	0	120	24
25	June	2021		0.27%	120	0	121	25
26	July	2021		0.28%	121	0	121	26
27	August	2021		0.28%	121	0	121	27
28	September	2021		0.27%	121	0	122	28
29	October	2021		0.28%	122	0	122	29
30	November	2021		0.27%	122	0	122	30
31	December	2021		0.28%	122	0	123	31
32	January	2022		0.28%	123	0	123	32
33 34	February March	2022 2022		0.25%	123 123	0	123 124	33 34
35	April	2022		0.28% 0.27%	123	0	124	35
36	May	2022		0.28%	124	0	124	36
37	June	2022		0.27%	124	0	125	37
38	July	2022		0.31%	125	0	125	38
39	August	2022		0.31%	125	0	126	39
40	September	2022		0.30%	126	0	126	40
41	October	2022		0.42%	126	1	126	41
42	November	2022		0.40%	126	1	127	42
43 44	December January	2022		0.42% 0.54%	127 127	1	127 128	43
45	February	2023		0.48%	128	1	129	45
46	March	2023		0.54%	129	1	129	46
47	April	2023		0.62%	129	1	130	47
48	May	2023		0.64%	130	1	131	48
49	June	2023		0.62%	131	1	132	49
50	July	2023		0.68%	132	1	133	50
51	August	2023		0.68%	133	1	134	51
	September	2023		0.66%	134	1	135	52
53	October November	2023		0.71%	135	1	136	53 54
	December	2023 2023		0.69% 0.71%	136 136	1	136 137	55
	January	2024		0.72%	137	1	138	56
	February	2024		0.68%	138	1	139	57
	March	2024		0.72%	139	1	140	58
59	April	2024		0.70%	140	1	141	59
60	May	2024		0.72%	141	1	142	60
61	June	2024		0.70%	142	1	143	61
62	July	2024		0.72%	143	1	144	62
63	August	2024		0.72%	144	1	145	63
64 65	September October	2024 2024		0.70% 0.72%	145 146	1	146 148	64 65
	November	2024		0.72%	148	1	149	66
67	December	2024		0.72%	149	1	150	67
68			\$ 117			\$ 33		68

 $^{^{1}\}quad \text{Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.}$

Posted FERC Interest rates

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

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.

Line No.	 _	<u> </u>	<u>Amounts</u>	<u>Reference</u>	Line No.
1	BTRR Adjustment due to TO5 Cycle 5 Cost Adjustment Calculation:				1
2					2
3	Total BTRR Adjustment - Before Interest	\$	627	Page 2.2; Line 39	3
4					4
5	Interest Expense		150	Page 10; Line 56	5
6			<u>.</u>		6
7	Total BTRR Adjustment Excluding FF&U		777	Sum Lines 3 and 5	7
8					8
9	Transmission Related Municipal Franchise Fees Expenses		8	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		1	Line 7 x 0.173%	13
14					14
15	Total BTRR Adjustment Including FF&U (RETAIL)	\$	786	Sum Lines 11 and 13	15

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.

Line No.	_		A evised TO5 Cycle 5 Amounts		B Filed TO5 Cycle 5 23-542 and ER24- 524 Amounts	ı	C = A - B Difference ncr (Decr)	Reference	Line No.
	A. Revenues:								
1	Transmission Operation & Maintenance Expense	\$	100,282	\$	100,282	\$	-	Page 3.1 and Page 4.1, Line 1	1
2	Townsie in Duby 140 C Frances		00.010		00 100		619	D 2.1 1 D 4.1 T 2	2
3	Transmission Related A&G Expense		98,818	v	98,199		619	Page 3.1 and Page 4.1, Line 3	3
- 4	CPUC Intervenor Funding Expense - Transmission						_	Page 3.1 and Page 4.1, Line 5	5
6	Total O&M Expenses	S	199,100	, ,	198,481	<u>s</u>	619	Sum Lines 1 thru 5	6
7	Total Octivi Expenses		177,100	ΨΨ	170,401	Φ	017	Sum Lines 1 till ti	7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.		241,672		241,672		_	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	Transmission Traine Trouble Troject Cost Thiottzation Expense								11
12	Transmission Related Property Taxes Expense		63,645		63,645		_	Page 3.1 and Page 4.1, Line 12	12
13									13
14	Transmission Related Payroll Taxes Expense		3,394		3,394		-	Page 3.1 and Page 4.1, Line 14	14
15	Sub-Total Expense	\$	507,812	1 \$	507,193	\$	619	Sum Lines 6 thru 14	15
16							<u> </u>		16
17	Cost of Capital Rate (COCR) - Base ROE		9.5314%		9.5314%		0%	Page 3.1 and Page 4.1, Line 17	17
18	Transmission Rate Base	\$	4,871,930	1 \$	4,871,853		77	Page 3.1 and Page 4.1, Line 18	18
19	Return and Associated Income Taxes - Base ROE	\$	464,363	1 \$	464,355	\$	7	Line 17 x Line 18	19
20									20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder		0.3911%		0.3911%		0%	Page 3.1 and Page 4.1, Line 21	21
22	Transmission Rate Base	\$	4,871,930		4,871,853	\$	77	Page 3.1 and Page 4.1, Line 22	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$	19,056 1	/ \$	19,056	\$	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			(5,774)		(5,774)		-	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 FU) Excluding FF&U	\$	986,760 v	, «	986,133	s	627	Line 15 + Line 19 + Line 23 + (Sum	30
30	End of From Feat Revenues (Frince EU) Excluding Free	3	200,700 1	ı ə	900,133	D.	02/	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.
 Blank lines that show up in the Formula Rate Spreadchest will not be accounted for in FERC account 929.

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.

Line No.			A Vised TO5 Cycle 5 mounts 5	ER 2	B filed TO5 Cycle 5 3-542 and ER24- 524 Amounts 5	Di	= A - B	Reference	Line No.
	B. Incentive ROE Project Transmission Revenue: 1,2								
1 2	Incentive Transmission Plant Depreciation Expense	\$	-	\$	-	\$	-	Page 3.2 and Page 4.2, Line 1	1 2
3	Incentive Cost of Capital Rate (ICOCR) - Base ROE		1.6599%		1.6599%		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 6	Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$	-	\$	-	\$	-	Line 3 x Line 4	5 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
13	C. Incentive Transmission Plant Abandoned Project Revenue: 1,2								13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$	-	\$	-	\$	-	Page 3.2 and Page 4.2, Line 14	14
15									15
16	· · · · · · · · · · · · · · · · · · ·	\$	-	\$	-	\$	-	Page 3.2 and Page 4.2, Line 16	16
17	Cost of Capital Rate (COCR) - Base ROE		9.5314%		9.5314%		0%	Page 3.2 and Page 4.2, Line 17	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 3.2 and Page 4.2, Line 20	20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder		0.0000%		0.0000%		0%	Page 3.2 and Page 4.2, Line 21	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 3.2 and Page 4.2, Line 27	27
28	Cost of Capital Rate (COCR) - Base ROE		9.5314%		9.5314%		0%	Page 3.2 and Page 4.2, Line 28	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 3.2 and Page 4.2, Line 31	31
32	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder		0.3911%		0.3911%		0%	Page 3.2 and Page 4.2, Line 32	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	\$	-	\$	<u>-</u>	\$	-	Sum Lines 11, 24, 35	37
38									38
39	E. Total (PYRR FII) Excluding FF&U 3	\$	986,760	/ \$	986,133	\$	627	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 accounted for in FERC account 929.

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.

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.

Line No.	_	R	A evised TO5 Cycle 5 Amounts		B Filed TO5 Cycle 5 23-542 and ER24- 524 Amounts	D	ifference	Reference	Line No.
	A. Transmission Rate Base								
1	Net Transmission Plant: Transmission Plant		5 5 4 7 00 5	•	5.545.005			D 22 ID 42 I	1
2	Transmission Plant Transmission Related Electric Miscellaneous Intangible Plant	\$	5,547,095 5,093	\$	5,547,095 5,093	\$	-	Page 3.3 and Page 4.3, Line 2 Page 3.3 and Page 4.3, Line 3	2 3
4	Transmission Related General Plant Transmission Related General Plant		59,555		5,093 59,555		-	Page 3.3 and Page 4.3, Line 3	3 4
5	Transmission Related Common Plant		39,333 149,365		39,333 149,365		-	Page 3.3 and Page 4.3, Line 4 Page 3.3 and Page 4.3, Line 5	5
		<u>s</u>	5,761,108	\$	5,761,108	\$			
6 7	Total Net Transmission Plant	\$	5,/61,108	\$	5,/61,108	\$	-	Sum Lines 2 thru 5	6 7
,	Deta Dece Addiscon								8
8	Rate Base Additions: Plant Held for Future Use	\$		\$		\$		Page 3.3 and Page 4.3, Line 9	9
		Э	-	3	-	3	-	Page 3.3 and Page 4.3, Line 9 Page 3.3 and Page 4.3, Line 10	
10	Total Rate Base Additions			\$		\$		Line 9 + Line 10	10 11
11 12		2	-	\$	-	3	-	Line 9 + Line 10	
13									12 13
	Transmission Related Accum. Def. Inc. Taxes	\$	(993,518)	\$	(993,518)	•		Page 3.3 and Page 4.3, Line 14	14
15		\$	(993,318)	Ф	(993,318)	Þ	-	Page 3.3 and Page 4.3, Line 15	15
16	Total Rate Base Reductions		(993,518)	\$	(993,518)	\$		Line 14 + Line 15	16
	Total Rate Base Reductions	2	(993,318)	3	(993,518)	3	-	Line 14 + Line 15	
17	W. din. Code								17 18
18		\$	48,572	\$	49.572	\$		P 2 2 1 P 4 2 . I 10	18
19		3	48,572	3	48,572	3	-	Page 3.3 and Page 4.3, Line 19	
20					41,903			Page 3.3 and Page 4.3, Line 20	20
21	C 1	<u> </u>	24,888 115,362		24,810 115,285	\$	77 77	Page 3.3 and Page 4.3, Line 21 Sum Lines 19 thru 21	21
22	Total Working Capital	3	115,362	V 3	115,285	3	11	Sum Lines 19 thru 21	22
23	Other Regulatory Assets/Liabilities	\$		\$		\$	_	Page 3.3 and Page 4.3, Line 24	23 24
24	č ,		(11.022)		- (11 022)				
25	Unfunded Reserves	\$	(11,022)	\$	(11,022)	\$		Page 3.3 and Page 4.3, Line 25	25
26 27	m . im · i · p . p	6	4,871,930		4,871,853	\$	77	6 11 16 22 24 25	26 27
	Total Transmission Rate Base	3	4,8/1,930	v 3	4,8/1,855	3	11	Sum Lines 6, 11, 16, 22, 24, 25	
28									28
29	•								29
30		\$	-	\$	-	\$	-	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							-	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	\$	-	\$	-	\$	-	Page 3.3 and Page 4.3, Line 39	39

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 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.

		R	A evised TO5	B Filed TO5 Cycle 5 23-542 and ER24-	C	= A - B		
Line			Cycle 5	524	Di	ifference		Line
No.			Amounts	Amounts	In	cr (Decr)	Reference	No.
	A. Transmission Plant			,				
1	Gross Transmission Plant:							1
2	Transmission Plant	\$	7,091,164	\$ 7,091,164	\$	-	Page 3.4 and Page 4.4, Line 2	2
3	Transmission Related Electric Miscellaneous Intangible Plant		38,763	38,763		-	Page 3.4 and Page 4.4, Line 3	3
4	Transmission Related General Plant		101,746	101,746		-	Page 3.4 and Page 4.4, Line 4	4
5	Transmission Related Common Plant		276,201	276,201			Page 3.4 and Page 4.4, Line 5	5
6	Total Gross Transmission Plant	\$	7,507,874	\$ 7,507,874	\$	-	Sum Lines 2 thru 5	6
7								7
8	Transmission Related Depreciation Reserve:							8
9	Transmission Plant Depreciation Reserve	\$	1,544,069	\$ 1,544,069	\$	-	Page 3.4 and Page 4.4, Line 9	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve		33,670	33,670		-	Page 3.4 and Page 4.4, Line 10	10
11	Transmission Related General Plant Depr Reserve		42,191	42,191		-	Page 3.4 and Page 4.4, Line 11	11
12	Transmission Related Common Plant Depr Reserve		126,836	126,836			Page 3.4 and Page 4.4, Line 12	12
13	Total Transmission Related Depreciation Reserve	\$	1,746,766	\$ 1,746,766	\$		Sum Lines 9 thru 12	13
14								14
15	Net Transmission Plant:							15
16	Transmission Plant	\$	5,547,095	\$ 5,547,095	\$	-	Page 3.4 and Page 4.4, Line 16	16
17	Transmission Related Electric Miscellaneous Intangible Plant		5,093	5,093		-	Page 3.4 and Page 4.4, Line 17	17
18	Transmission Related General Plant		59,555	59,555		-	Page 3.4 and Page 4.4, Line 18	18
19	Transmission Related Common Plant		149,365	 149,365			Page 3.4 and Page 4.4, Line 19	19
20	Total Net Transmission Plant	\$	5,761,108	\$ 5,761,108	\$		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	\$		\$ -	\$	-	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

Line					Line
No.		A	Amounts	Reference	No.
	A. Revenues:				
1	Transmission Operation & Maintenance Expense	\$	100,282	Statement AH; Line 10	1
2					2
3	Transmission Related A&G Expense		98,818 V	Pg6; Rev. Stmt AH; Line 35	3
4					4
5	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 17	5
6	Total O&M Expenses	\$	199,100 √	Sum Lines 1 thru 5	6
7					7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	\$	241,672	Pg9 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		63,645	Pg10 Rev Stmt AK; Line 13	12
13					13
14	Transmission Related Payroll Taxes Expense		3,394	Statement AK; Line 20	14
15	Sub-Total Expense	\$	507,812 √	Sum Lines 6 thru 14	15
16					16
17	Cost of Capital Rate (COCR) - Base ROE		9.5314%	Pg12.3; Rev. Stmt AV; Line 32	17
18		\$	4,871,930 √	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$	464,363 ∨	Line 17 x Line 18	19
20					20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder		0.3911%	Pg12.3; Rev. Stmt AV; Line 66	21
22	Transmission Rate Base	\$	4,871,930 √	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$	19,056 √	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			(5,774)	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	\$	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.

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, 2021 (\$1,000)

Line					Line
No.		A	mounts	Reference	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		1.6599%	Pg12.4; Rev. Stmt AV; 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	C + CC '- ID + CHICOD + C '- C DOE + II		0.00000/	D 12.4 D C(+ AV I ' - C(6
7	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder Total Incentive ROE Project Transmission Rate Base	\$	0.0000%	Pg12.4; Rev Stmt AV; Line 66	8
8	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$	-	Page 3; Line 32 Line 7 x Line 8	8 9
10	Return and Associated income Taxes - CAISO Farticipation ROL Adder	3	-	Line / x Line 8	10
11	Total Incentive ROE Project Transmission Revenue	\$		Line 1 + Line 5 + Line 9	11
12	Town mount to 2 110 jets 1 minutes on to to have			Eme 1 · Eme 5 · Eme 9	12
13	C. Incentive Transmission Plant Abandoned Project Revenue: 1,2				13
14	·	\$	_	Statement AJ; Line 21	14
15	J I	-		,	15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$	-	Page 3; Line 37	16
17	Cost of Capital Rate (COCR) - Base ROE		9.5314%	Pg12.3; Rev. Stmt AV; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$	-	Line 16 x Line 17	18
19					19
20	J	\$	-	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	Φ.		D 2 I; 20	26
27	Incentive Transmission Construction Work In Progress	\$	-	Page 3; Line 39	27
28	1 (6561)		9.5314%	Pg12.3; Rev. Stmt AV; Line 32	28
29 30	Incentive CWIP Return and Associated Income Taxes - Base ROE	3	-	Line 27 x Line 28	29 30
31	Incentive Transmission Construction Work In Progress	•		Page 3; Line 39	31
32		Ψ	0.3911%	Pg12.3; Rev. Stmt AV; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	S	0.371170	Line 31 x Line 32	33
34	mediate CWIT retain and Associated mediate Taxes - CAISO Tarticipation ROL Adde	. J		Ellie 31 X Ellie 32	34
35	Total Incentive CWIP Revenue	\$	_	Line 29 + Line 33	35
36					36
37	Total Incentive End of Prior Year Revenues (PYRR FULIR) Excluding FF&U	\$	-	Sum Lines 11, 24, 35	37
38	C LOND			, ,	38
39	E. Total (PYRR _{FU}) Excluding FF&U ³	\$	986,760 v	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

Statement BK-1

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

Line	,				Line
No.		<u></u>	Amounts	Reference	No.
	A. Transmission Rate Base:				
1	Net Transmission Plant:				1
2	Transmission Plant	\$	5,547,095	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant		5,093	Page 4; Line 17	3
4	Transmission Related General Plant		59,555	Page 4; Line 18	4
5	Transmission Related Common Plant		149,365	Page 4; Line 19	5
6	Total Net Transmission Plant	\$	5,761,108	Sum Lines 2 thru 5	6
7					7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	\$	-	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$	-	Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes	\$	(993,518)	Pg7 Rev Stmt AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes		` <u>-</u> ′	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$	(993,518)	Line 14 + Line 15	16
17			, , ,		17
18	Working Capital:				18
19	Transmission Related Materials and Supplies	\$	48,572	Pg11 Rev Stmt AL; Line 5	19
20	Transmission Related Prepayments		41,903	Pg11 Rev Stmt AL; Line 9	20
21	Transmission Related Cash Working Capital		24,888 v	Pg11 Rev Stmt AL; Line 19	21
22	Total Working Capital	\$	115,362 √	Sum Lines 19 thru 21	22
23			,		23
24	Other Regulatory Assets/Liabilities	\$	_	Statement Misc; Line 5	24
25	Unfunded Reserves	\$	(11,022)	Statement Misc; Line 7	25
26		<u> </u>	<u>, , , , , , , , , , , , , , , , , , , </u>		26
27	Total Transmission Rate Base	\$	4,871,930 √	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	ý.		Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	\$		Line 30 + Line 31	32
33	Total meentive ROL Hoject Hallshilssion Rate Base	J	-	Line 30 + Line 31	33
34	C. L d' . T d'				34
	C. Incentive Transmission Plant Abandoned Project Rate Base: Incentive Transmission Plant Abandoned Project Cost	ф		Ct. t. AM: I: 0	
35		\$	-	Statement Misc; Line 9 Statement AF; Line 13	35
36	3	\$	-	· · · · · · · · · · · · · · · · · · ·	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	2	-	Line 35 + Line 36	37
38	,				38
39	D. Incentive Transmission Construction Work In Progress ¹	\$	-	Statement AM; Line 1	39

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 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

Line				Line
No.		Amounts	Reference	No.
	A. Transmission Plant:			
1	Gross Transmission Plant:			1
2	Transmission Plant	\$ 7,091,164	Pg5 Rev Stmt AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	38,763	Pg5 Rev Stmt AD; Line 27	3
4	Transmission Related General Plant	101,746	Pg5 Rev Stmt AD; Line 29	4
5	Transmission Related Common Plant	276,201	Pg5 Rev Stmt AD; Line 31	5
6	Total Gross Transmission Plant	\$ 7,507,874	Sum Lines 2 thru 5	6
7				7
8	Transmission Related Depreciation Reserve:			8
9	Transmission Plant Depreciation Reserve	\$ 1,544,069	Pg6 Rev Stmt AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	33,670	Pg6 Rev Stmt AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	42,191	Pg6 Rev Stmt AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	126,836	Pg6 Rev Stmt AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,746,766	Sum Lines 9 thru 12	13
14				14
15	Net Transmission Plant:			15
16	Transmission Plant	\$ 5,547,095	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	5,093	Line 3 Minus Line 10	17
18	Transmission Related General Plant	59,555	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	149,365	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 5,761,108	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

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 $_{\rm EU}$) For the Base Period & True-Up Period Ending December 31, 2021

(\$1,000)

Line Line No. Amounts Reference No. A. Revenues: 100,282 Transmission Operation & Maintenance Expense Statement AH: Line 10 98,199 v Pg8; Rev. Stmt AH; Line 32 Transmission Related A&G Expense CPUC Intervenor Funding Expense - Transmission Negative of Statement AH; Line 17 Total O&M Expenses 198,481 v Sum Lines 1 thru 5 Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp. 241.672 V Pg9 Rev Stmt AJ; Line 17 10 Transmission Plant Abandoned Project Cost Amortization Expense ¹ Statement AJ: Line 23 10 11 63,645 V Pg10 Rev Stmt AK; Line 13 12 Transmission Related Property Taxes Expense 12 13 13 14 Transmission Related Payroll Taxes Expense Statement AK; Line 20 Sub-Total Expense 507,193 √ Sum Lines 6 thru 14 16 16 17 Cost of Capital Rate (COCR) - Base ROE 9.5314% Pg12.3; Rev. Stmt AV; Line 32 18 Transmission Rate Base Page 3; Line 27 18 4,871,853 V Return and Associated Income Taxes - Base ROE 464,355 V Line 17 x Line 18 20 20 21 Cost of Capital Rate (COCR) - CAISO Participation ROE Adder 0.3911% Pg12.3; Rev. Stmt AV; Line 66 21 22 Transmission Rate Base 4,871,853 V Page 3; Line 27 - Line 10 22 23 24 25 23 Return and Associated Income Taxes - CAISO Participation ROE Adder 19,056 √ Line 21 x Line 22 24 25 Total of Federal Income Tax Deductions, Other Than Interest 1.304 Statement AO: Line 3 26 26 Transmission Related Revenue Credits (5,774)Statement AU: Line 13 27 27 Transmission Related Regulatory Debits/Credits Statement Misc; Line 1 (Gains)/Losses from Sale of Plant Held for Future Use Statement AU; Line 15 29 29 End of Prior Year Revenues (PYRR EU) Excluding FF&U 986,133 √ Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)

V Items in BOLD have changed due to various FERC audit adj. 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.

SAN DIEGO GAS & ELECTRIC COMPANY Statement RK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR $_{\rm EU}$)

No. B. Incentive ROE Project Transmission Revenue: 1,2 Incentive Transmission Plant Depreciation Expense Statement AJ; Line 19	No. 1 2 3
1 Incentive Transmission Plant Depreciation Expense	
2	2
3 Incentive Cost of Capital Rate (ICOCR) - Base ROE 1.6599% Pg12.4; Rev. Stmt AV; 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% Pg12.4; Rev Stmt AV; 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 11 Total Incentive ROE Project Transmission Revenue \$ - Line 1 + Line 5 + Line 9	10
11 Total Incentive ROE Project Transmission Revenue S - Line 1 + Line 5 + Line 9	11 12
	13
13 C. Incentive Transmission Plant Abandoned Project Revenue: 1,2 14 Incentive Transmission Plant Abandoned Project Cost Amortization Expense Statement AJ; Line 21	13
14 incentive transmission riant Abandoned Project Cost Amortization Expense 5 - Statement Ar; Line 21	15
16 Total Incentive Transmission Plant Abandoned Project Cost Rate Base \$ - Page 3; Line 37	16
17 Cost of Capital Rate (COCR) - Base ROE 9.5314% Pg12.3; Rev 5, Stmt AV; 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 S - 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 9.5314% Pg12.3; Rev. Stmt AV; 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 0.3911% Pg12.3; Rev. Stmt AV; 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 S - 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 <u>E. Total (PYRR _{EL}) Excluding FF&U</u> 3 <u>S 986,133 v</u> Page 1; Line 30 + Line 37	39

v Items in BOLD have changed due to various FERC audit adj. compared to the original TO5 Cycle 5 filing per ER23-542.

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

Derivation of End Use Prior Year Revenue Requirements (PYRR $_{\rm EU}$) For the Base Period & True-Up Period Ending December 31, 2021

(\$1,000)

Line					Line
No.			Amounts	Reference	No.
	A. Transmission Rate Base:				
1	Net Transmission Plant:				1
2	Transmission Plant	\$	5,547,095 √	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant		5,093 √	Page 4; Line 17	3
4	Transmission Related General Plant		59,555 √	Page 4; Line 18	4
5	Transmission Related Common Plant		149,365 √	Page 4; Line 19	5
6	Total Net Transmission Plant	\$	5,761,108 V	Sum Lines 2 thru 5	6
7					7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	\$	-	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$	-	Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes	\$	(993,518) √	Pg7 Rev Stmt AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes		-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$	(993,518) √	Line 14 + Line 15	16
17					17
18	Working Capital:				18
19	Transmission Related Materials and Supplies	\$	48,572 √	Pg11 Rev Stmt AL; Line 5	19
20	Transmission Related Prepayments		41,903 √	Pg11 Rev Stmt AL; Line 9	20
21	Transmission Related Cash Working Capital		24,810 √	Pg11 Rev Stmt AL; Line 19	21
22	Total Working Capital	S	115,285 ∨	Sum Lines 19 thru 21	22
23					23
24	Other Regulatory Assets/Liabilities	\$	-	Statement Misc; Line 5	24
25	Unfunded Reserves	\$	(11,022)	Statement Misc; Line 7	25
26					26
27	Total Transmission Rate Base	\$	4,871,853 V	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	9	_	Statement Misc: Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	Ψ		Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$		Line 35 + Line 36	37
38	1 San Institute 1 America of Facility of Cost Rate Dase	ý.		Eine 55 · Eine 56	38
39	D. Incentive Transmission Construction Work In Progress ¹	e		Statement AM; Line 1	39
39	D. Incentive Transmission Construction Work in Progress	3	-	Statement Aivi, Line i	39

Items in BOLD have changed due to various FERC audit adj. compared to the original TO5 Cycle 5 filing per ER23-542.
 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

Derivation of End Use Prior Year Revenue Requirements (PYRR _{EU}) For the Base Period & True-Up Period Ending December 31, 2021

(\$1,000)

Line	,			Line
No.		 Amounts	Reference	No.
	A. Transmission Plant:			
1	Gross Transmission Plant:			1
2	Transmission Plant	\$ 7,091,164 V	Pg5 Rev Stmt AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	38,763 √	Pg5 Rev Stmt AD; Line 27	3
4	Transmission Related General Plant	101,746 √	Pg5 Rev Stmt AD; Line 29	4
5	Transmission Related Common Plant	276,201 V	Pg5 Rev Stmt AD; Line 31	5
6	Total Gross Transmission Plant	\$ 7,507,874 v	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,544,069 V	Pg6 Rev Stmt AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	33,670	Pg6 Rev Stmt AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	42,191 √	Pg6 Rev Stmt AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	126,836 V	Pg6 Rev Stmt AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,746,766 v	Sum Lines 9 thru 12	13
14		 		14
15	Net Transmission Plant:			15
16	Transmission Plant	\$ 5,547,095 v	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	5,093 v	Line 3 Minus Line 10	17
18	Transmission Related General Plant	59,555 √	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	149,365 √	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 5,761,108 V	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 5 filing per ER23-542.
 The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines? 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})

Line				Line
No.		 Amounts	Reference	No.
1	A. Revenues: Transmission Operation & Maintenance Expense	\$ 100,282	Statement AH; Line 9	1
2				2
3	Transmission Related A&G Expense	100,556 √	Pg5 Rev Statement AH; Line 32	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 16	5
6	Total O&M Expenses	\$ 200,838 v	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	241,769	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	63,663	Statement AK; Line 13	12
13				13
14	Transmission Related Payroll Taxes Expense	3,394	Statement AK; Line 20	14
15	Sub-Total Expense	\$ 509,664 √	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate (COCR) - Base ROE	9.5314%	Pg7 Rev Statement AV; Page 3; Line 32	17
18	Transmission Rate Base	\$ 4,874,776 √	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 464,635 √	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.3911%	Pg7 Rev Statement AV; Page 3; Line 66	21
22	Transmission Rate Base	\$ 4,874,776 √	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ 19,067 √	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	(5,774)	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	\$ 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.

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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					Line
No.		A	mounts	Reference	No.
	B. Incentive ROE Project Transmission Revenue: 1,2				
1	Incentive Transmission Plant Depreciation Expense	\$	-	Statement AJ; Line 19	1
2	To do a contract to the contra		4 5 5 0 0 0 4	a	2
3	Incentive Cost of Capital Rate (ICOCR) - Base ROE		1.6599%	Statement 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	Control Conital Data CAISO Destining DOE Adda.		0.0000%	Statement AV. Dana A. Lina 66	6 7
7	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder Total Incentive ROE Project Transmission Rate Base	6	0.0000%	Statement AV; Page 4; Line 66 Page 3; Line 32	8
8 9	Return and Associated Income Taxes - CAISO Participation ROE Adder	<u>\$</u> \$	-	Line 7 x Line 8	9
10	Return and Associated income Taxes - CAISO Farticipation ROE Adder	Þ	-	Line / x Line 8	10
11	Total Incentive ROE Project Transmission Revenue	\$		Line 1 + Line 5 + Line 9	11
12	Total mediate ROD Hojeet Hansinission Revenue	<u> </u>		Ellie I + Ellie 3 + Ellie 9	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	mount of the state	•		Statement 111, 2me 21	15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$	-	Page 3; Line 37	16
17	Cost of Capital Rate (COCR) - Base ROE		9.5314%	Statement 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		9.5314%	Statement 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	e	\$	-	Page 3; Line 39	31
32	1 (cock) 1		0.3911%	Statement 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	T . II			1. 20 11. 22	34
35	Total Incentive CWIP Revenue	\$		Line 29 + Line 33	35
36	Tall a' Elen' V n (DVDD) Ell' EFELL			0 1: 11 24 25	36
37	Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$	<u> </u>	Sum Lines 11, 24, 35	37
38					38
39	E. Total (PYRR FU) Excluding FF&U 3	\$	988,895 √	Page 1; Line 30 + Line 37	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.

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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})

Line					Line
No.			Amounts	Reference	No.
	A. Transmission Rate Base:				
1	Net Transmission Plant:				1
2	Transmission Plant	\$	5,550,599	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant		5,094	Page 4; Line 17	3
4	Transmission Related General Plant		59,577	Page 4; Line 18	4
5	Transmission Related Common Plant		149,392	Page 4; Line 19	5
6	Total Net Transmission Plant	\$	5,764,661	Sum Lines 2 thru 5	6
7					7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	\$	-	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$	-	Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum, Def. Inc. Taxes 1	\$	(994,463)	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes			Statement AF; Line 11	15
16	Total Rate Base Reductions	\$	(994,463)	Line 14 + Line 15	16
17			(, ,		17
18	Working Capital:				18
19	Transmission Related Materials and Supplies	\$	48,583	Statement AL; Line 5	19
20	Transmission Related Prepayments		41,912	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital		25,105 √	Pg6 Rev Statement AL; Line 19	21
22	Total Working Capital	\$	115,600 √	Sum Lines 19 thru 21	22
23	5 1		-,		23
24	Other Regulatory Assets/Liabilities	\$	_	Statement Misc; Line 5	24
25	Unfunded Reserves	\$	(11,022)	Statement Misc; Line 7	25
26			<u>, , , , , , , , , , , , , , , , , , , </u>	,	26
27	Total Transmission Rate Base	\$	4,874,776 √	Sum Lines 6, 11, 16, 22, 24, 25	27
28					28
29	B. Incentive ROE Project Transmission Rate Base: ²				29
30	Net Incentive Transmission Plant	8	_	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	φ	-	Statement AF: Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	2	<u>-</u>	Line 30 + Line 31	32
33	Total incentive ROL Project Hansinssion Rate Base	Ψ	-	Ellie 30 + Ellie 31	33
					34
34	C. Incentive Transmission Plant Abandoned Project Rate Base: 2	0		Control of the Contro	
35	Incentive Transmission Plant Abandoned Project Cost	2	-	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 ²	\$	-	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.

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})

Lin					Line
No			Amounts	Reference	No.
	A. Transmission Plant:				
1	Gross Transmission Plant:				1
2	Transmission Plant	\$	7,094,919	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant		38,764	Statement AD; Line 27	3
4	Transmission Related General Plant		101,770	Statement AD; Line 29	4
5	Transmission Related Common Plant		276,231	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$	7,511,684	Sum Lines 2 thru 5	6
7					7
8	<u>Transmission Related Depreciation Reserve:</u>				8
9	Transmission Plant Depreciation Reserve	\$	1,544,321	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve		33,670	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve		42,193	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve		126,839	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$	1,747,023	Sum Lines 9 thru 12	13
14		·	<u>.</u>		14
15	Net Transmission Plant:				15
16	Transmission Plant	\$	5,550,599	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant		5,094	Line 3 Minus Line 10	17
18	Transmission Related General Plant		59,577	Line 4 Minus Line 11	18
19	Transmission Related Common Plant		149,392	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$	5,764,661	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

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 AH

Operation and Maintenance Expenses

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Derivation of Transmission Operation and Maintenance Expense:				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	D :				10
11	•	220 222 107 1	e (56.702	AH 2 I: 16 C 1	11
12	<u>.</u>	320-323; 197; b	\$ 656,792	AH-2; Line 16; Col. a	12 13
13 14	Abandoned Projects		(5,025)	Negative of AH-2; Line 46; Col. a	14
14	Abandoned Projects			Negative of AH-2; Sum Lines (20, 22, 49); Col. b;	
15	CPUC energy efficiency programs		(13,176)	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 - Transmission 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		(22,230)	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		27
28	Total Adjusted A&G Expenses Including Property Insurance		\$ 492,119		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	<u>.</u>		\$ 95,349 v		33
34			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
	Derivation of Transmission Plant Property Insurance Allocation Factor:				37
38			\$ 7,091,164	Pg5 Rev Stmt AD; Line 25	38
39	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	39
40			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	Total Transmission Plant & Incentive Transmission Plant		\$ 7,091,164	Line 38 Above	43
44			566,171	Pg5 Rev Stmt AD; Line 1	45
45			300,171	Shall be Zero	46
	Total Other Production Plant		542,692	Pg5 Rev Stmt AD; Line 7	47
	Total Distribution Plant		8,482,669	Pg5 Rev Stmt AD; Line 9	48
49			-	Shall be Zero	49
50	· · · · · · · · · · · · · · · · · · ·		502,946	Pg5 Rev Stmt AD; Line 17	50
51			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
	Transmission Property Insurance and Tax Allocation Factor		40.26%	Line 42 / Line 52	54

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

 The CPUC Intervenor Expense for Transmission shall be treated as an englished to the control of
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

Statement AH

Operation and Maintenance Expenses

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Derivation of Transmission Operation and Maintenance Expense:				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	Derivation of Administrative and General Expense:				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 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	Other Cost Adjustments		12,177 v		25
26	Total Adjusted A&G Expenses Including Property Insurance		\$ 488,530 v		26
	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		\$ 479,914 v		28
29	Transmission Wages and Salaries Allocation Factor		20,23%	Statement AI; Line 15	29
30	Transmission Related Administrative & General Expenses		\$ 97,086 v	,	30
31	Property Insurance Allocated to Transmission, General, and Common Plant		3,470	Negative of Line 27 x Line 51	31
32	Transmission Related A&G Expense Including Property Insurance Expense		\$ 100,556 v		32
33					33
	Derivation of Transmission Plant Property Insurance Allocation Factor:				34
35	Transmission Plant & Incentive Transmission Plant		\$ 7,094,919	Statement AD; Line 25	35
36	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	36
37	Transmission Related General Plant		101,770	Statement AD; Line 29	37
38	Transmission Related Common Plant		276,231	Statement AD; Line 31	38
39	Total Transmission Related Investment in Plant		\$ 7,472,920	Sum Lines 35 thru 38	39
40					40
41	Total Transmission Plant & Incentive Transmission Plant		\$ 7,094,919	Line 35 Above	41
42	Total Steam Production Plant		566,175	Statement AD; Line 1	42
43	Total Nuclear Production Plant		-	Shall be Zero	43
44	Total Other Production Plant		542,750	Statement AD; Line 7	44
45	Total Distribution Plant		8,482,865	Statement AD; Line 9	45
46	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	46
47	Total General Plant		503,068	Statement AD; Line 17	47
48	Total Common Plant		1,365,462	Statement AD; Line 19	48
49	Total Plant in Service Excluding SONGS		\$ 18,555,239	Sum Lines 41 thru 48	49
50					50
51	Transmission Property Insurance and Tax Allocation Factor		40.27%	Line 39 / Line 49	51

V 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.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

Line		FERC Form 1				Line
No.		Page; Line; Col.	Aı	nounts	Reference	No.
1	Derivation of Transmission Operation and Maintenance Expense:					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:	320-323, 112, 0	Ψ	107,750	741-1, Ellie 55, Col. a	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			(1,010)	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	Derivation of Administrative and General Expense:					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 40; Col. a	14
15	CDLIC arrays officients are arrays			(12.176)	Negative of AH-2; Sum Lines (20, 21, 42); Col. b;	15
15	CPUC energy efficiency programs			(13,176)	and Sum Lines (22, 24, 29, 36, 41); Col. a	13
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			- 1	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,	24
24	Other A&G Exclusion Adjustments			(9,740)	30, 31, 32); Col. a	
25	FERC Audit Adjustments			530 V		25
26	Total Adjusted A&G Expenses Including Property Insurance		\$	476,883 √		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 √		28
29	Transmission Wages and Salaries Allocation Factor			20.23%	Statement AI; Line 15	29
30	Transmission Related Administrative & General Expenses		\$	94,730 √		30
31				3,469	Negative of Line 27 x Line 51	31
32	Transmission Related A&G Expense Including Property Insurance Expense		\$	98,199 V	Line 30 + Line 31	32
33						33
34						34
35			\$	<mark>7,091,164</mark> √		35
36	č			101 746	Shall be Zero	36
37				101,746 V		37
38 39			\$	276,201 √ 7,469,111 √	,	38 39
	Total Transmission Related Investment in Plant		3	/,469,111_V	Sum Lines 35 thru 38	
40	Total Transmission Plant & Incentive Transmission Plant		6	7,091,164 v	Line 35 Above	40 41
41 42			3	566,171 V		41
42	Total Nuclear Production Plant			500,1/1 V	Shall be Zero	43
44				542,692 V		44
45	Total Distribution Plant			8,482,669 V	9	45
46				0,402,009 V	Shall be Zero	46
47	Total General Plant			502,946 √		47
48				1,365,303 V	=	48
49	Total Plant in Service Excluding SONGS			1,505,505 V 18,550,944 V	Sum Lines 41 thru 48	49
50	Total Final in Service Encluding Sorros		<u>.</u>	. 0,000,717	Sum Entes 11 thru 10	50
	Transmission Property Insurance and Tax Allocation Factor			40.26% √	Line 39 / Line 49	51

 $[\]textit{V} \quad \text{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.

SAN DIEGO GAS & ELECTRIC COMPANY Administrative & General Expenses 12 Months Ending December 31, 2021 (\$1,000)

1			(a)	(b)	(c) = (a) - (b)	(d	(e) = (c) + (d)	(f) ⁴	(g) = (e) + (f)	(h) ⁵	(i) = (g) - (h)	
Line	FERC		Total	Excluded	Total					Add / (Deduct)		
No.	Acct	Description	Per Books	Expenses	Adjusted	Addtl A&G Adj	Adjusted A&G	FERC Audit Adj.	Adj A&G with FERC Audit Adj		Revised A&G	Reference
NO.	Acct	Administrative & General	rer books	Expenses	Aujusteu	Auj	A&G	Auj.	FERC Audit Auj	A&G Cost Auj	A&G	Reference
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
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
3	922	Less: Administrative Expenses Transferred-Credit	(20,277)		(20,277)		(20,277)	530 v	(19,747)		(19,747)	Form 1; Page 320-323; Line 183
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
5	924	Property Insurance	8,616	4.440	8,616	006 3	8,616		8,616		8,616	Form 1; Page 320-323; Line 185
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
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
8	927 928	Franchise Requirements Regulatory Commission Expenses	128,580 35,380	128,580 24,076	11,304		11,304		11,304		11,304	Form 1; Page 320-323; Line 188 Form 1; Page 320-323; Line 189
10	928	Less: Duplicate Charges (Company Energy Use)	(12,934)	24,076	(12,934)		(12,934)		(12,934)	(3,059)	(9,875)	Form 1; Page 320-323; Line 190
11	930.1	General Advertising Expenses	(12,934)	66	(12,934)		(12,934)		(12,934)	(3,039) 1	(9,873)	Form 1; Page 320-323; Line 190
12	930.2	Miscellaneous General Expenses	10,539	5,025	5,513	v 0 3	5,513		5,513		5,513	Form 1; Page 320-323; Line 192
13	931	Rents	12,352	14	12,338	v 14 ³	12,352		12,352		12,352	Form 1; Page 320-323; Line 193
14	935	Maintenance of General Plant	18,209	26	18,183	·	18,183		18,183		18,183	Form 1; Page 320-323; Line 196
15												
16		Total Administrative & General Expenses	\$ 656,792	\$ 180,439	\$ 476,353	√ \$ 12,177	\$ 488,530	\$ 530 V	\$ 489,060	\$ (3,059) V	\$ 492,119	Sum Lines 1 thru 14
17			1			I			1		1	
18 19	Evelud-	d Expenses:										
20	920	Energy Efficiency		S 881								
21	/20	CEMA/WMPMA exclusion corrections		J 001		881 ³						
22	921	Energy Efficiency		7,379		551						
23		CEMA/WMPMA exclusion corrections				7,379 3						
24	923	Energy Efficiency	\$ 1,396									
25		Other Exclusion - FERC Audit Adjustments (Finding #3) 2	9,501	10,897								
26		CEMA/WMPMA exclusion corrections				1,396 ³						
27	925	Energy Efficiency	1,300									
28		Customer Information System	57									
29 30		Electric Power Research Institute (EPRI) Dues Covid-19 Pandemic Protections	51 8									
31		Residential Disconnect Protections	3	1,418								
32		CEMA/WMPMA exclusion corrections		1,410		996 3						
33	926	Energy Efficiency	1,948									
34		Customer Information System	88									
35		CSI Transition, Stabilization, & OCM	36									
36		Residential Disconnect Protections	5	2,077								
37		CEMA/WMPMA exclusion corrections				1,511 ³						
38	927	Franchise Requirements	22,236	128,580								
39 40	928	CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA)	22,236 965									
41		Energy Efficiency	258									
42		CPUC Intervenor Funding Expense - Transmission	-									
43		CPUC Intervenor Funding Expense - Distribution	617	24,076								
44	929	Duplicate Charges (Company Energy Use) 5										
45	930.1	General Advertising Expenses		66								
46 47	930.2	Abandoned Projects	5,025	5,025								
47		Energy Efficiency CEMA/WMPMA exclusion corrections	0	5,025		0 3						
49	931	CEMA/WMPMA exclusion corrections Energy Efficiency		14		0						
50	,,,,,	CEMA/WMPMA exclusion corrections		14		14 3						
51	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		26								
52		1			-							
53		Total Excluded Expenses		\$ 180,439	_	\$ 12,177 ³						
54					-							
55		to a partial and a second seco		-	** ** -		onn c					
56	√	Items in BOLD have changed to correct the over-allocation of "Duplicate C			Use)" Credit	accounted for in	FERC account 9	929.				
57	2	FERC Acct 926, Employee Pensions & Benefits, does not include any PBOP of			10.	16 7000	,					
58	-	Adjusting journal entries related to prior year A&G costs (2016-2019) that resu										
59		The impacts of the adjusting entries is reflected in the per book amount and wer				ie impact of FERC	Audit					
60	3	adjustments and corresponding refunds will be accounted for in a separate refur	analysis filed	a with FERC.								
61	4	2021 CEMA/WMPMA exclusion corrections.										
62		FERC Audit Adjustment - Compliance Finding #3 - Allocation of Overhead Co	sts to CWIP.									
62 63	5	This is to correct the overallocation of duplicate charges credit for company ener			000							

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				¢ 991 ³			
1	920	A&G Salaries	\$ 62,283	\$ 881	\$ 61,402	3 331	\$ 62,283	Form 1; Page 320-323; Line 181	1
2	921 922	Office Supplies & Expenses Less: Administrative Expenses Transferred-Credit	33,308 (20,277)	7,379	25,928 (20,277)	V 1,319	33,308 (20,277)	Form 1; Page 320-323; Line 182 Form 1; Page 320-323; Line 183	2 3
4	923	Outside Services Employed	108,587	10,897	97,689	v 1,396 ³	99,086	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	8,616	10,057	8,616	1,570	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 12	930.1 930.2	General Advertising Expenses Miscellaneous General Expenses	66 10,539	66 5,025	5,513	v 0 3	0 5,513	Form 1; Page 320-323; Line 191 Form 1; Page 320-323; Line 192	11 12
13	930.2	Rents	12,352	3,023	12,338	v 14 ³	12,352	Form 1; Page 320-323; Line 192	13
14	935	Maintenance of General Plant	18,209	26	18,183	ν 14	18,183	Form 1; Page 320-323; Line 193 Form 1; Page 320-323; Line 196	14
15	755	Withhelmice of General Flank	10,207	20	10,103		10,103	1 0/111 1, 1 uge 320-323, Ellie 170	15
16		Total Administrative & General Expenses	\$ 656,792	\$ 180,439	\$ 476,353	v \$ 12,177	\$ 488,530	Sum Lines 1 thru 14	16
17									17
18									18
19 20	Exclude 920	l Expenses: Energy Efficiency		\$ 881					19 20
21	920	CEMA/WMPMA exclusion corrections		\$ 661		881 ³			21
22	921	Energy Efficiency		7,379		001			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 30		Electric Power Research Institute (EPRI) Dues Covid-19 Pandemic Protections	51 8						29 30
31		Residential Disconnect Protections	3	1,418					31
32		CEMA/WMPMA exclusion corrections		1,410		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 39	927 928	Franchise Requirements CPUC reimbursement fees	22,236	128,580					38 39
40	920	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 45		General Advertising Expenses	5,025	66					44 45
45	930.2	Abandoned Projects Energy Efficiency	5,025	5,025					45
47		CEMA/WMPMA exclusion corrections		. 3,023		0 3			47
48	931	Energy Efficiency		14		v			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	√ 1	Items in BOLD have changed due to A&G adjustment on CEMA/WMPM			e original TO5 Cy	cle 5 filing per ER	23-542.		54
55	2	FERC Acct 926, Employee Pensions & Benefits, does not include any PBOP c				_			55
56		Adjusting journal entries related to prior year A&G costs (2016-2019) that resu			•				56
57		The impacts of the adjusting entries is reflected in the per book amount and we		•	he impact of FERC	Audıt			57
58	3	adjustments and corresponding refunds will be accounted for in a separate refu	nd analysis filed with F	ERC.					58
59	,	2021 CEMA/WMPMA exclusion corrections.							59 60
60									6

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	Lin 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 ³	(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		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		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 16		Total Administrative & General Expenses	\$ 656,792	\$ 180,439	\$ 476,353	\$ 530	\$ 476,883	Sum Lines 1 thru 14	15 16		
17									17		
18									18		
		1 Expenses:							19		
20 21		Energy Efficiency Energy Efficiency		\$ 881 7,379					20 21		
22			\$ 1,396	1,319					22		
	923	Energy Efficiency		10.007							
23	025	Other Exclusion - FERC Audit Adjustments (Finding #3) 2	9,501	10,897					23		
24 25		Energy Efficiency	1,300						24 25		
		Customer Information System Electric Power Research Institute (EPRI) Dues	51						26		
26 27		Covid-19 Pandemic Protections	8						26		
28		Residential Disconnect Protections	3	1,418					28		
29		Energy Efficiency	1,948	1,410					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		CPUC reimbursement fees	22,236	120,500					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		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 48		I Items in BOLD have changed due to various FERC audit adj. compared to the original TO5 Cycle 5 filing per ER23-542. FERC Acct 926, Employee Pensions & Benefits, does not include any PBOP costs for base period 2021.									
49											
50		The impacts of the adjusting entries is reflected in the per book amount and w			-				50		
51		adjustments and corresponding refunds will be accounted for in a separate ref			1				51		
52		FERC Audit Adjustment - Compliance Finding #3 - Allocation of Overhead C	•						52		
53		Tajasanem Companies I maing #3 - I mountain of Overhead C							53		
									54		

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.		Vorking Cash	13-Moi Average B		Reference	Line No.
140.		r age, Eme, cor.		Casii	Average D	aiance	Reference	_ 110.
1 2	A. Plant Materials and Operating Supplies ¹				\$ 12	21,247	AL-1; Line 18	1 2
3	Transmission Plant Allocation Factor				4	10.06%	Pg5 Rev Stmt AD; Line 35	3
5	Transmission Related Materials and Supplies				\$ 4	18,572	Line 1 x Line 3	5
7 8	B. Prepayments ^{1,2}	110-111; Footnote Data (b)			\$ 10	04,601	AL-2; Line 18	7 8
9 10	Transmission Related Prepayments				\$ 4	11,903	Line 3 x Line 7	9 10
11								11
12			S	100,282			Statement AH; Line 9	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		-	98,818	٧		Pg6 Rev Stmt AH; Line 35	13
14	CPUC Intervenor Funding Expense - Transmission			-			Negative of Statement AH; Line 16	14
15	• .		\$	199,100	٧		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	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:			9.5314%			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	1 ()							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.

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

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.

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 - Months Ending December 31, 2021

(\$1,000)

Lin No		FERC Form 1 Page; Line; Col.	 Working Cash		3-Months age Balance	Reference	Line No.
1 2	A. Plant Materials and Operating Supplies ¹			\$	121,247	AL-1; Line 18	1 2
3	Transmission Plant Allocation Factor				40.06% √	Pg5 Rev Stmt AD; Line 35	3 4
5	Transmission Related Materials and Supplies			\$	48,572 √	Line 1 x Line 3	5
7	B. Prepayments ^{1,2}	110-111; Footnote Data (b)		\$	104,601	AL-2; Line 18	7
9 10 11				\$	41,903 V	Line 3 x Line 7	9 10 11
12			\$ 100,282			Statement AH; Line 9	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		98,199	٧		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	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	J 1		\$ -			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	_		\$ -			Line 26 x Line 32	34

[√] Items in BOLD have changed due to various FERC audit adj. compared to the original TO5 Cycle 5 filing per ER23-542.

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.

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

Line No.			-	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acet 221) Less: Reacquired Bonds (Acet 222) Other Long-Term Debt (Acet 224) Unamortized Premium on Long-Term Debt (Acet 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acet 225) LTD = Long Term Debt	26)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 6,417,859 - - - (16,894) \$ 6,400,965	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 42	9.1)		114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c 114-117; 66; c	\$ 237,654 4,408 1,275 -		9 10 11 12 13 14
15 16	i = LTD interest				\$ 243,337	Sum Lines 10 thru 14	15 16
17 18 19	Cost of Long-Term Debt: Preferred Equity Component:				3.80%	Line 15 / Line 7	17 18 19
20 21 22 23 24	PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity Common Equity Component:			112-113; 3; c 118-119; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	20 21 22 23 24
	Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct 2 Accumulated Other Comprehensive Income (Acct 219)	216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 8,248,584 - - 10,117	Negative of Line 20 Above	25 26 27 28
29 30	CS = Common Stock				\$ 8,258,701	Sum Lines 25 thru 28	29 30
31 32 33 34	Base Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	10.10% (d) = (b) x (c) Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	31 32 33 34
35 36	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35 36
37 38 39 40 41	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 6,400,965 - 8,258,701 \$ 14,659,666	43.66% 0.00% 56.34% 100.00%	3.80% 0.00% 10.10%	1.66% 0.00% 5.69% 7.35%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40 41
42 43	Cost of Equity Component (Preferred & Common):				5.69%	Line 38 + Line 39; Col. d	42 43
44 45 46 47 48	CAISO Participation ROE Adder: Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.50% (d) = (b) x (c) Weighted Cost of Capital	TO5 Offer of Settlement; Section II.A.1.5.1	44 45 46 47 48
51 52 53 54	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 6,400,965 - 8,258,701 \$ 14,659,666	43.66% 0.00% 56.34% 100.00%	0.00% 0.00% 0.50%	0.00% 0.00% 0.28% 0.28%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Col. c = Line 45 Above Sum Lines 50 thru 52	49 50 51 52 53 54
55	Cost of Common Equity Component (CAISO Participation ROE	Adder):			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

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:	Α	amounts 2	Ratio	Capital	Cost of Capital		4
5					-			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	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:	Α	mounts 2	Ratio	Capital	Cost of Capital		17
18								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	Cost of Common Equity Component (CAISO Participation RO	E Add	<u>er):</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, 2021

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation - Base ROE:			1
2 3 4	A. Federal Income Tax Component:			2 3 4
5 6 7	Where: A = Sum of Preferred Stock and Return on Equity Component B = Transmission Total Federal Tax Adjustments	5.69% \$ 3,545	Page 1; Line 42 Negative of Statement AR; Line 9	5 6 7
8	C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base	\$ 8,977 \$ 4,871,930	AV-1A; Line 49 V Pg3.3 BK-1 Rev TO5 C5-FERC Audit; Line 27	8
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11 12 13	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	1.4694%	Federal Income Tax Expense	11 12 13
14 15 16	B. State Income Tax Component:			14 15 16
	Where: A = Sum of Preferred Stock and Return on Equity Component B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	5.69% \$ - \$ 8,977 \$ 4,871,930 1.4694% 8.84%	Line 6 Above Negative of Statement AT; Line 9 Line 8 Above Line 9 Above Line 12 Above State Income Tax Rate	17 18 19 20 21 22 23 24
25 26 27	State Income Tax = $\underline{(((A) + (C/D) + \text{Federal Income Tax}) * (ST)) - (B/D)}$ (1 - ST)	0.7121%	State Income Tax Expense	25 26 27
28 29	C. Total Federal & State Income Tax Rate:	2.1815%	Line 12 + Line 25	28 29
30 31	D. Total Weighted Cost of Capital:	7.3499%	Page 1; Line 40	30 31
32 33	E. Cost of Capital Rate (COCR) - Base ROE:	9.5314%	Line 28 + Line 30	32
34 35 36	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			34 35 36
37 38	A. Federal Income Tax Component:			37 38
39 40 41 42	Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense	0.28% \$ - \$ -	Page 1; Line 55 Shall be Zero for ROE Adder Shall be Zero for ROE Adder	39 40 41 42
43	D = Transmission Rate Base	\$ 4,871,930	V Pg3.3 BK-1 Rev TO5 C5-FERC Audit; Line 27	43
44 45	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	44 45
46 47 48 49 50	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$ B. State Income Tax Component:	0.0749%	Federal Income Tax Expense	46 47 48 49 50
51 52 53 54 55 56 57	Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	0.28% \$ - \$ - \$ 0.0749% 8.844%	Line 40 Above Shall be Zero for ROE Adder Line 42 Above Line 43 Above Line 46 Above State Income Tax Rate	51 52 53 54 55 56 57
58 59 60 61	State Income Tax = $\underline{(((A) + (C/D) + \text{Federal Income Tax}) * (ST)) - (B/D)}$ (1 - ST)	0.0346%	State Income Tax Expense	58 59 60 61
62 63	C. Total Federal & State Income Tax Rate:	0.1095%	Line 46 + Line 59	62 63
64 65	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.2817%	Page 1; Line 53	64 65
66	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.3911%	Line 62 + Line 64	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.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Line No.		Amounts	Reference	Line No.
NO.		Amounts	Reference	
	tive Cost of Capital Rate (ICOCR) Calculation - Base ROE: 1			1
2 3 A. Fe	ederal Income Tax Component:			2
4				4
5 Wher 6 A	re: = Sum of Preferred Stock and Return on Equity Component	0.00%	Page 2; Line 11	5 6
	= Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	7
	= Equity AFUDC Component of Transmission Depreciation Expense	\$ -	•	8
	= Total Incentive ROE Project Transmission Rate Base Γ = Federal Income Tax Rate for Rate Effective Period	\$ - 21%	Statement BK-1; Page 3; Line 32 Page 3; Line 10	9 10
11	1 - Federal medine Tax Rate for Rate Effective Feriod	2170	rage 3, Line 10	11
	ral Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0000%	Federal Income Tax Expense	12
13 14	(1 - FT)			13 14
	ate Income Tax Component:			15
16				16
17 Wher 18 A	re: = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	17 18
	= Transmission Total State Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	19
	= Equity AFUDC Component of Transmission Depreciation Expense	s -	Line 8 Above	20
	= Total Incentive ROE Project Transmission Rate Base Γ = Federal Income Tax Expense	\$ - 0.0000%	Line 9 Above Line 12 Above	21 22
	Γ = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 23	23
24	I T (((A) - (C / D) - E 1 T -) * (CT) \ (D / D)	0.00000/	G I	24
25 State 26	Income Tax = $\frac{(((A) + (C/D) + \text{Federal Income Tax}) * (ST)) - (B/D)}{(1 - ST)}$	0.0000%	State Income Tax Expense	25 26
27	,			27
28 <u>C. To</u> 29	tal Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 25	28 29
	otal Incentive Weighted Cost of Capital:	1.6599%	Page 2; Line 9	30
31			-	31
32 <u>E. Inc</u> 33	centive Cost of Capital Rate (ICOCR) - Base ROE:	1.6599%	Line 28 + Line 30	32 33
34				34
	of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			35
36 37 A. Fe	ederal Income Tax Component:			36 37
38	Actual modulo Tax Component.			38
39 When		0.000/	D 0.71 04	39
	= Cost of Common Equity Component - CAISO Participation ROE Adder = Transmission Total Federal Tax Adjustments	0.00% \$ -	Page 2; Line 24 Shall be Zero for Incentive ROE Projects	40 41
	= Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Similar Se Zero for inveniore free Frequenc	42
	= Total Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	43
44 F7 45	Γ = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 44	44 45
	ral Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0000%	Federal Income Tax Expense	46
47 48	(1 - FT)			47 48
	ate Income Tax Component:			49
50				50
51 Wher 52 A	re: = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	51 52
	= Transmission Total State Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	53
	= Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 42 Above	54
	= Total Incentive ROE Project Transmission Rate Base	\$ -	Line 43 Above	55
	Γ = Federal Income Tax Expense Γ = State Income Tax Rate for Rate Effective Period	0.0000% 8.84%	Line 46 Above Page 3; Line 57	56 57
58				58
	Income Tax = $(((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D)$	0.0000%	State Income Tax Expense	59 60
60 61	(1 - ST)			60 61
62 <u>C. To</u>	otal Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62
63 64 D. To	otal Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	63 64
65	om reigned cost of Collinion Equity - Cristo 1 articipation foot radio.		rage 2, Line 22	65
66 <u>E. Co</u>	ost 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

Statement AV

Cost of Capital and Fair Rate of Return

Line No.			-	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 2: LTD = Long Term Debt	26)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 6,417,859 - - - (16,894) \$ 6,400,965	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 42	9.1)		114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c 114-117; 66; c	\$ 237,654 4,408 1,275 -		9 10 11 12 13 14
15 16	i = LTD interest				\$ 243,337	Sum Lines 10 thru 14	15 16
17 18	Cost of Long-Term Debt:				3.80%	Line 15 / Line 7	17 18
19 20 21 22 23	Preferred Equity Component: PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity			112-113; 3; c 118-119; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	19 20 21 22 23
26 27 28	Common Equity Component: Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct 204) Accumulated Other Comprehensive Income (Acct 219)	216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 8,248,584 - - 10,117	Negative of Line 20 Above	24 25 26 27 28
29 30	CS = Common Stock				\$ 8,258,701	Sum Lines 25 thru 28	29 30
31 32 33 34	Base Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	(d) = (b) x (c) Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	31 32 33 34
35 36	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35 36
	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 6,400,965 - 8,258,701 \$ 14,659,666	43.66% 0.00% 56.34% 100.00%	3.80% 0.00% 10.10%	1.66% 0.00% 5.69% 7.35%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40 41
42	Cost of Equity Component (Preferred & Common):				5.69%	Line 38 + Line 39; Col. d	42
44 45 46 47 48	CAISO Participation ROE Adder: Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.50% (d) = (b) x (c) Weighted Cost of Capital	TO5 Offer of Settlement; Section II.A.1.5.1	44 45 46 47 48
49 50 51 52 53 54	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 6,400,965 - 8,258,701 \$ 14,659,666	43.66% 0.00% 56.34% 100.00%	0.00% 0.00% 0.50%	0.00% 0.00% 0.28% 0.28%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Col. c = Line 45 Above Sum Lines 50 thru 52	49 50 51 52 53 54
55	Cost of Common Equity Component (CAISO Participation ROI	Adder):			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

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					•	<u> </u>		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	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	\$	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	Cost of Common Equity Component (CAISO Participation RO	E Ad	der):			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

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate (COCE) Calculation - Base ROE:			1
2	A. Federal Income Tax Component:			2 3
4 5	Where:			4 5
6	A = Sum of Preferred Stock and Return on Equity Component	5.69%	Page 1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,545	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 8,977	AV-1A; Line 49	8
9	D = Transmission Rate Base		Pg3.3 BK-1 Rev TO5 C5-FERC Audit; Line 27	9
10 11	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10 11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	1.4694%	Federal Income Tax Expense	12
13	(1 - FT)			13
14 15	B. State Income Tax Component:			14 15
16	2. Same invente ran component			16
17				17
18 19	A = Sum of Preferred Stock and Return on Equity Component B = Transmission Total State Tax Adjustments	5.69% \$ -	Line 6 Above Negative of Statement AT; Line 9	18 19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 8,977	Line 8 Above	20
21	D = Transmission Rate Base	\$ 4,871,853 v		21
22	FT = Federal Income Tax Expense	1.4694%	Line 12 Above	22
23 24	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	23 24
25	State Income Tax = $(((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D)$	0.7121%	State Income Tax Expense	25
26	(1 - ST)		1	26
27	C.T. (IF I 10 C) (I T D)	2.1815%	Line 12 + Line 25	27
28 29	C. Total Federal & State Income Tax Rate:	2.1813%	Line 12 + Line 23	28 29
30 31	D. Total Weighted Cost of Capital:	7.3499%	Page 1; Line 40	30 31
32	E. Cost of Capital Rate (COCR) - Base ROE:	9.5314%	Line 28 + Line 30	32
33				33
35	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			34 35
36 37	A. Federal Income Tax Component:			36 37
38				38
39 40	Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.28%	Page 1; Line 55	39 40
41	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for ROE Adder	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero for ROE Adder	42
43	D = Transmission Rate Base	\$ 4,871,853 V	Pg3.3 BK-1 Rev TO5 C5-FERC Audit; Line 27	43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	44
45 46	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0749%	Federal Income Tax Expense	45 46
47	(1 - FT)			47
48				48
49 50	B. State Income Tax Component:			49 50
	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.28%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	\$ -	Shall be Zero for ROE Adder	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ - \$ 4,871,853 v	Line 42 Above	54
55 56	D = Transmission Rate Base FT = Federal Income Tax Expense	\$ 4,871,853 v 0.0749%	Line 43 Above Line 46 Above	55 56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	57
58				58
59	State Income Tax = $\underline{(((A) + (C/D) + \text{Federal Income Tax}) * (ST)) - (B/D)}$	0.0346%	State Income Tax Expense	59
60 61	(1 - ST)			60 61
62	C. Total Federal & State Income Tax Rate:	0.1095%	Line 46 + Line 59	62
63				63
64 65	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.2817%	Page 1; Line 53	64 65
	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.3911%	Line 62 + Line 64	66

 $[\]textit{V} \quad \text{Items in BOLD have changed due to various FERC audit adj. compared to the original TO5 Cycle 5 filing per ER23-542. } \\$

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Line			D 4	Line
No.		Amounts	Reference	No.
1 2	Incentive Cost of Capital Rate (ICOCR) Calculation - Base ROE: 1			1 2
3	A. Federal Income Tax Component:			3
4 5	Where:			4 5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Page 2; Line 11	6
7 8	B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero for Incentive ROE Projects	7 8
9	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	9
10 11	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10 11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0000%	Federal Income Tax Expense	12
13 14	(1 - FT)			13 14
15	B. State Income Tax Component:			15
16 17	Where:			16 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 21	C = Equity AFUDC Component of Transmission Depreciation Expense D = Total Incentive ROE Project Transmission Rate Base	\$ - \$ -	Line 8 Above Line 9 Above	20 21
22	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	22
23 24	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 23	23 24
25		0.0000%	State Income Tax Expense	25
26 27	(1 - ST)			26 27
28	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 25	28
29 30	D. Total Incentive Weighted Cost of Capital:	1.6599%	D 2. Line 0	29 30
31	D. Total incentive weighted cost of Capital.	1.039976	Page 2; Line 9	31
32	E. Incentive Cost of Capital Rate (ICOCR) - Base ROE:	1.6599%	Line 28 + Line 30	32
33				33
35	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			35
36 37	A. Federal Income Tax Component:			36 37
38	A. Pederar income rax Component.			38
39	Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.009/	D 2 I 24	39 40
40 41	B = Transmission Total Federal Tax Adjustments	\$ -	Page 2; Line 24 Shall be Zero for Incentive ROE Projects	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		42
43 44	D = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	\$ - 21%	Statement BK-1; Page 3; Line 32 Page 3; Line 44	43 44
45				45
46 47	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	46 47
48	(* 1-)			48
49 50	B. State Income Tax Component:			49 50
	Where:			51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments	0.00% \$ -	Line 40 Above	52
53 54	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ - \$ -	Shall be Zero for Incentive ROE Projects Line 42 Above	53 54
55	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Line 43 Above	55
56 57	FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	0.0000% 8.84%	Line 46 Above Page 3; Line 57	56 57
58			-	58
59 60	State Income Tax = $\underline{(((A) + (C/D) + \text{Federal Income Tax}) * (ST)) - (B/D)}$ (1 - ST)	0.0000%	State Income Tax Expense	59 60
61				61
62 63	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62 63
64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	64
65	E. Coot of Conital Pata CAISO Participation P.O.E. Add	0.0000%	Line (2 + L) - (4	65
00	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.000076	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 Annual Informational Filing

Derivation of Interest Expense on Other BTRR Adjustment Applicable to TO5 Cycle 5

(\$1,000)

Line No.								Line No.
1	_	<u>Col. 1</u>	Col. 2	<u>Col. 3</u>	Col. 4	<u>Col. 5</u>	Col. 6	1
2	Calculations:	<u>C01. 1</u>	= Col. 2 - Col. 6	<u>C01. 5</u>	See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3	Calculations.		Col. 2 - Col. 0		Cumulative	See I domote 3	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	in Revenue	Rate 1	wo Interest	Interest	with Interest	7
8	January	2021	\$ 52	0.28%	\$ 52	\$ 0	\$ 52	- 8
9	February	2021	52	0.25%	105	0	105	9
10	March	2021	52	0.28%	157	0	157	10
11	April	2021	52	0.27%	210	0	210	11
12	May	2021	52	0.28%	262	1	263	12
13	June	2021	52	0.27%	315	1	316	13
14	July	2021	52	0.28%	368	1	369	14
15	August	2021	52	0.28%	421	1	422	15
16	September	2021	52	0.27%	475	1	476	16
17	October	2021	52	0.28%	528	1	529	17
18	November	2021	52	0.27%	582	2	583	18
19	December	2021	52	0.28%	635	2	637	19
20	January	2022	02	0.28%	637	2	639	20
21	February	2022		0.25%	639	2	641	21
22	March	2022		0.28%	641	2	642	22
23	April	2022		0.27%	642	2	644	23
24	May	2022		0.28%	644	2	646	24
25	June	2022		0.27%	646	2	648	25
26	July	2022		0.31%	648	2	650	26
27	August	2022		0.31%	650	2	652	27
28	September	2022		0.30%	652	2	654	28
29	October	2022		0.42%	654	3	656	29
30	November	2022		0.40%	656	3	659	30
31	December	2022		0.42%	659	3	662	31
32	January	2023		0.54%	662	4	665	32
33	February	2023		0.48%	665	3	668	33
34	March	2023		0.54%	668	4	672	34
35	April	2023		0.62%	672	4	676	35
36	May	2023		0.64%	676	4	681	36
37	June	2023		0.62%	681	4	685	37
38	July	2023		0.68%	685	5	689	38
39	August	2023		0.68%	689	5	694	39
40	September	2023		0.66%	694	5	699	40
41	October	2023		0.71%	699	5	704	41
	November	2023		0.69%	704	5	709	42
43	December	2023		0.71%	709	5	714	43
44	January	2024		0.72%	714	5	719	44
45	February	2024		0.68%	719	5	724	45
46	March	2024		0.72%	724	5	729	46
47	April	2024		0.70%	729	5	734	47
48	May	2024		0.72%	734	5	739	48
49	June	2024		0.70%	739	5	744	49
50	•	2024		0.72%	744	5	750	50
51	August	2024		0.72%	750	5	755	51
52	September	2024		0.70%	755	5	760	52
53		2024		0.72%	760	5	766	53
54	November	2024		0.70%	766	5	771	54
	December	2024		0.72%	771	6	777	_ 55
56			\$ 627			\$ 150	=	56

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

Posted FERC Interest rates

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

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.

Line	Description	<u>A</u> 1	mounts	Reference	Line
No.					No.
1	BTRR Adjustment due to TO5 Cycle 6 Adjustments Calculation:				1
2	Total BTRR Adjustment - Before Interest	\$	237	Page 2.2; Line 39	2
3					3
4	Interest Expense		47_	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		3	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		1	Line 6 x 0.205%	12
13					13
14	Total BTRR Adjustment Including FF&U (RETAIL)	\$	288	Sum Lines 10 and 12	14

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.

		Do	A vised TO5		B s Filed TO5 C6	C	= A - B		
Line		Ke	C6	A	ER 24-524	Di	ifference		Line
No.		А	mounts		Amounts		cr (Decr)	Reference	No.
1101	A. Revenues:		ano uno		Timounto		er (Beer)	10000000	1101
1	Transmission Operation & Maintenance Expense	\$	103,805	v \$	104,977	\$	(1,172)	Page 3.1 and Page 4.1, Line 1	1
2									2
3	Transmission Related A&G Expense		100,897	٧	99,478		1,419	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	\$	204,702	٧ \$	204,456	\$	247	Sum Lines 1 thru 5	6
7									7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.		256,281		256,281		-	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		66,271		66,271		-	Page 3.1 and Page 4.1, Line 12	12
13									13
14	Transmission Related Payroll Taxes Expense		3,324		3,324		-	Page 3.1 and Page 4.1, Line 14	14
15	Sub-Total Expense	\$	530,578	<u>۷ \$</u>	530,331	\$	247	Sum Lines 6 thru 14	15
16									16
17	Cost of Capital Rate (COCR) - Base ROE		9.2135%		9.2135%		0%	Page 3.1 and Page 4.1, Line 17	17
18	Transmission Rate Base	\$	5,032,003		5,032,105	\$	(102)	Page 3.1 and Page 4.1, Line 18	18
19	Return and Associated Income Taxes - Base ROE	\$	463,622	√ \$	463,632	\$	(9)	Line 17 x Line 18	19
20									20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder		0.3738%		0.3738%		0%	Page 3.1 and Page 4.1, Line 21	21
22	Transmission Rate Base	\$	5,032,003		5,032,105	\$	(102)	Page 3.1 and Page 4.1, Line 22	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$	18,809	۷ \$	18,809	\$	(0)	Line 21 x Line 22	23
24									24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$	1,304	\$,	\$	-	Page 3.1 and Page 4.1, Line 25	25
26	Transmission Related Revenue Credits		(9,365)		(9,365)		-	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
20	End of Prior Year Revenues (PYRR FII) Excluding FF&U	•	1 004 040	., 6	1 004 712	e	227	Line 15 + Line 19 + Line 23 + (Sum	
30	End of thor tear revenues (FIRR EU) Excluding Fr&C	2	1,004,949	v \$	1,004,712	\$	237	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.

		Rev	A rised TO5	As F	B Filed TO5 C6	C =	= A - B		
Line			C6		CR 24-524	Dif	ference		Line
No.		Aı	nounts 5	Α	Amounts 5	Inc	r (Decr)	Reference	No.
	B. Incentive ROE Project Transmission Revenue: 1,2								
1 2	Incentive Transmission Plant Depreciation Expense	\$	-	\$	-	\$	-	Page 3.2 and Page 4.2, Line 1	1 2
3	Incentive Cost of Capital Rate (ICOCR) - Base ROE		1.6599%		1.6901%		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 6	Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$	-	\$	-	\$	-	Line 3 x Line 4	5 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 10	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$	-	\$	-	\$	-	Line 7 x Line 8	9 10
11 12	Total Incentive ROE Project Transmission Revenue	\$		\$	<u> </u>	\$	-	Line 1 + Line 5 + Line 9	11 12
13	C. Incentive Transmission Plant Abandoned Project Revenue: 1,2								13
14 15	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$	-	\$	-	\$	-	Page 3.2 and Page 4.2, Line 14	14 15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$	-	\$	_	\$	-	Page 3.2 and Page 4.2, Line 16	16
17	Cost of Capital Rate (COCR) - Base ROE		9.2135%		9.2135%		0%	Page 3.2 and Page 4.2, Line 17	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$		\$	_	\$		Line 16 x Line 17	18
19	,	•		•		Ψ			19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$	-	\$	-	\$	-	Page 3.2 and Page 4.2, Line 20	20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder		0.0000%		0.0000%		0%	Page 3.2 and Page 4.2, Line 21	21
22 23	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$	-	\$	-	\$	-	Line 20 x Line 21	22 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 3.2 and Page 4.2, Line 27	27
28	Cost of Capital Rate (COCR) - Base ROE		9.2135%		9.2135%		0%	Page 3.2 and Page 4.2, Line 28	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 3.2 and Page 4.2, Line 31	31
32	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder		0.3738%		0.3738%		0%	Page 3.2 and Page 4.2, Line 32	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 38	Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$		\$		\$		Sum Lines 11, 24, 35	37 38
39	E. Total (PYRR _{EU}) Excluding FF&U ³	\$	1,004,949	v_\$	1,004,712	\$	237	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 accounted for in FERC account 929 and adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required by FERC Order ER24-524.

- 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.
- 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.

		R	A evised TO5	As	B Filed TO5 C6	C	= A - B		
Line			C6		ER 24-524	Dif	ference		Line
No.			Amounts		Amounts	Inc	r (Decr)	Reference	No.
	A. Transmission Rate Base								
1	Net Transmission Plant:								1
2	Transmission Plant	\$	5,742,870	\$	5,742,870	\$	-	Page 3.3 and Page 4.3, Line 2	2
3	Transmission Related Electric Miscellaneous Intangible Plant		6,028		6,028		-	Page 3.3 and Page 4.3, Line 3	3
4	Transmission Related General Plant		62,222		62,222		-	Page 3.3 and Page 4.3, Line 4	4
5	Transmission Related Common Plant		175,604		175,604			Page 3.3 and Page 4.3, Line 5	5
6	Total Net Transmission Plant	\$	5,986,725	\$	5,986,725	\$	-	Sum Lines 2 thru 5	6
7									7
8	Rate Base Additions:								8
9	Plant Held for Future Use	\$	-	\$	-	\$	-	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	\$	-	\$	-	\$	-	Line 9 + Line 10	11
12									12
13	Rate Base Reductions:								13
14	Transmission Related Accum. Def. Inc. Taxes	\$	(1,061,031)	√ \$	(1,060,897)	\$	(133)	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	\$	(1,061,031)	√ \$	(1,060,897)	\$	(133)	Line 14 + Line 15	16
17									17
18	Working Capital:								18
19	Transmission Related Material and Supplies	\$	46,789	\$	46,789	\$	-	Page 3.3 and Page 4.3, Line 19	19
20	Transmission Related Prepayments		44,866		44,866		-	Page 3.3 and Page 4.3, Line 20	20
21	Transmission Related Cash Working Capital		25,588		25,557		31	Page 3.3 and Page 4.3, Line 21	21
22	Total Working Capital	\$	117,243	√ \$	117,212	\$	31	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	\$	(10,934)	\$	(10,934)	\$		Page 3.3 and Page 4.3, Line 25	25
26									26
27	Total Transmission Rate Base	\$	5,032,003	۷ \$	5,032,105	\$	(102)	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	J	_	Ψ	_	Ψ	_	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		Ψ		~		~			38
39	D. Incentive Transmission Construction Work In Progress	\$	-	\$	-	\$	-	Page 3.3 and Page 4.3, Line 39	39

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 Accrued Bonus DTA and Fire Brigade Expenses as required by FERC Order ER24-524.

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.

		A D : LTO5		B Filed TO5 C6	C	= A - B		
Line No.		Revised TO5 C6 Amounts	As	ER 24-524 Amounts		fference r (Decr)	Reference	Line No.
	A. Transmission Plant							
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	\$ 7,917,705	\$	7,917,705	\$	-	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	\$ 1,930,981	\$	1,930,981	\$	-	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	\$ 5,986,725	\$	5,986,725	\$	-	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	\$ -	\$	-	\$		Line 23 Minus Line 24	25
			_		$\overline{}$			

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})

Line					Line
No.			Amounts	Reference	No.
1 2	A. Revenues: Transmission Operation & Maintenance Expense	\$	103,805 √	Pg6 Rev Statement AH; Line 10	1
3	Transmission Related A&G Expense		100,897 √	Pg6 Rev Statement AH; Line 33	3
5	CPUC Intervenor Funding Expense - Transmission		_	Negative of Statement AH; Line 16	5
6 7	Total O&M Expenses	\$	204,702 V	Sum Lines 1 thru 5	6 7
8 9	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.		256,281	Statement AJ; Line 17	8 9
10 11	Transmission Plant Abandoned Project Cost Amortization Expense ¹		-	Statement AJ; Line 23	10 11
12 13	Transmission Related Property Taxes Expense		66,271	Statement AK; Line 13	12 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 V	Page 3; Line 27	18
19 20	Return and Associated Income Taxes - Base ROE	\$	463,622 √	Line 17 x Line 18	19 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	S	5,032,003 V	Page 3; Line 27 - Line 10	22
23 24	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$	18,809 √	Line 21 x Line 22	23 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 29	(Gains)/Losses from Sale of Plant Held for Future Use		-	Statement AU; Line 15	28 29
30	End of Prior Year Revenues (PYRR $_{\rm EU}$) Excluding FF&U	S	1,004,949 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 and adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required by FERC Order ER24-524.

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 $_{\rm EU}$)

Line					Line
No.			Amounts	Reference	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		1.6599%	Statement 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%	Statement 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	TALLY OF DOED CATALOG E	_			10
11	Total Incentive ROE Project Transmission Revenue	\$		Line 1 + Line 5 + Line 9	11 12
12	12				
13	C. Incentive Transmission Plant Abandoned Project Revenue: 1,2			G	13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$	-	Statement AJ; Line 21	14 15
15	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	•		Page 3; Line 37	16
17		D.	9.2135%	Statement AV; Page 3; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$	9.2133%	Line 16 x Line 17	18
19	incentive Trans. Frant Aband. Froj. Return & Assoc. inc. Taxes - Base ROE	,	-	Line 10 x Line 17	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	Ψ	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	<u>s</u>	0.000070	Line 20 x Line 21	22
23	incentive Trans. Frant Aband. 110J. Return & Assoc. Inc. Taxes - CAISO Farticipation ROL Adder	Φ	-	Line 20 x Line 21	23
24	Total Incentive Transmission Plant Abandoned Project Revenue	\$		Line 14 + Line 18 + Line 22	24
25	Town module Transmission Law Touridoned Troject Revenue			Elite 11 + Elite 10 + Elite 22	25
26	D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: 1,2				26
27	Incentive Transmission Construction Work In Progress	S	_	Page 3; Line 39	27
28	Cost of Capital Rate (COCR) - Base ROE		9.2135%	Statement AV; Page 3; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	S	-	Line 27 x Line 28	29
30	Intellity 6 th I retain and responded intellige Page 162	Ψ.		Eme 27 x Eme 20	30
31	Incentive Transmission Construction Work In Progress	\$	-	Page 3; Line 39	31
32	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder		0.3738%	Statement 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	1				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 FII) Excluding FF&U ³	\$	1,004,949 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 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

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR $_{\rm EU}$)

Line					Line
No.			Amounts	Reference	No.
	A. Transmission Rate Base:				
1	Net Transmission Plant:				1
2	Transmission Plant	\$	5,742,870	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant		6,028	Page 4; Line 17	3
4	Transmission Related General Plant		62,222	Page 4; Line 18	4
5	Transmission Related Common Plant		175,604	Page 4; Line 19	5
6	Total Net Transmission Plant	\$	5,986,725	Sum Lines 2 thru 5	6
7					7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	\$	-	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$	-	Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes ¹	\$	(1,061,031) √	Pg5 Rev Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes		-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$	(1,061,031) √	Line 14 + Line 15	16
17					17
18	Working Capital:				18
19	Transmission Related Materials and Supplies	\$	46,789	Statement AL; Line 5	19
20	Transmission Related Prepayments		44,866	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital		25,588 √	Pg7 Rev Statement AL; Line 19	21
22	Total Working Capital	\$	117,243 √	Sum Lines 19 thru 21	22
23	• .				23
24	Other Regulatory Assets/Liabilities	\$	-	Statement Misc; Line 5	24
25	Unfunded Reserves	\$	(10,934)	Statement Misc; Line 7	25
26					26
27	Total Transmission Rate Base	\$	5,032,003 √	Sum Lines 6, 11, 16, 22, 24, 25	27
28					28
29	B. Incentive ROE Project Transmission Rate Base: ²				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: 2				34
35	Incentive Transmission Plant Abandoned Project Cost	S	_	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	4	_	Statement AF: Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$	_	Line 35 + Line 36	37
38		Ų		Zine 33 · Zine 30	38
39	D. Incentive Transmission Construction Work In Progress ²	S		Statement AM; Line 1	39
5)	D. Incentive 11 austrassion Construction work in Frogress	Ψ		Statement 7 Livi, Ellie 1	57

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 Accrued Bonus DTA and Fire Brigade Expenses as required by FERC Order ER24-524.

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

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 $_{\mbox{\scriptsize EU}})$

	D. C	
No. Amounts	Reference	No.
A. Transmission Plant:		<u>.</u>
1 Gross Transmission Plant:		1
2 Transmission Plant \$ 7,476,381	Statement AD; Line 11	2
3 Transmission Related Electric Misc. Intangible Plant 30,189	Statement AD; Line 27	3
4 Transmission Related General Plant 108,046	Statement AD; Line 29	4
5 Transmission Related Common Plant 303,089	Statement AD; Line 31	5
6 Total Gross Transmission Plant \$ 7,917,705	Sum Lines 2 thru 5	6
7		7
8 Transmission Related Depreciation Reserve:		8
9 Transmission Plant Depreciation Reserve \$ 1,733,511	Statement AE; Line 1	9
10 Transmission Related Electric Misc. Intangible Plant Amortization Reserve 24,162	Statement AE; Line 11	10
11 Transmission Related General Plant Depr Reserve 45,823	Statement AE; Line 13	11
12 Transmission Related Common Plant Depr Reserve 127,485	Statement AE; Line 15	12
13 Total Transmission Related Depreciation Reserve \$ 1,930,981	Sum Lines 9 thru 12	13
14		14
15 Net Transmission Plant:		15
16 Transmission Plant \$ 5,742,870	Line 2 Minus Line 9	16
17 Transmission Related Electric Miscellaneous Intangible Plant 6,028	Line 3 Minus Line 10	17
18 Transmission Related General Plant 62,222	Line 4 Minus Line 11	18
19 Transmission Related Common Plant 175,604	Line 5 Minus Line 12	19
20 Total Net Transmission Plant\$ 5,986,725	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

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 BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR $_{\mbox{\scriptsize EU}})$

Line					Line
No.			Amounts	Reference	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	C - CC TIP - P POP		0.040.00		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	C. C. S. In		0.050004		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	The Late of the Late of the Late of	0	1 204	0	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
27	Transmission Related Regulatory Debits/Credits		-	Statement Misc; Line 1	
28 29	(Gains)/Losses from Sale of Plant Held for Future Use		-	Statement AU; Line 15	28 29
	E 1 CD' X D (DVDD) E 1 l' FEGIL		1 004 712	Y: 15 - Y: 10 - Y: 22 - (2 Y: 25 I 20)	
30	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	\$	1,004,712	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 $_{\rm EU}$)

Line	·				Line
No.		A	mounts	Reference	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		1.6901%	Statement 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%	Statement 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	TALL C DOED COT CO	•		1: 1:1: 5:1: 0	10
11 12	Total Incentive ROE Project Transmission Revenue	2		Line $1 + \text{Line } 5 + \text{Line } 9$	11 12
13	C. Incentive Transmission Plant Abandoned Project Revenue: 1,2			G	13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$	-	Statement AJ; Line 21	14 15
15	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	•		Page 3; Line 37	16
16 17	· ·	3	0.21250/	Statement AV; Page 3; Line 32	17
18	Cost of Capital Rate (COCR) - Base ROE Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	•	9.2135%	Line 16 x Line 17	18
19	incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	3	-	Line 16 x Line 17	18
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	· ·		Page 3; Line 37	20
21	· ·	Φ	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	S	0.000070	Line 20 x Line 21	22
23	incentive Trans. I fant Aband. 116J. Return & Assoc. inc. Taxes - CAISO I articipation ROL Adder	J.	-	Line 20 x Line 21	23
24	Total Incentive Transmission Plant Abandoned Project Revenue	\$		Line 14 + Line 18 + Line 22	24
25	Total incentive Transmission Faunt Total active Tevende			Ellie II · Ellie Io · Ellie 22	25
26	D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: 1,2				26
27	Incentive Transmission Construction Work In Progress	S	_	Page 3; Line 39	27
28			9.2135%	Statement AV; Page 3; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	S	7.215570	Line 27 x Line 28	29
30	Internation of the International Internation	•		Eme 27 A Eme 20	30
31	Incentive Transmission Construction Work In Progress	\$	_	Page 3; Line 39	31
32	· · · · · · · · · · · · · · · · · · ·		0.3738%	Statement 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 FILIR) Excluding FF&U	\$	-	Sum Lines 11, 24, 35	37
38					38
39	E. Total (PYRR EU) Excluding FF&U 3	\$	1,004,712	Page 1; Line 30 + Line 37	39

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.

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.

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SAN DIEGO GAS & ELECTRIC COMPANY

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR $_{\mbox{\scriptsize EU}})$

Line					Line
No.			Amounts	Reference	No.
	A. Transmission Rate Base:				
1	Net Transmission Plant:				1
2	Transmission Plant	\$	5,742,870	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant		6,028	Page 4; Line 17	3
4	Transmission Related General Plant		62,222	Page 4; Line 18	4
5	Transmission Related Common Plant		175,604	Page 4; Line 19	5
6	Total Net Transmission Plant	\$	5,986,725	Sum Lines 2 thru 5	6
7					7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	\$	-	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$	-	Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum, Def. Inc. Taxes 1	\$	(1,060,897)	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes			Statement AF: Line 11	15
16	Total Rate Base Reductions	\$	(1,060,897)	Line 14 + Line 15	16
17			. , , ,		17
18	Working Capital:				18
19	Transmission Related Materials and Supplies	\$	46,789	Statement AL; Line 5	19
20	Transmission Related Prepayments		44,866	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital		25,557	Statement AL; Line 19	21
22	Total Working Capital	\$	117,212	Sum Lines 19 thru 21	22
23			*		23
24	Other Regulatory Assets/Liabilities	\$	-	Statement Misc; Line 5	24
25	Unfunded Reserves	\$	(10,934)	Statement Misc; Line 7	25
26					26
27	Total Transmission Rate Base	\$	5,032,105	Sum Lines 6, 11, 16, 22, 24, 25	27
28					28
29	B. Incentive ROE Project Transmission Rate Base: ²				29
30	Net Incentive Transmission Plant	8		Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	Ψ		Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	S		Line 30 + Line 31	32
33	Town mount to 12 110 year 11 minutes of 1 minutes 2 minu	Ψ.		Eme 30 · Eme 31	33
34	C. Incentive Transmission Plant Abandoned Project Rate Base: 2				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	<u></u>	-	Line 35 + Line 36	37
38	Total incentive Transmission Fiant Adandoned Troject Cost Rate Base	J.	-	Line 35 + Line 30	38
		\$		Statement AM, Line 1	38
39	D. Incentive Transmission Construction Work In Progress ²	2	=	Statement AM; Line 1	39

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 $_{\mbox{\scriptsize EU}})$

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

Line					Line
No.			Amounts	Reference	No.
	A. Transmission Plant:				
1	Gross Transmission Plant:				1
2	Transmission Plant	\$	7,476,381	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant		30,189	Statement AD; Line 27	3
4	Transmission Related General Plant		108,046	Statement AD; Line 29	4
5	Transmission Related Common Plant		303,089	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$	7,917,705	Sum Lines 2 thru 5	6
7					7
8	Transmission Related Depreciation Reserve:				8
9	Transmission Plant Depreciation Reserve	\$	1,733,511	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve		24,162	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve		45,823	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve		127,485	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$	1,930,981	Sum Lines 9 thru 12	13
14					14
15	Net Transmission Plant:				15
16	Transmission Plant	\$	5,742,870	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant		6,028	Line 3 Minus Line 10	17
18	Transmission Related General Plant		62,222	Line 4 Minus Line 11	18
19	Transmission Related Common Plant		175,604	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$	5,986,725	Sum Lines 16 thru 19	20
21		' <u></u>			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

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 **Deferred Credits**

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

		(\$1,000)				
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	6 105,149 √v	1 \$ 125,186 ₩	AF-1 and AF-2; Line 7; Col. d	1 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
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
 Total Transmission Related ADIT ^{1, 2} 		\$ (1,016,288) v \$	<u>(1,105,773)</u> vv	\$ (1,061,031) vv	Sum Lines 1 thru 5	7 8
9 Incentive Transmission Plant ADIT 10		\$ - \$	-	\$ -	AF-3; Line 1; Col. c	9 10
11 Transmission Plant Abandoned ADIT 12		\$ - \$	-	\$ -	AF-3; Line 3, Col. c	11 12
13 Incentive Transmission Plant Abandoned Project Cost ADIT		S - S	3 -	S -	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.

W Items in BOLD have changed for adjustments attributed to Accrued Bonus DTA as required by FERC Order ER24-524.

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 **Deferred Credits**

			(-)	-/						
Lin No		FERC Form 1 Page; Line; Col.		(a) 31-Dec-21		(b) 31-Dec-22		= [(a)+(b)]/2 erage Balance	Reference	Line No.
1 2	FERC Account 190	234; Footnote Data (c) and (d)	\$	145,223	\$	105,415	\$	125,319	AF-1 and AF-2; Line 7; Col. d	1 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
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
7	Total Transmission Related ADIT 1,2		s	(1,016,288)	v_\$	(1,105,507)	\$	(1,060,897)	Sum Lines 1 thru 5	7
8 9	Incentive Transmission Plant ADIT		\$	-	\$	-	\$		AF-3; Line 1; Col. c	8 9
10 11	Transmission Plant Abandoned ADIT		\$	-	\$	-	\$		AF-3; Line 3, Col. c	10 11
12 13			S	_	\$	-	s		AF-3; Line 5; Col. c	12 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.

The allocated general and common accumulated defended income target and income target and common accumulated defended income target and common accumulated accu

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)

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)

٠.			(a)		(b)		(c)	(d) =	[Sum (a) thru (c)]		
Line			measured		ent Reserve 1, 2		ess) Reserve 1,3				Line
No.	Description	1	Amount	Ac	count 182.3	A	Account 254		Total	Reference	No.
1	Account 190										1
2	Non-Property Related	\$	1,253	v \$	-	\$	_	\$	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 ADIT ⁴	<u>\$</u>	(852,009)	v <u>\$</u>	155,262	\$	(409,026)	\$	(1,105,773) √	Line 7 + Line 14 + Line 22	24

V 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.

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AF

ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION

Base Period 12 Months Ending December 31, 2022 (\$1,000)

		ъ	(a)	~ ~	(b)	-	(c)	(d) =	[Sum (a) thru (c)]		T.
Line			measured		eient Reserve 1, 2	(E:	xcess) Reserve 1,3				Line
No.	Description		Amount	A	ccount 182.3		Account 254		Total	Reference	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	1 7		-		-		-		· -	, , , , , , , , , , , , , , , , , , , ,	4
5			-		_		-		_		5
6			-		_		-		-		6
7	Total of Account 190	\$	1,520	\$	103,896	\$	-	\$	105,415	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 ADIT ⁴	\$	(851,743)	\$	155,262	\$	(409,026)	\$	(1,105,507)	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.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2	<u>Derivation of Transmission Operation and Maintenance Expense:</u> Total Transmission O&M Expense	320-323; 112; b	\$ 112,218	AH-1; Line 33; Col. a	1 2
3	Adjustments to Per Book Transmission O&M Expense:		(2.257)	N	3
4 5	Scheduling, System Control & Dispatch Services Reliability, Planning & Standards Development		(3,357) (1,630)	Negative of AH-1; Line 38; Col. b Negative of AH-1; Line 39; Col. b	5
6	Transmission of Electricity by Others		(1,030)	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	Other Cost Adjustments		(1,172) √	Negative of Pg6.2 Rev AH-1; Line 33; Col. d	9
10	Total Adjusted Transmission O&M Expenses		\$ 103,805 √		10
11					11
12	Derivation of Administrative and General Expense:				12
13	1	320-323; 197; b	\$ 655,210	AH-2; Line 16; Col. a	13
14	J I				14
15	Abandoned Projects		(402)	Negative of AH-2; Line 38; Col. a	15
16	CPUC energy efficiency programs		(803)	Negative of AH-2; Sum Lines (27, 33); Col. a; and Line 29; Col. b	16
17	CPUC Intervenor Funding Expense - Transmission ¹		-	Negative of AH-2; Line 34; Col. a	17
18	CPUC Intervenor Funding Expense - Distribution		(1,805)	Negative of AH-2; Line 35; Col. a	18
19	CPUC reimbursement fees		(22,865)	Negative of AH-2; Line 31; Col. a	19
20	Injuries & Damages		-	Not Applicable to 2022 Base Period	20
21	General Advertising Expenses		(8)	Negative of AH-2; Line 37; Col. b	21 22
22 23	Franchise Requirements		(136,001)	Negative of AH-2; Line 30; Col. b	22
23	Hazardous substances - Hazardous Substance Cleanup Cost Account Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(1)	Negative of AH-2; Line 40 Col. b Negative of AH-2; Line 32; Col. a	24
24				Negative of AH-2; Line 32, Col. a Negative of AH-2; Sum Lines (28, 39); Col. a; and	
25	Other A&G Exclusion Adjustments		(54)	Sum Lines (21, 22, 25); Col. b	25
26	Other Cost Adjustments		7,161 √	Negative of Pg6.4 Rev AH-2; Line 16; Col. d	26
27	Total Adjusted A&G Expenses Including Property Insurance		\$ 500,432 V	Sum Lines 12 thru 26	27
28	Less: Property Insurance (Due to different allocation factor)		(8,930)	Negative of AH-2; Line 5; Col. c	28
29	Total Adjusted A&G Expenses Excluding Property Insurance		\$ 491,502 √	Line 27 + Line 28	29
30	Transmission Wages and Salaries Allocation Factor		19.81%	Statement AI; Line 15	30
31	Transmission Related Administrative & General Expenses		\$ 97,375 √	Line 29 x Line 30	31
	Property Insurance Allocated to Transmission, General, and Common Plant		3,522	Negative of Line 28 x Line 52	32
33	Transmission Related A&G Expense Including Property Insurance Expense		\$ 100,897 √	Line 31 + Line 32	33
34 35	Desiration of Transmission Plant Property Insurance Allocation Factors				34 35
36	Derivation of Transmission Plant Property Insurance Allocation Factor: Transmission Plant & Incentive Transmission Plant		\$ 7,476,381	Statement AD: Line 25	36
37			-	Shall be Zero	37
38	· · · · · · · · · · · · · · · · · · ·		108,046	Statement AD; Line 29	38
39	Transmission Related Common Plant		303,089	Statement AD; Line 31	39
40	Total Transmission Related Investment in Plant		\$ 7,887,516	Sum Lines 36 thru 39	40
41					41
42	Total Transmission Plant & Incentive Transmission Plant		\$ 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
	Total Distribution Plant		9,334,733	Statement AD; Line 9	46
47	Transmission Related Electric Miscellaneous Intangible Plant Total General Plant		545,363	Shall be Zero Statement AD; Line 17	47 48
48 49	Total Common Plant Total Common Plant		545,363 1,529,847	Statement AD; Line 17 Statement AD; Line 19	48 49
50	Total Plant in Service Excluding SONGS		\$ 19,999,124	Statement AD; Line 19 Sum Lines 42 thru 49	50
51	Total I failt iii bei viee Excitaing borros		ψ 17,777,124	Juni Lines 42 unu 47	51
	Transmission Property Insurance and Tax Allocation Factor		39.44%	Line 40 / Line 50	52
52	Transfer Troperty insurance and Tax Throughout Lactor		37.1470	Enic to / Enic 50	22

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.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Derivation of Transmission Operation and Maintenance Expense:				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	Discontinuo II				10
11	Derivation of Administrative and General Expense:	220 222 107 1	e (55.210	AH21: 16.61	11
12	Total Administrative & General Expense Adjustments to Per Book A&G Expense:	320-323; 197; b	\$ 655,210	AH-2; Line 16; Col. a	12 13
13 14	Abandoned Projects		(402)	Negative of AH-2; Line 36; Col. a	14
14	Abandoned Fojects		` ` ` ` ` ` ` ` ` ` ` ` ` ` ` ` ` ` `	Negative of AH-2; Sum Lines (26, 32); Col. a; and	
15	CPUC energy efficiency programs		(803)	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		- (1)	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 AI; 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	Derivation of Transmission Plant Property Insurance Allocation Factor:		Φ 7.47 6.201	G	33
34	Transmission Plant & Incentive Transmission Plant		\$ 7,476,381	Statement AD; Line 25 Shall be Zero	34 35
35 36	Transmission Related Electric Miscellaneous Intangible Plant 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	Total Transmission Related investment in Frant		\$ 7,007,510	Sum Lines 54 till 4 57	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.

SAN DIEGO GAS & ELECTRIC COMPANY Electric Transmission O&M Expenses 12 Months Ending December 31, 2022 (\$1,000)

FERC			(a) Total	(b) Excluded	(c) = (a) - (b) Total	(d) ¹	(e) = (c) - (d)	
Acct	Description	D.	r Books	Excluded	Adjusted	Add / (Deduct) O&M Cost Adj		Revised O&M	Reference
Acct	Electric Transmission Operation	F	er Dooks	Expenses	Aujusteu	Own Cost Auj	-	Own	Reference
560	Operation Supervision and Engineering	\$	9,102	\$ 144	\$ 8,95	8	\$	8,958	Form 1; Page 320-323; Line 83
561.1	Load Dispatch - Reliability		965	-	96			965	Form 1; Page 320-323; Line 85
561.2	Load Dispatch - Monitor and Operate Transmission System		1,893	_	1,89			1,893	Form 1; Page 320-323; Line 86
561.3	Load Dispatch - Transmission Service and Scheduling		158	_	15			158	Form 1; Page 320-323; Line 87
561.4	Scheduling, System Control and Dispatch Services		3,357	3,357				-	Form 1; Page 320-323; Line 88
561.5	Reliability, Planning and Standards Development		140	5,557	14	n		140	Form 1; Page 320-323; Line 89
561.6	Transmission Service Studies		-	_		0		140	Form 1; Page 320-323; Line 90
561.7	Generation Interconnection Studies								Form 1; Page 320-323; Line 91
561.8	Reliability, Planning and Standards Development Services		2,612	1,630	98	,		982	Form 1; Page 320-323; Line 92
562	Station Expenses		11,638	1,030	11,63			11,636	Form 1; Page 320-323; Line 93
563	Overhead Line Expenses		10,659		10,65			10,659	Form 1; Page 320-323; Line 94
564	Underground Line Expenses		(0)			0)		(0)	Form 1; Page 320-323; Line 95
565	Transmission of Electricity by Others		(0)	=	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	0)		(0)	Form 1; Page 320-323; Line 96
566	Misc. Transmission Expenses		16,813	2,108	14,70	5 1,172	.,	13,533	Form 1; Page 320-323; Line 97
567	Rents		3,610	2,100	3,61	,	٧	3,610	Form 1; Page 320-323; Line 98
307	Reits		3,010		3,01	0		3,010	101111 1, 1 age 320-323, Line 38
	Total Electric Transmission Operation	s	60,946	\$ 7,241	\$ 53,70	6 \$ 1,172	v s	52,534	Sum Lines 1 thru 15
	Total Electric Transmission Operation	J.	00,740	\$ 7,241	\$ 33,70	5 1,172	v 3	52,554	Sum Lines 1 till u 15
	Electric Transmission Maintenance								
568	Maintenance Supervision and Engineering	\$	2,150	\$ -	\$ 2,15	0	\$	2,150	Form 1; Page 320-323; Line 101
569	Maintenance of Structures	٠	1,192	J -	1,19		J.	1,192	Form 1; Page 320-323; Line 101
569.1			1,022	-	1,19			1,192	Form 1; Page 320-323; Line 102
569.1	Maintenance of Computer Hardware Maintenance of Computer Software		2,016	-	2,01			2,016	Form 1; Page 320-323; Line 103 Form 1; Page 320-323; Line 104
569.3	Maintenance of Computer Software Maintenance of Communication Equipment		2,016	-	2,01			2,016	Form 1; Page 320-323; Line 104 Form 1; Page 320-323; Line 105
569.4			102	-	10			102	Form 1; Page 320-323; Line 106
	Maintenance of Misc. Regional Transmission Plant			-	18,83				
570 571	Maintenance of Station Equipment		18,835	-				18,835	Form 1; Page 320-323; Line 107
572	Maintenance of Overhead Lines		25,278 578	-	25,27 57			25,278 578	Form 1; Page 320-323; Line 108
573	Maintenance of Underground Lines Maintenance of Misc. Transmission Plant		34	-	37			34	Form 1; Page 320-323; Line 109
3/3	Iviaintenance of Misc. Transmission Plant		34	-	3	+		34	Form 1; Page 320-323; Line 110
	Total Electric Transmission Maintenance	\$	51,272	\$ -	\$ 51,27	2 \$ -	\$	51,272	Sum Lines 20 thru 29
	Total Electric Transmission O&M Expenses	\$	112,218	\$ 7,241	\$ 104,97	7 \$ 1,172	v \$	103,805	Line 17 + Line 31
xclude	d Expenses (recovery method in parentheses):				<u> </u>				
560	Executive ICP			\$ 144					
561.4	Scheduling, System Control and Dispatch Services (ERRA)			3,357					
	Reliability, Planning and Standards Development Services (ERRA)			1,630					
	Late fee penalties			2					
	Transmission of Electricity by Others (ERRA)								
566	Century Energy Systems Balancing Account (CES-21BA)	\$	_						
	Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	-	_						
	ISO Grid Management Costs (ERRA)		993						
	Reliability Services (RS rates)		473						
	Other (TRBAA, TACBAA)		641	2,108	-				
	Total Excluded Expenses			\$ 7,241	<u>.</u>				
٧	Items in BOLD have changed due to adjustments attributed to Fire	Brigada	Expenses o	s required by FFR	C Order ER24-5	24.			

SAN DIEGO GAS & ELECTRIC COMPANY Electric Transmission O&M Expenses 12 Months Ending December 31, 2022 (\$1,000)

1 5 2 50 3 50 4 50 5 50 6 50 7 50	Acct 560	Description		Total		Excluded		Total		Line
2 50 3 50 4 50 5 50 6 50 7 50	560	Electric Transmission Operation		Per Books		Expenses		Adjusted	Reference	No.
2 50 3 50 4 50 5 50 6 50 7 50		Operation Supervision and Engineering	\$	9,102	\$	144	\$	8,958	Form 1; Page 320-323; Line 83	1
3 50 4 50 5 50 6 50 7 50	561.1	Load Dispatch - Reliability		965	Ψ	-	Ψ	965	Form 1; Page 320-323; Line 85	2
4 50 5 50 6 50 7 50	561.2	Load Dispatch - Monitor and Operate Transmission System		1,893		_		1,893	Form 1; Page 320-323; Line 86	3
5 50 6 50 7 50	561.3	Load Dispatch - Transmission Service and Scheduling		158		_		158	Form 1; Page 320-323; Line 87	4
6 50 7 50	561.4	Scheduling, System Control and Dispatch Services		3,357		3,357		_	Form 1; Page 320-323; Line 88	5
7 50	561.5	Reliability, Planning and Standards Development		140		-		140	Form 1; Page 320-323; Line 89	6
	561.6	Transmission Service Studies		_		_		_	Form 1; Page 320-323; Line 90	7
8 50	561.7	Generation Interconnection Studies		_		-		_	Form 1; Page 320-323; Line 91	8
	561.8	Reliability, Planning and Standards Development Services		2,612		1,630		982	Form 1; Page 320-323; Line 92	9
10 5	562	Station Expenses		11,638		2		11,636	Form 1; Page 320-323; Line 93	10
11 5	563	Overhead Line Expenses		10,659		-		10,659	Form 1; Page 320-323; Line 94	11
12 5	564	Underground Line Expenses		(0)		-		(0)	Form 1; Page 320-323; Line 95	12
13 5	565	Transmission of Electricity by Others		-		-		-	Form 1; Page 320-323; Line 96	13
14 5	566	Misc. Transmission Expenses		16,813		2,108		14,705	Form 1; Page 320-323; Line 97	14
15 5	567	Rents		3,610		-		3,610	Form 1; Page 320-323; Line 98	15
16										16
17		Total Electric Transmission Operation	\$	60,946	\$	7,241	\$	53,706	Sum Lines 1 thru 15	17
18										18
19		Electric Transmission Maintenance								19
20 5	568	Maintenance Supervision and Engineering	\$	2,150	\$	-	\$	2,150	Form 1; Page 320-323; Line 101	20
21 5	569	Maintenance of Structures		1,192		-		1,192	Form 1; Page 320-323; Line 102	21
22 50	569.1	Maintenance of Computer Hardware		1,022		-		1,022	Form 1; Page 320-323; Line 103	22
23 50	569.2	Maintenance of Computer Software		2,016		-		2,016	Form 1; Page 320-323; Line 104	23
24 50	569.3	Maintenance of Communication Equipment		64		-		64	Form 1; Page 320-323; Line 105	24
25 50	569.4	Maintenance of Misc. Regional Transmission Plant		102		-		102	Form 1; Page 320-323; Line 106	25
	570	Maintenance of Station Equipment		18,835		-		18,835	Form 1; Page 320-323; Line 107	26
	571	Maintenance of Overhead Lines		25,278		-		25,278	Form 1; Page 320-323; Line 108	27
	572	Maintenance of Underground Lines		578		-		578	Form 1; Page 320-323; Line 109	28
	573	Maintenance of Misc. Transmission Plant		34		-		34	Form 1; Page 320-323; Line 110	29
30		m 151 . m		54.050	_				a	30
31 32		Total Electric Transmission Maintenance	\$	51,272	\$	-	\$	51,272	Sum Lines 20 thru 29	31 32
33		Total Floatuia Tuanamissian O & M Eymanas	s	112,218	\$	7,241	\$	104,977	Line 17 + Line 31	33
34		Total Electric Transmission O&M Expenses	•	112,210	ð	7,241	ð	104,977	Line 17 + Line 31	34
35			ı							35
	cluded	Expenses (recovery method in parentheses):								36
		Executive ICP			\$	144				37
		Scheduling, System Control and Dispatch Services (ERRA)			Ψ	3,357				38
		Reliability, Planning and Standards Development Services (ERRA)				1,630				39
		Late fee penalties				2				40
		Transmission of Electricity by Others (ERRA)				-				41
		Century Energy Systems Balancing Account (CES-21BA)	\$	_						42
43		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	Ψ	<u>-</u>						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		(,	_	0.1		2,100				47
48		Total Excluded Expenses			\$	7,241				48
49		r			÷	,	•			49

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		Î					1
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	924 925	Property Insurance	8,930	216	8,930		8,930	Form 1; Page 320-323; Line 185	5 6
7	923	Injuries & Damages	232,737 55,888	316 (213)	232,421 56,102		232,421 56,102	Form 1; Page 320-323; Line 186 Form 1; Page 320-323; Line 187	7
8	920	Employee Pensions & Benefits ¹ Franchise Requirements	136,001	136,001	36,102		36,102	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)	25,551	(22,074)	v (5,438) ⁷	(16,637)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	8	8	(22,074)	(3,436)	(10,057)	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			/		/		,	, 3 ,	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	Б.1.								18
19		1 Expenses:	e (041)						19
20	921	Other Exclusion - FERC Audit Adjustments (Finding #7) ²	\$ (841)						20 21
21	022	Electric Power Research Institute (EPRI) Dues	4	\$ (836)					
22	922	Other Exclusion - FERC Audit Adjustments (Finding #3) 3	(15.522)	14,790					22
23	923	Other Exclusion - FERC Audit Adjustments (Finding #3) - True-up 4	(15,532)						23
24 25		Lobbying and discrimination related legal charges ⁵ Electric Power Research Institute (EPRI) Dues	1,497 5	(14,030)					24 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 35		CPUC Intervenor Funding Expense - Transmission	1,805	25,397					34 35
36	929	CPUC Intervenor Funding Expense - Distribution	1,003	_ 23,397					36
37		Duplicate Charges (Company Energy Use) ⁷ General Advertising Expenses		8					37
38		Abandoned Projects	402	0					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	٧	Items in BOLD have changed to correct the over-allocation of "Duplicate C	harges (Company	Energy Use)" Cred	it accounted for in	FERC account 929 at	nd adjustments att	tributed to	45
46 47	1	Fire Brigade Expenses as required by FERC Order ER24-524. FERC Acct 926, Employee Pensions & Benefits, does not include any PBOP cos	ts for base period 20	22					46 47
	2		_		A PrG pages that	wa missad and			48
48		Represents FERC Audit adjusting entry on Finding #7 - accounting for donations							48
49		credited in 2022 resulting from the 2020 FERC Audit are excluded from TO5 Cy	cie o. The impact of	LEKC audit adjustm	ems and correspond	ing returnus Will be			
50	3	accounted for in a separate FERC Audit refund analysis filed with FERC.	CW/ID 11	EEDC	- J-Li-J, AOC				50
51	3	Represents FERC Audit adjusting entry on Finding #3 - allocation of OH costs to							51
52		excluded from TO5 Cycle 6. The impact of FERC audit adjustments and corresp	onaing retunds will b	e accounted for in a	separate FERC Aud	it refund analysis			52
53		filed with FERC.	~						53
54	4	Represents reversal of prior exclusions on Finding #3 originally reported in TO5					3.		54
55		The actual approved amount as shown in footnote 3 is \$14,790K. The impact of I	FERC audit adjustme	ents and correspondi	ig refunds will be ac	counted for in a			55
56		separate FERC Audit refund analysis filed with FERC.							56
57	5	Represents Sempra legal fees and personnel dispute matters related to lobbying a	nd discrimination rel	ated legal matters that	it should have been b	below the line charges.			57
58	6	Represents 2022 O&M expenses for in-house fire brigade costs transferred to A&A and the cost of the second costs are selected as the costs of the costs are selected as the c	&G FERC account 9:	23, Outside Services	Employed per FERO	C Order in SDG&E's T	O5 Cycle 6 (ER24-	-524).	58
59	7	This is to correct the overallocation of duplicate charges credit for company energy	y use in FERC Acco	ount no. 929.					59
60									60

SAN DIEGO GAS & ELECTRIC COMPANY Administrative & General Expenses 12 Months Ending December 31, 2022 (\$1,000)

Line	FERC		(a) Total	(b) Excluded	(c) = (a) - (b) Total		Line
No.	Acct	Description	Per Books	Expenses	Adjusted	Reference	No.
		Administrative & General					
1	920	A&G Salaries	\$ 36,490	(02)	\$ 36,490	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	31,910	(836		Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit Outside Services Employed	(117)			Form 1; Page 320-323; Line 183	3 4
5	923 924	Property Insurance	93,392 8,930	(14,030) 107,423 8,930	Form 1; Page 320-323; Line 184 Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	232,737	316		Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits ¹	55,888	(213		Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	136,001	136,001	50,102	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)	23,371	(22,074)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	(22,074)	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	307	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			· ·		ĺ	, 5	15
16		Total Administrative & General Expenses	\$ 655,210	\$ 161,939	\$ 493,272	Sum Lines 1 thru 14	16
17							17
18							18
19	Excluded	1 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	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)	726				31
32 33		Energy Efficiency CPUC Intervenor Funding Expense - Transmission	726				32 33
34		CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution	1,805	25,397			34
35	930.1	General Advertising Expenses	1,005	. 23,377			35
36		Abandoned Projects	402	Ü			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 co	osts for base period 20	022.			43
44	2	Represents FERC Audit adjusting entry on Finding #7 - accounting for donation	ns & lobbying expense	es related to prior y	ear A&G costs that v	vere missed and	44
45		credited in 2022 resulting from the 2020 FERC Audit are excluded from TO5 C	ycle 6. The impact of	FERC audit adjus	ments and correspon	ding refunds will be	45
46		accounted for in a separate FERC Audit refund analysis filed with FERC.					46
47	3	Represents FERC Audit adjusting entry on Finding #3 - allocation of OH costs to	to CWIP approved by	FERC audit staff	was debited to A&G	costs in 2022 are	47
48		excluded from TO5 Cycle 6. The impact of FERC audit adjustments and corresp					48
49		filed with FERC.			1	•	49
50	4	Represents reversal of prior exclusions on Finding #3 originally reported in TO5	5 Cycle 4 at \$6 031V	and in TO5 Cycle	5 at \$9 5011/ for a tot	tal of \$15,532K to FE023	50
			=	=			
51		The actual approved amount as shown in footnote 3 is \$14,790K. The impact of	i PERC audit aujustm	ems and correspon	unig retuilus will be a	ecounce for in a	51
52	5	separate FERC Audit refund analysis filed with FERC.	1.10	1 . 11 1	4 (1 122 - 1		52
53	3	Represents Sempra legal fees and personnel dispute matters related to lobbying	and discrimination re	lated legal matters	that should have beer	below the line charges.	53
54							54

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL Working Capital

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

(\$1,000)

Lin No		FERC Form 1 Page; Line; Col.	 Working Cash		3-Months rage Balance	Reference	Line No.
1 2	A. Plant Materials and Operating Supplies ¹			\$	119,084	AL-1; Line 18	1 2
3	Transmission Plant Allocation Factor				39.29%	Statement AD; Line 35	3
5	Transmission Related Materials and Supplies			\$	46,789	Line 1 x Line 3	5
7	B. Prepayments 1,2	110-111; Footnote Data (b)		\$	114,190	AL-2; Line 18	7
9 10				\$	44,866	Line 3 x Line 7	9 10
11 12 13 14 15 16	Transmission O&M Expense Transmission Related A&G Expense - Excl. Intervenor Funding Expense CPUC Intervenor Funding Expense - Transmission Total		\$ 103,805 100,897 - 204,702	1		Pg6 Rev Stmt AH; Line 10 Pg6; Rev. Stmt AH; Line 33 Negative of Statement AH; Line 17 Sum Lines 12 thru 14	11 12 13 14 15 16
17 18	One Eighth O&M Rule		12.50%			FERC Method = 1/8 of O&M Expense	17 18
19 20	Transmission Related Cash Working Capital - Retail Customers		\$ 25,588	/		Line 15 x Line 17	19 20
21 22 23	D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash: CPUC Intervenor Funding Expense - Transmission		\$ -			Line 14 Above	21 22 23
24 25	One Eighth O&M Rule		 12.50%			Line 17 Above	24 25
26 27	Adj. to Transmission Related Cash Working Capital - Wholesale Customers		\$ -			Line 22 x Line 24	26 27
28 29	Cost of Capital Rate (COCR) - Base ROE:		9.2135%			Pg8 Rev Statement AV; Page 3; Line 32	28 29
30 31	CPUC Intervenor Funding Expense Revenue Adj Base ROE $^{\rm 3}$		\$ 			Line 26 x Line 28	30 31
32	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:		0.3738%			Pg8 Rev Statement AV; Page 3; Line 66	32 33
34	CPUC Intervenor Funding Expense Revenue Adj CAISO Participation ROE Adder $^{\rm 3}$		\$ _			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.

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

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.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

Working Capital

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

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	orking Cash	-Months age Balance	Reference	Line No.
1 2	A. Plant Materials and Operating Supplies ¹			\$ 119,084	AL-1; Line 18	1 2
3	Transmission Plant Allocation Factor			39.29%	Pg6 Rev Stmt AD; Line 35	3
5	Transmission Related Materials and Supplies			\$ 46,789	Line 1 x Line 3	5
7	B. Prepayments 1,2	110-111; Footnote Data (b)		\$ 114,190	AL-2; Line 18	7
9 10	Transmission Related Prepayments			\$ 44,866	Line 3 x Line 7	9 10
11 12	C. Derivation of Transmission Related Cash Working Capital - Retail: Transmission O&M Expense		\$ 104,977		Statement AH; Line 9	11 12
13 14	Transmission Related A&G Expense - Excl. Intervenor Funding Expense CPUC Intervenor Funding Expense - Transmission		99,478		Pg6; Rev. Stmt AH; Line 31 Negative of Statement AH; Line 16	13 14
15 16	Total		\$ 204,456		Sum Lines 12 thru 14	15 16
17 18	One Eighth O&M Rule		12.50%		FERC Method = $1/8$ of O&M Expense	17 18
19 20	Transmission Related Cash Working Capital - Retail Customers		\$ 25,557		Line 15 x Line 17	19 20
21 22 23	D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash: CPUC Intervenor Funding Expense - Transmission		\$ -		Line 14 Above	21 22 23
24 25	One Eighth O&M Rule		 12.50%		Line 17 Above	24 25
26 27	Adj. to Transmission Related Cash Working Capital - Wholesale Customers		\$ -		Line 22 x Line 24	26 27
28 29	Cost of Capital Rate (COCR) - Base ROE:		9.2135%		Statement AV; Page 3; Line 32	28 29
30 31	CPUC Intervenor Funding Expense Revenue Adj Base ROE $^{\rm 3}$		\$ 		Line 26 x Line 28	30 31
32 33	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:		0.3738%		Statement AV; Page 3; Line 66	32 33
34	CPUC Intervenor Funding Expense Revenue Adj CAISO Participation ROE Adder $^{\rm 3}$		\$ -		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.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Line No.		-	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 Long-Term Debt Component - Denominator: 2 Bonds (Acct 221) 3 Less: Reacquired Bonds (Acct 222) 4 Other Long-Term Debt (Acct 224) 5 Unamortized Premium on Long-Term Debt (Acct 225) 6 Less: Unamortized Discount on Long-Term Debt-Debit (Acct 7 LTD = Long Term Debt	226)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 7,400,000 - 400,000 - (19,901) \$ 7,780,099	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 Long-Term Debt Component - Numerator: 10 Interest on Long-Term Debt (Acct 427) 11 Amort. of Debt Disc. and Expense (Acct 428) 12 Amortization of Loss on Reacquired Debt (Acct 428.1) 13 Less: Amort. of Premium on Debt-Credit (Acct 429) 14 Less: Amortization of Gain on Reacquired Debt-Credit (Acct 426.1) 15 i = LTD interest	429.1)		114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c 114-117; 66; c	\$ 279,209 4,857 772 - - \$ 284,837	Sum Lines 10 thru 14	9 10 11 12 13 14 15
16 17				3.66%	Line 15 / Line 7	16 17 18
19 Preferred Equity Component: 20 PF = Preferred Stock (Acct 204) 21 d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) 22 Cost of Preferred Equity 23 24 Common Equity Component:			112-113; 3; c 118-119; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	19 20 21 22 23 24
 Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct Accumulated Other Comprehensive Income (Acct 219) 	216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 9,066,195 - - 7,253	Negative of Line 20 Above	25 26 27 28
29 CS = Common Stock 30				\$ 9,073,448	Sum Lines 25 thru 28	29 30
31 32 Base Return on Common Equity: 33 34 35 Weighted Cost of Capital:	(a)	(b) Cap. Struct. Ratio	(c) Cost of Capital	$ \begin{array}{c} 10.10\% \\ (d) = (b) x (c) \\ \text{Weighted} \\ \text{Cost of Capital} \end{array} $	TO5 Offer of Settlement; Section II.A.1.5.1	31 32 33 34 35
36 Weighted Cost of Capital. 37 Long-Term Debt 38 Preferred Equity 39 Common Equity 40 Total Capital	Amounts 1 \$ 7,780,099	46.16% 0.00% 53.84% 100.00%	3.66% 0.00% 10.10%	1.69% 0.00% 5.44% 7.13%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	36 37 38 39 40 41
42 Cost of Equity Component (Preferred & Common): 43				5.44%	Line 38 + Line 39; Col. d	42 43
44 45 CAISO Participation ROE Adder: 46 47 48 Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.50% (d) = (b) x (c) Weighted Cost of Capital	TO5 Offer of Settlement; Section II.A.1.5.1	44 45 46 47 48
50 Long-Term Debt 51 Preferred Equity 52 Common Equity 53 Total Capital 54 55 Cost of Common Equity Component (CAISO Participation RC	\$ 7,780,099 - 9,073,448 \$ 16,853,547	46.16% 0.00% 53.84% 100.00%	0.00% 0.00% 0.50%	0.00% 0.00% 0.27% 0.27%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Col. c = Line 45 Above Sum Lines 50 thru 52 Line 52; Col. d	49 50 51 52 53 54 55

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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	\$	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	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						<u> </u>		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	Cost of Common Equity Component (CAISO Participation ROE	E Ad	der):			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, 2022

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation - Base ROE:			1
2	A. Federal Income Tax Component:			2 3
4	Where:			4 5
5 6	A = Sum of Preferred Stock and Return on Equity Component	5.44%	Page 1; Line 42	6
7 8	B = Transmission Total Federal Tax Adjustments	\$ 3,759 \$ 9,935	Negative of Statement AR; Line 9 AV-1A: Line 49	7 8
9	C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base		,	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	V Pg3.3 Rev Statement BK-1; Page 3; Line 27 Federal Income Tax Rate	10
11				11
12 13	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	1.4033%	Federal Income Tax Expense	12 13
14	D.C. I. T. C.			14
15 16	B. State Income Tax Component:			15 16
17 18	Where: A = Sum of Preferred Stock and Return on Equity Component	5.44%	Line 6 Above	17 18
19	B = Transmission Total State Tax Adjustments	\$ -	Negative of Statement AT; Line 9	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 9,935 \$ 5,032,003	Line 8 Above	20
21 22	D = Transmission Rate Base FT = Federal Income Tax Expense	1.4033%	Line 9 Above Line 12 Above	21 22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	23
24 25	State Income Tax = $(((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D)$	0.6825%	State Income Tax Expense	24 25
26	(1 - ST)	01002570	State medice Tax Expense	26
27 28	C. Total Federal & State Income Tax Rate:	2.0859%	Line 12 + Line 25	27 28
29				29
30 31	D. Total Weighted Cost of Capital:	7.1276%	Page 1; Line 40	30 31
32 33	E. Cost of Capital Rate (COCR) - Base ROE:	9.2135%	Line 28 + Line 30	32 33
34				34
35	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			35
36 37	A. Federal Income Tax Component:			36 37
38	•			38
39 40	Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.27%	Page 1; Line 55	39 40
41	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for ROE Adder	41
42	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero for ROE Adder	42
43	D = Transmission Rate Base		V Pg3.3 Rev Statement BK-1; Page 3; Line 27	43
44 45	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	44 45
46 47	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	0.0716%	Federal Income Tax Expense	46 47
48				48
49 50	B. State Income Tax Component:			49 50
51	Where:			51
52 53	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments	0.27% \$ -	Line 40 Above Shall be Zero for ROE Adder	52 53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 42 Above	54
55	D = Transmission Rate Base	\$ 5,032,003	Line 43 Above	55
56	FT = Federal Income Tax Expense	0.0716%	Line 46 Above	56
57 58	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	57 58
59	State Income Tax = $(((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D)$	0.0330%	State Income Tax Expense	59
60	(1 - ST)		•	60
61 62	C. Total Federal & State Income Tax Rate:	0.1046%	Line 46 + Line 59	61 62
63	· · · · · · · · · · · · · · · · · · ·			63
64 65	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.2692%	Page 1; Line 53	64 65
66	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.3738%	Line 62 + Line 64	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 and adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required by FERC Order ER24-524.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate (ICOCR) Calculation - Base ROE: 1			1
2	A. Federal Income Tax Component:			2
4 5	Where:			4 5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Page 2; Line 11	6
7 8	B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero for Incentive ROE Projects	7 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 12	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	11 12
13 14	(1 - FT)			13 14
15	B. State Income Tax Component:			15
16	Where:			16 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 21	C = Equity AFUDC Component of Transmission Depreciation Expense D = Total Incentive ROE Project Transmission Rate Base	\$ - \$ -	Line 8 Above Line 9 Above	20 21
22	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	22
23 24	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 23	23 24
25	State Income Tax = $\underline{(((A) + (C/D) + \text{Federal Income Tax}) * (ST)) - (B/D)}$	0.0000%	State Income Tax Expense	25
26 27	(1 - ST)			26 27
28	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 25	28
29 30	D. Total Incentive Weighted Cost of Capital:	1.6901%	Page 2; Line 9	29 30
31 32	E. Incentive Cost of Capital Rate (ICOCR) - Base ROE:	1.6901%	Line 28 + Line 30	31 32
33				33
35	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			35
36 37	A. Federal Income Tax Component:			36 37
38	· · · · · · · · · · · · · · · · · · ·			38
39 40	Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	39 40
41	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	41
42 43	C = Equity AFUDC Component of Transmission Depreciation Expense D = Total Incentive ROE Project Transmission Rate Base	\$ - \$ -	Statement BK-1; Page 3; Line 32	42 43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 44	44
45 46	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0000%	Federal Income Tax Expense	45 46
47	(1 - FT)	0.000070	rederal medine rax Expense	47
48	D. Chata January Tay Commencer			48 49
49 50	B. State Income Tax Component:			50
51		0.000/	1: 40.41	51
52 53	A = Cost of Common Equity Component - CAISO Participation ROE Adder B = Transmission Total State Tax Adjustments	0.00% \$ -	Line 40 Above Shall be Zero for Incentive ROE Projects	52 53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 42 Above	54
55 56	D = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Expense	\$ - 0.0000%	Line 43 Above Line 46 Above	55 56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 57	57
58 59	State Income Tax = $(((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D)$	0.0000%	State Income Tay Expense	58 59
60	State income Tax = $\frac{(((A) + (C/D) + \text{rederal income Tax}) \cdot (S1)) - (B/D)}{(1 - ST)}$	0.0000%	State Income Tax Expense	60
61	C. Total Endamil & State Income Toy Date:	0.000087	I : 46 + I : - 50	61
62 63	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62 63
64 65	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	64 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

Statement AV

Cost of Capital and Fair Rate of Return

Line No.		-	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 Long-Term Debt Component - Denominator: 2 Bonds (Acct 221) 3 Less: Reacquired Bonds (Acct 222) 4 Other Long-Term Debt (Acct 224) 5 Unamortized Premium on Long-Term Debt (Acct 225) 6 Less: Unamortized Discount on Long-Term Debt-Debit (Acct 7 LTD = Long Term Debt	226)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 7,400,000 - 400,000 - (19,901) \$ 7,780,099	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 Long-Term Debt Component - Numerator: 10 Interest on Long-Term Debt (Acct 427) 11 Amort. of Debt Disc. and Expense (Acct 428) 12 Amortization of Loss on Reacquired Debt (Acct 428.1) 13 Less: Amort. of Premium on Debt-Credit (Acct 429) 14 Less: Amortization of Gain on Reacquired Debt-Credit (Acct 426.1) 15 i = LTD interest	429.1)		114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c 114-117; 66; c	\$ 279,209 4,857 772 - - \$ 284,837	Sum Lines 10 thru 14	9 10 11 12 13 14 15
16 17				3.66%	Line 15 / Line 7	16 17 18
19 Preferred Equity Component: 20 PF = Preferred Stock (Acct 204) 21 d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) 22 Cost of Preferred Equity 23 24 Common Equity Component:			112-113; 3; c 118-119; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	19 20 21 22 23 24
 Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct Accumulated Other Comprehensive Income (Acct 219) 	216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 9,066,195 - - 7,253	Negative of Line 20 Above	25 26 27 28
29 CS = Common Stock 30				\$ 9,073,448	Sum Lines 25 thru 28	29 30
31 32 Base Return on Common Equity: 33 34 35 Weighted Cost of Capital:	(a)	(b) Cap. Struct. Ratio	(c) Cost of Capital	$ \begin{array}{c} 10.10\% \\ \hline (d) = (b) x (c) \\ \text{Weighted} \\ \text{Cost of Capital} \end{array} $	TO5 Offer of Settlement; Section II.A.1.5.1	31 32 33 34 35
36 Weighted Cost of Capital. 37 Long-Term Debt 38 Preferred Equity 39 Common Equity 40 Total Capital	Amounts 1 \$ 7,780,099	46.16% 0.00% 53.84% 100.00%	3.66% 0.00% 10.10%	1.69% 0.00% 5.44% 7.13%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	36 37 38 39 40 41
42 Cost of Equity Component (Preferred & Common): 43				5.44%	Line 38 + Line 39; Col. d	42 43
44 45 CAISO Participation ROE Adder: 46 47 48 Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.50% (d) = (b) x (c) Weighted Cost of Capital	TO5 Offer of Settlement; Section II.A.1.5.1	44 45 46 47 48
50 Long-Term Debt 51 Preferred Equity 52 Common Equity 53 Total Capital 54 55 Cost of Common Equity Component (CAISO Participation RC	\$ 7,780,099 - 9,073,448 \$ 16,853,547	46.16% 0.00% 53.84% 100.00%	0.00% 0.00% 0.50%	0.00% 0.00% 0.27% 0.27%	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Col. c = Line 45 Above Sum Lines 50 thru 52 Line 52; Col. d	49 50 51 52 53 54 55

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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	\$	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	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						<u> </u>		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	Cost of Common Equity Component (CAISO Participation ROE	E Ad	der):			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, 2022
(\$1,000)

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation - Base ROE:			1
3	A. Federal Income Tax Component:			2 3
4 5	Where:			4 5
6	A = Sum of Preferred Stock and Return on Equity Component	5.44%	Page 1; Line 42	6
7 8	B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 3,759 \$ 9,935	Negative of Statement AR; Line 9 AV-1A; Line 49	7 8
9	D = Transmission Rate Base	\$ 5,032,105	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	T. I. II	1.40220/	F 1 11	11
12 13	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	1.4033%	Federal Income Tax Expense	12 13
14	(* 33)			14
15	B. State Income Tax Component:			15
16 17	Where:			16 17
18	A = Sum of Preferred Stock and Return on Equity Component	5.44%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	\$ -	Negative of Statement AT; Line 9	19
20 21	C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base	\$ 9,935 \$ 5,032,105	Line 8 Above Line 9 Above	20 21
22	FT = Federal Income Tax Expense	1.4033%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	23
24	C(() T ((()) () (()) () () (0.69250/	0 · 1 T. D	24
25 26	State Income Tax = $\frac{(((A) + (C/D) + \text{Federal Income Tax}) * (ST)) - (B/D)}{(1 - ST)}$	0.6825%	State Income Tax Expense	25 26
27	(. 5.)			27
28	C. Total Federal & State Income Tax Rate:	2.0859%	Line 12 + Line 25	28
29 30	D. Total Weighted Cost of Capital:	7.1276%	Page 1; Line 40	29 30
31	5. Total Weighted Cost of Capital.	7.127070	rage 1, Ellie 10	31
32	E. Cost of Capital Rate (COCR) - Base ROE:	9.2135%	Line 28 + Line 30	32
33				33
35	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			35
36				36
37	A. Federal Income Tax Component:			37
38 39	Where:			38 39
40	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.27%	Page 1; Line 55	40
41	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for ROE Adder	41
42 43	C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base	\$ 5,032,105	Shall be Zero for ROE Adder Statement BK-1; Page 3; Line 27	42 43
44	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	44
45				45
46 47	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	0.0716%	Federal Income Tax Expense	46 47
48	(1-11)			48
	B. State Income Tax Component:			49
50	Where:			50 51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.27%	Line 40 Above	52
53	B = Transmission Total State Tax Adjustments	\$ -	Shall be Zero for ROE Adder	53
54	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ - \$ 5,032,105	Line 42 Above	54
55 56	D = Transmission Rate Base FT = Federal Income Tax Expense	\$ 5,032,105 0.0716%	Line 43 Above Line 46 Above	55 56
57	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	57
58	0 - 1 - T - ((1) - (0 D) - D 1 - 11 - T - (0 D)	0.02200/		58
59 60	State Income Tax = $\underline{(((A) + (C/D) + \text{Federal Income Tax}) * (ST)) - (B/D)}$ (1 - ST)	0.0330%	State Income Tax Expense	59 60
61	(1-51)			61
62	C. Total Federal & State Income Tax Rate:	0.1046%	Line 46 + Line 59	62
63 64	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.2692%	Page 1; Line 53	63 64
65	2. Total magness Cost of Common Equity - CAISO Fattoriffetion ROL Addet.	0.209270	rage 1, Line 33	65
66	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.3738%	Line 62 + Line 64	66

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate (ICOCR) Calculation - Base ROE: 1			1
2	A. Federal Income Tax Component:			2
4 5	Where:			4 5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Page 2; Line 11	6
7 8	B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense	\$ - \$ -	Shall be Zero for Incentive ROE Projects	7 8
9	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	9
10 11	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10 11
12 13	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12 13
14				14
15 16	B. State Income Tax Component:			15 16
17 18	Where: A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	17 18
19	B = Transmission Total State Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	19
20 21	C = Equity AFUDC Component of Transmission Depreciation Expense D = Total Incentive ROE Project Transmission Rate Base	\$ - \$ -	Line 8 Above Line 9 Above	20 21
22	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	22
23 24	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 23	23 24
25	State Income Tax = $(((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D)$	0.0000%	State Income Tax Expense	25
26 27	(1 - ST)			26 27
28 29	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 25	28 29
30 31	D. Total Incentive Weighted Cost of Capital:	1.6901%	Page 2; Line 9	30 31
32	E. Incentive Cost of Capital Rate (ICOCR) - Base ROE:	1.6901%	Line 28 + Line 30	32
33				33
35	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			35
36 37	A. Federal Income Tax Component:			36 37
38	 			38
39 40	Where: A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	39 40
41	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	41
42 43	C = Equity AFUDC Component of Transmission Depreciation Expense D = Total Incentive ROE Project Transmission Rate Base	\$ - \$ -	Statement BK-1; Page 3; Line 32	42 43
44 45	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 44	44 45
46	Federal Income Tax = $(((A) + (C / D)) * FT) - (B / D)$	0.0000%	Federal Income Tax Expense	46
47 48	(1 - FT)			47 48
49	B. State Income Tax Component:			49
50 51	Where:			50 51
52	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 40 Above	52
53 54	B = Transmission Total State Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense	\$ - \$ -	Shall be Zero for Incentive ROE Projects Line 42 Above	53 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 58	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 57	57 58
59	State Income Tax = $\underline{(((A) + (C/D) + \text{Federal Income Tax}) * (ST)) - (B/D)}$	0.0000%	State Income Tax Expense	59
60 61	(1 - ST)			60 61
62 63	C. Total Federal & State Income Tax Rate:	0.0000%	Line 46 + Line 59	62 63
64 65	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 22	64
	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	0.0000%	Line 62 + Line 64	65 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.								Line No.
1	_	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	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	in Revenue	Rate 1	wo Interest	Interest	with Interest	7
8	January	2022	\$ 20	0.28%	\$ 20	\$ 0	\$ 20	- 8
9	February	2022	20	0.25%	40	0	40	9
10	March	2022	20	0.28%	59	0	59	10
11	April	2022	20	0.27%	79	0	79	11
12	May	2022	20	0.28%	99	0	99	12
13	June	2022	20	0.27%	119	0	119	13
14	July	2022	20	0.31%	139	0	140	14
15	August	2022	20	0.31%	159	0	160	15
16	September	2022	20	0.30%	180	1	180	16
17	October	2022	20	0.42%	200	1	201	17
18	November	2022	20	0.40%	220	1	221	18
19	December	2022	20	0.42%	241	1	242	19
20	January	2023		0.54%	242	1	243	20
21	February	2023		0.48%	243	1	244	21
22	March	2023		0.54%	244	1	246	22
23	April	2023		0.62%	246	2	247	23
24	May	2023		0.64%	247	2	249	24
25	June	2023		0.62%	249	2	250	25
26	July	2023		0.68%	250	2	252	26
27	August	2023		0.68%	252	2	254	27
28	September	2023		0.66%	254	2	255	28
29	October	2023		0.71%	255	2		29
30	November	2023		0.69%	257	2		30
31	December	2023		0.71%	259	2		31
32	January	2024		0.72%	261	2		32
33	February	2024		0.68%	263	2		33
34	March	2024		0.72%	265	2		34
35	April	2024		0.70%	266	2		35
36	May	2024		0.72%	268	2		36
37	June	2024		0.70%	270	2		37
38	July	2024		0.72%	272	2		38
39	August	2024		0.72%	274	2		39
40	September	2024		0.70%	276	2		40
41	October	2024		0.72%	278	2		41
42	November	2024		0.70%	280	2		42
43	December	2024		0.72%	282	2		43
44			\$ 237			\$ 47		44

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

Posted FERC Interest rates

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

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.

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)

		(a)	(b)	$(c) = (a) \times (b)$			
		5-Year Average		5-Year Average	12-CP		
		Of 12-CPS		Of 12-CPS; Kilowatts	Allocation Percentages		
Line		Kilowatts	Transmission	@ Transmission	@ Transmission		Line
No.	Customer Class	@ Meter Level 1	Loss Factors ²	Level	Level	Reference	No.
1		16110 501	1.0462	16065 710	45.2507	D DD1 1: 4	
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		ŕ		ŕ		,	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	,	,0 0 1		2.11,202		-, -, =-	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:

Statement BB

SDG&E Load Research Data: 2018 - 2022.

The Transmission Loss Factor rates were determined using 2023 historical information. The Loss Factors are updated on a yearly basis.

23

24

SDG&E Load Research Data: 2018-2022 **Sum of 12 Coincident Peaks By Customer Class**

				•				
Line	Customer						5-Year	Line
No.	Class	2018	2019	2020	2021	2022	Average	No.
1	KW							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	152,742	146,110	113,173	86,286	90,971	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	% of Total System							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	0.4%	0.4%	0.3%	0.3%	0.2%	0.3%	20
21	Total System	100%	100%	100%	100%	100%	100%	21
22	¹ San Diego Unified Port District-sp	ecific data						22

¹ San Diego Unified Port District-specific data

23

24

Medium & Large C/I Breakdown: Service Voltage Level & Standby Demand

25			25
26	Customer	5-Year	26
27	Class	Average	27
28	<u>KW</u>		28
29	Med & Large Comm/Ind		29
30	Secondary	10,248,600	30
31	Primary	3,301,071	
32	Transmission	1,286,742	
33	Sub-Total 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	Med & Large Comm/Ind Total	15,207,980	41
42			42
43	<u>PAT1</u>		43
44	Secondary	184,566	
45	Primary	51,019	
46	Transmission		46
47	Sub-Total	235,585	47
48			48

Page BB1 Statement BB

Statement BD SAN DIEGO GAS AND ELECTRIC COMPANY **Allocation Energy and Supporting Data** Rate Effective Period - (January 1, 2025 - December 31, 2025) Retail Retail **Energy Sales Energy Sales** Line Line @ Transmission Level No. Months @ Meter Level Reference No. January-25 1,609,281 1,675,744 Statement BD WP; Page 2; Cols. C & D; Line 1 1 1 February-25 1,509,905 Statement BD WP; Page 2; Cols. C & D; Line 2 2 1,450,019 2 1,390,108 Statement BD WP; Page 2; Cols. C & D; Line 3 3 3 March-25 1,447,519 April-25 1,356,245 Statement BD WP; Page 2; Cols. C & D; Line 4 4 4 1,302,454 5 May-25 1.289,853 1,343,124 Statement BD WP; Page 2; Cols. C & D; Line 5 5 6 June-25 1,418,845 Statement BD WP; Page 2; Cols. C & D; Line 6 6 1,362,571 1,621,199 7 July-25 1,556,899 Statement BD WP; Page 2; Cols. C & D; Line 7 7 1,780,535 1,854,071 Statement BD WP; Page 2; Cols. C & D; Line 8 8 August-25 8 September-25 1,929,349 Statement BD WP; Page 2; Cols. C & D; Line 9 9 2,009,031 9 1,618,275 1,685,109 Statement BD WP; Page 2; Cols. C & D; Line 10 10 October-25 10 November-25 1,443,064 1,502,662 Statement BD WP; Page 2; Cols. C & D; Line 11 11 11 12 December-25 Statement BD WP; Page 2; Cols. C & D; Line 12 1,558,038 1,622,385 12 13 13 18,290,446 19,045,841 14 Sub-Total Sum Lines 1 thru 12 14 Lake Hodges Pumped Storage Facility Load Forecast 1 Statement BD WP; Page 4 15 339 15 16 16 Pumped Storage Facility True-Up Adjustment² 1,391 Statement BD WP; Page 5 17 17 18 18 Total Gross Load Forecast 19 Sum Lines 14 thru 17 19 19,047,571 20 20 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. Represents the difference between actual and forecast load associated with the Lake Hodges Pumped Storage Facility for the base year.

Statement BD Page - 1

		Stater	nent - BD			
		SAN DIEGO GAS &	ELECTRIC COMPAN	NY		
		Allocation Energy	and Supporting Data			
		January 1, 2025	- December 31, 2025			
		Sales	Forecast			
		(A)	(B)	(C) = (A) - (B)	(D) = (C) x Line 15	
				Retail Energy	Energy Sales	
Line		Total	Sale for Resale	Sales	@ Transmission	Line
No.	Rate Effective Period	MWh Sales	(City of Escondido)	@ Meter Level	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
	return sures i erecust (g) irreter Lever			10,250,110	Сон. С, Ете 13	11
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 BD Page - 2

Jan-25 633,615 194,287 - 665,128 86,064 596 5,888 16,899 6,805 8	Feb-25 515,438 188,366 - - 638,768 74,763 724 6,921 18,281 6,756 8 1,450,026	Mar-25 457,649 187,593 634,906 79,850 727 6,344 16,619 6,619 1,390,115	Apr-25 365,973 186,127 - 634,615 83,894 931 7,110 17,289 6,515	May-25 342,313 185,655 - 642,422 82,495 258 10,185 20,062	Jun-25 369,395 194,358 - 674,302 86,038 111 11,248	Jul-25 457,969 217,706 - 739,126 99,720	Aug-25 631,672 229,919 - 777,953 97,529	Sep-25 730,948 241,456 - 818,734 96,435	Oct-25 531,522 214,159 - 743,327	Nov-25 450,340 197,828 - 671,315	<u>Dec-25</u> 572,325 190,836	Total 6,059,160 2,428,289
633,615 194,287 - 665,128 86,064 596 5,888 16,899 6,805	515,438 188,366 - 638,768 74,763 724 6,921 18,281 6,756 8	457,649 187,593 - 634,906 79,850 727 6,344 16,419 6,619	365,973 186,127 - 634,615 83,894 931 7,110 17,289	342,313 185,655 - 642,422 82,495 258 10,185	369,395 194,358 - 674,302 86,038 111	457,969 217,706 - 739,126 99,720	631,672 229,919 - 777,953	730,948 241,456 - 818,734	531,522 214,159 - 743,327	450,340 197,828	572,325 190,836	6,059,160 2,428,289
633,615 194,287 - 665,128 86,064 596 5,888 16,899 6,805	515,438 188,366 - 638,768 74,763 724 6,921 18,281 6,756 8	457,649 187,593 - 634,906 79,850 727 6,344 16,419 6,619	365,973 186,127 - 634,615 83,894 931 7,110 17,289	342,313 185,655 - 642,422 82,495 258 10,185	369,395 194,358 - 674,302 86,038 111	457,969 217,706 - 739,126 99,720	631,672 229,919 - 777,953	730,948 241,456 - 818,734	531,522 214,159 - 743,327	450,340 197,828	572,325 190,836	6,059,160 2,428,289
194,287 - 665,128 86,064 596 5,888 16,899 6,805	188,366 - 638,768 74,763 724 6,921 18,281 6,756 8	187,593 - 634,906 79,850 727 6,344 16,419 6,619	365,973 186,127 - 634,615 83,894 931 7,110 17,289	185,655 - 642,422 82,495 258 10,185	194,358 	217,706 - 739,126 99,720	631,672 229,919 - 777,953	730,948 241,456 - 818,734	214,159 - 743,327	197,828	190,836	2,428,289
665,128 86,064 596 5,888 16,899 6,805	638,768 74,763 724 6,921 18,281 6,756 8	634,906 79,850 727 6,344 16,419 6,619	634,615 83,894 931 7,110 17,289	642,422 82,495 258 10,185	674,302 86,038 111	739,126 99,720	777,953	818,734	743,327	-	-	-
665,128 86,064 596 5,888 16,899 6,805	638,768 74,763 724 6,921 18,281 6,756 8	634,906 79,850 727 6,344 16,419 6,619 8	634,615 83,894 931 7,110 17,289	642,422 82,495 258 10,185	674,302 86,038 111	739,126 99,720	777,953	818,734	743,327			-
86,064 596 5,888 16,899 6,805	74,763 724 6,921 18,281 6,756 8	79,850 727 6,344 16,419 6,619 8	83,894 931 7,110 17,289	82,495 258 10,185	86,038 111	99,720				671 315		
596 5,888 16,899 6,805	724 6,921 18,281 6,756 8	727 6,344 16,419 6,619	931 7,110 17,289	258 10,185	111		97,529	96,435			657,766	8,298,363
5,888 16,899 6,805 8	6,921 18,281 6,756 8	6,344 16,419 6,619 8	7,110 17,289	10,185			0	40	87,399 1,333	86,077 1,353	102,103 518	1,062,365
16,899 6,805 8	18,281 6,756 8	16,419 6,619 8	17,289			126 12,756	13,888	13,263	1,333	1,353	9,020	6,718 119,234
6,805 8	6,756 8	6,619 8			20,603	23,004	22,863	21,958	21,563	18,986	18,145	236,072
8	8	8		6,463	6,516	6,492	6,711	6,515	6,563	6,962	7,326	80,244
1,609,289	1,450,026	1 390 115	8	8	8	8	8	8	8	8	8	90.8
		1,070,113	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
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
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
												109,515
												108,347
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
Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	<u>Jul-25</u>	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	<u>Total</u>
-	-	-	-	-	-	-	-	-	-	-	-	-
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%
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%
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.009
100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00
-		0	-		-		-			-		
-		-	-		-				-			
U	U	U	U	U	U	U	U	U	U	U	U	
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%
												0.00009
0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.00009
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.00
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.00
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.00
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.00
	0.00% 0.00% 100.00% 0 0 0 0 0.0000% 0.0000% 0.0000%	9,407 8,097 27,606 23,705 Jan-25	9,407 8,097 7,448 27,606 23,705 21,740 Jan-25	9,407 8,097 7,448 6,470	9,407	9,407 8,097 7,448 6,470 6,005 7,434 27,606 23,705 21,740 18,768 17,403 18,771 Jan-25 Feb-25 Mar-25 Apr-25 May-25 Jun-25	9,407 8,097 7,448 6,470 6,005 7,434 8,010 27,606 23,705 21,740 18,768 17,403 18,771 20,120 Jan-25 Feb-25 Mar-25 Apr-25 May-25 Jun-25 Jul-25	9,407	9,407 8,097 7,448 6,470 6,005 7,434 8,010 11,046 13,433 27,606 23,705 21,740 18,768 17,403 18,771 20,120 27,923 34,057 Jan-25 Feb-25 Mar-25 Apr-25 May-25 Jun-25 Jul-25 Aug-25 Sep-25	9,407 8,097 7,448 6,470 6,005 7,434 8,010 11,046 13,433 10,874 27,606 23,705 21,740 18,768 17,403 18,771 20,120 27,923 34,057 27,545 Jan-25 Feb-25 Mar-25 Apr-25 Mav-25 Jun-25 Jul-25 Aug-25 Sep-25 Oct-25	9,407 8,097 7,448 6,470 6,005 7,434 8,010 11,046 13,433 10,874 8,992 27,606 23,705 21,740 18,768 17,403 18,771 20,120 27,923 34,037 27,545 26,264 Jan-25 Feb-25 Mar-25 Apr-25 May-25 Jun-25 Jul-25 Aug-25 Sep-25 Oct-25 Noy-25	9,407 8,097 7,448 6,470 6,005 7,434 8,010 11,046 13,433 10,874 8,992 11,132 27,606 23,705 21,740 18,768 17,403 18,771 20,120 27,923 34,057 27,545 26,264 32,630 Jan-25 Feb-25 Mar-25 May-25 Jun-25 Jun-25 Jul-25 Aug-25 Sep-25 Oct-25 Nov-25 Dec-25

Line				S	tatement BG: Sa	n Diego Gas & El	ectric Company								Line
No.							- December 2025	1							No.
56	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	56
57	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	57
58															58
59	Total Deliveries (%)														59
60	% @ Secondary Service	75.42%	75.42%	75.42% 22.57%	75.42% 22.57%	75.42%	74.59%	74.59%	74.59%	74.59%	74.59%	75.42%	75.42% 22.57%		60
61 62	% @ Primary Service	22.57% 2.02%	22.57% 2.02%	2.02%	2.02%	22.57% 2.02%	23.07%	23.07%	23.07%	23.07% 2.34%	23.07%	22.57% 2.02%	22.57%		61
62	% @ Transmission Service	100.00%	2.02% 100.00%	2.02% 100.00%	2.02% 100.00%	2.02% 100.00%	2.34% 100.00%	2.34% 100.00%	2.34% 100.00%	2.34% 100.00%	2.34% 100.00%	2.02% 100.00%	100.00%		62 63
64	Total Deliveries (MWh)	100.0076	100.0076	100.00%	100.0076	100.0076	100.0076	100.0076	100.00%	100.00%	100.00%	100.00%	100.0076	100.0076	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		66
67	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		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%		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%		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		75
76 77	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		76 77
78	MW @ Transmission Service	1,647.861	16.295 1.582.553	16.196 1.572.986	16.189 1,572.263	1,591.607	19.911 1,665.632	21.826 1,825.757	22.972 1,921.665	24.176 2,022.400	21.950 1,836.135	17.125 1,663.188	16.780 1,629.620		78
	O. P. I.P. 150 1 160 4 (20)2	1,047.801	1,382.333	1,372.986	1,3/2.203	1,391.607	1,003.032	1,823.737	1,921.003	2,022.400	1,830.133	1,003.188	1,029.020	20,331.007	
79 80	On-Peak Demand-Standard Customers (%) ² % @ 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%	79 80
81	% @ Primary Service	0.2076%	0.2312%	0.2076%	0.2312%	0.2076%	0.2482%	0.2482%	0.2482%	0.2482%	0.2003%	0.2312%	0.2076%		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%		82
83	70 (b) Transmission Service	0.205470	0.205470	0.205470	0.205470	0.203470	0.201070	0.201070	0.201070	0.201070	0.201070	0.203470	0.205470	0.203370	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		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		86
87	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		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		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%		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		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	35.873	34.451	34.243	34.227	34.649	42.761	46.872	49.334	51.920	47.138	36.207	35.476		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

Line				Sts	ntement BG: San	Diego Cas & Flee	etric Company								Line
No.							December 2025								No.
102	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	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	
104															104
105															105
106		20.020/	20.020/	20.020/	20.020/	20.020/	20.540/	20.540/	20.540/	20.540/	20.540/	20.020/	20.020/	20.020/	106
107 108	0 3	29.03% 70.97%	29.03% 70.97%	29.03% 70.97%	29.03% 70.97%	29.03% 70.97%	28.54% 71.46%	28.54% 71.46%	28.54% 71.46%	28.54% 71.46%	28.54% 71.46%	29.03% 70.97%	29.03% 70.97%	28.82% 71.18%	107 108
108	% (a) Transmission Service	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%	
	Total Deliveries (MWh)	100.0070	100.0070	100.0070	100.0070	100.0070	100.0070	100.0070	100.0070	100.0070	100.0070	100.0070	100.0070	100.0070	110
	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	
115															115
116		0.004504	0.00450/	0.00450/	0.00450/	0.00450/	0.000.00	0.000.007	0.000.00/	0.000.007	0.000.007	0.00450/	0.00450/	0.00440/	116
117 118	0 3	0.2245% 0.1742%	0.2245% 0.1742%	0.2245% 0.1742%	0.2245% 0.1742%	0.2245% 0.1742%	0.2236% 0.1742%	0.2236% 0.1742%	0.2236% 0.1742%	0.2236% 0.1742%	0.2236% 0.1742%	0.2245% 0.1742%	0.2245% 0.1742%	0.2241% 0.1742%	117
119	% (a) Transmission Service	0.174270	0.1742%	0.1742%	0.1742%	0.1742%	0.1/42%	0.1742%	0.1742%	0.1742%	0.1742%	0.174270	0.1742%	0.1742%	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	
	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	
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	
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															126
127		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%	
129	a														129
130		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	130 131
131	MW @ Secondary Service MW @ Primary Service	0.000 37.744	0.000 32.788	0.000 35.019	0.000 36.792	0.000 36.179	0.000 38.018	0.000 44.064	0.000 43.096	0.000 42.612	0.000 38.620	0.000 37.750	0.000 44.778	0.000 467.459	
133		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	
134	WWW (ii) Hansinission Service	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	
135	Coincident Peak Demand-Grandfathered Customers (%) ³													, ,	135
136	% @ Secondary Service														136
137		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%	
138		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
	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	
142		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	
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	
144 145		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															145
146															146
1 17/															1-47

Line				S	tatement BG: Sa	n Diego Gas & El	ectric Company								Line
No.							- December 2025								No.
148	Schedule PA-T-1:	<u>Jan-25</u>	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total	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	T. I. I. I. (0)														150
151	Total Deliveries (%)	#0.400/	#0.400/	mo 420/	#0.400/	#0.420/	#2.240/	## 2 40 /	## 2 4 4 A	50.040 /	72.240 /	#0.420/	#0.420/	## 220¢	151
152 153	% @ Secondary Service % @ Primary Service	70.43% 29.57%	70.43% 29.57%	70.43% 29.57%	70.43% 29.57%	70.43% 29.57%	72.34% 27.66%	72.34% 27.66%	72.34% 27.66%	72.34% 27.66%	72.34% 27.66%	70.43% 29.57%	70.43% 29.57%	71.32% 28.68%	152 153
154	% @ Transmission Service	29.3770	29.37%	29.37%	29.37%	29.37%	27.00%	27.00%	27.00%	27.00%	27.00%	29.3 /70	29.37%	0.00%	154
155	76 W Transmission Service	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)	100.0070	100.0070	100.0076	100.0070	100.0078	100.0070	100.0070	100.0070	100.0070	100.0070	100.0070	100.0070	100.0070	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
	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
	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
	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
	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
173 174	Schedule S: Standby Determinants:	1 25	E 1 25	25	. 25	25	T 25	T 1.25	. 25	6 25	0.425	N. 25	D 25	TF 4 1	173
174	Schedule S: Standby Determinants: Contracted Standby Demand (MW)	<u>Jan-25</u>	Feb-25	<u>Mar-25</u>	Apr-25	May-25	<u>Jun-25</u>	<u>Jul-25</u>	Aug-25	Sep-25	Oct-25	Nov-25	<u>Dec-25</u>	<u>Total</u>	174 175
	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
	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
	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		143.300	173.500	173.500	173.500	175.500	145.500	173.500	145.500	143,300	145.500	145.500	145.500	1,770.072	180
181															181
182	San Diego Unified Port District	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	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

- 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	3,956	SDG&E Records	2
3	Difference	1,376	Line 1 Minus Line 2	3
4	Primary Level Distribution Loss Factor	1.0109	Stmt BB; Col. B; Primary Level Factor	4
5	Pumped Storage - True Up Adjustment ¹	1,391	Line 3 x Line 4	5

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

		(A)	(B)	(0	C) = (A) - (B)	(D) = (C)/(B)		
Lin		2025 Transmission Revenues	2024 Transmission Revenues					Line
No	. Customer Classes	@ Changed Rates	@ Present Rates 1		(\$) Change	(%) Change	Reference	No.
1 2 3	Residential	\$ 572,344,108	\$ 448,620,507	\$	123,723,600	27.58%	(A): Page BG-2, Line 16, Col. G (B): Statement BH, Page BH-1, Line 16, Col. G	1 2 3
4 5 6	Small Commercial	137,732,566	\$ 119,860,357	\$	17,872,209	14.91%	(A): Page BG-2, Line 18, Col. G (B): Statement BH, Page BH-1, Line 18, Col. G	4 5 6
7 8 9	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 (B): Statement BH, Page BH-1, Line 20, Col. G	7 8 9
10 11		135,808	133,999	\$	1,809	1.35%	(A): Page BG-2, Line 22, Col. G (B): Statement BH, Page BH-1, Line 22, Col. G	10 11
13	Agricultural (Schedules PA, TOU-PA and PA-T-1)							12 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 (B): Statement BH, Page BH-4, Line 52, Col. M	14 15
16	Schedule PA-T-1	9,113,227	7,288,175	\$	1,825,052	<u>25.04</u> %	(A): Page BG-5, Line 53, Col. M (B): Statement BH, Page BH-4, Line 53, Col. M	16 17
18							(b): Statement Bri, Page Bri-4, Line 35, Col. M	18 19
20 21 22	Total Agricultura	13,716,842	11,044,039	\$	2,672,804	24.20%	(A): Line 14, Col. A Plus Line 16, Col. A (B): Line 14, Col. B Plus Line 16, Col. B	20 21 22
	Street Lighting	4,184,703	\$ 3,549,976	\$	634,727	17.88%	(A): Page BG-2, Line 26, Col. G (B): Statement BH, Page BH-1, Line 26, Col. G	23 24 25
	Standby	12,796,728	\$ 14,278,764	\$	(1,482,036)	-10.38%	(A): Page BG-2, Line 28, Col. G (B): Statement BH, Page BH-1, Line 28, Col. G	26 27
28	Grand Total	\$ 1,262,062,770	\$ 995,071,870	\$	266,990,899	26.83%	Sum Lines 1, 4, 7, 10, 20, 23, 26	28

NOTES:

 $^{^{\}rm 1}$ $\,$ 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

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Line No.	Customer Classes	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25		Line No.
1 2	Residential ¹	\$ 60,188,775	\$ 48,838,986	\$ 43,294,460	\$ 34,484,485	\$ 32,270,040	\$ 34,823,977		1 2
3 4	Small Commercial ²	11,019,976	10,684,131	10,640,248	10,557,097	10,530,331	11,023,976		3 4
5 6	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
7 8	San Diego Unified Port District ⁴	9,840	13,263	12,990	13,147	7,287	7,213		7 8
9 10	Agricultural ⁵	880,842	974,224	879,896	943,134	1,169,102	1,228,003		9 10
11 12	Street Lighting ⁶	354,864	352,326	345,201	339,783	337,047	339,806		11 12
13 14	Standby ⁷	1,066,394	1,066,394	1,066,394	1,066,394	1,066,394	1,066,394		13 14
	TOTAL	\$ 112,729,909	\$ 99,271,164	\$ 93,575,327	\$ 84,885,115	\$ 83,225,821	\$ 94,027,889		15

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Line No.		Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total	Line No.
16 17	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
18 19	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
20 21	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	
22 23	San Diego Unified Port District ⁴	8,209	7,990	6,632	14,060	27,051	8,126	\$ 135,808	22 23
24 25	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
26 27	Street Lighting ⁶	338,560	349,958	339,767	342,277	363,066	382,047	\$ 4,184,703	
28	Standby ⁷	1,066,394	1,066,394	1,066,394	1,066,394	1,066,394	1,066,394	\$ 12,796,728	
30	TOTAL	\$ 108,791,669	\$ 128,305,685	\$ 140,605,944	\$ 114,793,434	\$ 95,467,369	\$ 106,383,444	\$ 1,262,062,770	-

NOTES:

- Pages BG-3 through BG-5, Line 37.
- Page BG-3 through BG-5, Line 39.
- Page BG-3 through BG-5, Lines 41-45.

- Page BG-3 through BG-5, Lines 47-49.
- Page BG-3 through BG-5, Lines 52 and 53.
- Page BG-3 through BG-5, Line 55.
- 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

		(A)	(B)	(C)	(D)	
		Jan-	25	Feb-	-25	Mar-	-25	Apr-	-25	
Line		Billing Dete	erminants 1	Billing Dete	erminants1	Billing Dete	erminants 1	Billing Dete	erminants 1	Line
No.	Customer Classes	Energy (kWh)	Demand (kW)	No.						
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
	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
										1

NOTES:

Billing determinants are forecast determinants for the rate effective January 2025 through December 2025, as presented in Statement BG, Page BG-18.

			(A)		(B)		(C)		(D)	П
			Jan-25			Feb-			Mar-			Apr-		1
Line		Cł	nanged Trans	mission Rates	Changed Trans		mission Rates			mission Rates	Changed Trans		mission Rates	Line
No.	Customer Classes	Ene	rgy (kWh)	Demand (kW)	Energy (kWh)		Demand (kW)	Energy (kWh)		Demand (kW)	Energy (kWh)		Demand (kW)	No.
24 25	Residential ²	\$	0.09932		\$	0.09932		\$	0.09932		\$	0.09932		24 25
26 27	Small Commercial ²	\$	0.05672		\$	0.05672		\$	0.05672		\$	0.05672		26 27
28 29	Medium and Large Commercial/Industriaf ^{2, 3}													28 29
30 31	San Diego Unified Port District ^{2,5}													30 31
32 33	Agricultural (Schedules PA and TOU-PA) ^{2, 3}	\$	0.03861		\$	0.03861		\$	0.03861		\$	0.03861		32 33
34 35	Street Lighting ²	\$	0.05215		\$	0.05215		\$	0.05215		\$	0.05215		34 35
36	Standby ^{2,3}													36

NOTES:

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.

		(A)					(B)				(C)				(D)				
			Jan-25				Feb-25				Mar-25				(D) Apr-25				
Line		1	Revenues @ Changed Rates ⁴		Revenues @ Changed Rates ⁴			Revenues @ Changed Rates ⁴				Revenues @ Changed I			ed Rates4	Line			
No.	Customer Classes	Energy (kWh)		Demand (kW)		Energy (kWh)		Demand (kW)		Energy (kWh)		Demand (kW)		Energy (kWh)		Demand (kW)		No.	
	Residential	\$	60,188,775	\$	-	\$	48,838,986	\$	-	\$	43,294,460	\$	-	\$	34,484,485	\$	-	37	
38				_		_		_		_		_		_		_		38	
	Small Commercial	\$	11,019,976	\$	-	\$	10,684,131	\$	-	\$	10,640,248	\$	-	\$	10,557,097	\$	-	39	
40	M.E. II. G. CHALLEL	s												s				40	
41 42	Medium and Large Commercial/Industrial Non-Coincident (100%)	3	-	•		\$	-			2	-			3	-	6		41	
42	Non-Coincident (100%) Non-Coincident (90%)			\$	37,688,884			\$	35,893,685			S	35,888,367			\$	36,027,804	42	
	Maximum On-Peak Period Demand-Standard Customers			9								9				9			
44				3	1,390,261			\$	1,335,162			3	1,327,090			3	1,326,480	44	
45	Maximum Demand at the Time of System Peak-Standard Customers			\$	130,072			\$	112,993			\$	120,681			\$	126,792	45	
46	C. D. III'C ID (D.C.)																	46	
47	San Diego Unified Port District	\$	-		0.040	\$	-		12.262	\$	-		12 000	\$	-	s	12.147	47	
48 49	Non-Coincident (90%) Maximum Demand at the Time of System Peak			3	9,840			2	13,263			2	12,990			3	13,147	48 49	
50	Maximum Demand at the Time of System Feak			Ф	-			э	-			3	-			Þ	-	50	
51	Agricultural																	51	
52	Schedules PA and TOU-PA	s	227,324			s	267,228			s	244,928			s	274,527			52	
53	Schedule PA-T-1 - Non-Coincident (100%)		227,521	\$	653,518		207,220	\$	706,996		2.1,720	s	634,968		271,027	\$	668,607	53	
54					,				,				,					54	
55	Street Lighting	\$	354,864	\$	_	\$	352,326	\$	-	\$	345,201	\$	-	\$	339,783	\$	-	55	
56																		56	
	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:

The changed rates information comes from Statement BL, Page BL-1, Column A, Lines 1 through 41.

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.

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

		(E)	(F)	(0	i)	(H)	
		May	-25	Jun-	25	Jul-	25	Aug	-25	
Lin	e	Billing Dete	erminants 1	Billing Dete	erminants 1	Billing Det	erminants ¹	Billing Dete	erminants 1	Line
No	. Customer Classes	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	No.
١.		***********				100 010 000				
2	Residential	324,909,783		350,624,017		437,849,309		603,748,648		1
3	Small Commercial	185,654,635		194,357,833		217,705,905		229.919.025		2
3	Smail Commercial	183,034,033		194,337,833		217,705,905		229,919,023		4
5	Medium and Large Commercial/Industrial	724,916,885		760,340,002		838,846,181		875,481,607		5
6	Non-Coincident (100%)	724,710,003	_	700,540,002	_	030,040,101		075,401,007	_	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	· ·						ŕ			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
	Agricultural									15
16		10,185,414		11,247,958		12,755,826		13,888,226		16
17		20,061,665	72,752	20,603,202	74,378	23,004,136	83,045	22,863,151	82,536	
18										18
	Street Lighting	6,463,029		6,515,926		6,492,050		6,710,609		19
20										20
	Standby		145,506		145,506		145,506		145,506	21
22	TOTAL	1 272 440 700		1 242 700 577		1 527 770 207		1.752 (11.215		22 23
23	IUIAL	1,272,449,790		1,343,799,567		1,536,779,307		1,752,611,315	1	2.5
1		1	l		l l				1	1 1

NOTES:

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.

			(E)		(F)		(G	i)		(H)	\Box
			May	-25		Jun-	25		Jul-	25		Aug	-25	1
Line				mission Rates			mission Rates			smission Rates			mission Rates	Line
No.	Customer Classes	Ener	gy (kWh)	Demand (kW)	Ener	gy (kWh)	Demand (kW)	Ene	rgy (kWh)	Demand (kW)	Ener	gy (kWh)	Demand (kW)	No.
24	Residential ²	•	0.09932		•	0.09932		•	0.09932		•	0.09932		24
25	Residential	J	0.09932		J.	0.09932		Ф	0.09932		J	0.09932		25
	Small Commercial ²	\$	0.05672		\$	0.05672		\$	0.05672		\$	0.05672		26
27														27
	Medium and Large Commercial/Industriaf ^{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:

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.

			(E	`			(F				((2)			(H			$\overline{}$
			Mav-				Jun-				Jul-				Aug	_		1
Lin		1	Revenues @ Cl			1	Revenues @ Cl		ged Rates4		Revenues @ C		ged Rates⁴		Revenues @ Cl		ed Rates4	Line
No			nergy (kWh)		emand (kW)		nergy (kWh)		emand (kW)		nergy (kWh)		emand (kW)		nergy (kWh)		mand (kW)	- 1
37		\$	32,270,040	\$	-	\$	34,823,977	\$	-	\$	43,487,193	\$	-	\$	59,964,316	\$	-	37
38																		38
	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%)			\$	26.270.142			S	20.042.665			\$	41.006.121			\$	- 12.024.207	42
	Non-Coincident (90%)			\$	36,378,142			-	38,042,665				41,906,121				43,824,306	
44	Maximum On-Peak Period Demand-Standard Customers			\$	1,342,800			\$	6,832,329			\$	7,489,155			\$	7,882,563	
45				\$	124,678			\$	663,525			\$	769,042			\$	752,144	45
46																		46
47	9	\$	-			\$	-			\$	-			\$	-			47
48				\$	7,287			\$	7,213			\$	8,209				7,990	48
49	•			\$	-			\$	-			\$	-				-	49
50																		50
51	ē .	•	202.250				121 201			•	402 502				526.224			51
52 53	Schedules PA and TOU-PA Schedule PA-T-1 - Non-Coincident (100%)	\$	393,259	s	775,843	\$	434,284	s	793,720	\$	492,502	s	886,214	2	536,224		880,782	52 53
54				3	//5,845			3	/93,/20			э	880,214				880,782	54
	Street Lighting	•	337,047			s	339,806	s		s	338,560	e		s	349,958	s		55
56		٠	337,047	э	-	φ	339,800	٥	-	٠	338,300	Φ	-	Φ	349,936	٠	-	56
57		s		s	1,066,394	s	_	s	1,066,394	s		\$	1,066,394	s	_	s	1,066,394	
58			_	4	1,000,574	4	_	9	1,000,004	9	_	Ψ.	1,000,074	٠	_	پ	1,000,574	58
59		\$	43,530,676	S	39,695,144	\$	46,622,043	S	47,405,846	S	56,666,535	\$	52,125,134	\$	73,891,505	S	54,414,179	
60		Ť	-,,	Ť	,	•	.,,	ŕ	.,,		,	ŕ	. ,,	Ė	,.,.,	ŕ	. , .,	60
61	Grand Total			\$	83,225,821			\$	94,027,889			\$	108,791,669			\$	128,305,685	61
																		1

 $^{^{2}}$ The changed rates information comes from Statement BL, Page BL-1, Column A, Lines 1 through 41.

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.

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

	(I)	(J)	(K	.)	(L)	(N	1)	
	Sep	p-25	Oct-	-25	Nov	-25	Dec	-25	Tot	al	
Line	Billing Det	terminants 1	Billing Dete	erminants 1	Billing Dete	erminants 1	Billing Dete	erminants 1	Billing Dete	erminants 1	Line
No. Customer Classes	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	No.						
1 Residential	696,891,132		503,976,556		424,076,251		539,694,367		5,762,626,943		1
2 3 Small Commercial	241,455,993		214,159,410		197,828,257		190,835,622		2,428,289,241		3
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%) 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 9 Maximum Demand at the Time of System Peak-Standard Customers		1,948,099 137,233		1,768,677 124,374		1,625,043 123,897		1,592,244 146,965		19,932,787 1,521,523	8 9
10 11 San Diego Unified Port District	40,380		1,332,720		1,353,380		517,860		6,718,230		10 11
12 Non-Coincident (90%) 13 Maximum Demand at the Time of System Peak	.,	7,990	,,,,,,	16,940		16,610 7,580		9,790		146,006 7,580	12 13
14		-		-		7,580		-		7,580	14
15 Agricultural 16 Schedules PA and TOU-PA	13,262,987		12,407,756		10,202,678		9,020,115		119,233,769		15 16
17 Non-Coincident (100%) 18	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
19 Street Lighting	6,515,194		6,563,322		6,961,960		7,325,919		80,243,577		19 20
21 Standby Customers		145,506		145,506		145,506		145,506		1,746,072	21
22 23 TOTAL	1,895,292,118		1,590,729,226		1,416,800,034		1,525,407,990		17,993,912,319		22 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.

	(I)	(J)	ı	(K	.)	(L)	(N	f)	
	Sep	p-25	Oct-	25	Nov	-25	Dec	-25	Tot	tal	
Line	Changed Tran	smission Rates	Changed Transi	mission Rates	Changed Trans		Changed Trans	mission Rates	Changed Trans	smission Rates	Line
No. Customer Classes	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	No.
24 Residential ² 25	\$ 0.09932		\$ 0.09932		\$ 0.09932		\$ 0.09932				24 25
26 Small Commercial ²	\$ 0.05672		\$ 0.05672		\$ 0.05672		\$ 0.05672				26 27
28 Medium and Large Commercial/Industrial ^{2, 3}											28 29
30 San Diego Unified Port District ^{2, 5}											30 31
32 Agricultural (Schedules PA and TOU-PA) ^{2,3}	\$ 0.03861		\$ 0.03861		\$ 0.03861		\$ 0.03861				32 33
34 Street Lighting ²	\$ 0.05215		\$ 0.05215		\$ 0.05215		\$ 0.05215				34 35
36 Standby ^{2, 3}											36

NOTES:

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.

			(I)			(J)				(K	.)			(L)			(N	1)		
			Sep	-25			Oct-	25			Nov-	-25			Dec-	-25			Tot	tal		
Line			Revenues @ C	han	iged Rates 4	1	Revenues @ Cl	ang	ed Rates4	1	Revenues @ Ch	nang	ged Rates ⁴	I	Revenues @ Cl	nang	ed Rates4		Revenues @ C	han	ged Rates	Line
No.	Customer Classes	E	nergy (kWh)	Ι	Demand (kW)	F	energy (kWh)	De	mand (kW)	F	Energy (kWh)	D	emand (kW)	Е	energy (kWh)	Do	emand (kW)	I	Energy (kWh)	D	emand (kW)	No.
37	Residential	s	69,215,227	s		s	50,054,951	s		s	42,119,253	s		s	53,602,444	s		s	572,344,108	s		37
38	residential		07,210,227	Ψ		-	30,031,931	_		-	12,117,233			-	33,002,111	-			372,311,100	-		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	
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			\$	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	
49	Maximum Demand at the Time of System Peak				-				-				13,265				-			\$	13,265	
50																						50
51	Agricultural	s	512.004				470.063				202.025			s	240.267				4 602 616			51
52 53	Schedules PA and TOU-PA Schedule PA-T-1 - Non-Coincident (100%)	2	512,084		845,897	2	479,063		830,702	3	393,925		734,243	2	348,267		701,738	\$	4,603,616	6	9,113,227	52 53
54	Schedule PA-1-1 - Non-Coincident (100%)				843,897				830,702				/34,243				/01,/38			3	9,113,227	54
55	Street Lighting	\$	339,767	9		\$	342,277	s		s	363,066	s		s	382,047	0		s	4,184,703	0		55
56	Succe Eighting	Ψ	337,707	Ψ	_	٠	342,277	J	_	Ψ	303,000	Ψ	_	Ψ	302,047	Ψ	_	Ψ	4,104,703	Ψ	_	56
57	Standby Customers	s		\$	1,066,394	s	-	s	1,066,394	s	_	s	1,066,394	s	-	s	1,066,394	s	_	s	12,796,728	57
58	· ·	1			,,				,,			ĺ	,,	_		_	,,	_		_	,,,.=.	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			\$1	14,793,434			\$	95,467,369			\$1	06,383,444			\$ 1	,262,062,770	61
ı				_		1				1												1

 $^{^2\}quad \text{The changed rates information comes from Statement BL, Page BL-1, Column A, Lines 1 through 41}.$

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		(A)	(B)	(C)	(D)	(E)	(F)	(G)		Line
No.	Description	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25		Reference 1	No.
1 2 3	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh	751,192,254 0	713,531,334	714,756,631	718,508,299 0	724,916,885 0	760,340,002 0		(Page BG-21.3, Line 145) x 1000	1 2 3
4	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 2 x Line 3	4
5 6	Non-Coincident Demand (100%) (kW):									5 6
7	Secondary	-	-	-	-	-	-		(Page BG-21.1, Line 43) x 1000	7
8	Primary Transmission	-	-	-	-	-	-		(Page BG-21.1, Line 44) x 1000 (Page BG-21.1, Line 45) x 1000	8
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
	Non-Coincident Demand (100%) Rates (\$/kW):									14 15
16	Secondary	\$ 23.35	\$ 23.35	\$ 23.35	\$ 23.35	\$ 23.35	\$ 23.35		Statement BL, Page BL-1, Line 6, Col. D	16
17	Primary	\$ 22.56	\$ 22.56	\$ 22.56		\$ 22.56	\$ 22.56		Statement BL, Page BL-1, Line 6, Col. C	17
18	Transmission	\$ 22.45	\$ 22.45	\$ 22.45	\$ 22.45	\$ 22.45	\$ 22.45		Statement BL, Page BL-1, Line 6, Col. B	18
19 20	Non-Coincident Demand (100%) - Revenues at Changed Rates:									19 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1	Sum Lines 21; 22; 23	24
										\perp

Line			(A)	(B)	(C)	(D)	(E)	(F)	(G)		Line
No.	Description	Jı	ıl-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total	Reference 1	No.
25 26 27 28	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh	83	8,846,181 0 -	875,481,607 0 \$ -	915,168,822 0 \$ -	830,726,295 0 \$ -	757,391,549 0 \$ -	759,868,651 0 \$ -	9,360,728,509	(Page BG-21.3, Line 145) x 1000 Line 26 x Line 27	25 26 27 28
29 30 31	Non-Coincident Demand (100%) (kW): Secondary									(Page BG-21.1, Line 43) x 1000	29 30 31
32	Primary Transmission		-	-	-		-	-	- -	(Page BG-21.1, Line 45) x 1000 (Page BG-21.1, Line 44) x 1000 (Page BG-21.1, Line 45) x 1000	32
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 38 39	Non-Coincident Demand (100%) Rates (\$/kW):										37 38 39
40	Secondary	\$	23.35	\$ 23.35	\$ 23.35	\$ 23.35	\$ 23.35	\$ 23.35		Statement BL, Page BL-1, Line 6, Col. D	40
41	Primary	\$	22.56	\$ 22.56	\$ 22.56	\$ 22.56	\$ 22.56	\$ 22.56		Statement BL, Page BL-1, Line 6, Col. C	41
42 43	Transmission Non-Coincident Demand (100%) -	\$	22.45	\$ 22.45	\$ 22.45	\$ 22.45	\$ 22.45	\$ 22.45		Statement BL, Page BL-1, Line 6, Col. B	42 43
44	Revenues at Changed Rates:										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	Total Revenues at Changed Rates:	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sum Lines 45; 46; 47	48

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		(A)	(B)	(C)	(D)	(E)	(F)	(G)		Line
No.	Description	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	(-)	Reference ²	No.
110.	Description				1	,			Reference	110.
1	Non-coincident									1
2	Demand (90%) (kW) 1:									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	Non-Coincident Demand (90%)									10
11	Rates (\$/kW):									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		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	Non-Coincident Demand (90%) -									15
16	Revenues at Changed Rates:									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
		<u> </u>								
Line		(A)	(B)	(C)	(D)	(E)	(F)	(G)		Line
Line		(A) Jul-25	(B) Aug-25	(C) Sep-25	(D) Oct-25	(E) Nov-25	(F) Dec-25	(G) Total	Reference ²	Line
Line No.	Description								Reference ²	Line No.
									Reference ²	
No.	Description Non-Coincident								Reference ²	No.
No. 21 22	Non-Coincident Demand (90%) (kW) ¹ :	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total		No. 21 22
No. 21 22 23	Description Non-Coincident							Total 16,381,475	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000	No. 21 22 23
No. 21 22	Description Non-Coincident Demand (90%) (kW) 1: Secondary	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total		No. 21 22 23 24
No. 21 22 23 24	Description Non-Coincident Demand (90%) (kW) ¹ : Secondary Primary	Jul-25 1,450,836 416,735	Aug-25 1,527,049 433,885	1,607,099 452,669	Oct-25 1,459,083 410,879	Nov-25 1,331,400 370,767	1,304,528 374,863	Total 16,381,475 4,609,506	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000 (Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000	No. 21 22 23
No. 21 22 23 24 25	Description Non-Coincident Demand (90%) (kW) ¹ : Secondary Primary Transmission	Jul-25 1,450,836 416,735 145,958	1,527,049 433,885 144,377	1,607,099 452,669 144,220	Oct-25 1,459,083 410,879 130,745	1,331,400 370,767 123,539	1,304,528 374,863 143,006	Total 16,381,475 4,609,506 1,544,136	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000 (Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000 (Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000	No. 21 22 23 24 25
No. 21 22 23 24 25 26	Description Non-Coincident Demand (90%) (kW) 1: Secondary Primary Transmission Total	1,450,836 416,735 145,958 2,013,530	1,527,049 433,885 144,377 2,105,312	1,607,099 452,669 144,220 2,203,987	1,459,083 410,879 130,745 2,000,707	1,331,400 370,767 123,539 1,825,707	1,304,528 374,863 143,006 1,822,397	Total 16,381,475 4,609,506 1,544,136 22,535,116	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000 (Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000 (Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000 Sum Lines 23; 24; 25	No. 21 22 23 24 25 26 27
No. 21 22 23 24 25 26 27	Description Non-Coincident Demand (90%) (kW) 1: Secondary Primary Transmission Total	1,450,836 416,735 145,958 2,013,530 2,013,530	1,527,049 433,885 144,377 2,105,312 2,105,312	1,607,099 452,669 144,220 2,203,987 2,203,987	1,459,083 410,879 130,745 2,000,707 2,000,707	1,331,400 370,767 123,539 1,825,707	1,304,528 374,863 143,006 1,822,397 1,822,397	Total 16,381,475 4,609,506 1,544,136 22,535,116	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000 (Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000 (Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 7	No. 21 22 23 24 25 26 27 28
No. 21 22 23 24 25 26 27 28	Description Non-Coincident Demand (90%) (kW) 1: Secondary Primary Transmission Total	1,450,836 416,735 145,958 2,013,530 2,013,530	1,527,049 433,885 144,377 2,105,312 2,105,312	1,607,099 452,669 144,220 2,203,987 2,203,987	1,459,083 410,879 130,745 2,000,707 2,000,707	1,331,400 370,767 123,539 1,825,707	1,304,528 374,863 143,006 1,822,397 1,822,397	Total 16,381,475 4,609,506 1,544,136 22,535,116	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000 (Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000 (Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 7	No. 21 22 23 24 25 26 27
No. 21 22 23 24 25 26 27 28 29	Description Non-Coincident Demand (90%) (kW) ¹ : Secondary Primary Transmission Total Check Figure	1,450,836 416,735 145,958 2,013,530 2,013,530	1,527,049 433,885 144,377 2,105,312 2,105,312	1,607,099 452,669 144,220 2,203,987 2,203,987	1,459,083 410,879 130,745 2,000,707 2,000,707	1,331,400 370,767 123,539 1,825,707	1,304,528 374,863 143,006 1,822,397 1,822,397	Total 16,381,475 4,609,506 1,544,136 22,535,116	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000 (Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000 (Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 7	No. 21 22 23 24 25 26 27 28 29
No. 21 22 23 24 25 26 27 28 29 30	Description Non-Coincident Demand (90%) (kW) ¹ : Secondary Primary Transmission Total Check Figure Non-Coincident Demand (90%)	1,450,836 416,735 145,958 2,013,530 2,013,530	1,527,049 433,885 144,377 2,105,312 2,105,312	1,607,099 452,669 144,220 2,203,987 2,203,987	1,459,083 410,879 130,745 2,000,707 2,000,707	1,331,400 370,767 123,539 1,825,707 1,825,707	1,304,528 374,863 143,006 1,822,397 1,822,397	Total 16,381,475 4,609,506 1,544,136 22,535,116	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000 (Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000 (Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 7	No. 21 22 23 24 25 26 27 28 29 30
No. 21 22 23 24 25 26 27 28 29 30 31	Description Non-Coincident Demand (90%) (kW) ¹: Secondary Primary Transmission Total Check Figure Non-Coincident Demand (90%) Rates (\$/kW):	1,450,836 416,735 145,958 2,013,530 2,013,530 	Aug-25 1,527,049 433,885 144,377 2,105,312 2,105,312 - \$ 21.02 \$ 20.30	1,607,099 452,669 144,220 2,203,987 -	1,459,083 410,879 130,745 2,000,707 2,000,707	Nov-25 1,331,400 370,767 123,539 1,825,707	1,304,528 374,863 143,006 1,822,397 - \$ 21.02 \$ 20.30	Total 16,381,475 4,609,506 1,544,136 22,535,116	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000 (Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000 (Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 7 Line 26 Less Line 27 Statement BL, Page BL-1, Line 8, Col. D Statement BL, Page BL-1, Line 8, Col. C	No. 21 22 23 24 25 26 27 28 29 30 31 32 33
No. 21 22 23 24 25 26 27 28 29 30 31 32	Description Non-Coincident Demand (90%) (kW) ¹ : Secondary Primary Transmission Total Check Figure Non-Coincident Demand (90%) Rates (\$/kW): Secondary	1,450,836 416,735 145,958 2,013,530 	1,527,049 433,885 144,377 2,105,312 2,105,312	\$ 21.02 \$ 20.30	1,459,083 410,879 130,745 2,000,707 - - \$ 21.02 \$ 20.30	1,331,400 370,767 123,539 1,825,707 - - \$ 21.02 \$ 20.30	1,304,528 374,863 143,006 1,822,397	Total 16,381,475 4,609,506 1,544,136 22,535,116	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000 (Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000 (Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 7 Line 26 Less Line 27 Statement BL, Page BL-1, Line 8, Col. D	No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35	Description Non-Coincident Demand (90%) (kW) ¹ : Secondary Primary Transmission Total Check Figure Non-Coincident Demand (90%) Rates (\$/kW): Secondary Primary Transmission Non-Coincident Demand (90%) -	1,450,836 416,735 145,958 2,013,530 2,013,530 - - \$ 21.02 \$ 20.30	Aug-25 1,527,049 433,885 144,377 2,105,312 2,105,312 - \$ 21.02 \$ 20.30	\$ 21.02 \$ 20.30	1,459,083 410,879 130,745 2,000,707 - - \$ 21.02 \$ 20.30	1,331,400 370,767 123,539 1,825,707 - - \$ 21.02 \$ 20.30	1,304,528 374,863 143,006 1,822,397 - \$ 21.02 \$ 20.30	Total 16,381,475 4,609,506 1,544,136 22,535,116	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000 (Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000 (Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 7 Line 26 Less Line 27 Statement BL, Page BL-1, Line 8, Col. D Statement BL, Page BL-1, Line 8, Col. C	No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	Description Non-Coincident Demand (90%) (kW) ¹ : Secondary Primary Transmission Total Check Figure Non-Coincident Demand (90%) Rates (5/kW): Secondary Primary Transmission Non-Coincident Demand (90%) - Revenues at Changed Rates:	1,450,836 416,735 145,958 2,013,530 	1,527,049 433,885 144,377 2,105,312 2,105,312 	\$ 21.02 \$ 20.30 \$ 20.21	1,459,083 410,879 130,745 2,000,707 - \$ 21.02 \$ 20.30 \$ 20.21	Nov-25 1,331,400 370,767 123,539 1,825,707	1,304,528 374,863 143,006 1,822,397 - \$ 21.02 \$ 20.30 \$ 20.21	Total 16,381,475 4,609,506 1,544,136 22,535,116 22,535,116	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000 (Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000 (Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 7 Line 26 Less Line 27 Statement BL, Page BL-1, Line 8, Col. D Statement BL, Page BL-1, Line 8, Col. C Statement BL, Page BL-1, Line 8, Col. B	No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	Description Non-Coincident Demand (90%) (kW) ¹ : Secondary Primary Transmission Total Check Figure Non-Coincident Demand (90%) Rates (S/kW): Secondary Primary Transmission Non-Coincident Demand (90%) - Revenues at Changed Rates: Secondary	\$ 21.02 \$ 20.30 \$ 30,496,581	Aug-25 1,527,049 433,885 144,377 2,105,312 2,105,312 - \$ 21.02 \$ 20.30 \$ 20.21	\$ 21.02 \$ 20.30 \$ 20.21 \$ 33,781,218	1,459,083 410,879 130,745 2,000,707 - - \$ 21.02 \$ 20.30 \$ 20.21	\$ 21.02 \$ 20.30 \$ 27,986,036	1,304,528 374,863 143,006 1,822,397 - \$ 21.02 \$ 20.30 \$ 20.21	Total 16,381,475 4,609,506 1,544,136 22,535,116 22,535,116 - \$ 344,338,599	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000 (Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000 (Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 7 Line 26 Less Line 27 Statement BL, Page BL-1, Line 8, Col. D Statement BL, Page BL-1, Line 8, Col. C Statement BL, Page BL-1, Line 8, Col. B	No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Description Non-Coincident Demand (90%) (kW) ¹ : Secondary Primary Transmission Total Check Figure Non-Coincident Demand (90%) Rates (\$/kW): Secondary Primary Transmission Non-Coincident Demand (90%) - Revenues at Changed Rates: Secondary Primary	\$ 21.02 \$ 20.30 \$ 30,496,581 \$ 30,496,581 \$ 8,459,720	\$ 21.02 \$ 20.30 \$ 32.098,578 8,807,862	\$ 21.02 \$ 20.30 \$ 20.21 \$ 33,781,218 9,189,174	1,459,083 410,879 130,745 2,000,707 2,000,707 \$ 21.02 \$ 20.30 \$ 20.21 \$ 30,669,919 8,340,840	\$ 21.02 \$ 20.30 \$ 27,986,036 7,526,579	\$ 21.02 \$ 20.21 \$ 27,421,182 \$ 7,609,710	Total 16,381,475 4,609,506 1,544,136 22,535,116 22,535,116	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000 (Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000 (Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 7 Line 26 Less Line 27 Statement BL, Page BL-1, Line 8, Col. D Statement BL, Page BL-1, Line 8, Col. C Statement BL, Page BL-1, Line 8, Col. B Line 23 x Line 32 Line 24 x Line 33	No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	Description Non-Coincident Demand (90%) (kW) ¹ : Secondary Primary Transmission Total Check Figure Non-Coincident Demand (90%) Rates (\$/kW): Secondary Primary Transmission Non-Coincident Demand (90%) - Revenues at Changed Rates: Secondary Primary Transmission	\$ 21.02 \$ 20.21 \$ 30,496,581 \$ 8,459,720 2,949,820	\$ 21.02 \$ 20.21 \$ 32,098,578 \$ 8,807,862 2,917,867	\$ 21.02 \$ 20.30 \$ 20.21 \$ 33,781,218 9,189,174 2,914,685	\$ 21.02 \$ 20.21 \$ 30,669,919 \$ 340,840 2,642,360	\$ 21.02 \$ 20.30 \$ 27,986,036 7,526,579 2,496,720	\$ 21.02 \$ 20.21 \$ 27,421,182 7,609,710 2,890,157	Total 16,381,475 4,609,506 1,544,136 22,535,116 22,535,116	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000 (Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000 (Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 7 Line 26 Less Line 27 Statement BL, Page BL-1, Line 8, Col. D Statement BL, Page BL-1, Line 8, Col. C Statement BL, Page BL-1, Line 8, Col. B Line 23 x Line 32 Line 24 x Line 33 Line 25 x Line 34	No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Description Non-Coincident Demand (90%) (kW) ¹ : Secondary Primary Transmission Total Check Figure Non-Coincident Demand (90%) Rates (\$/kW): Secondary Primary Transmission Non-Coincident Demand (90%) - Revenues at Changed Rates: Secondary Primary	\$ 21.02 \$ 20.30 \$ 30,496,581 \$ 30,496,581 \$ 8,459,720	\$ 21.02 \$ 20.30 \$ 32.098,578 8,807,862	\$ 21.02 \$ 20.30 \$ 20.21 \$ 33,781,218 9,189,174 2,914,685	1,459,083 410,879 130,745 2,000,707 2,000,707 \$ 21.02 \$ 20.30 \$ 20.21 \$ 30,669,919 8,340,840	\$ 21.02 \$ 20.30 \$ 27,986,036 7,526,579 2,496,720	\$ 21.02 \$ 20.21 \$ 27,421,182 \$ 7,609,710	Total 16,381,475 4,609,506 1,544,136 22,535,116 22,535,116	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000 (Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000 (Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 7 Line 26 Less Line 27 Statement BL, Page BL-1, Line 8, Col. D Statement BL, Page BL-1, Line 8, Col. C Statement BL, Page BL-1, Line 8, Col. B Line 23 x Line 32 Line 24 x Line 33	No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38

 $[\]overline{\text{NCD (90\%)}} \text{ 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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)		Line
Description	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	(-)	Reference ³	No.
Description	-			1		_		Reference	INO.
avimum On-Peak									1
	1.260.120	1 210 100	1 202 071	1 202 210	1 217 111	1 240 565		(B. DC 212 I: 00) 1000	2
•	, , .							, ,	3
•		,		,					4
									5
						, ,			6
ē.	1,610,067	1,546,258	1,536,909	1,536,203	1,555,103	1,604,438		e ,	7
Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
									9
aximum On-Peak									10
eriod Demand Rates (\$/kW):									11
Secondary	\$ 0.87		\$ 0.87		\$ 0.87			Statement BL, Page 1, Lines 11 & 12, Col. D	12
Primary		\$ 0.84	\$ 0.84	\$ 0.84	\$ 0.84	\$ 4.15		Statement BL, Page 1, Lines 11 & 12, Col. C	13
Transmission	\$ 0.84	\$ 0.84	\$ 0.84	\$ 0.84	\$ 0.84	\$ 4.13		Statement BL, Page 1, Lines 11 & 12, Col. B	14
aximum On-Peak Period Demand -									15
evenues at Changed Rates:									16
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
Primary	261,783	251,408	249,888	249,773	252,846	1,292,741		Line 4 x Line 13	18
Transmission	32,166	30,891	30,704	30,690	31,068	183,244		Line 5 x Line 14	19
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
			2-3			-	7-1		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	2	Line
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.
•				. ,				Reference ³	No.
aximum On-Peak				. ,				Reference ³	No.
aximum On-Peak eriod Demand (kW) ² :		Aug-25		. ,			Total		No. 21 22
aximum On-Peak eriod Demand (kW) ² : Secondary	Jul-25 1,368,596	Aug-25	Sep-25	Oct-25	Nov-25		Total 15,560,671	(Page BG-21.2, Line 80) x 1000	No. 21 22 23
aximum On-Peak eriod Demand (kW) ² : Secondary Primary	Jul-25	Aug-25 1,440,489 359,387	Sep-25 1,516,000 378,226	Oct-25 1,376,375 343,391	Nov-25 1,271,850 314,545	Dec-25 1,246,179 308,196	Total 15,560,671 3,863,481	(Page BG-21.2, Line 80) x 1000 (Page BG-21.2, Line 81) x 1000	No. 21 22 23 24
aximum On-Peak eriod Demand (kW) ² : Secondary	Jul-25 1,368,596 341,450 48,634	Aug-25 1,440,489 359,387 51,189	1,516,000 378,226 53,873	1,376,375 343,391 48,911	1,271,850 314,545 38,649	1,246,179 308,196 37,869	Total 15,560,671 3,863,481 508,635	(Page BG-21.2, Line 80) x 1000	No. 21 22 23 24 25
aximum On-Peak eriod Demand (kW) ² : Secondary Primary	Jul-25 1,368,596 341,450	Aug-25 1,440,489 359,387	Sep-25 1,516,000 378,226	Oct-25 1,376,375 343,391	Nov-25 1,271,850 314,545	Dec-25 1,246,179 308,196	Total 15,560,671 3,863,481	(Page BG-21.2, Line 80) x 1000 (Page BG-21.2, Line 81) x 1000	No. 21 22 23 24 25 26
aximum On-Peak priod Demand (kW) ² : Secondary Primary Transmission	Jul-25 1,368,596 341,450 48,634	Aug-25 1,440,489 359,387 51,189	1,516,000 378,226 53,873	1,376,375 343,391 48,911	1,271,850 314,545 38,649	1,246,179 308,196 37,869	Total 15,560,671 3,863,481 508,635	(Page BG-21.2, Line 80) x 1000 (Page BG-21.2, Line 81) x 1000 (Page BG-21.2, Line 82) x 1000	No. 21 22 23 24 25 26 27
aximum On-Peak eriod Demand (kW) ² : Secondary Primary Transmission Total	1,368,596 341,450 48,634 1,758,680	1,440,489 359,387 51,189 1,851,065	1,516,000 378,226 53,873 1,948,099	1,376,375 343,391 48,911 1,768,677	1,271,850 314,545 38,649 1,625,043	1,246,179 308,196 37,869 1,592,244	Total 15,560,671 3,863,481 508,635 19,932,787	(Page BG-21.2, Line 80) x 1000 (Page BG-21.2, Line 81) x 1000 (Page BG-21.2, Line 82) x 1000 Sum Lines 23; 24; 25	No. 21 22 23 24 25 26
aximum On-Peak eriod Demand (kW) ² : Secondary Primary Transmission Total	1,368,596 341,450 48,634 1,758,680 1,758,680	1,440,489 359,387 51,189 1,851,065 1,851,065	1,516,000 378,226 53,873 1,948,099	1,376,375 343,391 48,911 1,768,677	1,271,850 314,545 38,649 1,625,043 1,625,043	1,246,179 308,196 37,869 1,592,244 1,592,244	Total 15,560,671 3,863,481 508,635 19,932,787 19,932,787	(Page BG-21.2, Line 80) x 1000 (Page BG-21.2, Line 81) x 1000 (Page BG-21.2, Line 82) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 8	No. 21 22 23 24 25 26 27
aximum On-Peak eriod Demand (kW) ² : Secondary Primary Transmission Total	1,368,596 341,450 48,634 1,758,680 1,758,680	1,440,489 359,387 51,189 1,851,065 1,851,065	1,516,000 378,226 53,873 1,948,099	1,376,375 343,391 48,911 1,768,677	1,271,850 314,545 38,649 1,625,043 1,625,043	1,246,179 308,196 37,869 1,592,244 1,592,244	Total 15,560,671 3,863,481 508,635 19,932,787 19,932,787	(Page BG-21.2, Line 80) x 1000 (Page BG-21.2, Line 81) x 1000 (Page BG-21.2, Line 82) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 8	No. 21 22 23 24 25 26 27 28
aximum On-Peak riod Demand (kW) ² : Secondary Primary Transmission Total Check Figure	1,368,596 341,450 48,634 1,758,680 1,758,680	1,440,489 359,387 51,189 1,851,065 1,851,065	1,516,000 378,226 53,873 1,948,099	1,376,375 343,391 48,911 1,768,677	1,271,850 314,545 38,649 1,625,043 1,625,043	1,246,179 308,196 37,869 1,592,244 1,592,244	Total 15,560,671 3,863,481 508,635 19,932,787 19,932,787	(Page BG-21.2, Line 80) x 1000 (Page BG-21.2, Line 81) x 1000 (Page BG-21.2, Line 82) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 8	No. 21 22 23 24 25 26 27 28 29 30
aximum On-Peak sriod Demand (kW) ² : Secondary Primary Transmission Total Check Figure aximum On-Peak	1,368,596 341,450 48,634 1,758,680 1,758,680	1,440,489 359,387 51,189 1,851,065 1,851,065	1,516,000 378,226 53,873 1,948,099	1,376,375 343,391 48,911 1,768,677	1,271,850 314,545 38,649 1,625,043 1,625,043	1,246,179 308,196 37,869 1,592,244 1,592,244	Total 15,560,671 3,863,481 508,635 19,932,787 19,932,787	(Page BG-21.2, Line 80) x 1000 (Page BG-21.2, Line 81) x 1000 (Page BG-21.2, Line 82) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 8	No. 21 22 23 24 25 26 27 28 29
aximum On-Peak briod Demand (kW) ² : Secondary Primary Transmission Total Check Figure aximum On-Peak briod Demand Rates (\$/kW):	1,368,596 341,450 48,634 1,758,680	1,440,489 359,387 51,189 1,851,065 1,851,065	1,516,000 378,226 53,873 1,948,099	1,376,375 343,391 48,911 1,768,677 -	1,271,850 314,545 38,649 1,625,043	1,246,179 308,196 37,869 1,592,244 1,592,244	Total 15,560,671 3,863,481 508,635 19,932,787 19,932,787	(Page BG-21.2, Line 80) x 1000 (Page BG-21.2, Line 81) x 1000 (Page BG-21.2, Line 82) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 8 Line 26 Less Line 27	No. 21 22 23 24 25 26 27 28 29 30 31
aximum On-Peak briod Demand (kW) ² : Secondary Primary Transmission Total Check Figure aximum On-Peak briod Demand Rates (\$/kW): Secondary	1,368,596 341,450 48,634 1,758,680 1,758,680	1,440,489 359,387 51,189 1,851,065 	1,516,000 378,226 53,873 1,948,099 -	1,376,375 343,391 48,911 1,768,677 - 1,768,677 - \$ 4.29 \$ 4.15	1,271,850 314,545 38,649 1,625,043 1,625,043	1,246,179 308,196 37,869 1,592,244 1,592,244	Total 15,560,671 3,863,481 508,635 19,932,787 19,932,787	(Page BG-21.2, Line 80) x 1000 (Page BG-21.2, Line 81) x 1000 (Page BG-21.2, Line 82) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 8 Line 26 Less Line 27	No. 21 22 23 24 25 26 27 28 29 30 31 32
aximum On-Peak briod Demand (kW) ² : Secondary Primary Transmission Total Check Figure aximum On-Peak briod Demand Rates (\$/kW): Secondary Primary	1,368,596 341,450 48,634 1,758,680 1,758,680 - \$ 4.29 \$ 4.15	1,440,489 359,387 51,189 1,851,065 	1,516,000 378,226 53,873 1,948,099 - - \$ 4.29 \$ 4.15	1,376,375 343,391 48,911 1,768,677 - 1,768,677 - \$ 4.29 \$ 4.15	1,271,850 314,545 38,649 1,625,043 	1,246,179 308,196 37,869 1,592,244 1,592,244 - \$ 0.87 \$ 0.88	Total 15,560,671 3,863,481 508,635 19,932,787 19,932,787	(Page BG-21.2, Line 80) x 1000 (Page BG-21.2, Line 81) x 1000 (Page BG-21.2, Line 82) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 8 Line 26 Less Line 27 Statement BL, Page 1, Lines 11 & 12, Col. D Statement BL, Page 1, Lines 11 & 12, Col. C	No. 21 22 23 24 25 26 27 28 29 30 31 32 33
aximum On-Peak riod Demand (kW) ² : Secondary Primary Transmission Total Check Figure aximum On-Peak riod Demand Rates (\$/kW): Secondary Primary Transmission aximum On-Peak Period Demand -	1,368,596 341,450 48,634 1,758,680 1,758,680 - \$ 4.29 \$ 4.15	1,440,489 359,387 51,189 1,851,065 	1,516,000 378,226 53,873 1,948,099 - - \$ 4.29 \$ 4.15	1,376,375 343,391 48,911 1,768,677 - 1,768,677 - \$ 4.29 \$ 4.15	1,271,850 314,545 38,649 1,625,043 	1,246,179 308,196 37,869 1,592,244 1,592,244 - \$ 0.87 \$ 0.88	Total 15,560,671 3,863,481 508,635 19,932,787 19,932,787	(Page BG-21.2, Line 80) x 1000 (Page BG-21.2, Line 81) x 1000 (Page BG-21.2, Line 82) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 8 Line 26 Less Line 27 Statement BL, Page 1, Lines 11 & 12, Col. D Statement BL, Page 1, Lines 11 & 12, Col. C	No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34
aximum On-Peak priod Demand (kW) ² : Secondary Primary Transmission Total Check Figure aximum On-Peak priod Demand Rates (\$/kW): Secondary Primary Transmission Total Accordance Total Transmission Total Tot	1,368,596 341,450 48,634 1,758,680 1,758,680 - \$ 4.29 \$ 4.15	1,440,489 359,387 51,189 1,851,065 	1,516,000 378,226 53,873 1,948,099 - - \$ 4.29 \$ 4.15	1,376,375 343,391 48,911 1,768,677 - 1,768,677 - \$ 4.29 \$ 4.15	1,271,850 314,545 38,649 1,625,043 	1,246,179 308,196 37,869 1,592,244 1,592,244 - \$ 0.87 \$ 0.87 \$ 0.84 \$ 0.84	Total 15,560,671 3,863,481 508,635 19,932,787 19,932,787	(Page BG-21.2, Line 80) x 1000 (Page BG-21.2, Line 81) x 1000 (Page BG-21.2, Line 82) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 8 Line 26 Less Line 27 Statement BL, Page 1, Lines 11 & 12, Col. D Statement BL, Page 1, Lines 11 & 12, Col. C	No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35
aximum On-Peak priod Demand (kW) ² : Secondary Primary Transmission Total Check Figure aximum On-Peak priod Demand Rates (\$/kW): Secondary Primary Transmission aximum On-Peak Period Demand - evenues at Changed Rates: Secondary	1,368,596 341,450 48,634 1,758,680 - \$ 4.29 \$ 4.15 \$ 4.13	1,440,489 359,387 51,189 1,851,065 	1,516,000 378,226 53,873 1,948,099 - - \$ 4.29 \$ 4.15 \$ 4.13	1,376,375 343,391 48,911 1,768,677 1,768,677 - \$ 4.29 \$ 4.15 \$ 4.13	1,271,850 314,545 38,649 1,625,043 1,625,043 	1,246,179 308,196 37,869 1,592,244 1,592,244 - \$ 0.87 \$ 0.87 \$ 0.84 \$ 0.84	Total 15,560,671 3,863,481 508,635 19,932,787	(Page BG-21.2, Line 80) x 1000 (Page BG-21.2, Line 81) x 1000 (Page BG-21.2, Line 82) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 8 Line 26 Less Line 27 Statement BL, Page 1, Lines 11 & 12, Col. D Statement BL, Page 1, Lines 11 & 12, Col. C Statement BL, Page 1, Lines 11 & 12, Col. B	No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36
aximum On-Peak priod Demand (kW) ² : Secondary Primary Transmission Total Check Figure aximum On-Peak priod Demand Rates (\$/kW): Secondary Primary Transmission Total Accordance Total Transmission Total Tot	\$ 4.29 \$ 4.13 \$ 5,871,276	1,440,489 359,387 51,189 1,851,065 	1,516,000 378,226 53,873 1,948,099 \$ 4.29 \$ 4.15 \$ 4.13	1,376,375 343,391 48,911 1,768,677 1,768,677 - \$ 4.29 \$ 4.15 \$ 4.13	1,271,850 314,545 38,649 1,625,043 1,625,043 	1,246,179 308,196 37,869 1,592,244 1,592,244 - - \$ 0.87 \$ 0.84 \$ 0.84	Total 15,560,671 3,863,481 508,635 19,932,787 19,932,787 - \$ 37,306,867 \$ 8,984,726	(Page BG-21.2, Line 80) x 1000 (Page BG-21.2, Line 81) x 1000 (Page BG-21.2, Line 82) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 8 Line 26 Less Line 27 Statement BL, Page 1, Lines 11 & 12, Col. D Statement BL, Page 1, Lines 11 & 12, Col. C Statement BL, Page 1, Lines 11 & 12, Col. B	No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37
aximum On-Peak priod Demand (kW) ² : Secondary Primary Transmission Total Check Figure aximum On-Peak priod Demand Rates (\$/kW): Secondary Primary Transmission aximum On-Peak Period Demand - evenues at Changed Rates: Secondary Primary Primary	\$ 4.29 \$ 4.13 \$ 5,871,276 1,417,019	1,440,489 359,387 51,189 1,851,065 	\$ 4.29 \$ 4.15 \$ 4.13 \$ 6,503,642 1,569,639	1,376,375 343,391 48,911 1,768,677 1,768,677 - \$ 4.29 \$ 4.15 \$ 4.13	1,271,850 314,545 38,649 1,625,043	1,246,179 308,196 37,869 1,592,244 1,592,244 - \$ 0.87 \$ 0.84 \$ 0.84	Total 15,560,671 3,863,481 508,635 19,932,787 19,932,787 - \$ 37,306,867 \$ 8,984,726	(Page BG-21.2, Line 80) x 1000 (Page BG-21.2, Line 81) x 1000 (Page BG-21.2, Line 82) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 8 Line 26 Less Line 27 Statement BL, Page 1, Lines 11 & 12, Col. D Statement BL, Page 1, Lines 11 & 12, Col. C Statement BL, Page 1, Lines 11 & 12, Col. B Line 23 x Line 32 Line 24 x Line 33	No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38
	aximum On-Peak riod Demand (kW) ² : Secondary Primary Transmission Total Check Figure Difference aximum On-Peak riod Demand Rates (\$/kW): Secondary Primary Transmission aximum On-Peak Period Demand -venues at Changed Rates: Secondary Primary Transmission	Aximum On-Peak riod Demand (kW) ² : Secondary 1,260,129 311,646 38,293 1,610,067	Eximum On-Peak Friod Demand (kW) ² :	Eximum On-Peak riod Demand (kW) ² : Secondary 1,260,129 1,210,188 1,202,871 Primary 311,646 299,295 297,485 Transmission 38,293 36,775 36,553 Total 1,610,067 1,546,258 1,536,909 Check Figure 1,610,067 1,546,258 1,536,909 Difference Eximum On-Peak riod Demand Rates (\$\frac{5}{k}W): Secondary \$ 0.87 \$ 0.87 \$ 0.87 Primary \$ 0.84 \$ 0.84 \$ 0.84 Transmission \$ 0.84 \$ 0.84 \$ 0.84 Secondary \$ 1,096,312 \$ 1,052,863 \$ 1,046,498 Primary 261,783 251,408 249,888 Transmission 32,166 30,891 30,704	Secondary 1,260,129 1,210,188 1,202,871 1,202,319 Primary 311,646 299,295 297,485 297,349 Transmission 38,293 36,775 36,553 36,536 Total 1,610,067 1,546,258 1,536,909 1,536,203 Check Figure 1,610,067 1,546,258 1,536,909 1,536,203 Difference Eximum On-Peak riod Demand Rates (\$S/kW): Secondary \$0.87 \$0.87 \$0.87 \$0.87 Primary \$0.84 \$0.84 \$0.84 \$0.84 \$0.84 Eximum On-Peak Period Demand - venues at Changed Rates: Secondary \$1,096,312 \$1,052,863 \$1,046,498 \$1,046,017 Primary 261,783 251,408 249,888 249,773 Transmission 32,166 30,891 30,704 30,690	Secondary 1,260,129 1,210,188 1,202,871 1,202,319 1,217,111 Primary 311,646 299,295 297,485 297,349 301,007 Transmission 38,293 36,775 36,553 36,536 36,985 Total 1,610,067 1,546,258 1,536,909 1,536,203 1,555,103 Check Figure 1,610,067 1,546,258 1,536,909 1,536,203 1,555,103 Difference	National Content National Co	Naximum On-Peak Fried Demand (kW) ² : Secondary 1,260,129 1,210,188 1,202,871 1,202,319 1,217,111 1,248,565 1,304 311,604 38,293 36,775 36,553 36,536 36,985 44,369 301,007 311,504 311,50	Action Compand Compa

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.

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.
	•				•				Roselle	
1 2	Maximum Demand at the Time of System Peak (kW) ² :									1 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 7	Total Check Figure	123,878 123,878	107,612 107,612	114,935 114,935	120,755 120,755	118,741 118,741	122,437 122,437		Sum Lines 3; 4; 5 Page BG-18, Line 9	6 7
8	Difference	123,676	- 107,012	-	-	-	122,437		Line 6 Less Line 7	8
9	Billetenee								Ente o Essa Ente 7	9
10	Maximum Demand at the									10
11	Time of System Peak Rates (\$/kW):				•				G DI D DI 1 I' 10.0 20 G I D.	11
12 13	Secondary Primary	\$ - \$ 1.05	\$ - \$ 1.05	\$ - \$ 1.05	\$ - \$ 1.05	\$ - \$ 1.05	\$ - \$ 5.44		Statement BL, Page BL-1, Lines 19 & 20, Col. D Statement BL, Page BL-1, Lines 19 & 20, Col. C	12 13
14	Transmission		\$ 1.05	\$ 1.05	\$ 1.05	\$ 1.05	\$ 5.41		Statement BL, Page BL-1, Lines 19 & 20, Col. B	14
15	Maximum Demand at the Time of System								-	15
16	Peak - Revenues at Changed Rates:	s -	e	s -	\$ -	ø	\$ -		112 - 1112	16
17 18	Secondary Primary	39,631	\$ - 34,427	36,770	38,632	\$ - 37,988	206,818		Line 3 x Line 12 Line 4 x Line 13	17 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	D (C) ID									21
22	Revenues at Changed Rates:								Line 17 + Page BG-6 Line 21 + Page BG-7 Line 17 + Page	22
23	Secondary	\$ 28,824,439	\$ 27,682,074	\$ 27,514,717	\$ 27,502,074	\$ 27,840,435	\$ 33,178,266		BG-8 Line 17	23
									Line 18 + Page BG-6 Line 22 + Page BG-7 Line 18 + Page	
24	Primary	\$ 7,768,959	\$ 7,353,034	\$ 7,384,421	\$ 7,436,892	\$ 7,495,100	\$ 9,153,380		BG-8 Line 18	24
25	Transmission	\$ 2,615,819	\$ 2306732	\$ 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			\$ 37,336,139				+	Sum Lines 23; 24; 25	26
27										27
28	Total Revenues at Changed Rates:	\$ 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
ļ										
Line		(A)	(B)	(C)	(D)	(E)	(F)	(G)		Line
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.
No.	•								Reference ³	No.
No.	Maximum Demand								Reference ³	No.
No. 29 30	Maximum Demand at the Time of System Peak (kW) ² :									No. 29 30
No.	Maximum Demand								Reference ³ (Page BG-21.3, Line 126) x 1000 (Page BG-21.3, Line 127) x 1000	No.
No. 29 30 31 32 33	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission	Jul-25 44,064 97,844	Aug-25 - 43,096 95,694	Sep-25 - 42,612 94,621	Oct-25 38,620 85,755	Nov-25 37,750 86,147	Dec-25 - 44,778 102,187	Total - 467,459 1,054,064	(Page BG-21.3, Line 126) x 1000 (Page BG-21.3, Line 127) x 1000 (Page BG-21.3, Line 128) x 1000	No. 29 30 31 32 33
No. 29 30 31 32 33 34	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total	Jul-25 44,064 97,844 141,908	Aug-25 - 43,096 95,694 138,789	Sep-25 42,612 94,621 137,233	Oct-25 38,620 85,755 124,374	37,750 86,147 123,897	Dec-25 44,778 102,187 146,965	Total 467,459 1,054,064 1,521,523	(Page BG-21.3, Line 126) x 1000 (Page BG-21.3, Line 127) x 1000 (Page BG-21.3, Line 128) x 1000 Sum Lines 31; 32; 33	No. 29 30 31 32 33 34
No. 29 30 31 32 33 34 35	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure	Jul-25 44,064 97,844	Aug-25 - 43,096 95,694 138,789	Sep-25 42,612 94,621 137,233 137,233	38,620 85,755 124,374 124,374	37,750 86,147 123,897 123,897	Dec-25 44,778 102,187 146,965 146,965	Total 467,459 1,054,064 1,521,523 1,521,523	(Page BG-21.3, Line 126) x 1000 (Page BG-21.3, Line 127) x 1000 (Page BG-21.3, Line 128) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 9	No. 29 30 31 32 33 34 35
No. 29 30 31 32 33 34 35 36	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total	Jul-25 44,064 97,844 141,908	Aug-25 - 43,096 95,694 138,789	Sep-25 42,612 94,621 137,233	Oct-25 38,620 85,755 124,374	37,750 86,147 123,897	Dec-25 44,778 102,187 146,965	Total 467,459 1,054,064 1,521,523	(Page BG-21.3, Line 126) x 1000 (Page BG-21.3, Line 127) x 1000 (Page BG-21.3, Line 128) x 1000 Sum Lines 31; 32; 33	No. 29 30 31 32 33 34 35 36
No. 29 30 31 32 33 34 35 36 37 38	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the	Jul-25 44,064 97,844 141,908	Aug-25 - 43,096 95,694 138,789	Sep-25 42,612 94,621 137,233 137,233	38,620 85,755 124,374 124,374	37,750 86,147 123,897 123,897	Dec-25 44,778 102,187 146,965 146,965	Total 467,459 1,054,064 1,521,523 1,521,523	(Page BG-21.3, Line 126) x 1000 (Page BG-21.3, Line 127) x 1000 (Page BG-21.3, Line 128) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 9	No. 29 30 31 32 33 34 35 36 37 38
No. 29 30 31 32 33 34 35 36 37 38 39	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the Time of System Peak Rates (S/kW):	Jul-25 44,064 97,844 141,908 141,908	Aug-25 43,096 95,694 138,789	42,612 94,621 137,233	38,620 85,755 124,374	37,750 86,147 123,897	44,778 102,187 146,965	Total 467,459 1,054,064 1,521,523 1,521,523	(Page BG-21.3, Line 126) x 1000 (Page BG-21.3, Line 127) x 1000 (Page BG-21.3, Line 128) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 9 Line 34 Less Line 35	No. 29 30 31 32 33 34 35 36 37 38 39
No. 29 30 31 32 33 34 35 36 37 38 39 40	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary	Jul-25 44,064 97,844 141,908 141,908	Aug-25 43,096 95,694 138,789	Sep-25 42,612 94,621 137,233 137,233	Oct-25 38,620 85,755 124,374	37,750 86,147 123,897	Dec-25	Total 467,459 1,054,064 1,521,523 1,521,523	(Page BG-21.3, Line 126) x 1000 (Page BG-21.3, Line 127) x 1000 (Page BG-21.3, Line 128) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 9 Line 34 Less Line 35	No. 29 30 31 32 33 34 35 36 37 38 39 40
No. 29 30 31 32 33 34 35 36 37 38 39	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the Time of System Peak Rates (S/kW):	Jul-25 44,064 97,844 141,908 141,908 - \$ \$ 5.44	Aug-25 43,096 95,694 138,789	42,612 94,621 137,233	38,620 85,755 124,374	37,750 86,147 123,897	44,778 102,187 146,965	Total 467,459 1,054,064 1,521,523 1,521,523	(Page BG-21.3, Line 126) x 1000 (Page BG-21.3, Line 127) x 1000 (Page BG-21.3, Line 128) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 9 Line 34 Less Line 35	No. 29 30 31 32 33 34 35 36 37 38 39
No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System	Jul-25 44,064 97,844 141,908 141,908 - \$ \$ 5.44	Aug-25 43,096 95,694 138,789 \$ \$ - \$ 5,44	\$ - \$ 5.44	Oct-25 38,620 85,755 124,374 124,374 - \$ - \$ 5,44	Nov-25 - 37,750 86,147 123,897 \$ - \$ 1.05	144,778 102,187 146,965 146,965 	Total 467,459 1,054,064 1,521,523 1,521,523	(Page BG-21.3, Line 126) x 1000 (Page BG-21.3, Line 127) x 1000 (Page BG-21.3, Line 128) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 9 Line 34 Less Line 35 Statement BL, Page BL-1, Lines 19 & 20, Col. D Statement BL, Page BL-1, Lines 19 & 20, Col. C	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43
No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates:	Jul-25 44,064 97,844 141,908 141,908 \$ 5.44 \$ 5.41	Aug-25 43,096 95,694 138,789 \$ \$ 5,44 \$ 5,41	\$ -42,612 94,621 137,233 137,233 -5 \$ 5,44 \$ 5,41	38,620 85,755 124,374 	37,750 86,147 123,897 	144,778 102,187 146,965 146,965 	Total 467,459 1,054,064 1,521,523 1,521,523	(Page BG-21.3, Line 126) x 1000 (Page BG-21.3, Line 127) x 1000 (Page BG-21.3, Line 128) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 9 Line 34 Less Line 35 Statement BL, Page BL-1, Lines 19 & 20, Col. D Statement BL, Page BL-1, Lines 19 & 20, Col. C Statement BL, Page BL-1, Lines 19 & 20, Col. B	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44
No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary	\$ - \$ 5.44 \$ 5.41	Aug-25 43,096 95,694 138,789 \$ 5,44 \$ 5,41	\$ - \$ 2,612 94,621 137,233 - \$ 5,44 \$ 5,41	S - \$ 5.44 \$ 5.41	Nov-25 37,750 86,147 123,897 123,897 - \$ 1.05 \$ 1.05	\$ - \$ 1.05 \$ 1.05	Total 467,459 1,054,064 1,521,523 1,521,523	(Page BG-21.3, Line 126) x 1000 (Page BG-21.3, Line 127) x 1000 (Page BG-21.3, Line 128) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 9 Line 34 Less Line 35 Statement BL, Page BL-1, Lines 19 & 20, Col. D Statement BL, Page BL-1, Lines 19 & 20, Col. C Statement BL, Page BL-1, Lines 19 & 20, Col. B Line 31 x Line 40	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45
No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates:	Jul-25 44,064 97,844 141,908 141,908 \$ 5.44 \$ 5.41	Aug-25 43,096 95,694 138,789 \$ \$ 5,44 \$ 5,41	\$ -42,612 94,621 137,233 137,233 -5 \$ 5,44 \$ 5,41	38,620 85,755 124,374 	37,750 86,147 123,897 	144,778 102,187 146,965 146,965 	Total 467,459 1,054,064 1,521,523 1,521,523 - \$ 1,396,969	(Page BG-21.3, Line 126) x 1000 (Page BG-21.3, Line 127) x 1000 (Page BG-21.3, Line 128) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 9 Line 34 Less Line 35 Statement BL, Page BL-1, Lines 19 & 20, Col. D Statement BL, Page BL-1, Lines 19 & 20, Col. C Statement BL, Page BL-1, Lines 19 & 20, Col. B	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44
No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary Primary Primary Secondary Primary	\$ -\$ 5.44 \$ 5.41	Aug-25 43,096 95,694 138,789 138,789 - \$ \$ 5,44 \$ 5,41 \$ \$ - 234,440	\$ - \$ 5.44 \$ 5.41 \$ 11,897	38,620 85,755 124,374 124,374 - \$ 5,44 \$ 5,41 \$ 210,090 463,932	\$ - \$ 1.05 \$ 1.05 \$ - \$ 39,637	\$ - \$ 1.05 \$ 1.05 \$ - 47,017	Total 467,459 1,054,064 1,521,523 1,521,523 - \$ 1,396,969 \$ 3,105,093	(Page BG-21.3, Line 126) x 1000 (Page BG-21.3, Line 127) x 1000 (Page BG-21.3, Line 128) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 9 Line 34 Less Line 35 Statement BL, Page BL-1, Lines 19 & 20, Col. D Statement BL, Page BL-1, Lines 19 & 20, Col. C Statement BL, Page BL-1, Lines 19 & 20, Col. B Line 31 x Line 40 Line 32 x Line 41	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary Primary Transmission Total	\$ -\$ 5.44 \$ 5.41	Aug-25 43,096 95,694 138,789 138,789 - \$ 5,44 \$ 5,41 \$ 234,440 517,704	\$ - \$ 5.44 \$ 5.41 \$ 11,897	38,620 85,755 124,374 124,374 - \$ 5,44 \$ 5,41 \$ 210,090 463,932	\$ - \$ 1.05 \$ 1.05 \$ - \$ 29,637 90,454	\$ \$ 1.05 \$ 1.05 \$ 47,017 107,296	Total 467,459 1,054,064 1,521,523 1,521,523 - \$ 1,396,969 \$ 3,105,093	(Page BG-21.3, Line 126) x 1000 (Page BG-21.3, Line 127) x 1000 (Page BG-21.3, Line 128) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 9 Line 34 Less Line 35 Statement BL, Page BL-1, Lines 19 & 20, Col. D Statement BL, Page BL-1, Lines 19 & 20, Col. C Statement BL, Page BL-1, Lines 19 & 20, Col. B Line 31 x Line 40 Line 32 x Line 41 Line 33 x Line 42	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49
No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary Primary Transmission Transmission	\$ -\$ 5.44 \$ 5.41	Aug-25 43,096 95,694 138,789 138,789 - \$ 5,44 \$ 5,41 \$ 234,440 517,704	\$ - \$ 5.44 \$ 5.41 \$ 11,897	38,620 85,755 124,374 124,374 - \$ 5,44 \$ 5,41 \$ 210,090 463,932	\$ - \$ 1.05 \$ 1.05 \$ - \$ 29,637 90,454	\$ \$ 1.05 \$ 1.05 \$ 47,017 107,296	Total 467,459 1,054,064 1,521,523 1,521,523 - \$ 1,396,969 \$ 3,105,093	(Page BG-21.3, Line 126) x 1000 (Page BG-21.3, Line 127) x 1000 (Page BG-21.3, Line 128) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 9 Line 34 Less Line 35 Statement BL, Page BL-1, Lines 19 & 20, Col. D Statement BL, Page BL-1, Lines 19 & 20, Col. C Statement BL, Page BL-1, Lines 19 & 20, Col. B Line 31 x Line 40 Line 32 x Line 41 Line 33 x Line 42 Sum Lines 45; 46; 47	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 44 44 44 44 44 44 44
No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	Maximum Demand at the Time of System Peak (kW) 2: Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary Primary Transmission Total Revenues at Changed Rates:	\$ -\ \\$ 5.44 \$ 5.41 \$ -\ 239,708 \$ 529,335 \$ 769,042	Aug-25 43,096 95,694 138,789 138,789 - \$ \$ 5,44 \$ 5,41 \$ 234,440 517,704 \$ 752,144	\$ - \$ 5.44 \$ 5.41 \$ 5.41 \$ 743,708	\$ - \$ 5.44 \$ 5.41 \$ - 210,090 463,932 \$ 674,023	\$ - \$ 1.05 \$ 1.05 \$ 130,091	\$ 1.05 \$ 1.05 \$ 147,017 107,296 \$ 154,313	Total 467,459 1,054,064 1,521,523 1,521,523 \$ 1,396,969 \$ 3,105,093 \$ 4,502,063	(Page BG-21.3, Line 126) x 1000 (Page BG-21.3, Line 127) x 1000 (Page BG-21.3, Line 128) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 9 Line 34 Less Line 35 Statement BL, Page BL-1, Lines 19 & 20, Col. D Statement BL, Page BL-1, Lines 19 & 20, Col. C Statement BL, Page BL-1, Lines 19 & 20, Col. B Line 31 x Line 40 Line 32 x Line 41 Line 33 x Line 42	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary Primary Transmission Total	\$ -\ \\$ 5.44 \$ 5.41 \$ -\ 239,708 \$ 529,335 \$ 769,042	Aug-25 43,096 95,694 138,789 138,789 - \$ \$ 5,44 \$ 5,41 \$ 234,440 517,704 \$ 752,144	\$ - \$ 5.44 \$ 5.41 \$ 11,897	38,620 85,755 124,374 124,374 - \$ 5,44 \$ 5,41 \$ 210,090 463,932	\$ - \$ 1.05 \$ 1.05 \$ 130,091	\$ \$ 1.05 \$ 1.05 \$ 47,017 107,296	Total 467,459 1,054,064 1,521,523 1,521,523 \$ 1,396,969 \$ 3,105,093 \$ 4,502,063	(Page BG-21.3, Line 126) x 1000 (Page BG-21.3, Line 127) x 1000 (Page BG-21.3, Line 128) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 9 Line 34 Less Line 35 Statement BL, Page BL-1, Lines 19 & 20, Col. D Statement BL, Page BL-1, Lines 19 & 20, Col. C Statement BL, Page BL-1, Lines 19 & 20, Col. B Line 31 x Line 40 Line 32 x Line 41 Line 33 x Line 42 Sum Lines 45; 46; 47 Line 45 + Page BG-6 Line 45 + Page BG-7 Line 37 + Page	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49
No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	Maximum Demand at the Time of System Peak (kW) 2: Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary Primary Transmission Total Revenues at Changed Rates:	\$ -\ \\$ 5.44 \$ 5.41 \$ -\ 239,708 \$ 529,335 \$ 769,042	\$ -\ \$ 5.44 \$ 5.41 \$ 752,144 \$ 38,278,274	\$ - 42,612 94,621 137,233 137,233 - 5 5,44 \$ 5,41 \$ 5,41 \$ 5,41 \$ \$ 743,708 \$ \$ 40,284,859	\$ - \$ 5.44 \$ 5.41 \$ - 210,090 463,932 \$ 674,023	\$ - \$ 1.05 \$ 1.05 \$ 130,091 \$ 29,092,545	\$ -\ \$ 1.05 \$ 1.05 \$ 1.07,296 \$ 154,313	Total 467,459 1,054,064 1,521,523 1,521,523 \$ 1,396,969 \$ 3,105,093 \$ 4,502,063	(Page BG-21.3, Line 126) x 1000 (Page BG-21.3, Line 127) x 1000 (Page BG-21.3, Line 128) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 9 Line 34 Less Line 35 Statement BL, Page BL-1, Lines 19 & 20, Col. D Statement BL, Page BL-1, Lines 19 & 20, Col. C Statement BL, Page BL-1, Lines 19 & 20, Col. B Line 31 x Line 40 Line 32 x Line 41 Line 33 x Line 42 Sum Lines 45; 46; 47 Line 45 + Page BG-6 Line 45 + Page BG-7 Line 37 + Page BG-8 Line 37 Line 46 + Page BG-7 Line 38 + Page BG-8 Line 38	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50
No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 56 51	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary Primary Transmission Total Revenues at Changed Rates: Secondary Primary Transmission Total	\$ -\ \\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	\$ - \$ 5.44 \$ 5.41 \$ 752,144 \$ 10,533,757	\$ - 42,612 94,621 137,233 137,233 - 5 5,44 \$ 5,41 \$ - 231,811 511,897 \$ 743,708 \$ 40,284,859 \$ 10,990,623	\$ 38,620 85,755 124,374 124,374 	\$ - \$ 1.05 \$ 1.05 \$ 130,091 \$ 29,092,545 \$ 7,830,434	\$ -47.017 107.296 \$ 154.313	Total 467,459 1,054,064 1,521,523 1,521,523 \$ 1,396,969 \$ 3,105,093 \$ 4,502,063 \$ 381,645,466 \$ 103,954,660	(Page BG-21.3, Line 126) x 1000 (Page BG-21.3, Line 127) x 1000 (Page BG-21.3, Line 128) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 9 Line 34 Less Line 35 Statement BL, Page BL-1, Lines 19 & 20, Col. D Statement BL, Page BL-1, Lines 19 & 20, Col. C Statement BL, Page BL-1, Lines 19 & 20, Col. B Line 31 x Line 40 Line 32 x Line 41 Line 33 x Line 42 Sum Lines 45; 46; 47 Line 45 + Page BG-6 Line 45 + Page BG-7 Line 37 + Page BG-8 Line 37 Line 46 + Page BG-6 Line 46 + Page BG-7 Line 38 + Page BG-8 Line 38 Line 47 + Page BG-6 Line 47 + Page BG-7 Line 39 + Page	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 444 45 46 47 48 49 50
No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 50 51	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary Primary Transmission Total Revenues at Changed Rates: Secondary Primary Transmission Total Revenues at Changed Rates: Secondary Primary Transmission Total Transmission	\$ -\ \\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	\$ - \$ 5.44 \$ 5.41 \$ 752,144 \$ 10,533,757 \$ 3,646,982	\$ -42,612 94,621 137,233 137,233 \$ 5,44 \$ 5,41 \$ -231,811 511,897 \$ 743,708 \$ 40,284,859 \$ 10,990,623 \$ 3,649,076	\$ - \$ 124,374 - 124,374 - \$ 5,44 \$ 5,41 \$ - 210,090 463,932 \$ 674,023 \$ 36,574,567 \$ 9,976,003 \$ 3,308,294	\$ - \$ 1.05 \$ 1.05 \$ 130,091 \$ 29,092,545 \$ 7,830,434 \$ 2,619,639	\$ -44,778 102,187 102,187 146,965 146,965 - \$ 1.05 \$ 1.05 \$ 1.05 \$ 1.07,296 \$ 154,313 \$ 28,505,358 \$ 7,915,612 \$ 3,029,262	Total 467,459 1,054,064 1,521,523 1,521,523 1,521,523 \$ 1,396,969 \$ 3,105,093 \$ 4,502,063 \$ 381,645,466 \$ 103,954,660 \$ 35,551,888	(Page BG-21.3, Line 126) x 1000 (Page BG-21.3, Line 127) x 1000 (Page BG-21.3, Line 127) x 1000 (Page BG-21.3, Line 128) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 9 Line 34 Less Line 35 Statement BL, Page BL-1, Lines 19 & 20, Col. D Statement BL, Page BL-1, Lines 19 & 20, Col. C Statement BL, Page BL-1, Lines 19 & 20, Col. B Line 31 x Line 49 Line 32 x Line 41 Line 33 x Line 41 Line 33 x Line 42 Sum Lines 45; 46; 47 Line 45 + Page BG-6 Line 45 + Page BG-7 Line 37 + Page BG-8 Line 37 Line 46 + Page BG-6 Line 46 + Page BG-7 Line 38 + Page BG-8 Line 38 Line 47 + Page BG-6 Line 47 + Page BG-7 Line 39 + Page BG-8 Line 38 Line 47 + Page BG-6 Line 47 + Page BG-7 Line 39 + Page BG-8 Line 38 Line 47 + Page BG-6 Line 48 Line 39	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 50 51 52
No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 56 51	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary Primary Transmission Total Revenues at Changed Rates: Secondary Primary Transmission Total	\$ -\ \\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	\$ - \$ 5.44 \$ 5.41 \$ 752,144 \$ 10,533,757 \$ 3,646,982	\$ -42,612 94,621 137,233 137,233 \$ 5,44 \$ 5,41 \$ -231,811 511,897 \$ 743,708 \$ 40,284,859 \$ 10,990,623 \$ 3,649,076	\$ - \$ 124,374 - 124,374 - \$ 5,44 \$ 5,41 \$ - 210,090 463,932 \$ 674,023 \$ 36,574,567 \$ 9,976,003 \$ 3,308,294	\$ - \$ 1.05 \$ 1.05 \$ 130,091 \$ 29,092,545 \$ 7,830,434 \$ 2,619,639	\$ -44,778 102,187 102,187 146,965 146,965 - \$ 1.05 \$ 1.05 \$ 1.05 \$ 1.07,296 \$ 154,313 \$ 28,505,358 \$ 7,915,612 \$ 3,029,262	Total 467,459 1,054,064 1,521,523 1,521,523 \$ 1,396,969 \$ 3,105,093 \$ 4,502,063 \$ 381,645,466 \$ 103,954,660	(Page BG-21.3, Line 126) x 1000 (Page BG-21.3, Line 127) x 1000 (Page BG-21.3, Line 128) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 9 Line 34 Less Line 35 Statement BL, Page BL-1, Lines 19 & 20, Col. D Statement BL, Page BL-1, Lines 19 & 20, Col. C Statement BL, Page BL-1, Lines 19 & 20, Col. B Line 31 x Line 40 Line 32 x Line 41 Line 33 x Line 42 Sum Lines 45; 46; 47 Line 45 + Page BG-6 Line 45 + Page BG-7 Line 37 + Page BG-8 Line 37 Line 46 + Page BG-6 Line 46 + Page BG-7 Line 38 + Page BG-8 Line 38 Line 47 + Page BG-6 Line 47 + Page BG-7 Line 39 + Page	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 444 45 46 47 48 49 50
No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 56 51 52 53 54	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary Primary Transmission Total Revenues at Changed Rates: Secondary Primary Transmission Total Revenues at Changed Rates: Secondary Primary Transmission Total Transmission	\$ -\ \\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	\$ -\ \\$ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	\$ - 42,612 94,621 137,233 137,233 \$ 5.44 \$ 5.41 \$ 5.41 \$ 511,897 \$ 743,708 \$ 40,284,859 \$ 10,990,623 \$ 3,649,076 \$ 54,924,558	\$ -\\ \$ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	\$ - \$ 1.05 \$ 1.05 \$ 1.05 \$ 1.05 \$ 29,092,545 \$ 7,830,434 \$ 2,619,639 \$ 39,542,618	\$ -44,7178	Total 467,459 1,054,064 1,521,523 1,521,523 1,521,523 \$ 1,396,969 \$ 3,105,093 \$ 4,502,063 \$ 381,645,466 \$ 103,954,660 \$ 35,551,888	(Page BG-21.3, Line 126) x 1000 (Page BG-21.3, Line 127) x 1000 (Page BG-21.3, Line 127) x 1000 (Page BG-21.3, Line 128) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 9 Line 34 Less Line 35 Statement BL, Page BL-1, Lines 19 & 20, Col. D Statement BL, Page BL-1, Lines 19 & 20, Col. C Statement BL, Page BL-1, Lines 19 & 20, Col. B Line 31 x Line 49 Line 32 x Line 41 Line 33 x Line 41 Line 33 x Line 42 Sum Lines 45; 46; 47 Line 45 + Page BG-6 Line 45 + Page BG-7 Line 37 + Page BG-8 Line 37 Line 46 + Page BG-6 Line 46 + Page BG-7 Line 38 + Page BG-8 Line 38 Line 47 + Page BG-6 Line 47 + Page BG-7 Line 39 + Page BG-8 Line 38 Line 47 + Page BG-6 Line 47 + Page BG-7 Line 39 + Page BG-8 Line 38 Line 47 + Page BG-6 Line 48 Line 39	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 50 51 52

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.

 $^{^2 \}quad \text{Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariff: Schedule A6-TOU.} \\$

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		(A)	(B)	(C)	(D)	(E)	(F)	(G)	,	Line
No.	Description	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25		Reference ³	No.
1	Maximum On-Peak									1
2	Period Demand (kW) 2:									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	Maximum On-Peak									10
11	Period Demand Rates (\$/kW):									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	\$ 3.91		Statement BL, Page 1, Lines 15 & 16, Col. C	13
14	Transmission	\$ 0.89		\$ 0.89		\$ 0.89	\$ 3.90		Statement BL, Page 1, Lines 15 & 16, Col. B	14
15	Maximum On-Peak Period Demand -									15
16	Revenues at Changed Rates:									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
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<u> </u>						<u> </u>				
Line		(A)	(B)	(C)	(D)	(E)	(F)	(G)		Line
	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.	Description	\ /	\ /		\ /	. ,	\ /	\ /	Reference ³	Line No.
No.	•	\ /	\ /		\ /	. ,	\ /	\ /	Reference ³	No.
No.	Maximum On-Peak	\ /	\ /		\ /	. ,	\ /	\ /	Reference ³	No. 21
No. 21 22	Maximum On-Peak Period Demand (kW) ² :	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total		No. 21 22
No. 21 22 23	Maximum On-Peak Period Demand (kW) ² : Secondary	Jul-25 1,458,769	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total 15,441,745	(Page BG-21.2, Line 90) x 1000	No. 21 22 23
No. 21 22 23 24	Maximum On-Peak Period Demand (kW) ² : Secondary Primary	Jul-25 1,458,769 357,310	Aug-25 1,535,399 376,079	1,615,886 395,794	Oct-25 1,467,061 359,341	Nov-25 1,186,646 302,444	1,162,695 296,339	Total 15,441,745 3,862,092	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000	No. 21 22 23 24
No. 21 22 23 24 25	Maximum On-Peak Period Demand (kW) ² : Secondary Primary Transmission	Jul-25 1,458,769 357,310 46,872	Aug-25 1,535,399 376,079 49,334	1,615,886 395,794 51,920	Oct-25 1,467,061 359,341 47,138	1,186,646 302,444 36,207	1,162,695 296,339 35,476	Total 15,441,745 3,862,092 483,150	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000 (Page BG-21.2, Line 92) x 1000	No. 21 22 23 24 25
No. 21 22 23 24 25 26	Maximum On-Peak Period Demand (kW) ² : Secondary Primary Transmission Total	Jul-25 1,458,769 357,310 46,872 1,862,950	1,535,399 376,079 49,334 1,960,812	1,615,886 395,794 51,920 2,063,600	1,467,061 359,341 47,138 1,873,539	1,186,646 302,444 36,207 1,525,296	1,162,695 296,339 35,476 1,494,510	Total 15,441,745 3,862,092 483,150 19,786,987	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000 (Page BG-21.2, Line 92) x 1000 Sum Lines 23; 24; 25	No. 21 22 23 24 25 26
No. 21 22 23 24 25 26 27	Maximum On-Peak Period Demand (kW) ² : Secondary Primary Transmission	Jul-25 1,458,769 357,310 46,872 1,862,950 1,862,950	1,535,399 376,079 49,334 1,960,812 1,960,812	1,615,886 395,794 51,920	1,467,061 359,341 47,138 1,873,539 1,873,539	1,186,646 302,444 36,207 1,525,296 1,525,296	1,162,695 296,339 35,476	Total 15,441,745 3,862,092 483,150	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000 (Page BG-21.2, Line 92) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 10	No. 21 22 23 24 25 26 27
No. 21 22 23 24 25 26 27 28	Maximum On-Peak Period Demand (kW) ² : Secondary Primary Transmission Total	Jul-25 1,458,769 357,310 46,872 1,862,950	1,535,399 376,079 49,334 1,960,812	1,615,886 395,794 51,920 2,063,600	1,467,061 359,341 47,138 1,873,539	1,186,646 302,444 36,207 1,525,296	1,162,695 296,339 35,476 1,494,510	Total 15,441,745 3,862,092 483,150 19,786,987	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000 (Page BG-21.2, Line 92) x 1000 Sum Lines 23; 24; 25	No. 21 22 23 24 25 26 27 28
No. 21 22 23 24 25 26 27 28 29	Maximum On-Peak Period Demand (kW) ² : Secondary Primary Transmission Total Check Figure	Jul-25 1,458,769 357,310 46,872 1,862,950 1,862,950	1,535,399 376,079 49,334 1,960,812 1,960,812	1,615,886 395,794 51,920 2,063,600	1,467,061 359,341 47,138 1,873,539 1,873,539	1,186,646 302,444 36,207 1,525,296 1,525,296	1,162,695 296,339 35,476 1,494,510	Total 15,441,745 3,862,092 483,150 19,786,987	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000 (Page BG-21.2, Line 92) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 10	No. 21 22 23 24 25 26 27 28 29
No. 21 22 23 24 25 26 27 28 29 30	Maximum On-Peak Period Demand (kW) ² : Secondary Primary Transmission Total Check Figure Maximum On-Peak	Jul-25 1,458,769 357,310 46,872 1,862,950 1,862,950	1,535,399 376,079 49,334 1,960,812 1,960,812	1,615,886 395,794 51,920 2,063,600	1,467,061 359,341 47,138 1,873,539 1,873,539	1,186,646 302,444 36,207 1,525,296 1,525,296	1,162,695 296,339 35,476 1,494,510	Total 15,441,745 3,862,092 483,150 19,786,987	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000 (Page BG-21.2, Line 92) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 10	No. 21 22 23 24 25 26 27 28 29 30
No. 21 22 23 24 25 26 27 28 29 30 31	Maximum On-Peak Period Demand (kW) ² : Secondary Primary Transmission Total Check Figure Maximum On-Peak Period Demand Rates (\$/kW):	1,458,769 357,310 46,872 1,862,950 1,862,950	1,535,399 376,079 49,334 1,960,812 -	1,615,886 395,794 51,920 2,063,600 2,063,600	1,467,061 359,341 47,138 1,873,539 1,873,539	1,186,646 302,444 36,207 1,525,296	1,162,695 296,339 35,476 1,494,510	Total 15,441,745 3,862,092 483,150 19,786,987	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000 (Page BG-21.2, Line 92) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 10 Line 26 Less Line 27	No. 21 22 23 24 25 26 27 28 29 30 31
No. 21 22 23 24 25 26 27 28 29 30 31 32	Maximum On-Peak Period Demand (kW) ² : Secondary Primary Transmission Total Check Figure Maximum On-Peak Period Demand Rates (\$/kW): Secondary	1,458,769 357,310 46,872 1,862,950 	1,535,399 376,079 49,334 1,960,812 	1,615,886 395,794 51,920 2,063,600 2,063,600	0ct-25 1,467,061 359,341 47,138 1,873,539 1,873,539	1,186,646 302,444 36,207 1,525,296 1,525,296	1,162,695 296,339 35,476 1,494,510 -	Total 15,441,745 3,862,092 483,150 19,786,987	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000 (Page BG-21.2, Line 92) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 10 Line 26 Less Line 27	No. 21 22 23 24 25 26 27 28 29 30 31 32
No. 21 22 23 24 25 26 27 28 29 30 31 32 33	Maximum On-Peak Period Demand (kW) ² : Secondary Primary Transmission Total Check Figure Maximum On-Peak Period Demand Rates (\$/kW): Secondary Primary	1,458,769 357,310 46,872 1,862,950 	1,535,399 376,079 49,334 1,960,812 1,960,812 	1,615,886 395,794 51,920 2,063,600 \$ 4.05 \$ 3.91	1,467,061 359,341 47,138 1,873,539 1,873,539 - \$ 4.05 \$ 3.91	1,186,646 302,444 36,207 1,525,296 1,525,296	1,162,695 296,339 35,476 1,494,510 - \$ 0.93 \$ 0.90	Total 15,441,745 3,862,092 483,150 19,786,987	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000 (Page BG-21.2, Line 92) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 10 Line 26 Less Line 27 Statement BL, Page 1, Lines 15 & 16, Col. D Statement BL, Page 1, Lines 15 & 16, Col. C	No. 21 22 23 24 25 26 27 28 29 30 31 32 33
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34	Maximum On-Peak Period Demand (kW) ² : Secondary Primary Transmission Total Check Figure Maximum On-Peak Period Demand Rates (\$/kW): Secondary Primary Transmission	1,458,769 357,310 46,872 1,862,950 	1,535,399 376,079 49,334 1,960,812 1,960,812 	1,615,886 395,794 51,920 2,063,600 2,063,600	1,467,061 359,341 47,138 1,873,539 1,873,539 - \$ 4.05 \$ 3.91	1,186,646 302,444 36,207 1,525,296 1,525,296	1,162,695 296,339 35,476 1,494,510 -	Total 15,441,745 3,862,092 483,150 19,786,987	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000 (Page BG-21.2, Line 92) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 10 Line 26 Less Line 27	No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35	Maximum On-Peak Period Demand (kW) ² : Secondary Primary Transmission Total Check Figure Maximum On-Peak Period Demand Rates (\$/kW): Secondary Primary Transmission Maximum On-Peak Period Demand -	1,458,769 357,310 46,872 1,862,950 	1,535,399 376,079 49,334 1,960,812 1,960,812 	1,615,886 395,794 51,920 2,063,600 \$ 4.05 \$ 3.91	1,467,061 359,341 47,138 1,873,539 1,873,539 - \$ 4.05 \$ 3.91	1,186,646 302,444 36,207 1,525,296 1,525,296	1,162,695 296,339 35,476 1,494,510 - \$ 0.93 \$ 0.90	Total 15,441,745 3,862,092 483,150 19,786,987	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000 (Page BG-21.2, Line 92) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 10 Line 26 Less Line 27 Statement BL, Page 1, Lines 15 & 16, Col. D Statement BL, Page 1, Lines 15 & 16, Col. C	No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	Maximum On-Peak Period Demand (kW) ² : Secondary Primary Transmission Total Check Figure Maximum On-Peak Period Demand Rates (\$/kW): Secondary Primary Transmission Maximum On-Peak Period Demand - Revenues at Changed Rates:	1,458,769 357,310 46,872 1,862,950 - - \$ 4.05 \$ 3.91 \$ 3.90	1,535,399 376,079 49,334 1,960,812 - - \$ 4.05 \$ 3.91 \$ 3.90	\$ 4.05 \$ 3.91 \$ 3.92 \$ 3.91 \$ 3.91 \$ 3.91	1,467,061 359,341 47,138 1,873,539 - - \$ 4.05 \$ 3.91 \$ 3.90	1,186,646 302,444 36,207 1,525,296 1,525,296 - \$ 0.93 \$ 0.90 \$ 0.89	1,162,695 296,339 35,476 1,494,510 - \$ 0.93 \$ 0.90 \$ 0.89	Total 15,441,745 3,862,092 483,150 19,786,987 19,786,987 -	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000 (Page BG-21.2, Line 91) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 10 Line 26 Less Line 27 Statement BL, Page 1, Lines 15 & 16, Col. D Statement BL, Page 1, Lines 15 & 16, Col. C Statement BL, Page 1, Lines 15 & 16, Col. B	No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	Maximum On-Peak Period Demand (kW) ² : Secondary Primary Transmission Total Check Figure Maximum On-Peak Period Demand Rates (\$/kW): Secondary Primary Transmission Maximum On-Peak Period Demand - Revenues at Changed Rates: Secondary	1,458,769 357,310 46,872 1,862,950 	1,535,399 376,079 49,334 1,960,812 	1,615,886 395,794 51,920 2,063,600 2,063,600 \$ 4.05 \$ 3.91 \$ 3.90	1,467,061 359,341 47,138 1,873,539 1,873,539 - \$ 4.05 \$ 3.91 \$ 3.90 \$ 5,941,596	1,186,646 302,444 36,207 1,525,296 1,525,296 	1,162,695 296,339 35,476 1,494,510 - \$ 0.93 \$ 0.90 \$ 0.89	Total 15,441,745 3,862,092 483,150 19,786,987 19,786,987 -	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000 (Page BG-21.2, Line 92) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 10 Line 26 Less Line 27 Statement BL, Page 1, Lines 15 & 16, Col. D Statement BL, Page 1, Lines 15 & 16, Col. C Statement BL, Page 1, Lines 15 & 16, Col. B	No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Maximum On-Peak Period Demand (kW) ² : Secondary Primary Transmission Total Check Figure Maximum On-Peak Period Demand Rates (\$/kW): Secondary Primary Transmission Maximum On-Peak Period Demand - Revenues at Changed Rates: Secondary Primary Primary Primary Primary Primary Primary Primary	1,458,769 357,310 46,872 1,862,950 1,862,950 	1,535,399 376,079 49,334 1,960,812 1,960,812 	\$ 4.05 \$ 3.91 \$ 6,544,339 1,547,553	1,467,061 359,341 47,138 1,873,539 1,873,539 	1,186,646 302,444 36,207 1,525,296 1,525,296 	1,162,695 296,339 35,476 1,494,510 - \$ 0.93 \$ 0.90 \$ 0.89 \$ 1,081,306 266,705	Total 15,441,745 3,862,092 483,150 19,786,987 19,786,987 - \$ 37,473,610 \$ 8,937,514	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000 (Page BG-21.2, Line 92) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 10 Line 26 Less Line 27 Statement BL, Page 1, Lines 15 & 16, Col. D Statement BL, Page 1, Lines 15 & 16, Col. C Statement BL, Page 1, Lines 15 & 16, Col. B	No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	Maximum On-Peak Period Demand (kW) ² : Secondary Primary Transmission Total Check Figure Maximum On-Peak Period Demand Rates (\$/kW): Secondary Primary Transmission Maximum On-Peak Period Demand - Revenues at Changed Rates: Secondary Primary Primary Transmission Maximum On-Peak Period Demand - Revenues at Changed Rates: Secondary Primary Transmission	\$ 4.05 \$ 3.91 \$ 5,908,015 1,327,99	\$ 4.05 \$ 3.91 \$ 6,218,366 1,470,470 192,402	\$ 4.05 \$ 3.91 \$ 6,544,339 1,547,553 202,488	0ct-25 1,467,061 359,341 47,138 1,873,539 1,873,539 - \$ 4.05 \$ 3.91 \$ 3.90 \$ 5,941,596 1,405,021 183,838	\$ 0.93 \$ 0.99 \$ 1,103,580 272,199 32,224	\$ 0.93 \$ 0.90 \$ 0.89 \$ 1,081,306 266,705 31,574	Total 15,441,745 3,862,092 483,150 19,786,987 19,786,987 - \$ 37,473,610 \$ 8,937,514 \$ 1,146,456	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000 (Page BG-21.2, Line 91) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 10 Line 26 Less Line 27 Statement BL, Page 1, Lines 15 & 16, Col. D Statement BL, Page 1, Lines 15 & 16, Col. C Statement BL, Page 1, Lines 15 & 16, Col. B Line 23 x Line 32 Line 24 x Line 33 Line 25 x Line 34	No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Maximum On-Peak Period Demand (kW) ² : Secondary Primary Transmission Total Check Figure Maximum On-Peak Period Demand Rates (\$/kW): Secondary Primary Transmission Maximum On-Peak Period Demand - Revenues at Changed Rates: Secondary Primary Primary Primary Primary Primary Primary Primary	1,458,769 357,310 46,872 1,862,950 1,862,950 	1,535,399 376,079 49,334 1,960,812 1,960,812 	\$ 4.05 \$ 3.91 \$ 6,544,339 1,547,553	1,467,061 359,341 47,138 1,873,539 1,873,539 	1,186,646 302,444 36,207 1,525,296 1,525,296 	1,162,695 296,339 35,476 1,494,510 - \$ 0.93 \$ 0.90 \$ 0.89 \$ 1,081,306 266,705	Total 15,441,745 3,862,092 483,150 19,786,987 19,786,987 - \$ 37,473,610 \$ 8,937,514	(Page BG-21.2, Line 90) x 1000 (Page BG-21.2, Line 91) x 1000 (Page BG-21.2, Line 92) x 1000 Sum Lines 23; 24; 25 Page BG-19, Line 10 Line 26 Less Line 27 Statement BL, Page 1, Lines 15 & 16, Col. D Statement BL, Page 1, Lines 15 & 16, Col. C Statement BL, Page 1, Lines 15 & 16, Col. B	No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38

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.

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	,			Reference	
1 2	Maximum Demand at the Time of System Peak (kW) ² :									1 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 Total	85,289 123,019	74,090 106,866	79,131 114,137	83,138 119,917	81,752 117,917	85,048 123,819	-	(Page BG-21.3, Line 138) x 1000 Sum Lines 3; 4; 5	5
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	Mariana Daniel et de									9
10 11	Maximum Demand at the Time of System Peak Rates (\$/kW):									10 11
12	Secondary	s -	\$ -	\$ -	\$ -	\$ -	\$ -		Statement BL, Page BL-1, Lines 23 & 24, Col. D	12
13	Primary		\$ 1.06 \$ 1.06	\$ 1.06 \$ 1.06	\$ 1.06 \$ 1.06	\$ 1.06 \$ 1.06	\$ 5.37 \$ 5.35		Statement BL, Page BL-1, Lines 23 & 24, Col. C	13 14
14 15	Transmission Maximum Demand at the Time of System	\$ 1.06	\$ 1.06	5 1.00	\$ 1.06	\$ 1.06	\$ 5.35		Statement BL, Page BL-1, Lines 23 & 24, Col. B	15
16	Peak - Revenues at Changed Rates:									16
17	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 3 x Line 12	17
18 19	Primary Transmission	39,994 90,406	34,742 78,535	37,106 83,879	38,985 88,126	38,335 86,657	208,201 455,004		Line 4 x Line 13 Line 5 x Line 14	18 19
20	Subtotal		\$ 113,278		\$ 127,112		\$ 663,205		Sum Lines 17; 18; 19	20
21	D (C) ID									21
22	Revenues at Changed Rates:								Line 17 + Page BG-6 Line 21 + Page BG-7 Line 17 + Page	22
23	Secondary	\$ 28,824,439	\$ 27,682,074	\$ 27,514,717	\$ 27,502,074	\$ 27,840,435	\$ 33,178,266		BG-8 Line 17	23
١.,									Line 18 + Page BG-6 Line 22 + Page BG-7 Line 18 + Page	
24	Primary	\$ 7,769,321	\$ 7,353,349	\$ 7,384,757	\$ 7,437,246	\$ 7,495,447	\$ 9,154,762		BG-8 Line 18 Line 19 + Page BG-6 Line 23 + Page BG-7 Line 19 + Page	24
25	Transmission	\$ 2,615,784	\$ 2,306,702	\$ 2,436,968	\$ 2,542,076	\$ 2,510,051	\$ 3,205,171		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 28	Total Revenues at Changed Rates:	\$ 39,209,544	© 27 242 125	\$ 37,336,442	\$ 27.491.206	\$ 37,845,933	\$ 45,538,199		Sum Line 26; Page BG-6, Line 4	27 28
20	Total Revenues at Changed Rates.	3 37,207,344	\$ 57,542,125	\$ 57,550,442	\$ 57,401,590	\$ 57,645,755	\$ 43,336,177		Sum Eme 20, ruge Bo 0, Eme 1	20
				1	(20)	(77)				
Line		(A)	(B)	(C)				(G)		Line
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.
No.	•								Reference ³	No.
No.	Maximum Demand								Reference ³	No.
No.	•								Reference ³ (Page BG-21.3, Line 136) x 1000	No. 29 30 31
No. 29 30 31 32	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000	No. 29 30 31 32
No. 29 30 31 32 33	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission	Jul-25 44,937 98,572	Aug-25 - 43,949 96,406	Sep-25 - 43,456 95,325	Oct-25 39,385 86,393	Nov-25 37,736 85,301	Dec-25 44,762 101,183	Total 471,451 1,051,628	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000	No. 29 30 31 32 33
No. 29 30 31 32	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000	No. 29 30 31 32
No. 29 30 31 32 33 34	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total	Jul-25 44,937 98,572 143,509	Aug-25 - 43,949 96,406 140,356	Sep-25 43,456 95,325 138,781	39,385 86,393 125,778	37,736 85,301 123,037	Dec-25 44,762 101,183 145,945	Total - 471,451 1,051,628 1,523,079	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33	No. 29 30 31 32 33 34 35 36
No. 29 30 31 32 33 34 35 36 37	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference	Jul-25 44,937 98,572 143,509	Aug-25 - 43,949 96,406 140,356 140,356	Sep-25 43,456 95,325 138,781 138,781	39,385 86,393 125,778 125,778	37,736 85,301 123,037 123,037	Dec-25 44,762 101,183 145,945 145,945	Total 471,451 1,051,628 1,523,079 1,523,079	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11	No. 29 30 31 32 33 34 35 36 37
No. 29 30 31 32 33 34 35 36 37 38	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the	Jul-25 44,937 98,572 143,509	Aug-25 - 43,949 96,406 140,356 140,356	Sep-25 43,456 95,325 138,781 138,781	39,385 86,393 125,778 125,778	37,736 85,301 123,037 123,037	Dec-25 44,762 101,183 145,945 145,945	Total 471,451 1,051,628 1,523,079 1,523,079	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11	No. 29 30 31 32 33 34 35 36 37 38
No. 29 30 31 32 33 34 35 36 37 38 39 40	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference	Jul-25 44,937 98,572 143,509	Aug-25 43,949 96,406 140,356	Sep-25 43,456 95,325 138,781	Oct-25 39,385 86,393 125,778	37,736 85,301 123,037 -	Dec-25 44,762 101,183 145,945 145,945	Total 471,451 1,051,628 1,523,079 1,523,079	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11 Line 34 Less Line 35	No. 29 30 31 32 33 34 35 36 37 38 39 40
No. 29 30 31 32 33 34 35 36 37 38 39 40 41	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary	Jul-25 44,937 98,572 143,509 143,509 - \$ \$ - \$ 5.37	Aug-25	\$ - \$ 5.37	9,385 86,393 125,778 125,778	Nov-25 37,736 85,301 123,037 \$ \$ 1.06	44,762 101,183 145,945 145,945 - \$ 1.06	Total 471,451 1,051,628 1,523,079 1,523,079	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11 Line 34 Less Line 35 Statement BL, Page BL-1, Lines 23 & 24, Col. D Statement BL, Page BL-1, Lines 23 & 24, Col. C	No. 29 30 31 32 33 34 35 36 37 38 39 40 41
No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary	Jul-25 44,937 98,572 143,509 143,509 - \$ \$ - \$ 5.37	Aug-25 43,949 96,406 140,356	\$ - \$ 5.37	9,385 86,393 125,778 125,778	37,736 85,301 123,037 -		Total 471,451 1,051,628 1,523,079 1,523,079	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11 Line 34 Less Line 35	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42
No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates:	Jul-25 44,937 98,572 143,509	Aug-25 43,949 96,406 140,356	\$ - \$ 5.37 \$ 5.35	39,385 86,393 125,778 125,778	37,736 85,301 123,037 	145,945 11.165 145,945 145,945 145,945 145,945	Total 471,451 1,051,628 1,523,079 1,523,079	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11 Line 34 Less Line 35 Statement BL, Page BL-1, Lines 23 & 24, Col. D Statement BL, Page BL-1, Lines 23 & 24, Col. C	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44
No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary	\$ - \$ 5.37 \$ 5.35 \$ -	Aug-25 43,949 96,406 140,356 140,356 - \$ - \$ 5.37 \$ 5.35	\$ - \$ 5.37 \$ 5.35 \$ - \$ 5.35	9,385 86,393 125,778 125,778 \$ 5,37 \$ 5,35	\$ - \$ 1.06 \$ 1.06 \$ -	\$ - \$ 1.06 \$ 1.06	Total 471,451 1,051,628 1,523,079 1,523,079	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11 Line 34 Less Line 35 Statement BL, Page BL-1, Lines 23 & 24, Col. D Statement BL, Page BL-1, Lines 23 & 24, Col. C Statement BL, Page BL-1, Lines 23 & 24, Col. B Line 31 x Line 40	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45
No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary Primary Primary Secondary Primary	\$ -\$ 5.37 \$ 5.35 \$ -241,310	\$ - \$ 5.37 \$ 5.35 \$ - 236,008	\$ - \$ 5.37 \$ 5.35 \$ - 233,361	39,385 86,393 125,778 125,778 	\$ - \$ 1.06 \$ - 40,000	\$ - \$ 1.06 \$ - 47,447	Total 471,451 1,051,628 1,523,079 1,523,079 \$ 1,406,985	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11 Line 34 Less Line 35 Statement BL, Page BL-1, Lines 23 & 24, Col. D Statement BL, Page BL-1, Lines 23 & 24, Col. C Statement BL, Page BL-1, Lines 23 & 24, Col. B Line 31 x Line 40 Line 32 x Line 41	29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46
No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary	\$ - \$ 5.37 \$ 5.35 \$ -	Aug-25 43,949 96,406 140,356 140,356 - \$ - \$ 5.37 \$ 5.35	\$ - \$ 5.37 \$ 5.35 \$ - 233,361 509,989	39,385 86,393 125,778 125,778 	\$ - \$ 1.06 \$ 1.06 \$ -	\$ -\$ 1.06 \$ 1,07 \$ 47,447 107,254	Total 471,451 1,051,628 1,523,079 1,523,079	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11 Line 34 Less Line 35 Statement BL, Page BL-1, Lines 23 & 24, Col. D Statement BL, Page BL-1, Lines 23 & 24, Col. C Statement BL, Page BL-1, Lines 23 & 24, Col. B Line 31 x Line 40	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45
No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary Primary Transmission Total	\$ -\$ 5.37 \$ 5.35 \$ -241,310 \$27,362	\$ - \$ 5.37 \$ 5.35 \$ 236,008 515,774	\$ - \$ 5.37 \$ 5.35 \$ - 233,361 509,989	39,385 86,393 125,778 125,778 	\$ \$ 1.06 \$ 40,000 90,419	\$ -\$ 1.06 \$ 1,07 \$ 47,447 107,254	Total 471,451 1,051,628 1,523,079 1,523,079	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11 Line 34 Less Line 35 Statement BL, Page BL-1, Lines 23 & 24, Col. D Statement BL, Page BL-1, Lines 23 & 24, Col. C Statement BL, Page BL-1, Lines 23 & 24, Col. B Line 31 x Line 40 Line 32 x Line 41 Line 33 x Line 42	29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary Primary Transmission Transmission	\$ -\$ 5.37 \$ 5.35 \$ -241,310 \$27,362	\$ - \$ 5.37 \$ 5.35 \$ 236,008 515,774	\$ - \$ 5.37 \$ 5.35 \$ - 233,361 509,989	39,385 86,393 125,778 125,778 	\$ \$ 1.06 \$ 40,000 90,419	\$ -\$ 1.06 \$ 1,07 \$ 47,447 107,254	Total 471,451 1,051,628 1,523,079 1,523,079	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11 Line 34 Less Line 35 Statement BL, Page BL-1, Lines 23 & 24, Col. D Statement BL, Page BL-1, Lines 23 & 24, Col. C Statement BL, Page BL-1, Lines 23 & 24, Col. B Line 31 x Line 40 Line 32 x Line 41 Line 33 x Line 42 Sum Lines 45; 46; 47	29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50
No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary Primary Transmission Total	\$ -\ \\$ 5.37 \\$ 5.35 \\$ -\ \ 241,310 \ \ \ 527,362 \\$ 768,672	\$ - \$ 5.37 \$ 5.35 \$ - 236,008 \$ 515,774 \$ 751,782	\$ - \$ 5.37 \$ 5.35 \$ - 233,361 509,989	\$ -33,385 \$6,393 125,778 125,778 125,778 \$ 5.37 \$ 5.35 \$ -211,495 462,203 \$ 673,698	\$ - \$ 1.06 \$ 1.06 \$ 130,419	\$ -\$ 1.06 \$ 1,07 \$ 47,447 107,254	Total 471,451 1,051,628 1,523,079 1,523,079 \$ 1,406,985 \$ 3,095,609 \$ 4,502,594	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11 Line 34 Less Line 35 Statement BL, Page BL-1, Lines 23 & 24, Col. D Statement BL, Page BL-1, Lines 23 & 24, Col. C Statement BL, Page BL-1, Lines 23 & 24, Col. B Line 31 x Line 40 Line 32 x Line 41 Line 33 x Line 42	29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50
No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 50 51	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary Primary Transmission Total Revenues at Changed Rates: Secondary	\$ -\\ \$ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	\$ - \$ 5.37 \$ 5.35 \$ 751,778 \$ 38,278,274	\$ - \$ 5.37 \$ 5.35 \$ 743,350 \$ \$ 40,284,859	\$ -39,385 \$6,393 125,778 125,778 	\$ - \$ 1.06 \$ 1.06 \$ 130,419 \$ 29,092,545	\$ -\ \$ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	Total 471,451 1,051,628 1,523,079 1,523,079 - \$ 1,406,985 \$ 3,095,609 \$ 4,502,594 \$ 381,645,466	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11 Line 34 Less Line 35 Statement BL, Page BL-1, Lines 23 & 24, Col. D Statement BL, Page BL-1, Lines 23 & 24, Col. C Statement BL, Page BL-1, Lines 23 & 24, Col. B Line 31 x Line 40 Line 32 x Line 41 Line 33 x Line 42 Sum Lines 45; 46; 47 Line 45 + Page BG-6 Line 45 + Page BG-7 Line 37 + Page BG-8 Line 37 Line 46 + Page BG-6 Line 46 + Page BG-7 Line 38 + Page	29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 50 50 51
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary Primary Transmission Total Revenues at Changed Rates:	\$ -\ \\$ 5.37 \\$ 5.35 \\$ -\ \ 241,310 \ \ \ 527,362 \\$ 768,672	\$ - \$ 5.37 \$ 5.35 \$ 751,778 \$ 38,278,274	\$ - \$ 5.37 \$ 5.35 \$ 743,350 \$ \$ 40,284,859	\$ -39,385 \$6,393 125,778 125,778 	\$ - \$ 1.06 \$ 1.06 \$ 130,419	\$ -\ \$ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	Total 471,451 1,051,628 1,523,079 1,523,079 \$ 1,406,985 \$ 3,095,609 \$ 4,502,594	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11 Line 34 Less Line 35 Statement BL, Page BL-1, Lines 23 & 24, Col. D Statement BL, Page BL-1, Lines 23 & 24, Col. C Statement BL, Page BL-1, Lines 23 & 24, Col. B Line 31 x Line 40 Line 32 x Line 41 Line 33 x Line 42 Sum Lines 45; 46; 47 Line 45 + Page BG-6 Line 45 + Page BG-7 Line 37 + Page BG-8 Line 37 Line 46 + Page BG-6 Line 46 + Page BG-7 Line 38 + Page BG-8 Line 37	29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 50 50 51 51 52
No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 50 51	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary Primary Transmission Total Revenues at Changed Rates: Secondary	\$ -\ \\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	\$ - \$ 5.37 \$ 5.35 \$ 751,778 \$ 10,535,325	\$ 43,456 95,325 138,781 138,781 	\$ 39,385 86,393 125,778 125,778	\$ - \$ 1.06 \$ 1.06 \$ 130,419 \$ 29,092,545 \$ 7,830,797	\$ -\ \$ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	Total 471,451 1,051,628 1,523,079 1,523,079 - \$ \$ 1,406,985 \$ 3,095,609 \$ 4,502,594 \$ 381,645,466 \$ 103,964,675	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11 Line 34 Less Line 35 Statement BL, Page BL-1, Lines 23 & 24, Col. D Statement BL, Page BL-1, Lines 23 & 24, Col. C Statement BL, Page BL-1, Lines 23 & 24, Col. B Line 31 x Line 40 Line 32 x Line 41 Line 33 x Line 42 Sum Lines 45; 46; 47 Line 45 + Page BG-6 Line 45 + Page BG-7 Line 37 + Page BG-8 Line 37 Line 46 + Page BG-6 Line 46 + Page BG-7 Line 38 + Page	29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 50 50 51 51 52
No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 56 51	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary Primary Transmission Total Revenues at Changed Rates: Secondary Primary Transmission Total	\$ -\ \\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	\$ - \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	\$ -43,456 95,325 138,781 138,781 \$ 5,37 \$ 5,35 \$ -233,361 509,989 \$ 743,350 \$ 40,284,859 \$ 10,992,173 \$ 3,647,168	\$ -39,385 86,393 125,778 125,778 125,778 \$ -5,37 \$ 5,35 \$ 673,698 \$ 36,574,567 \$ 9,977,408 \$ 3,306,565	\$ - \$ 1.06 \$ 1.06 \$ 1.06 \$ 1.06 \$ 29,092,545 \$ 7,830,797 \$ 2,619,604	\$ -44,762 101,183 145,945 145,945 	Total 471,451 1,051,628 1,523,079 1,523,079 - \$ \$ 1,406,985 \$ 3,095,609 \$ 4,502,594 \$ 381,645,466 \$ 103,964,675	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11 Line 34 Less Line 35 Statement BL, Page BL-1, Lines 23 & 24, Col. D Statement BL, Page BL-1, Lines 23 & 24, Col. C Statement BL, Page BL-1, Lines 23 & 24, Col. B Line 31 x Line 23 & 24, Col. B Line 31 x Line 40 Line 32 x Line 41 Line 33 x Line 42 Sum Lines 45; 46; 47 Line 45 + Page BG-6 Line 45 + Page BG-7 Line 37 + Page BG-8 Line 37 Line 46 + Page BG-6 Line 46 + Page BG-7 Line 38 + Page BG-8 Line 38 Line 47 + Page BG-6 Line 47 + Page BG-7 Line 39 + Page	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 51 52 53 54
No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary Primary Transmission Total Revenues at Changed Rates: Secondary Primary Transmission Total Transmission Total Transmission Total Transmission Transmission Total	\$ -\\ \$ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	\$ -43,949 96,406 140,356 140,356 \$ 5.37 \$ 5.35 \$ -236,008 515,774 \$ 751,782 \$ 38,278,274 \$ 10,535,325 \$ 3,645,052 \$ 52,458,651	\$ - \$ 3,361 \$ 50,9989 \$ 10,992,173 \$ 3,647,168 \$ 54,924,200	\$ -39,385 \$6,393 125,778 125,778 	\$ -\\ \$ 1.06 \$ 1.06 \$ 130,419 \$ 29,092,545 \$ 7,830,797 \$ 2,619,604 \$ 39,542,946	\$ -47,447 107,254 \$ 154,702 \$ 28,505,358 \$ 7,916,042 \$ 39,450,621	Total 471,451 1,051,628 1,523,079 1,523,079 - \$ 1,406,985 \$ 3,095,609 \$ 4,502,594 \$ 381,645,466 \$ 103,964,675 \$ 35,542,404 \$ 521,152,545	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11 Line 34 Less Line 35 Statement BL, Page BL-1, Lines 23 & 24, Col. D Statement BL, Page BL-1, Lines 23 & 24, Col. C Statement BL, Page BL-1, Lines 23 & 24, Col. B Line 31 x Line 40 Line 32 x Line 41 Line 33 x Line 42 Sum Lines 45; 46; 47 Line 45 + Page BG-6 Line 45 + Page BG-7 Line 37 + Page BG-8 Line 37 Line 46 + Page BG-6 Line 47 + Page BG-7 Line 38 + Page BG-8 Line 39 Sum Lines 51; 52; 53	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55
No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 50 51 52 53 54	Maximum Demand at the Time of System Peak (kW) ² : Secondary Primary Transmission Total Check Figure Difference Maximum Demand at the Time of System Peak Rates (\$/kW): Secondary Primary Transmission Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Secondary Primary Transmission Total Revenues at Changed Rates: Secondary Primary Transmission Total Revenues at Changed Rates: Secondary Primary Transmission Total Transmission Total Transmission	\$ -\ \\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	\$ -43,949 96,406 140,356 140,356 \$ 5.37 \$ 5.35 \$ -236,008 515,774 \$ 751,782 \$ 38,278,274 \$ 10,535,325 \$ 3,645,052 \$ 52,458,651	\$ - \$ 3,361 \$ 50,9989 \$ 10,992,173 \$ 3,647,168 \$ 54,924,200	\$ -39,385 \$6,393 125,778 125,778 	\$ -\\ \$ 1.06 \$ 1.06 \$ 130,419 \$ 29,092,545 \$ 7,830,797 \$ 2,619,604 \$ 39,542,946	\$ -47,447 107,254 \$ 154,702 \$ 28,505,358 \$ 7,916,042 \$ 39,450,621	Total 471,451 1,051,628 1,523,079 1,523,079 - \$ 1,406,985 \$ 3,095,609 \$ 4,502,594 \$ 381,645,466 \$ 103,964,675 \$ 35,542,404	(Page BG-21.3, Line 136) x 1000 (Page BG-21.3, Line 137) x 1000 (Page BG-21.3, Line 138) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 11 Line 34 Less Line 35 Statement BL, Page BL-1, Lines 23 & 24, Col. D Statement BL, Page BL-1, Lines 23 & 24, Col. C Statement BL, Page BL-1, Lines 23 & 24, Col. C Statement BL, Page BL-1, Lines 23 & 24, Col. B Line 31 x Line 40 Line 32 x Line 41 Line 33 x Line 42 Sum Lines 45; 46; 47 Line 45 + Page BG-6 Line 45 + Page BG-7 Line 37 + Page BG-8 Line 37 Line 46 + Page BG-6 Line 46 + Page BG-7 Line 38 + Page BG-8 Line 38 Line 47 + Page BG-6 Line 47 + Page BG-7 Line 39 + Page BG-8 Line 37 Line 47 + Page BG-6 Line 47 + Page BG-7 Line 39 + Page BG-8 Line 38 Line 47 + Page BG-6 Line 47 + Page BG-7 Line 39 + Page BG-8 Line 38 Line 47 + Page BG-6 Line 47 + Page BG-7 Line 39 + Page BG-8 Line 38 Line 47 + Page BG-6 Line 47 + Page BG-7 Line 39 + Page	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 51 52 53 54

- 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

		(1)	(2)	(3) = (1) + (2)		
Line		High Voltage TRR	Low Voltage TRR	Combined TRR		Line
No.	Components				Notes & Reference	No.
1 2	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
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
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 7 8	Wholesale Net Transmission Revenue Requirement	\$ 563,244,583	\$ 641,074,821	\$ 1,204,319,404	Sum Lines 1; 3; 5	6 7 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 11	Litility Specific Access Charges (\$/MWH)	\$ 20.5704	\$ 22.6565	\$ 62,2260	Line 7 / Line 9	10
11	Utility Specific Access Charges (\$/MWH)	\$ 29.5704	\$ 33.6565	\$ 63.2269	Line // Line 9	11

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		(A)	(B)	(C)	(D)	(E)	(F)	(C)		T in a
No.	Description	Jan-25	Feb-25	(C) Mar-25	Apr-25	(E) May-25	Jun-25	(G)	Reference ³	Line No.
1 2 3	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$lkWh	595,720	724,430	727,400	931,380	258,380	110,630		(Page BG-21.3, Line 160) x 1000	1 2 3
4	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 2 x Line 3	4
5 6 7 8	Non-Coincident Demand (90%) (kW) ¹ : Primary	11,856	15,980	15,650	15,840	8,780	8,690		(Page BG-21.3, Line 162) x 1000	5 6 7 8
9 10 11 12	Non-Coincident Demand (90%) Rates (\$/kW): Primary Non-Coincident Demand (90%) -	\$ 0.83	\$ 0.83	\$ 0.83	\$ 0.83	\$ 0.83	\$ 0.83		Statement BL, Page BL-1, Line 29, Col. C	9 10 11 12
13 14 15	Revenues at Changed Rates: Primary	\$ 9,840	\$ 13,263	\$ 12,990	\$ 13,147	\$ 7,287	\$ 7,213		Line 7 x Line 11	13 14 15
16 17 18 19 20	Maximum Demand at the Time of System Peak (kW) ² : Primary	-	-	-	-	-	-		(Page BG-21.3, Line 164) x 1000	16 17 18 19 20
21 22 23 24	Maximum Demand at the Time of System Peak Rates (\$/kW): Primary Maximum Demand at the Time of System	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75		Statement BL, Page BL-1, Lines 31 & 32, Col. C	21 22 23 24
25 26	Peak - Revenues at Changed Rates: Primary	s -	\$ -	s -	s -	\$ -	s -		Line 18 x Line 22	25 26
27 28	Total Revenues	\$ 9,840	\$ 13,263	\$ 12,990	\$ 13,147	\$ 7,287	\$ 7,213		Sum Lines 4; 14; 26	27 28
<u> </u>										
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.
No. 29 30	Energy Revenues: Commodity Sales - kWh				Oct-25				Reference ³ (Page BG-21.3, Line 160) x 1000	No. 29 30
No. 29 30 31 32	Energy Revenues:	Jul-25	Aug-25	Sep-25 40,380	Oct-25	Nov-25 1,353,380	Dec-25 517,860	Total		No. 29 30 31 32
No. 29 30 31 32 33 34 35 36	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$\seta kWh Total Commodity Revenues Non-Coincident Demand (90%) (kW) \(\frac{1}{2} \); Primary	Jul-25	Aug-25 50 0	Sep-25 40,380 0	Oct-25 1,332,720 0	Nov-25 1,353,380 0	Dec-25 517,860 0	Total 6,718,230	(Page BG-21.3, Line 160) x 1000	No. 29 30 31 32 33 34 35 36
No. 29 30 31 32 33 34 35 36 37 38 39 40	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$\sets kWh Total Commodity Revenues Non-Coincident Demand (90%) (kW) \(^1\): Primary Non-Coincident Demand (90%) Rates (\(^1\)kW): Primary Non-Coincident Demand (90%) -	Jul-25	Aug-25 50 0 \$ -	Sep-25 40,380 0 \$ -	1,332,720 0 S -	Nov-25 1,353,380 0 \$ -	517,860 0 \$ -	Total 6,718,230	(Page BG-21.3, Line 160) x 1000 Line 30 x Line 31	No. 29 30 31 32 33 34 35 36 37 38 39 40
No. 29 30 31 32 33 34 35 36 37 38 39	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$\seta \text{kWh}\$ Total Commodity Revenues Non-Coincident Demand (90%) (kW) 1: Primary Non-Coincident Demand (90%) Rates (\$\seta \text{kW}): Primary	Jul-25 125,900 (S - 9,890	Aug-25 50 0 S - 7,990	Sep-25 40,380 0 5 - 7,990	1,332,720 0 S -	1,353,380 0 \$ -	517,860 0 \$ -	Total 6,718,230	(Page BG-21.3, Line 160) x 1000 Line 30 x Line 31 (Page BG-21.3, Line 162) x 1000	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43
No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$\sikWh Total Commodity Revenues Non-Coincident Demand (90%) (kW) 1: Primary Non-Coincident Demand (90%) Rates (\$\sikWherearrow{1}: Primary Non-Coincident Demand (90%) - Revenues at Changed Rates: Primary Maximum Demand at the Time of System Peak (kW) 2: Primary	Jul-25 125,900 (\$ - 9,890 \$ 0.83	Aug-25 50 0 \$ - 7,990 \$ 0.83	\$ 40,380 0 \$ - 7,990 \$ 0.83	0ct-25 1,332,720 0 \$ -	Nov-25 1,353,380 0 \$ - 16,610 \$ 0.83	517,860 0 \$ - 9,790 \$ 0.83	Total 6,718,230 \$ - 146,006	(Page BG-21.3, Line 160) x 1000 Line 30 x Line 31 (Page BG-21.3, Line 162) x 1000 Statement BL, Page BL-1, Line 29, Col. C	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51	Energy Revenues: Commodity Sales - kWh Commodity Rate - S/kWh Total Commodity Revenues Non-Coincident Demand (90%) (kW) 1: Primary Non-Coincident Demand (90%) Rates (S/kW): Primary Non-Coincident Demand (90%) - Revenues at Changed Rates: Primary Maximum Demand at the Time of System Peak (kW) 2: Primary Maximum Demand at the Time of System Peak Rates (S/kW): Primary	Jul-25 125,900 (\$ - 9,890 \$ 0.83	Aug-25 50 0 \$ - 7,990 \$ 0.83	\$ 40,380 0 \$ - 7,990 \$ 0.83	1,332,720 0 \$ - 16,940 \$ 0.83 \$ 14,060	Nov-25 1,353,380 0 \$ - 16,610 \$ 0.83	517,860 0 \$ - 9,790 \$ 0.83	Total 6,718,230 \$ - 146,006	(Page BG-21.3, Line 160) x 1000 Line 30 x Line 31 (Page BG-21.3, Line 162) x 1000 Statement BL, Page BL-1, Line 29, Col. C Line 35 x Line 39	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 50 51
No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$\seta \text{kWh}\$ Total Commodity Revenues Non-Coincident Demand (90%) (kW) \(^1\): Primary Non-Coincident Demand (90%) Rates (\$\seta \text{kWh}: Primary Non-Coincident Demand (90%) - Revenues at Changed Rates: Primary Maximum Demand at the Time of System Peak (kW) \(^2\): Primary Maximum Demand at the Time of System Peak Rates (\$\seta \text{kW}:	Jul-25 125,900 (\$ - 9,890 \$ 0.83 \$ 8,209	Aug-25 50 0 \$ - 7,990 \$ 0.83 \$ 6,632	\$ 40,380 0 \$ - 7,990 \$ 0.83 \$ 6,632	1,332,720 0 \$ - 16,940 \$ 0.83 \$ 14,060	Nov-25 1,353,380 0 \$ - 16,610 \$ 0.83 \$ 13,786	517,860 0 \$ - 9,790 \$ 0.83 \$ 8,126	Total 6,718,230 \$ - 146,006	(Page BG-21.3, Line 160) x 1000 Line 30 x Line 31 (Page BG-21.3, Line 162) x 1000 Statement BL, Page BL-1, Line 29, Col. C Line 35 x Line 39 (Page BG-21.3, Line 164) x 1000	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50

^{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 Shedule A6-TOU.

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		(A)	(B)	(C)	(D)	(E)	(F)	(G)		Line
No.		Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	(0)	Reference ²	No.
No.	Description	Van 25	100 20	25		111aj 25	5 till 25		Reference	No.
1 2	Energy Revenues: 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 2
3	Commodity Rate - \$/kWh	0	0	0	0	0	0		(8	3
4	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 2 x Line 3	4
5										5
6	Non-Coincident Demand (100%) (kW) 1:									6
7	Secondary	42,609	46,096	41,400	43,593	50,585	53,140		(Page BG-21.4, Line 187) x 1000	7
8	Primary	18,672	20,200	18,142	19,103	22,167	21,237		(Page BG-21.4, Line 188) x 1000	8
9	Transmission	- (1.201	-		-		- 74.270		(Page BG-21.4, Line 189) x 1000	9
10	Total	61,281	66,296	59,542	62,696 62,696	72,752	74,378		Sum Lines 7; 8; 9	10 11
11 12	Check Figure Difference	61,281	66,296	59,542	62,696	72,752	74,378		Page BG-18, Line 19 Line 10 Less Line 11	
13	Difference	-	-	-	-	-	-		Line 10 Less Line 11	12 13
14	Non-Coincident Demand (100%)									14
15	Rates (\$/kW):									15
16	Secondary	\$ 10.78	\$ 10.78	\$ 10.78	\$ 10.78	\$ 10.78	\$ 10.78		Statement BL, Page BL-1, Line 37, Col. D	16
17	Primary	\$ 10.40	\$ 10.40	\$ 10.40	\$ 10.40	\$ 10.40	\$ 10.40		Statement BL, Page BL-1, Line 37, Col. C	17
18	Transmission	\$ 10.36	\$ 10.36	\$ 10.36	\$ 10.36	\$ 10.36	\$ 10.36		Statement BL, Page BL-1, Line 37, Col. B	18
19	Non-Coincident Demand (100%) -									19
20	Revenues at Changed Rates:									20
21 22	Secondary Primary	\$ 459,327 194,191	\$ 496,914 210,082	\$ 446,289 188,679	\$ 469,932 198,675	\$ 545,303 230,540	\$ 572,852 220,868		Line 7 x Line 16 Line 8 x Line 17	21 22
23	Transmission	194,191	210,082	100,079	198,073	230,340	220,808		Line 9 x Line 17 Line 9 x Line 18	23
24	Subtotal	\$ 653,518	\$ 706,996	\$ 634,968	\$ 668,607	\$ 775,843	\$ 793,720		Sum Lines 21; 22; 23	24
	Successification	\$ 055,510	\$ 700,550	\$ 03.,500	ψ σσσ,σσ7	\$ 775,015	U 173,120		54m Emes 21, 22, 23	-
		1								
Line		(A)	(B)	(C)	(D)	(E)	(F)	(G)		Line
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.
No.	Description								Reference ²	No.
No.	Description Energy Revenues:	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total		No.
No. 25 26	Description Energy Revenues: Commodity Sales - kWh	Jul-25 23,004,136	Aug-25 22,863,151	Sep-25 21,957,610	Oct-25 21,563,168	Nov-25 18,985,959	Dec-25		Reference ² (Page BG-21.4, Line 169) x 1000	No. 25 26
No. 25 26 27	Description Energy Revenues:	Jul-25 23,004,136 0	Aug-25 22,863,151 0	Sep-25 21,957,610 0	Oct-25 21,563,168 0	Nov-25 18,985,959 0	Dec-25 18,145,457 0	Total 236,072,050	(Page BG-21.4, Line 169) x 1000	No. 25 26 27
No. 25 26 27 28	Description Energy Revenues: Commodity Sales - kWh	Jul-25 23,004,136	Aug-25 22,863,151	Sep-25 21,957,610	Oct-25 21,563,168	Nov-25 18,985,959	Dec-25	Total		No. 25 26 27 28
No. 25 26 27 28 29	Description Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh	Jul-25 23,004,136 0	Aug-25 22,863,151 0	Sep-25 21,957,610 0	Oct-25 21,563,168 0	Nov-25 18,985,959 0	Dec-25 18,145,457 0	Total 236,072,050	(Page BG-21.4, Line 169) x 1000	No. 25 26 27 28 29
No. 25 26 27 28	Description Energy Revenues: Commodity Sales - kWh	Jul-25 23,004,136 0	Aug-25 22,863,151 0	Sep-25 21,957,610 0	Oct-25 21,563,168 0	Nov-25 18,985,959 0	Dec-25 18,145,457 0	Total 236,072,050	(Page BG-21.4, Line 169) x 1000	No. 25 26 27 28
No. 25 26 27 28 29 30 31 32	Description Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Non-Coincident Demand (100%) (kW) 1:	23,004,136 0 \$ -	Aug-25 22,863,151 0 \$ -	Sep-25 21,957,610 0 \$ -	Oct-25 21,563,168 0 \$ -	Nov-25 18,985,959 0 \$ -	Dec-25 18,145,457 0 \$ -	Total 236,072,050 \$ -	(Page BG-21.4, Line 169) x 1000 Line 26 x Line 27 (Page BG-21.4, Line 187) x 1000 (Page BG-21.4, Line 188) x 1000	No. 25 26 27 28 29 30 31 32
No. 25 26 27 28 29 30 31 32 33	Description Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Non-Coincident Demand (100%) (kW) 1: Secondary Primary Transmission	\$ 23,004,136 0 \$ - \$ 59,333 23,712	Aug-25 22,863,151 0 \$ - 58,969 23,567 -	\$ 21,957,610 0 \$ - 56,634 22,633	Oct-25 21,563,168 0 \$ - 55,616 22,227 -	Nov-25 18,985,959 0 \$ - 47,872 20,979 -	18,145,457 0 \$ - 45,753 20,050	Total 236,072,050 - \$ - 601,600 252,691 -	(Page BG-21.4, Line 169) x 1000 Line 26 x Line 27 (Page BG-21.4, Line 187) x 1000 (Page BG-21.4, Line 188) x 1000 (Page BG-21.4, Line 189) x 1000	No. 25 26 27 28 29 30 31 32 33
No. 25 26 27 28 29 30 31 32 33 34	Description Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Non-Coincident Demand (100%) (kW) 1: Secondary Primary Transmission Total	3,004,136 23,004,136 0 \$ - 59,333 23,712 - 83,045	Aug-25 22,863,151 0 \$ - 58,969 23,567 - 82,536	\$ 21,957,610 0 \$ - 56,634 22,633 - 79,267	Oct-25 21,563,168 0 \$ - 55,616 22,227 - 77,843	Nov-25 18,985,959 0 \$ - 47,872 20,979 - 68,851	Dec-25 18,145,457 0 \$ - 45,753 20,050 - 65,803	Total 236,072,050 - \$ - 601,600 252,691 - 854,290	(Page BG-21.4, Line 169) x 1000 Line 26 x Line 27 (Page BG-21.4, Line 187) x 1000 (Page BG-21.4, Line 188) x 1000 (Page BG-21.4, Line 189) x 1000 Sum Lines 31; 32; 33	No. 25 26 27 28 29 30 31 32 33 34
No. 25 26 27 28 29 30 31 32 33 34 35	Description Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Non-Coincident Demand (100%) (kW) 1: Secondary Primary Transmission Total Check Figure	3,004,136 0 \$ - 59,333 23,712 - 83,045 83,045	22,863,151 0 \$ - 58,969 23,567 - 82,536 82,536	\$ 21,957,610 0 \$ - 56,634 22,633 - 79,267	21,563,168 0 \$ - 55,616 22,227 - 77,843	Nov-25 18,985,959 0 \$ - 47,872 20,979 - 68,851 68,851	Dec-25 18,145,457 0 \$ - 45,753 20,050 - 65,803 65,803	Total 236,072,050 - \$ - 601,600 252,691 -	(Page BG-21.4, Line 169) x 1000 Line 26 x Line 27 (Page BG-21.4, Line 187) x 1000 (Page BG-21.4, Line 188) x 1000 (Page BG-21.4, Line 189) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 19	No. 25 26 27 28 29 30 31 32 33 34 35
No. 25 26 27 28 29 30 31 32 33 34 35 36	Description Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Non-Coincident Demand (100%) (kW) 1: Secondary Primary Transmission Total	3,004,136 23,004,136 0 \$ - 59,333 23,712 - 83,045	Aug-25 22,863,151 0 \$ - 58,969 23,567 - 82,536	\$ 21,957,610 0 \$ - 56,634 22,633 - 79,267	Oct-25 21,563,168 0 \$ - 55,616 22,227 - 77,843	Nov-25 18,985,959 0 \$ - 47,872 20,979 - 68,851	Dec-25 18,145,457 0 \$ - 45,753 20,050 - 65,803	Total 236,072,050 - \$ - 601,600 252,691 - 854,290	(Page BG-21.4, Line 169) x 1000 Line 26 x Line 27 (Page BG-21.4, Line 187) x 1000 (Page BG-21.4, Line 188) x 1000 (Page BG-21.4, Line 189) x 1000 Sum Lines 31; 32; 33	No. 25 26 27 28 29 30 31 32 33 34 35 36
No. 25 26 27 28 29 30 31 32 33 34 35 36 37	Description Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Non-Coincident Demand (100%) (kW) 1: Secondary Primary Transmission Total Check Figure Difference	3,004,136 0 \$ - 59,333 23,712 - 83,045 83,045	22,863,151 0 \$ - 58,969 23,567 - 82,536 82,536	\$ 21,957,610 0 \$ - 56,634 22,633 - 79,267	21,563,168 0 \$ - 55,616 22,227 - 77,843	Nov-25 18,985,959 0 \$ - 47,872 20,979 - 68,851 68,851	Dec-25 18,145,457 0 \$ - 45,753 20,050 - 65,803 65,803	Total 236,072,050 - \$ - 601,600 252,691 - 854,290	(Page BG-21.4, Line 169) x 1000 Line 26 x Line 27 (Page BG-21.4, Line 187) x 1000 (Page BG-21.4, Line 188) x 1000 (Page BG-21.4, Line 189) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 19	No. 25 26 27 28 29 30 31 32 33 34 35 36 37
No. 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Description Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Non-Coincident Demand (100%) (kW) 1: Secondary Primary Transmission Total Check Figure Difference Non-Coincident Demand (100%)	3,004,136 0 \$ - 59,333 23,712 - 83,045 83,045	22,863,151 0 \$ - 58,969 23,567 - 82,536 82,536	\$ 21,957,610 0 \$ - 56,634 22,633 - 79,267	21,563,168 0 \$ - 55,616 22,227 - 77,843	Nov-25 18,985,959 0 \$ - 47,872 20,979 - 68,851 68,851	Dec-25 18,145,457 0 \$ - 45,753 20,050 - 65,803 65,803	Total 236,072,050 - \$ - 601,600 252,691 - 854,290	(Page BG-21.4, Line 169) x 1000 Line 26 x Line 27 (Page BG-21.4, Line 187) x 1000 (Page BG-21.4, Line 188) x 1000 (Page BG-21.4, Line 189) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 19	No. 25 26 27 28 29 30 31 32 33 34 35 36 37 38
No. 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	Description Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Non-Coincident Demand (100%) (kW) 1: Secondary Primary Transmission Total Check Figure Difference Non-Coincident Demand (100%) Rates (\$/kW):	23,004,136 0 \$ - 59,333 23,712 83,045	Aug-25 22,863,151 0 \$	\$ep-25 21,957,610 0 \$ - 56,634 22,633 79,267 79,267	21,563,168 0 \$ - 55,616 22,227 77,843 77,843	Nov-25 18,985,959 0 \$ - 47,872 20,979 - 68,851 - 68,851	Dec-25 18,145,457 0 \$ - 45,753 20,050 - 65,803 65,803	Total 236,072,050 - \$ - 601,600 252,691 - 854,290	(Page BG-21.4, Line 169) x 1000 Line 26 x Line 27 (Page BG-21.4, Line 187) x 1000 (Page BG-21.4, Line 188) x 1000 (Page BG-21.4, Line 189) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 19 Line 34 Less Line 35	No. 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39
No. 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	Description Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Non-Coincident Demand (100%) (kW) 1: Secondary Primary Transmission Total Check Figure Difference Non-Coincident Demand (100%) Rates (\$/kW): Secondary	23,004,136 0 \$ - 59,333 23,712 - 83,045 - \$ 10.78	22,863,151 0 \$ - 58,969 23,567 - 82,536 82,536	\$ 21,957,610 0 \$ - 56,634 22,633 - 79,267 - \$ 10.78	21,563,168 0 \$ - 55,616 22,227 - 77,843 77,843 \$ 10.78	18,985,959 0 \$ - 47,872 20,979 - 68,851 - \$ 10.78	Dec-25 18,145,457 0 \$ - 45,753 20,050 - 65,803 - 5 10,78	Total 236,072,050 - \$ - 601,600 252,691 - 854,290	(Page BG-21.4, Line 169) x 1000 Line 26 x Line 27 (Page BG-21.4, Line 187) x 1000 (Page BG-21.4, Line 188) x 1000 (Page BG-21.4, Line 189) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 19 Line 34 Less Line 35 Statement BL, Page BL-1, Line 37, Col. D	No. 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40
No. 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	Description Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Non-Coincident Demand (100%) (kW) 1: Secondary Primary Transmission Total Check Figure Difference Non-Coincident Demand (100%) Rates (\$/kW):	23,004,136 0 \$ - 59,333 23,712 - 83,045 - \$ 10.78	Aug-25 22,863,151 0 \$	\$ 21,957,610 0 \$ - 56,634 22,633 - 79,267 - \$ 10.78 \$ 10.40	21,563,168 0 \$ - 55,616 22,227 77,843 77,843	Nov-25 18,985,959 0 \$ - 47,872 20,979 - 68,851 - 68,851	Dec-25 18,145,457 0 \$ - 45,753 20,050 - 65,803 65,803	Total 236,072,050 - \$ - 601,600 252,691 - 854,290	(Page BG-21.4, Line 169) x 1000 Line 26 x Line 27 (Page BG-21.4, Line 187) x 1000 (Page BG-21.4, Line 188) x 1000 (Page BG-21.4, Line 189) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 19 Line 34 Less Line 35 Statement BL, Page BL-1, Line 37, Col. D Statement BL, Page BL-1, Line 37, Col. C	No. 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42
No. 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	Description Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Non-Coincident Demand (100%) (kW) !: Secondary Primary Transmission Total Check Figure Difference Non-Coincident Demand (100%) Rates (\$/kW): Secondary Primary	23,004,136 0 \$ - 59,333 23,712 - 83,045 - \$ 10.78 \$ 10.40	\$ 22,863,151 0 \$ - \$8,969 23,567 - 82,536 82,536 - \$ 10.78 \$ 10.40	\$ 21,957,610 0 \$ - 56,634 22,633 - 79,267 - \$ 10.78 \$ 10.40	21,563,168 0 \$ - 55,616 22,227 - 77,843 77,843 - \$ 10.78 \$ 10.40	18,985,959 0 \$ - 47,872 20,979 - 68,851 - \$ 10.78 \$ 10.40	Dec-25 18,145,457 0 \$ - 45,753 20,050 - 65,803 - \$ 10,78 \$ 10,40	Total 236,072,050 - \$ - 601,600 252,691 - 854,290	(Page BG-21.4, Line 169) x 1000 Line 26 x Line 27 (Page BG-21.4, Line 187) x 1000 (Page BG-21.4, Line 188) x 1000 (Page BG-21.4, Line 189) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 19 Line 34 Less Line 35 Statement BL, Page BL-1, Line 37, Col. D	No. 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	Description Energy Revenues: Commodity Sales - kWh Commodity Rate - \$'kWh Non-Coincident Demand (100%) (kW) 1: Secondary Primary Transmission Total Check Figure Difference Non-Coincident Demand (100%) Rates (\$'kW): Secondary Primary Transmission Non-Coincident Demand (100%) - Revenues at Changed Rates:	\$ 23,004,136 0 \$ - \$ 59,333 23,712 - \$ 83,045 - \$ 10.78 \$ 10.40 \$ 10.36	22,863,151 0 \$ - 58,969 23,567 - 82,536 82,536 \$ 10.78 \$ 10.40 \$ 10.36	\$ 21,957,610 0 \$ - 56,634 22,633 - 79,267 79,267 - \$ 10.78 \$ 10.40 \$ 10.36	21,563,168 0 \$ - 55,616 22,227 - 77,843 77,843 - \$ 10.78 \$ 10.40 \$ 10.36	18,985,959 0 \$ - 47,872 20,979 - 68,851 - \$ 10,78 \$ 10,40 \$ 10,36	18,145,457 0 \$ - 45,753 20,050 - 65,803 65,803 - \$ 10.78 \$ 10.40 \$ 10.36	Total 236,072,050 - \$ - 601,600 252,691 - 854,290	(Page BG-21.4, Line 169) x 1000 Line 26 x Line 27 (Page BG-21.4, Line 187) x 1000 (Page BG-21.4, Line 188) x 1000 (Page BG-21.4, Line 189) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 19 Line 34 Less Line 35 Statement BL, Page BL-1, Line 37, Col. D Statement BL, Page BL-1, Line 37, Col. C Statement BL, Page BL-1, Line 37, Col. B	No. 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44
No. 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45	Description Energy Revenues: Commodity Sales - kWh Commodity Rate - \$'kWh Non-Coincident Demand (100%) (kW) 1: Secondary Primary Transmission Total Check Figure Difference Non-Coincident Demand (100%) Rates (\$'kW): Secondary Primary Transmission Non-Coincident Demand (100%) - Revenues at Changed Rates: Secondary	\$ 23,004,136 0 \$ - \$ 59,333 23,712 - 83,045 83,045 - \$ 10.78 \$ 10.40 \$ 10.36	\$ 22,863,151 0 \$ - \$8,969 23,567 - 82,536 82,536 - \$ 10.40 \$ 10.36	\$ 21,957,610 0 \$ - 56,634 22,633 - 79,267 - \$ 10.78 \$ 10.40 \$ 10.36	21,563,168 0 \$ - 55,616 22,227 - 77,843 77,843 - \$ 10.40 \$ 10.36	18,985,959 0 \$ - 47,872 20,979 - 68,851 - \$ 10.78 \$ 10.40 \$ 10.36	18,145,457 0 \$ 45,753 20,050 65,803 \$ 10,78 \$ 10,40 \$ 10,36 \$ \$ 493,218	Total 236,072,050 - \$ - 601,600 252,691 - 854,290 - - - 854,290 - \$ \$ 6,485,245	(Page BG-21.4, Line 169) x 1000 Line 26 x Line 27 (Page BG-21.4, Line 187) x 1000 (Page BG-21.4, Line 188) x 1000 (Page BG-21.4, Line 189) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 19 Line 34 Less Line 35 Statement BL, Page BL-1, Line 37, Col. D Statement BL, Page BL-1, Line 37, Col. C Statement BL, Page BL-1, Line 37, Col. B	No. 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45
25 26 27 28 29 30 31 32 33 34 43 55 366 41 42 43 44 45 46	Description Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Non-Coincident Demand (100%) (kW) !: Secondary Primary Transmission Total Check Figure Difference Non-Coincident Demand (100%) Rates (\$/kW); Secondary Primary Transmission Non-Coincident Demand (100%) - Revenues at Changed Rates; Secondary Primary Primary Primary Primary	\$ 23,004,136 0 \$ - \$ 59,333 23,712 - \$ 83,045 - \$ 10.78 \$ 10.40 \$ 10.36	22,863,151 0 \$ - 58,969 23,567 - 82,536 82,536 \$ 10.78 \$ 10.40 \$ 10.36	\$ 21,957,610 0 \$ - 56,634 22,633 - 79,267 79,267 - \$ 10.78 \$ 10.40 \$ 10.36	21,563,168 0 \$ - 55,616 22,227 - 77,843 77,843 - \$ 10.78 \$ 10.40 \$ 10.36	18,985,959 0 \$ - 47,872 20,979 - 68,851 - \$ 10,78 \$ 10,40 \$ 10,36	\$	Total 236,072,050 - \$ - 601,600 252,691 - 854,290 854,290 - \$ 4,485,245 \$ 2,627,982	(Page BG-21.4, Line 169) x 1000 Line 26 x Line 27 (Page BG-21.4, Line 187) x 1000 (Page BG-21.4, Line 188) x 1000 (Page BG-21.4, Line 188) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 19 Line 34 Less Line 35 Statement BL, Page BL-1, Line 37, Col. D Statement BL, Page BL-1, Line 37, Col. C Statement BL, Page BL-1, Line 37, Col. B	No. 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Description Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Non-Coincident Demand (100%) (kW) 1: Secondary Primary Transmission Total Check Figure Difference Non-Coincident Demand (100%) Rates (\$/kW): Secondary Primary Transmission Non-Coincident Demand (100%) - Revenues at Changed Rates: Secondary Primary Transmission Non-Revenues at Changed Rates: Secondary Primary Transmission	\$ 23,004,136 0 \$ - \$ 59,333 23,712 - 83,045 83,045 - \$ 10.78 \$ 10.40 \$ 10.36 \$ 639,607 246,606	\$ 22,863,151 0 \$ 58,969 23,567 - \$ 82,536 82,536 \$ 810.40 \$ 10.36 \$ 635,687 245,095 -	\$ 21,957,610 0 \$ - 56,634 22,633 79,267 79,267 - \$ 10.78 \$ 10.40 \$ 10.36	21,563,168 0 \$ - 55,616 22,227 - 77,843 77,843 - \$ 10.78 \$ 10.40 \$ 10.36	18,985,959 0 \$ - 47,872 20,979 - 68,851 68,851 - \$ 10.78 \$ 10.40 \$ 10.36	\$	Total 236,072,050 - \$ - 601,600 252,691 - 854,290 854,290 - \$ 6,485,245 \$ 2,627,982 \$ -	(Page BG-21.4, Line 169) x 1000 Line 26 x Line 27 (Page BG-21.4, Line 187) x 1000 (Page BG-21.4, Line 188) x 1000 (Page BG-21.4, Line 189) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 19 Line 34 Less Line 35 Statement BL, Page BL-1, Line 37, Col. D Statement BL, Page BL-1, Line 37, Col. C Statement BL, Page BL-1, Line 37, Col. B Line 31 x Line 40 Line 32 x Line 41 Line 33 x Line 42	No. 25 26 27 28 29 30 31 32 33 34 35 36 39 40 41 42 43 44 45 46 47
25 26 27 28 29 30 31 32 33 34 43 55 366 37 38 39 40 41 42 43 44 45 46	Description Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Non-Coincident Demand (100%) (kW) !: Secondary Primary Transmission Total Check Figure Difference Non-Coincident Demand (100%) Rates (\$/kW); Secondary Primary Transmission Non-Coincident Demand (100%) - Revenues at Changed Rates; Secondary Primary Primary Primary Primary	\$ 23,004,136 0 \$ - \$ 59,333 23,712 - 83,045 83,045 - \$ 10.78 \$ 10.40 \$ 10.36	\$ 22,863,151 0 \$ 58,969 23,567 - \$ 82,536 82,536 \$ 810.40 \$ 10.36 \$ 635,687 245,095 -	\$ 21,957,610 0 \$ - 56,634 22,633 79,267 79,267 - \$ 10.78 \$ 10.40 \$ 10.36	21,563,168 0 \$ - 55,616 22,227 - 77,843 77,843 - \$ 10.40 \$ 10.36	18,985,959 0 \$ - 47,872 20,979 - 68,851 - \$ 10.78 \$ 10.40 \$ 10.36	\$	Total 236,072,050 - \$ - 601,600 252,691 - 854,290 854,290 - \$ 6,485,245 \$ 2,627,982 \$ -	(Page BG-21.4, Line 169) x 1000 Line 26 x Line 27 (Page BG-21.4, Line 187) x 1000 (Page BG-21.4, Line 188) x 1000 (Page BG-21.4, Line 188) x 1000 Sum Lines 31; 32; 33 Page BG-19, Line 19 Line 34 Less Line 35 Statement BL, Page BL-1, Line 37, Col. D Statement BL, Page BL-1, Line 37, Col. C Statement BL, Page BL-1, Line 37, Col. B	No. 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46

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

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.
INO.	Description		1 1 1 1			,			Reference	No.
1	Demand - Billing									1
2	Determinants (kW):									2
3	Secondary	6,14	6,148	6,148	6,148	6,148	6,148		(Page BG-21.4, Line 197) x 1000	3
4	Primary	84,68	2 84,682	84,682	84,682	84,682	84,682		(Page BG-21.4, Line 198) x 1000	4
5	Transmission	54,67		54,676	54,676	54,676	54,676		(Page BG-21.4, Line 199) x 1000	5
6	Total	145,50		145,506	145,506	145,506	145,506		Sum Lines 3; 4; 5	6
7	Check Figure	145,50	6 145,506	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	Demand Rates (\$/kW):									10
11	Secondary	\$ 7.5			\$ 7.57		\$ 7.57		Statement BL, Page BL-1, Line 41, Col. D	11
12	Primary	\$ 7.3		\$ 7.33	\$ 7.33	\$ 7.33	\$ 7.33		Statement BL, Page BL-1, Line 41, Col. C	12
13	Transmission	\$ 7.3	0 \$ 7.30	\$ 7.30	\$ 7.30	\$ 7.30	\$ 7.30		Statement BL, Page BL-1, Line 41, Col. B	13
14										14
15	Revenues at Changed Rates:									15
16	Secondary	\$ 46,54			-	-			Line 3 x Line 11	16
17	Primary	620,71		620,719	620,719	620,719	620,719		Line 4 x Line 12	17
18	Transmission	399,13		399,135	399,135	399,135	399,135		Line 5 x Line 13	18
19	Total	\$ 1,066,39	\$ 1,066,394	\$ 1,066,394	\$ 1,066,394	\$ 1,066,394	\$ 1,066,394		Sum Lines 16; 17; 18	19
20										20
21	Total Revenues									21
22	at Changed Rates:	\$ 1,066,39	1 \$ 1,066,394	\$ 1,066,394	\$ 1,066,394	\$ 1,066,394	\$ 1,066,394		Line 19	22
Line	I	(4)	(D)	(C)	(D)	(T)	(F)	(C)		
		(A)	(B)	(C)	(D)	(E)	(F)	(G)		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.
No.	•				` '			` '	Reference ¹	No.
No.	Demand - Billing				` '			` '	Reference ¹	No. 23
No. 23 24	Demand - Billing Determinants (kW):	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total		No. 23 24
No. 23 24 25	Demand - Billing Determinants (kW): Secondary	Jul-25	Aug-25 8 6,148	Sep-25	Oct-25	Nov-25 6,148	Dec-25	Total 73,776	(Page BG-21.4, Line 197) x 1000	No. 23 24 25
No. 23 24 25 26	Demand - Billing Determinants (kW): Secondary Primary	Jul-25 6,14 84,68	Aug-25 8 6,148 2 84,682	Sep-25 6,148 84,682	Oct-25 6,148 84,682	6,148 84,682	Dec-25 6,148 84,682	73,776 1,016,184	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000	No. 23 24 25 26
No. 23 24 25 26 27	Demand - Billing Determinants (kW): Secondary	Jul-25 6,14 84,68 54,67	Aug-25 8 6,148 2 84,682 5 54,676	6,148 84,682 54,676	6,148 84,682 54,676	6,148 84,682 54,676	6,148 84,682 54,676	73,776 1,016,184 656,112	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000	No. 23 24 25 26 27
No. 23 24 25 26 27 28	Demand - Billing Determinants (kW): Secondary Primary Transmission	54,67 6,14 84,68 54,67 145,50	Aug-25 8 6,148 2 84,682 6 54,676 6 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	73,776 1,016,184 656,112 1,746,072	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27	No. 23 24 25 26 27 28
No. 23 24 25 26 27 28 29	Demand - Billing Determinants (kW): Secondary Primary Transmission Check Figure	Jul-25 6,14 84,68 54,67 145,50	Aug-25 8 6,148 2 84,682 5 54,676 6 145,506 6 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	73,776 1,016,184 656,112 1,746,072 1,746,072	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27 Page BG-19, Line 25	No. 23 24 25 26 27 28 29
No. 23 24 25 26 27 28 29 30	Demand - Billing Determinants (kW): Secondary Primary Transmission	54,67 6,14 84,68 54,67 145,50	Aug-25 8 6,148 2 84,682 6 54,676 6 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	73,776 1,016,184 656,112 1,746,072	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27	No. 23 24 25 26 27 28 29 30
No. 23 24 25 26 27 28 29 30 31	Demand - Billing Determinants (kW): Secondary Primary Transmission Check Figure Difference	Jul-25 6,14 84,68 54,67 145,50	Aug-25 8 6,148 2 84,682 5 54,676 6 145,506 6 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	73,776 1,016,184 656,112 1,746,072 1,746,072	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27 Page BG-19, Line 25	No. 23 24 25 26 27 28 29 30 31
No. 23 24 25 26 27 28 29 30 31 32	Demand - Billing Determinants (kW): Secondary Primary Transmission Check Figure Difference Demand Rates (\$/kW):	6,14 84,68 54,67 145,50	Aug-25 8 6,148 2 84,682 5 54,676 6 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	0,148 84,682 54,676 145,506	73,776 1,016,184 656,112 1,746,072 1,746,072	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27 Page BG-19, Line 25 Line 28 Less Line 29	No. 23 24 25 26 27 28 29 30 31 32
No. 23 24 25 26 27 28 29 30 31 32 33	Demand - Billing Determinants (kW): Secondary Primary Transmission Check Figure Difference Demand Rates (\$/kW): Secondary	54,67 145,50 145,50 57.5	Aug-25 8 6,148 2 84,682 6 54,676 6 145,506 - 7 \$ 7.57	6,148 84,682 54,676 145,506 	6,148 84,682 54,676 145,506 	6,148 84,682 54,676 145,506 	0,148 84,682 54,676 145,506 145,506	73,776 1,016,184 656,112 1,746,072 1,746,072	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27 Page BG-19, Line 25 Line 28 Less Line 29	No. 23 24 25 26 27 28 29 30 31 32 33
No. 23 24 25 26 27 28 29 30 31 32 33 34	Demand - Billing Determinants (kW): Secondary Primary Transmission Check Figure Difference Demand Rates (\$/kW): Secondary Primary	54,67 6,14 84,68 54,67 145,50 145,50 - \$ 7.5 \$ 7.5	Aug-25 8 6,148 2 84,682 5 54,676 6 145,506	6,148 84,682 54,676 145,506 	6,148 84,682 54,676 145,506 	6,148 84,682 54,676 145,506 145,506	0,148 84,682 54,676 145,506 \$ 7.57 \$ 7.33	73,776 1,016,184 656,112 1,746,072 1,746,072	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27 Page BG-19, Line 25 Line 28 Less Line 29 Statement BL, Page BL-1, Line 41, Col. D Statement BL, Page BL-1, Line 41, Col. C	No. 23 24 25 26 27 28 29 30 31 32 33 34
No. 23 24 25 26 27 28 29 30 31 32 33 34 35	Demand - Billing Determinants (kW): Secondary Primary Transmission Check Figure Difference Demand Rates (\$/kW): Secondary	54,67 145,50 145,50 57.5	Aug-25 8 6,148 2 84,682 5 54,676 6 145,506	6,148 84,682 54,676 145,506 	6,148 84,682 54,676 145,506 	6,148 84,682 54,676 145,506 145,506	0,148 84,682 54,676 145,506 145,506	73,776 1,016,184 656,112 1,746,072 1,746,072	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27 Page BG-19, Line 25 Line 28 Less Line 29	No. 23 24 25 26 27 28 29 30 31 32 33 34 35
No. 23 24 25 26 27 28 29 30 31 32 33 34 35 36	Demand - Billing Determinants (kW): Secondary Primary Transmission Check Figure Difference Demand Rates (\$/kW): Secondary Primary Transmission	54,67 6,14 84,68 54,67 145,50 145,50 - \$ 7.5 \$ 7.5	Aug-25 8 6,148 2 84,682 5 54,676 6 145,506	6,148 84,682 54,676 145,506 	6,148 84,682 54,676 145,506 	6,148 84,682 54,676 145,506 145,506	0,148 84,682 54,676 145,506 \$ 7.57 \$ 7.33	73,776 1,016,184 656,112 1,746,072 1,746,072	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27 Page BG-19, Line 25 Line 28 Less Line 29 Statement BL, Page BL-1, Line 41, Col. D Statement BL, Page BL-1, Line 41, Col. C	No. 23 24 25 26 27 28 29 30 31 32 33 34 35 36
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	Demand - Billing Determinants (kW): Secondary Primary Transmission Check Figure Difference Demand Rates (\$/kW): Secondary Primary Transmission Revenues at Changed Rates:	\$ 7.5 \$ 7.3	Aug-25 8 6,148 2 84,682 54,676 6 145,506 7 \$ 7.57 3 \$ 7.33 0 \$ 7.30	\$ 7.57 \$ 7.33 \$ 7.30	6,148 84,682 54,676 145,506 - \$ 7.57 \$ 7.33 \$ 7.30	\$ 7.57 \$ 7.33 \$ 7.30	6,148 84,682 54,676 145,506 	73,776 1,016,184 656,112 1,746,072 -	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27 Page BG-19, Line 25 Line 28 Less Line 29 Statement BL, Page BL-1, Line 41, Col. D Statement BL, Page BL-1, Line 41, Col. C Statement BL, Page BL-1, Line 41, Col. B	No. 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37
No. 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Demand - Billing Determinants (kW): Secondary Primary Transmission Check Figure Difference Demand Rates (\$/kW): Secondary Primary Transmission Revenues at Changed Rates: Secondary	\$ 7.5 \$ 7.3 \$ 46,54	Aug-25 8 6,148 2 84,682 5 54,676 6 145,506 7 \$ 7.57 3 \$ 7.33 0 \$ 7.33 0 \$ 7.30	\$ 7.57 \$ 7.33 \$ 46,540	6,148 84,682 54,676 145,506 	\$ 7.57 \$ 7.33 \$ 46,540	\$ 7.57 \$ 7.33 \$ 46,540	73,776 1,016,184 656,112 1,746,072 \$ 558,480	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27 Page BG-19, Line 25 Line 28 Less Line 29 Statement BL, Page BL-1, Line 41, Col. D Statement BL, Page BL-1, Line 41, Col. B Line 25 x Line 33	No. 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38
No. 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	Demand - Billing Determinants (kW): Secondary Primary Transmission Check Figure Difference Demand Rates (\$/kW): Secondary Primary Transmission Revenues at Changed Rates: Secondary Primary	\$ 7.5 \$ 7.3 \$ 46,54 620,71	Aug-25 8 6,148 2 84,682 5 54,676 6 145,506 7 \$ 7.57 3 \$ 7.33 0 \$ 7.30 0 \$ 46,540 0 \$ 46,540	\$ 6,148 84,682 54,676 145,506 145,506 	6,148 84,682 54,676 145,506 	\$ 7.57 \$ 7.33 \$ 7.30 \$ 46,540 620,719	\$ 7.57 \$ 7.33 \$ 46,540 620,719	73,776 1,016,184 656,112 1,746,072	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27 Page BG-19, Line 25 Line 28 Less Line 29 Statement BL, Page BL-1, Line 41, Col. D Statement BL, Page BL-1, Line 41, Col. C Statement BL, Page BL-1, Line 41, Col. B	No. 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39
No. 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	Demand - Billing Determinants (kW): Secondary Primary Transmission Check Figure Difference Demand Rates (\$/kW): Secondary Primary Transmission Revenues at Changed Rates: Secondary Primary Transmission	\$ 7.5 \$ 7.3 \$ 46,54 620,71 399,13	Aug-25 8 6,148 2 84,682 5 54,676 5 145,506 6 145,506 7 \$ 7.57 3 \$ 7.33 0 \$ 7.30 0 \$ 46,540 0 \$ 620,719 5 399,135	\$ 7.57 \$ 7.33 \$ 7.30 \$ 46,540 620,719 399,135	\$ 7.57 \$ 7.33 \$ 7.30 \$ 46,540 620,719 399,135	\$ 7.57 \$ 7.33 \$ 7.30 \$ 46,540 620,719 399,135	\$ 7.57 \$ 7.33 \$ 7.30 \$ 46,540 620,719 399,135	73,776 1,016,184 656,112 1,746,072	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27 Page BG-19, Line 25 Line 28 Less Line 29 Statement BL, Page BL-1, Line 41, Col. D Statement BL, Page BL-1, Line 41, Col. C Statement BL, Page BL-1, Line 41, Col. B	No. 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40
No. 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	Demand - Billing Determinants (kW): Secondary Primary Transmission Check Figure Difference Demand Rates (\$/kW): Secondary Primary Transmission Revenues at Changed Rates: Secondary Primary	\$ 7.5 \$ 7.3 \$ 46,54 620,71	Aug-25 8 6,148 2 84,682 5 54,676 5 145,506 6 145,506 7 \$ 7.57 3 \$ 7.33 0 \$ 7.30 0 \$ 46,540 0 \$ 620,719 5 399,135	\$ 6,148 84,682 54,676 145,506 145,506 	6,148 84,682 54,676 145,506 	\$ 7.57 \$ 7.33 \$ 7.30 \$ 46,540 620,719	\$ 7.57 \$ 7.33 \$ 46,540 620,719	73,776 1,016,184 656,112 1,746,072	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27 Page BG-19, Line 25 Line 28 Less Line 29 Statement BL, Page BL-1, Line 41, Col. D Statement BL, Page BL-1, Line 41, Col. C Statement BL, Page BL-1, Line 41, Col. B	No. 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41
23 24 25 26 27 28 29 30 31 32 33 34 35 366 37 38 39 40 41 42	Demand - Billing Determinants (kW): Secondary Primary Transmission Check Figure Difference Demand Rates (\$/kW): Secondary Primary Transmission Revenues at Changed Rates: Secondary Primary Transmission Total	\$ 7.5 \$ 7.3 \$ 46,54 620,71 399,13	Aug-25 8 6,148 2 84,682 5 54,676 5 145,506 6 145,506 7 \$ 7.57 3 \$ 7.33 0 \$ 7.30 0 \$ 46,540 0 \$ 620,719 5 399,135	\$ 7.57 \$ 7.33 \$ 7.30 \$ 46,540 620,719 399,135	\$ 7.57 \$ 7.33 \$ 7.30 \$ 46,540 620,719 399,135	\$ 7.57 \$ 7.33 \$ 7.30 \$ 46,540 620,719 399,135	\$ 7.57 \$ 7.33 \$ 7.30 \$ 46,540 620,719 399,135	73,776 1,016,184 656,112 1,746,072	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27 Page BG-19, Line 25 Line 28 Less Line 29 Statement BL, Page BL-1, Line 41, Col. D Statement BL, Page BL-1, Line 41, Col. C Statement BL, Page BL-1, Line 41, Col. B	No. 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42
23 24 25 26 27 28 29 30 31 32 33 34 35 366 37 38 39 40 41 42 43	Demand - Billing Determinants (kW): Secondary Primary Transmission Check Figure Difference Demand Rates (\$/kW): Secondary Primary Transmission Revenues at Changed Rates: Secondary Primary Transmission Total Total Revenues	\$ 7.5 \$ 7.3 \$ 46,54 620,71 399,13 \$ 1,066,39	Aug-25 8 6,148 2 84,682 54,676 6 145,506 6 145,506 7 \$ 7.57 3 \$ 7.33 0 \$ 7.30 0 \$ 46,540 0 620,719 5 399,135 4 \$ 1,066,394	\$ 6,148 84,682 54,676 145,506 145,506 	\$ 7.57 \$ 7.33 \$ 7.30 \$ 46,540 620,719 399,135 \$ 1,066,394	\$ 7.57 \$ 7.33 \$ 7.30 \$ 46,540 620,719 399,135 \$ 1,066,394	\$ 7.57 \$ 7.33 \$ 7.30 \$ 46,540 620,719 399,135 \$ 1,066,394	73,776 1,016,184 656,112 1,746,072 1,746,072 \$ 558,480 \$ 7,448,628 \$ 4,789,620 \$ 12,796,728	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27 Page BG-19, Line 25 Line 28 Less Line 29 Statement BL, Page BL-1, Line 41, Col. D Statement BL, Page BL-1, Line 41, Col. C Statement BL, Page BL-1, Line 41, Col. B Line 25 x Line 33 Line 26 x Line 34 Line 27 x Line 35 Sum Lines 38; 39; 40	No. 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43
No. 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	Demand - Billing Determinants (kW): Secondary Primary Transmission Check Figure Difference Demand Rates (\$/kW): Secondary Primary Transmission Revenues at Changed Rates: Secondary Primary Transmission Total	\$ 7.5 \$ 7.3 \$ 46,54 620,71 399,13	Aug-25 8 6,148 2 84,682 54,676 6 145,506 6 145,506 7 \$ 7.57 3 \$ 7.33 0 \$ 7.30 0 \$ 46,540 0 620,719 5 399,135 4 \$ 1,066,394	\$ 6,148 84,682 54,676 145,506 145,506 	\$ 7.57 \$ 7.33 \$ 7.30 \$ 46,540 620,719 399,135 \$ 1,066,394	\$ 7.57 \$ 7.33 \$ 7.30 \$ 46,540 620,719 399,135 \$ 1,066,394	\$ 7.57 \$ 7.33 \$ 7.30 \$ 46,540 620,719 399,135 \$ 1,066,394	73,776 1,016,184 656,112 1,746,072	(Page BG-21.4, Line 197) x 1000 (Page BG-21.4, Line 198) x 1000 (Page BG-21.4, Line 199) x 1000 Sum Lines 25; 26; 27 Page BG-19, Line 25 Line 28 Less Line 29 Statement BL, Page BL-1, Line 41, Col. D Statement BL, Page BL-1, Line 41, Col. C Statement BL, Page BL-1, Line 41, Col. B	No. 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42

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

		(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	T
Line No.	Customer Class	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	Line No.
1	Billing Determinants (kWh)	7,56	4	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	1
2 3																	2 3
4 5	HV Access Charge Rate (\$/kwh) 1	\$ 0.0135	3 \$	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	4 5
6	LV Access Charge Rate (\$/kwh)	\$ 0.0336	6 \$	0.03366	\$ 0.03366	\$ 0.03366	\$ 0.03366	\$ 0.03366	\$ 0.03366	\$ 0.03366	\$ 0.03366	\$ 0.03366	\$ 0.03366	\$ 0.03366		Page BG-15; Line 11; Col. (2) / 1000	6
8																	8
10	HV Access Charge Revenues		2 \$	102						\$ 102					\$ 1,228	Line 1 x Line 4	10
11 12	LV Access Charge Revenues	25	5	255	255	255	255	255	255	255	255	255	255	255	3,055	Line 1 x Line 6	11 12
13	TOTAL Revenues	\$ 35	7 \$	357	\$ 357	\$ 357	\$ 357	\$ 357	\$ 357	\$ 357	\$ 357	\$ 357	\$ 357	\$ 357	\$ 4,283	Line 9 + Line 11	13

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

		(A)	(B)	(C)	(D)	
		Total Estimated Present	Total Proposed			
Line		Rate	Rate	Change	Change	Line
No.	Description	(cents / kWh)	(cents / kWh)	(cents / kWh)	(%)	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

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

	- 	(A))	(B)		(C)		(D))	(E)		(F)	1	\Box
	 	Jan-2	25	Feb-2	5	Mar-2		Apr-	25	May-	25	Jun-2	25	1
Line		Billing Deter	rminants 5	Billing Deterr		Billing Deter	minants 5	Billing Deter		Billing Deter		Billing Deter		Line
No.	Customer Classes	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	No.
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	Medium and Large Commercial/Industrial	751 102 254		713,531,334		714,756,631		718,508,299		724.017.005		760,340,002		4
6	Non-Coincident (100%)	751,192,254	_	/13,331,334	_	/14,/50,031	_	/18,508,299	_	724,916,885	_	/60,340,002		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
,	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
0	Maximum Demand at the Time of System Peak-Standard Customers 4		123,878		107,612		114,935		1,330,203		1,333,103		122,437	
19	Maximum On-Peak Period Demand-Grandfathered Customers		· ·				,							
10	.		1,511,240		1,451,346		1,442,572		1,441,909		1,459,649		1,699,563	
11	Maximum Demand at the Time of System Peak-Grandfathered Customers 4		123,019		106,866		114,137		119,917		117,917		123,819	
12	San Diego Unified Port District	595,720		724,430		727,400		931,380		258,380		110,630		12 13
14	Non-Coincident (90%) ²	373,720	11,856	724,430	15,980	727,400	15,650	751,560	15,840	230,300	8,780	110,030	8,690	
			11,836		13,980		13,630		13,840		8,780		8,090	
15 16	Maximum Demand at the Time of System Peak		-		-		-		-		-		-	15 16
	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%)	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		,,	0.7,201	,,	,	,,	,- :-	,,	0_,000	,,,	,	,,	,	20
	Street Lighting	6,804,681		6,756,007		6,619,388		6,515,491		6,463,029		6,515,926		21
22														22
	Sale for Resale	7,564		7,564		7,564		7,564		7,564		7,564		23
24	Standby		145,506		145,506		145,506		145,506		145,506		145,506	24 25
26	Statituty		143,306		143,300		143,300		143,306		143,306		143,300	26
	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
1	} !	<i>,,</i> ,		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		, , ,		,,,		, , , , , , , , , , , , , , , , , , , ,		/ /,		- '

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.

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.

		(0	i)	(H)	(I)	(J))	(K	.)	(L)		\Box
		Jul-		Aug		Sep-		Oct-	25	Nov	-	Dec-		Ī
Line		Billing Dete	erminants 5	Billing Dete	erminants 5	Billing Dete	erminants 5	Billing Dete	rminants 5	Billing Dete		Billing Deter		Line
No.	Customer Classes	Energy (kWh)	Demand (kW)	No.										
1	Residential ⁶	437,849,309		603,748,648		696,891,132		503,976,556		424,076,251		539,694,367		1
2				****								400 004 600		2
3	Small Commercial	217,705,905		229,919,025		241,455,993		214,159,410		197,828,257		190,835,622		3
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%)	030,040,101	_	075,401,007	_	713,100,022	_	030,720,233	_	757,571,547	_	757,000,051	_	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	
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	
11	Maximum Demand at the Time of System Peak-Grandfathered Customers 4		143,509		140,356		138,781		125,778		123,037		145,945	
12	Maximum Demand at the Time of System Fear-Grandfathered Customers		143,307		140,330		130,761		123,776		123,037		143,743	12
	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%)	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	
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
	Sale for Resale	7,564		7,564		7,564		7,564		7,564		7,564		23
24	Date 101 Hebate	7,504		7,504		7,304		7,504		7,504		7,304		24
	Standby		145,506		145,506		145,506		145,506		145,506		145,506	
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
													·	

- 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.
- 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

		(M)		
		12 Months to	o Date	
Line		Billing Determ	ninants 5	Line
No.	Customer Classes	Energy (kWh)	Demand (kW)	No.
1	Residential	5.762.626.042		1
1 2	Residential	5,762,626,943	-	1 2
3	Small Commercial	2,428,289,241	-	3
4	Silling Colling Collin	2,120,200,211		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		00.040.555		18
19 20	Street Lighting	80,243,577	-	19 20
21	Sale for Resale	90,763	_	20
22	Suit for Result	30,703		22
23	Standby	-	1,746,072	23
24				24
25	TOTAL	17,994,003,082	46,743,375	25
	MOTES.			

- 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.
- 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.
- 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.

Line		St	atement BG: Sa	n Diego Gas &	Electric Compa	nv								Lir
No.				od: January 20	•	•								No
1	System Delivery	12.4	e i oreense i eri	our ounumy 20	25 Becomber 2	2025								1
2	Determinants													2
3														3
	Customer Class													4
	Deliveries (MWh)	<u>Jan-25</u>	Feb-25	Mar-25	Apr-25	May-25	<u>Jun-25</u>	<u>Jul-25</u>	<u>Aug-25</u>	Sep-25	Oct-25	Nov-25	Dec-25	Total 5
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 6
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 7
	M.& L. C./I. (AD)	-	-	-	634.615	642.422	-	-	777.953	-	-		-	8.298.363
	M.& L. C./I. (AY, AL, DG-R)	665,128	638,768 74,763	634,906	83,894	82,495	674,302 86,038	739,126 99,720	97,529	818,734 96,435	743,327 87,399	671,315 86,077	657,766	8,298,363 9 1,062,365 1
	M.& L. C./I. (A6) San Diego Unified Port District	86,064 596	74,763	79,850 727	931	258	111	126	97,529	90,435	1,333	1,353	102,103 518	6,718 1
	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
	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
	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
	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	7,320	90.8
	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 I
17	Total System	1,000,200	1,400,020	1,000,110	1,002,402	1,203,001	1,002,073	1,000,007	1,700,042	1,020,007	1,010,202	1,440,071	1,000,040	10,230,000
18														1
19														19
20	Med. & Large Comm./Ind.													20
21	Rate Schedule													2
22	Billing Determinants													22
23														23
24	Schedule AD:	<u>Jan-25</u>	Feb-25	Mar-25	Apr-25	May-25	<u>Jun-25</u>	<u>Jul-25</u>	<u>Aug-25</u>	Sep-25	Oct-25	Nov-25	Dec-25	Total 24
25	Total Deliveries (MWh)	-	-	-	-	-	-	-	-	-	-	-	-	- 25
26	Total Deliveries (%)													20
28		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	% (a) Primary Service % (a) 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%	- 2
	% @ Transmission Service	0.00%	0.00%	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%				
31	76 W Transmission Bervice				0.00%							0.00%		
					0.00%						0.00%	0.00%	0.00%	
	Total Deliveries (MWh)	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%	0.00% 0.00%	- 3
32	Total Deliveries (MWh) MWh @ Secondary Service													- 3
32 33		0.00%	0.00%	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%	- 3 3 0 3
32 33 34 35	MWh @ Secondary Service	0.00%	0.00%	0.00% 0 0 0	0.00%	0.00%	0.00%	0.00% 0 0 0	0.00% 0 0 0	0.00%	0.00% 0 0 0	0.00%	0.00%	- 3 3: 0 3: 0 3: 0 3:
32 33 34 35 36	MWh @ Secondary Service MWh @ Primary Service MWh @ 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%	- 3 33 0 33 0 34 0 3 0 3
32 33 34 35 36 37	MWh @ Secondary Service MWh @ Primary Service MWh @ Transmission Service Maximum Demand (%)	0.00% 0 0 0 0	0.00% 0 0 0 0	0.00% 0 0 0 0	0.00% 0 0 0 0	0.00% 0 0 0 0	0.00% 0 0 0 0	0.00% 0 0 0 0	0.00% 0 0 0 0	0.00% 0 0 0 0	0.00% 0 0 0 0	0.00% 0 0 0 0	0.00% 0 0 0 0	- 3 3 3 0 3 0 3 0 3 0 3 3
32 33 34 35 36 37 38	MWh @ Secondary Service MWh @ Primary Service MWh @ Transmission Service Maximum Demand (%) % @ Secondary Service	0.00% 0 0 0 0	0.00% 0 0 0 0 0 0.0000%	0.00% 0 0 0 0 0 0.0000%	0.00% 0 0 0 0 0	0.00% 0 0 0 0 0 0	0.00% 0 0 0 0 0	0.00% 0 0 0 0 0 0.0000%	0.00% 0 0 0 0 0	0.00% 0 0 0 0 0	0.00% 0 0 0 0 0 0.0000%	0.00% 0 0 0 0 0 0.0000%	0.00% 0 0 0 0 0	- 3 3; 0 3; 0 3; 0 3; 0 3; 0.0000% 3;
32 33 34 35 36 37 38 39	MWh @ Secondary Service MWh @ Primary Service MWh @ Transmission Service Maximum Demand (%) % @ Secondary Service % @ Primary Service	0.00% 0 0 0 0 0.000% 0.000%	0.00% 0 0 0 0 0.0000% 0.0000%	0.00% 0 0 0 0 0.0000% 0.0000%	0.00% 0 0 0 0 0 0.0000% 0.0000%	0.00% 0 0 0 0 0 0.0000% 0.0000%	0.00% 0 0 0 0 0 0.0000% 0.0000%	0.00% 0 0 0 0 0 0.0000% 0.0000%	0.00% 0 0 0 0 0 0.0000% 0.0000%	0.00% 0 0 0 0 0 0.0000% 0.0000%	0.00% 0 0 0 0 0 0.0000% 0.0000%	0.00% 0 0 0 0 0 0.0000% 0.0000%	0.00% 0 0 0 0 0 0.0000% 0.0000%	- 3 3 0 3 0 3 0 3 0 3 0 3 0 3 0 3 0 3 0 0 0 3
32 33 34 35 36 37 38 39 40	MWh @ Secondary Service MWh @ Primary Service MWh @ Transmission Service Maximum Demand (%) % @ Secondary Service	0.00% 0 0 0 0	0.00% 0 0 0 0 0 0.0000%	0.00% 0 0 0 0 0 0.0000%	0.00% 0 0 0 0 0	0.00% 0 0 0 0 0 0	0.00% 0 0 0 0 0	0.00% 0 0 0 0 0 0.0000%	0.00% 0 0 0 0 0	0.00% 0 0 0 0 0	0.00% 0 0 0 0 0 0.0000%	0.00% 0 0 0 0 0 0.0000%	0.00% 0 0 0 0 0	- 3 3 3 0 3 0 3 0 3 0 3 0 3 0 0 0 0 0 0 0
32 33 34 35 36 37 38 39 40 41	MWh @ Secondary Service MWh @ Primary Service MWh @ Transmission Service Maximum Demand (%) % @ Secondary Service % @ Primary Service % @ Transmission Service % @ Transmission Service	0.00% 0 0 0 0 0.000% 0.000%	0.00% 0 0 0 0 0.0000% 0.0000%	0.00% 0 0 0 0 0.0000% 0.0000%	0.00% 0 0 0 0 0 0.0000% 0.0000%	0.00% 0 0 0 0 0 0.0000% 0.0000%	0.00% 0 0 0 0 0 0.0000% 0.0000%	0.00% 0 0 0 0 0 0.0000% 0.0000%	0.00% 0 0 0 0 0 0.0000% 0.0000%	0.00% 0 0 0 0 0 0.0000% 0.0000%	0.00% 0 0 0 0 0 0.0000% 0.0000%	0.00% 0 0 0 0 0 0.0000% 0.0000%	0.00% 0 0 0 0 0 0.0000% 0.0000%	- 3 3. 0 3. 0 3. 0 3. 0 3. 0 3. 0 3. 0 3.
32 33 34 35 36 37 38 39 40 41 42	MWh @ Secondary Service MWh @ Primary Service MWh @ Transmission Service Maximum Demand (%) % @ Secondary Service % @ Primary Service % @ Transmission Service Maximum Demand (MW)	0.00% 0 0 0 0 0 0.0000% 0.0000%	0.00% 0 0 0 0 0.0000% 0.0000%	0.00% 0 0 0 0 0.0000% 0.0000%	0.00% 0 0 0 0 0.000% 0.000% 0.000%	0.00% 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0.000% 0.000% 0.0000%	0.00% 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0.000% 0.000% 0.000%	0.00% 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0.0000% 0.0000%	0.00% 0 0 0 0 0 0.0000% 0.0000%	- 3 33 0 33 0 33 0 34 0 33 0 34 0.0000% 34 0.0000% 44 44
32 33 34 35 36 37 38 39 40 41 42 43	MWh @ Secondary Service MWh @ Primary Service MWh @ Transmission Service Maximum Demand (%) % @ Secondary Service % @ Primary Service % @ Transmission Service Maximum Demand (MW) MW @ Secondary Service	0.00% 0 0 0 0 0.000% 0.000% 0.000%	0.00% 0 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0 0.000% 0.000% 0.000%	0.00% 0 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0.000% 0.000% 0.000%	0.00% 0 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0 0.000% 0.000% 0.000%	0.00% 0 0 0 0 0 0.000% 0.000% 0.000%	0.00% 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0 0.0000% 0.0000% 0.0000%	- 3 3 0 3 0 3 0 3 0 3 0 3 0 3 0.0000% 3 0.0000% 4 4 0.000 4
32 33 34 35 36 37 38 39 40 41 42 43 44	MWh @ Secondary Service MWh @ Primary Service MWh @ Transmission Service Maximum Demand (%) % @ Secondary Service % @ Primary Service % @ Transmission Service Maximum Demand (MW) Maximum Demand (MW) MW @ Secondary Service MW @ Primary Service	0.00% 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0 0 0 0 0.0000% 0.0000%	0.00% 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0 0.0000% 0.0000% 0.0000%	- 3 3 0 3 0 3 0 3 0 3 0 3 0 0 0 3 0 0 0 3 0 0 0 3 0 0 0 4 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
32 33 34 35 36 37 38 39 40 41 42 43 44 45	MWh @ Secondary Service MWh @ Primary Service MWh @ Transmission Service Maximum Demand (%) % @ Secondary Service % @ Primary Service % @ Transmission Service Maximum Demand (MW) MW @ Secondary Service	0.00% 0 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0 0.0000% 0.0000% 0.0000 0.000 0.000	0.00% 0 0 0 0 0 0.0000% 0.0000% 0.0000 0.000 0.000	0.00% 0 0 0 0 0 0 0 0.0000% 0.0000% 0.0000 0.000 0.000	0.00% 0 0 0 0 0 0 0 0 0.0000% 0.0000% 0.0000 0.000 0.000	0.00% 0 0 0 0 0 0 0.0000% 0.0000% 0.0000 0.000 0.000	0.00% 0 0 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0 0 0.0000% 0.0000% 0.0000 0.000 0.000	0.00% 0 0 0 0 0 0 0 0 0.0000% 0.0000% 0.0000 0.000	0.00% 0 0 0 0 0 0 0 0.0000% 0.0000% 0.0000 0.000 0.000	0.00% 0 0 0 0 0 0 0.0000% 0.0000% 0.0000 0.000 0.000	0.00% 0 0 0 0 0 0 0.0000% 0.0000% 0.0000%	- 3 3 0 3 0 3 0 3 3 0 0 0 3 0 0 0 0 0 3 0 0 0 0
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	MWh @ Secondary Service MWh @ Primary Service MWh @ Transmission Service Maximum Demand (%) % @ Secondary Service % @ Primary Service % @ Transmission Service Maximum Demand (MW) Maximum Demand (MW) MW @ Secondary Service MW @ Primary Service	0.00% 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0 0 0 0 0.0000% 0.0000%	0.00% 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0 0.0000% 0.0000% 0.0000%	- 3 3 0 3: 0 3: 0 3: 0 3: 0 3: 0 3: 0 0000% 31 0.0000% 44 0.000 4-0.0000 4-0.0000 4-0.0000 4-0.0000 4-0.0000 4-0.0000 4-0.0000
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	MWh @ Secondary Service MWh @ Primary Service MWh @ Transmission Service Maximum Demand (%) % @ Secondary Service % @ Primary Service % @ Transmission Service Maximum Demand (MW) Maximum Demand (MW) MW @ Secondary Service MW @ Primary Service	0.00% 0 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0 0.0000% 0.0000% 0.0000 0.000 0.000	0.00% 0 0 0 0 0 0.0000% 0.0000% 0.0000 0.000 0.000	0.00% 0 0 0 0 0 0 0 0.0000% 0.0000% 0.0000 0.000 0.000	0.00% 0 0 0 0 0 0 0 0 0.0000% 0.0000% 0.0000 0.000 0.000	0.00% 0 0 0 0 0 0 0.0000% 0.0000% 0.0000 0.000 0.000	0.00% 0 0 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0 0 0.0000% 0.0000% 0.0000 0.000 0.000	0.00% 0 0 0 0 0 0 0 0 0.0000% 0.0000% 0.0000 0.000	0.00% 0 0 0 0 0 0 0 0.0000% 0.0000% 0.0000 0.000 0.000	0.00% 0 0 0 0 0 0 0.0000% 0.0000% 0.0000 0.000 0.000	0.00% 0 0 0 0 0 0 0.0000% 0.0000% 0.0000%	- 33 33 0 32 0 32 0 34 0 36 0 30 0 30 0 30 0 0000% 3 0.0000% 44 0.000 44 0.000 44 0.000 44 0.000 44 0.000 44 0.000 44 0.000 44 0.000 44
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	MWh @ Secondary Service MWh @ Primary Service MWh @ Transmission Service Maximum Demand (%) % @ Secondary Service % @ Primary Service % @ Transmission Service Maximum Demand (MW) Maximum Demand (MW) MW @ Secondary Service MW @ Primary Service	0.00% 0 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0 0.0000% 0.0000% 0.0000 0.000 0.000	0.00% 0 0 0 0 0 0.0000% 0.0000% 0.0000 0.000 0.000	0.00% 0 0 0 0 0 0 0 0.0000% 0.0000% 0.0000 0.000 0.000	0.00% 0 0 0 0 0 0 0 0 0.0000% 0.0000% 0.0000 0.000 0.000	0.00% 0 0 0 0 0 0 0.0000% 0.0000% 0.0000 0.000 0.000	0.00% 0 0 0 0 0 0 0.0000% 0.0000% 0.0000%	0.00% 0 0 0 0 0 0 0.0000% 0.0000% 0.0000 0.000 0.000	0.00% 0 0 0 0 0 0 0 0 0.0000% 0.0000% 0.0000 0.000	0.00% 0 0 0 0 0 0 0 0.0000% 0.0000% 0.0000 0.000 0.000	0.00% 0 0 0 0 0 0 0.0000% 0.0000% 0.0000 0.000 0.000	0.00% 0 0 0 0 0 0 0.0000% 0.0000% 0.0000%	- 31 32 0 32 0 32 0 34 0 36 0 36 0 0000% 31 0.0000% 44 0.000 44 0.000 44 0.000 44 0.000 4

Line	ne Statement BG: San Diego Gas & Electric Company Linc													
No.				od: January 20	•									No
50	Schedules			, , , , , , , , , , , , , , , , , , ,										50
51	Schedules OL-TOU/AL-TOU/AL-TOU2/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 51
52	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 52
53														53
	Total Deliveries (%)													54
55		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% 55
	% @ 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% 56
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%	<u>2.16%</u> 57
58	T (ID V) (AMI)	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% 58
	Total Deliveries (MWh)	501 (07	401 727	478,815	478,595	484,483	502.061	661 212	580,273	(10,602	554,446	506,272	496,054	6,227,238 60
	MWh @ Secondary Service	501,607 150,105	481,727 144,156	4/8,815 143,284	4/8,595 143,218	484,483 144,981	502,961 155,553	551,313 170,507	580,273 179,464	610,692 188,872	554,446 171,477	151,501	148,443	6,227,238 60 1,891,561 6
62	Grandfathered Customers have Maximum On-Peak Periods Demand rates based on SDG&E's previous on-peak period of 1 MWh @ Transmission Service	130,105	12,885	143,284	143,218	12,959	155,553	170,507	179,464	188,872	17,477	131,501	13,268	1,891,561 61
63	INTO THE TRANSPORT SELVICE	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 63
	Non-Coincident Demand (%)	005,128	030,708	034,700	054,015	042,422	074,502	139,120	111,533	010,/34	143,321	0/1,515	057,700	6,298,303 63
65		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% 65
	% @ 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% 66
67		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% 67
68														68
69	Non-Coincident Demand (MW)													69
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 70
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 71
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 72
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 73
74	On-Peak Demand-Standard Customers (%) ²													74
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% 75
	% @ 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% 76
	% @ 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% 77
78	_													78
79	On-Peak Demand-Standard Customers (MW) ²													79
	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 80
	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 8
	MW @ Transmission Service	38.293	<u>36.775</u>	36.553	36.536	36.985	44.369	48.634	51.189	53.873	48.911	38.649	37.869	508.635 82
83	3	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 83
84	On-Peak Demand-Grandfathered Customers (%)													84
85	,	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% 85
86	○ ·	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% 86
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% 87
88	0 0 10 10 10 10 10 10 10 10 10 10 10 10													88
89														89
	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 90
	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 91
92	MW @ Transmission Service	35.873 1.511.240	34.451 1.451.346	34.243 1.442.572	34.227 1.441.909	34.649 1.459.649	42.761 1.699.563	46.872 1.862.950	49.334 1.960.812	51.920 2.063.600	47.138 1.873.539	36.207 1.525.296	35.476 1.494.510	483.150 92 19,786.987 93
93		1,511.240	1,451.546	1,442.5/2	1,441.909	1,459.049	1,099.303	1,802.950	1,900.812	2,003.000	1,8/3.339	1,323.296	1,494.510	19,786.987 93
95														92
96														96
20														70

Line No.				an Diego Gas & iod: January 20	-									Line
97	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 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 98
99														99
	Total Deliveries (%) % @ Secondary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.000/	0.00%	0.00% 101
	% @ Secondary Service % @ Primary Service	29.03%	29.03%	29.03%	29.03%	29.03%	28.54%	28.54%	28.54%	28.54%	28.54%	0.00% 29.03%	29.03%	28.82% 102
	% @ 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% 103
104		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% 104
	Total Deliveries (MWh)													105
	MWh @ Secondary Service	0	0	0	0	0	0	0	0	0	0	0	0	0 106
	MWh @ Primary Service MWh @ Transmission Service	24,986 61,078	21,705 53,058	23,182 56,668	24,356 59,538	23,950 58,545	24,556 61,481	28,462 71,258	27,836 69,693	27,524 68,911	24,945 62,454	24,990 61,087	29,643 72,460	306,135 107 756,230 108
109	WWI (a) Halishiission Service	86,064	74,763	79,850	83,894	82,495	86,038	99,720	97,529	96,435	87,399	86,077	102,103	1,062,365 109
	Non-Coincident Demand (%)													110
	% @ 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% 111
	% @ 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% 112
113	% @ 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% 113
	Non-Coincident Demand (MW)													115
116	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	0.000 116
	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	686.089 117
	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	1,317.361 118
119	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	2,003.450 119
	% @ 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% 121
	% @ 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% 122
123	% @ 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% 123
124	,													124
	Coincident Peak Demand-Standard Customers (MW) ²													125
	MW @ Secondary Service MW @ Primary Service	0.000 37.744	0.000 32.788	0.000 35.019	0.000 36.792	0.000 36.179	0.000 38.018	0.000 44.064	0.000 43.096	0.000 42.612	0.000 38.620	0.000 37.750	0.000 44.778	0.000 126 467.459 127
	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	1,054.064 128
129	ATT (6) THE SHIP OF THE	123.878	107.612	114.935	120.755	118.741	122.437	141.908	138.789	137.233	124.374	123.897	146.965	1,521.523 129
130	Coincident Peak Demand-Grandfathered Customers (%) 3													130
	% @ 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% 131
	% @ 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% 132
133	% @ 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% 133 134
	Coincident Peak Demand-Grandfathered Customers (MW) ³													135
	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	0.000 136
137	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	471.451 137
	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	1,051.628 138
139 140		123.019	106.866	114.137	119.917	117.917	123.819	143.509	140.356	138.781	125.778	123.037	145.945	1,523.079 139
140														140
142														142
143	Med. & Large Comm./Ind.	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	Class Total:	221 102	712.52	71175	710 500	721015	7/0 240	020.046	075 105	015.166	020.72	757.200	750.000	0.200.720 144
145 146	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	9,360,729 145 146
	Total Deliveries (MWh)													146
148	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	6,227,238 148
	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	2,197,697 149
	MWh @ Transmission Service	74,495	65,943	69,475	72,339	71,503	77,270	88,565	87,908	88,081	79,858	74,628	85,729	935,794 150
151	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	9,360,729 151 152
	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	16,381.475 153
	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	4,609.506 154
155	MW @ Transmission Service	123.365	108.722	114.913	119.904	118.373	127.012	145.958	144.377	144.220	130.745	123.539	143.006	1,544.136 155
156		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	22,535.116 156
157 158														153 158
	San Diego Unified Port District													158
	Total Deliveries (MWh)	596	724	727	931	258	111	126	0	40	1,333	1,353	518	6,718 160
161														161
	Non-Coincident Demand (MW)	11.856	15.980	15.650	15.840	8.780	8.690	9.890	7.990	7.990	16.940	16.610	9.790	146.006 163
163	o i i i i p i p i i o i i o i o i o o o o													16
164 165	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	7.580 164 165
165														165
167														167

Line	Si	atement BG: S	an Diego Gas &	Electric Comp	any								L
No.	FER	C Forecast Per	iod: January 20	025 - December	2025 1								n
168 Schedule PA-T-1:	<u>Jan-25</u>	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total 1
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 1
170													1
171 Total Deliveries (%)													1
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% 1
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% 1
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% 1
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% 1
176 Total Deliveries (MWh)	11.001	40.075	44.500	10.170	44.400	14.904	10.011	40.500	15.884	15.599	10.071	12.779	100,000
177 MWh @ Secondary Service	11,901 4,997	12,875 5,406	11,563 4,855	12,176 5,113	14,129 5,933	5,699	16,641 6,363	16,539 6,324	6,074	5,964	13,371 5,615	5,366	168,363 1 67,709 1
178 MWh @ Primary Service 179 MWh @ Transmission Service	4,997	5,406 0	4,655	5,113	5,933	0,099	0,303	0,324	0,074	5,964	0,015	5,300	07,709 1
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 1
181 Non-Coincident Demand (%)	10,099	10,201	10,415	17,209	20,002	20,003	23,004	22,003	21,930	21,505	10,300	10,143	230,072
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% 1
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% 1
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% 1
185													1
186 Non-Coincident Demand (MW)													1
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 1
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 1
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 1
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 1
191													1
192													1
193													1
194 <u>Schedule S</u>													1
195 <u>Standby Determinants:</u>	<u>Jan-25</u>	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total 1
196 Standby Demand (MW)													1
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
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
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
200 201	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
202													2
203 Residential													
204 Schedule EV-TOU-5:	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 2
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 2
206	47,002	.5, .50	0.,.00	02,011	20,. 10	00,2.1	33,, 33	.0,2	00,202	.5,0	,020	55,5.5	2 14,000
207 Deliveries (MWh) by Time-Of-Use (TOU) Period													2
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 2
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 2
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
211		-,	,	.,		-, -	-, -	,		,	-, , , -	- ,	2
212													2
213													2
NOTES:													
I D.C. Tall I T. GODEN T. D. T. GODEN													

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				Line
No.	Description		Reference	No.
1 2	System Sales (kWh)	18,290,443,717	CPUC-approved 2024 sales implemented on January 1, 2024.	1 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
	Incremental Transmission Rate Change (cents / kWh)	1.484	Line 7 / Line 1 x 100	9
10	4			10
	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
		1		

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

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Line No.	Customer Classes	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25		ine
1 2	Residential ¹	\$ 47,177,770	\$ 38,281,464	\$ 33,935,499	\$ 27,029,975	\$ 25,294,227	\$ 27,296,080	1 2	1 2
3 4	Small Commercial ²	9,590,021	9,297,756	9,259,567	9,187,205	9,163,913	9,593,503		3 4
5 6	Medium and Large Commercial/Industrial ³	29,686,659	28,267,949	28,267,070	28,379,318	28,653,844	35,035,524	l 1 -	5
7 8	San Diego Unified Port District ⁴	10,315	13,903	13,616	13,781	7,639	7,560	3	7 8
9 10	Agricultural ⁵	708,107	783,430	707,633	758,684	941,313	989,074	1	9 10
11 12	Street Lighting ⁶	301,039	298,886	292,842	288,245	285,924	288,265		11 12
13 14	Standby ⁷	1,189,897	1,189,897	1,189,897	1,189,897	1,189,897	1,189,897		13
	TOTAL	\$ 88,663,808	\$ 78,133,286	\$ 73,666,123	\$ 66,847,105	\$ 65,536,756	\$ 74,399,902		14 15

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Line No.	Customer Classes	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total	Line No.
16 17	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
18 19	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
20 21	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
22 23	San Diego Unified Port District ⁴	8,604	6,951	6,951	14,738	21,424	8,517	\$ 133,999	22 23
24 25	Agricultural ⁵	1,110,542	1,141,869	1,094,275	1,055,183	908,587	845,341	\$ 11,044,039	24 25
26 27	Street Lighting ⁶	287,208	296,877	288,232	290,361	307,997	324,099	\$ 3,549,976	26 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 30	TOTAL	\$ 86,066,696	\$ 101,332,170	\$ 110,942,825	\$ 90,655,251	\$ 75,145,648	\$ 83,682,300	\$ 995,071,870	29 30

- 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.

- Pages BH-2, -3, & -4,Sum Lines 52 through 53.
- Pages BH-2, -3, & -4, Sum Line 55.
- 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

		(A	1)	(B)	(C)	(D)	
		Jan-	-25	Feb-	25	Mar-	-25	Apr-	-25	1
Line		Billing Det	erminants1	Billing Dete	erminants 1	Billing Dete	erminants1	Billing Dete	erminants 1	Line
No.	Customer Classes	Energy (kWh)	Demand (kW)	No.						
١.										
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
										1

NOTES:

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.

			(A	1)		(B)		(C)		(D)	
			Jan-	-25		Feb-	-25		Mar-	-25		Apr-	25	
Line		P	resent Trans	mission Rates	Pro	esent Transr	nission Rates			nission Rates			nission Rates	Line
No.	Customer Classes	Ener	gy (kWh)	Demand (kW)	Ener	gy (kWh)	Demand (kW)	Ener	gy (kWh)	Demand (kW)	Ene	ergy (kWh)	Demand (kW)	No.
24 25	Residential ²	\$	0.07785		\$	0.07785		s	0.07785		\$	0.07785		24 25
26 27	Small Commercial ²	\$	0.04936		\$	0.04936		s	0.04936		\$	0.04936		26 27
28 29	Medium and Large Commercial/Industriat													28 29
30 31	San Diego Unified Port Districf													30 31
32 33	Agricultural (Schedules PA and TOU-PA) ²	\$	0.03150		\$	0.03150		S	0.03150		\$	0.03150		32 33
34 35	Street Lighting ²	\$	0.04424		\$	0.04424		S	0.04424		\$	0.04424		34 35
36	Standby ²													36

NOTES:

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.

			(A	ı)			(B)			(C)			(D)		
			Jan-	-25			Feb-	25			Mar-	25			Apr-	25		
Line			Revenues @ I	rese	nt Rates ³		Revenues @ P	res	ent Rates ³		Revenues @ P	rese	nt Rates3		Revenues @ P	resei	nt Rates3	Line
No.	Customer Classes	Er	nergy (kWh)	D	emand (kW)	Е	nergy (kWh)	Г	emand (kW)	Е	nergy (kWh)	D	emand (kW)	Е	energy (kWh)	De	mand (kW)	No.
	Residential	\$	47,177,770			\$	38,281,464			\$	33,935,499			\$	27,029,975			37
38		_				_								_				38
39 40	Small Commercial	\$	9,590,021			\$	9,297,756			\$	9,259,567			\$	9,187,205			39 40
40	Medium and Large Commercial/Industrial	\$				\$				s				s				40
41	Non-Coincident (100%)	3	-	•		3	-			3	-	s		2	-	•		41
43	Non-Coincident (100%) 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			S	997,978			\$	991,945			\$	991,489	44
45	Maximum Demand at the Time of System Peak			s	154,848			S	134,515			\$	143,668			s	150,943	45
46				-	10 1,0 10			_				-	,			-	100,000	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	Grand Total				00 ((2 000			6	70 122 207			s	72 (((122			6	((047 105	60
61	Grand Total			2	88,663,808			\$	78,133,286	1		\$	73,666,123			2	66,847,105	61

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

		(E)	(F)	(G	i)	(H)	
		May	-25	Jun-	25	Jul-	25	Aug	-25	
Line	2	Billing Dete	rminants1	Billing Dete	erminants 1	Billing Dete	erminants 1	Billing Dete	erminants 1	Line
No.	Customer Classes	Energy (kWh)	Demand (kW)	No.						
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				# co 2 to 002						4
5	Medium and Large Commercial/Industrial	724,916,885		760,340,002		838,846,181		875,481,607		5
6	Non-Coincident (100%) Non-Coincident (90%)		1,747,362		1 927 (41		2 012 520		2,105,312	6
8	Maximum On-Peak Period Demand				1,827,641		2,013,530			,
9			1,555,103 118,741		1,604,438 122,437		1,758,680 141,908		1,851,065 138,789	8
10	Maximum Demand at the Time of System Peak		118,/41		122,437		141,908		138,/89	10
11	San Diego Unified Port District	258,380		110,630		125,900		50		11
12	Non-Coincident (90%)	230,300	8.780	110,030	8,690	123,900	9,890	50	7,990	12
13	Maximum Demand at the Time of System Peak		0,700		8,090		9,890		7,990	13
14	Waximum Demand at the Time of System Feak		-		-		-		-	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	Schedule 171-1-1 - Non-Comedent (10070)	20,001,003	72,732	20,003,202	74,570	23,004,130	05,045	22,005,151	02,550	18
19	Street Lighting	6,463,029		6,515,926		6,492,050		6,710,609		19
20		.,103,023		5,515,720		-,1,2,000		2,710,009		20
21	Standby		145,506		145,506		145,506		145,506	21
22	, and the second		,		10,000				110,000	22
23	TOTAL	1,272,449,790		1,343,799,567		1,536,779,307		1,752,611,315		23
										1

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.

			(E)		(F))		(G)		(H)	
			May	-25		Jun-	25		Jul-	25		Aug-	25	ĪΙ
Line				nission Rates			nission Rates			nission Rates	Pı	resent Transr	nission Rates	Line
No.	Customer Classes	Ener	gy (kWh)	Demand (kW)	Energ	gy (kWh)	Demand (kW)	Ener	gy (kWh)	Demand (kW)	Ene	rgy (kWh)	Demand (kW)	No.
	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													28
29	-													29
30	San Diego Unified Port District													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:

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.

			(E)			(F)			(G)			(H)		
			May-	25			Jun-	25			Jul-	25			Aug	-25		
Line			Revenues @ P	rese	ent Rates3		Revenues @ F	res	ent Rates3		Revenues @ F	res	ent Rates3		Revenues @ P	rese	nt Rates ³	Line
No.	Customer Classes	Eı	nergy (kWh)	D	emand (kW)	Е	nergy (kWh)	D	emand (kW)	Е	nergy (kWh)	D	emand (kW)	F	Energy (kWh)	Do	mand (kW)	No.
	Residential Customers	\$	25,294,227			\$	27,296,080			\$	34,086,569			\$	47,001,832			37
38		_				_				_				_				38
	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			\$				\$	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
	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
	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
	Street Lighting	\$	285,924			\$	288,265			\$	287,208			\$	296,877			55
56																		56
	Standby Customers			\$	1,189,897			\$	1,189,897			\$	1,189,897			\$	1,189,897	57
58																		58
59	TOTAL	\$	35,064,904	\$	30,471,852	\$	37,532,158	\$	36,867,745	\$	45,521,549	\$	40,545,147	\$	59,084,992	\$	42,247,178	59
60																		60
61	Grand Total			\$	65,536,756			\$	74,399,902			\$	86,066,696			\$	01,332,170	61

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

		(I)	(J)	(K)	(L	.)	(M)	
		Sep	-25	Oct-	25	Nov	-25	Dec	-25	Tot	al	
Line		Billing Dete	erminants 1	Billing Dete	erminants 1	Line						
No.	Customer Classes	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	No.						
١,	Residential	696,891,132		503,976,556		424,076,251		539,694,367		5,762,626,943		
2	Residential	090,891,132		303,970,330		424,070,231		339,094,307		3,702,020,943		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
	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
	Street Lighting	6,515,194		6,563,322		6,961,960		7,325,919		80,243,577		19
20												20
	Standby		145,506		145,506		145,506		145,506		1,746,072	21
22	TOTAL	1 005 202 110		1 500 720 227		1 416 000 024		1 525 407 000		17 002 012 210		22
23	TOTAL	1,895,292,118		1,590,729,226		1,416,800,034		1,525,407,990		17,993,912,319		23
			1		1		1		1			

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.

			(I	,		(J			(K			(L	,	(N	,	
			Sep-	-25		Oct-	25		Nov-	-25		Dec-	-25	To	al	
Line		Pre	sent Transı	nission Rates	Pro	esent Transi	nission Rates	F	resent Transr	nission Rates	Pr	esent Transr	nission Rates	Present Transi	nission Rates	Line
No.	Customer Classes	Ener	gy (kWh)	Demand (kW)	Ener	gy (kWh)	Demand (kW)	En	ergy (kWh)	Demand (kW)	Ene	rgy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	No.
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															30
31																31
32	Agricultural (Schedules PA and TOU-PA) ²	s	0.03150		s	0.03150		s	0.03150		s	0.03150				32
33	B(Ψ	0.05150		_	0.05150		-	0.00100		"	0.05150				33
	Street Lighting ²	e	0.04424		6	0.04424		e	0.04424		6	0.04424				34
35	David Library	Ψ	0.04424		9	0.04424		9	0.04424		Ψ	0.04424				35
	Standby ²															36
30	Standby															30

NOTES:

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.

			(I)			(J))			(K)			(L)		Γ	(M)	
Ì			Sep-				Oct-				Nov-				Dec-				Tot		t
Line			Revenues @ P		nt Rates ³		Revenues @ P	rese	nt Rates ³		Revenues @ P	resei	nt Rates3	1	Revenues @ P	resei	nt Rates ³		Revenues @ P	resent Rates3	Line
No.	Customer Classes	E	nergy (kWh)	De	mand (kW)	Е	nergy (kWh)	De	emand (kW)	F	energy (kWh)	De	emand (kW)	Eı	nergy (kWh)	De	mand (kW)	Е	Energy (kWh)	Demand (kW)	No.
		_																			
37 38	Residential Customers	\$	54,252,975			\$	39,234,575			\$	33,014,336			\$	42,015,206				448,620,507	-	37 38
39	Small Commercial	s	11,918,268			s	10,570,908			s	9,764,803			s	9,419,646				119,860,357		39
40	Sinan Commercian	φ	11,910,200			٠	10,570,508			٥	9,704,803			Ģ	9,419,040				119,800,557	-	40
41	Medium-Large Commercial	s				s	_			s	_			s							41
42	Non-Coincident (100%)			s		-		s	_	_		s	_			s	_			_	42
43	Non-Coincident (90%)			S	34,688,945			s	31,489,601			\$ 3	28,734,905			\$:	28,668,228			354,651,944	43
44	Maximum On-Peak Period Demand				6,107,385				5,544,887			s	1,048,828				1,027,659			35,099,736	44
45	Maximum Demand at the Time of System Peak			s	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	0. " 0 .				1 100 007				1 100 007				1 100 007				1 100 007			14.250.564	56
57 58	Standby Customers			\$	1,189,897			2	1,189,897			\$	1,189,897			\$	1,189,897		-	14,278,764	57 58
59	TOTAL	•	66,877,259	•	14,065,566	s	50,486,689	e	40,168,562	e	43,408,520	6 :	21 727 129	e	52,043,085	6	31,639,215	e	575,786,704	\$ 419,285,167	59
60	IOIAL	٠	00,077,239	ه و	++,005,500	٥	20,400,009	3	40,108,302	3	43,400,320	٠, د	31,/3/,120	٥	32,043,063	٠. و	31,039,213	ب	313,180,104	\$ 417,283,107	60
61	Grand Total			\$1	10,942,825			s	90,655,251			s	75,145,648			s :	83,682,300			\$ 995,071,870	61
51	Count Tour			Ψ1.	10,7 12,023	1		9	70,033,231			,	, 5,1 ,5,040			,	05,002,500			\$ 775,071,070	- 31

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.

Line		(A)	(B)	(C)	(D)	(E)	(F)	(G)		Line
No.	Description	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25		Reference	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		(Statement BG, Page BG-21.3, Line 145) 1 x 1000	2
3	Commodity Rate - \$/kWh	-	-	-	=	-	-			3
4	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	 		4
5	Non-Coincident Demand (100%) (kW):									5
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	Non-Coincident Demand (100%)									14
15	Rates (\$/kW):									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 19	Transmission Non-Coincident Demand (100%) -	\$ 16.98	\$ 16.98	\$ 16.98	\$ 16.98	\$ 16.98	\$ 16.98		Statement BL, Page BL-1, Line 6, Col. B ²	18 19
20	Revenues at Present Rates:									20
21	Secondary	\$ -	s -	s -	\$ -	\$ -	s -		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
		1			1			1		
Line	B 11	(A)	(B)	(C)	(D)	(E)	(F)	(G)	D. C	Line
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.
	Description Energy Revenues	· /	. ,		\ /	. ,	. ,	` /	Reference	
No. 25 26	•	· /	. ,		\ /	. ,	. ,	` /	Reference (Statement BG, Page BG-21.3, Line 145) 1 x 1000	No. 25 26
No. 25 26 27	Energy Revenues Commodity Sales - kWh Commodity Rate - \$/kWh	Jul-25 838,846,181	Aug-25 875,481,607	Sep-25 915,168,822	Oct-25 830,726,295	Nov-25 757,391,549	Dec-25 759,868,651	Total 9,360,728,509		No. 25 26 27
No. 25 26 27 28	Energy Revenues Commodity Sales - kWh	Jul-25	Aug-25	Sep-25 915,168,822	Oct-25 830,726,295	Nov-25 757,391,549	Dec-25 759,868,651	Total 9,360,728,509		No. 25 26 27 28
No. 25 26 27 28 29	Energy Revenues Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues	Jul-25 838,846,181	Aug-25 875,481,607	Sep-25 915,168,822	Oct-25 830,726,295	Nov-25 757,391,549	Dec-25 759,868,651	Total 9,360,728,509		No. 25 26 27 28 29
No. 25 26 27 28 29 30	Energy Revenues Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues Non-Coincident Demand (100%) (kW):	338,846,181 - \$ -	Aug-25 875,481,607 - \$ -	Sep-25 915,168,822	830,726,295 - \$ -	Nov-25 757,391,549	759,868,651 - \$ -	Total 9,360,728,509	(Statement BG, Page BG-21.3, Line 145) ¹ x 1000	No. 25 26 27 28 29 30
No. 25 26 27 28 29 30 31	Energy Revenues Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues Non-Coincident Demand (100%) (kW): Secondary	S -	Aug-25 875,481,607 - \$ -	Sep-25 915,168,822	830,726,295 \$ -	Nov-25 757,391,549 - \$ -	759,868,651 - \$ -	7 Otal 9,360,728,509	(Statement BG, Page BG-21.3, Line 145) ¹ x 1000 (Statement BG, Page BG-21.1, Line 43) ¹ x 1000	No. 25 26 27 28 29 30 31
No. 25 26 27 28 29 30 31 32	Energy Revenues Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues Non-Coincident Demand (100%) (kW): Secondary Primary	338,846,181 - \$ -	Aug-25 875,481,607 - \$ -	Sep-25 915,168,822	830,726,295 - \$ -	Nov-25 757,391,549	759,868,651 - \$ -	Total 9,360,728,509	(Statement BG, Page BG-21.3, Line 145) ¹ x 1000 (Statement BG, Page BG-21.1, Line 43) ¹ x 1000 (Statement BG, Page BG-21.1, Line 44) ¹ x 1000	No. 25 26 27 28 29 30 31 32
No. 25 26 27 28 29 30 31	Energy Revenues Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues Non-Coincident Demand (100%) (kW): Secondary	\$38,846,181 \$ -	Aug-25 875,481,607 \$ -	Sep-25 915,168,822 \$ -	830,726,295 \$ -	Nov-25 757,391,549 - \$ -	759,868,651 - \$ -	7 Otal 9,360,728,509	(Statement BG, Page BG-21.3, Line 145) ¹ x 1000 (Statement BG, Page BG-21.1, Line 43) ¹ x 1000	No. 25 26 27 28 29 30 31
No. 25 26 27 28 29 30 31 32 33	Energy Revenues Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues Non-Coincident Demand (100%) (kW): Secondary Primary Transmission Total	38,846,181 	Aug-25 875,481,607 - \$	\$	830,726,295 - \$ -	Nov-25 757,391,549 - \$	759,868,651 - \$ -	Total 9,360,728,509	(Statement BG, Page BG-21.3, Line 145) ¹ x 1000 (Statement BG, Page BG-21.1, Line 43) ¹ x 1000 (Statement BG, Page BG-21.1, Line 44) ¹ x 1000 (Statement BG, Page BG-21.1, Line 45) ¹ x 1000	No. 25 26 27 28 29 30 31 32 33
No. 25 26 27 28 29 30 31 32 33 34	Energy Revenues Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues Non-Coincident Demand (100%) (kW): Secondary Primary Transmission	Jul-25 838,846,181 - \$	Aug-25 875,481,607 - \$	\$	830,726,295 - \$ -	757,391,549	759,868,651 - \$	Total 9,360,728,509	(Statement BG, Page BG-21.3, Line 145) ¹ x 1000 (Statement BG, Page BG-21.1, Line 43) ¹ x 1000 (Statement BG, Page BG-21.1, Line 44) ¹ x 1000 (Statement BG, Page BG-21.1, Line 45) ¹ x 1000 Sum Lines 31; 32; 33	No. 25 26 27 28 29 30 31 32 33 34
No. 25 26 27 28 29 30 31 32 33 34 35 36 37	Energy Revenues Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues Non-Coincident Demand (100%) (kW): Secondary Primary Transmission Total Check Figure Difference	Jul-25 838,846,181	Aug-25 875,481,607 - \$	Sep-25 915,168,822 - \$	830,726,295 - \$	Nov-25 757,391,549 - \$	759,868,651 - \$	7 Total 9,360,728,509	(Statement BG, Page BG-21.3, Line 145) ¹ x 1000 (Statement BG, Page BG-21.1, Line 43) ¹ x 1000 (Statement BG, Page BG-21.1, Line 44) ¹ x 1000 (Statement BG, Page BG-21.1, Line 45) ¹ x 1000 Sum Lines 31; 32; 33 Statement BG, Page BG-19, Line 6 ²	No. 25 26 27 28 29 30 31 32 33 34 35 36 37
No. 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Energy Revenues Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues Non-Coincident Demand (100%) (kW): Secondary Primary Transmission Total Check Figure Difference Non-Coincident Demand (100%)	Jul-25 838,846,181	Aug-25 875,481,607 - \$	Sep-25 915,168,822 - \$	830,726,295 - \$	Nov-25 757,391,549 - \$	759,868,651 - \$	7 Total 9,360,728,509	(Statement BG, Page BG-21.3, Line 145) ¹ x 1000 (Statement BG, Page BG-21.1, Line 43) ¹ x 1000 (Statement BG, Page BG-21.1, Line 44) ¹ x 1000 (Statement BG, Page BG-21.1, Line 45) ¹ x 1000 Sum Lines 31; 32; 33 Statement BG, Page BG-19, Line 6 ²	No. 25 26 27 28 29 30 31 32 33 34 35 36 37 38
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	Energy Revenues Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues Non-Coincident Demand (100%) (kW): Secondary Primary Transmission Total Check Figure Difference Non-Coincident Demand (100%) Rates (\$/kW):	Jul-25 838,846,181	Aug-25 875,481,607 - \$	Sep-25 915,168,822 - \$	830,726,295	Nov-25 757,391,549 \$	759,868,651	7 Total 9,360,728,509	(Statement BG, Page BG-21.3, Line 145) ¹ x 1000 (Statement BG, Page BG-21.1, Line 43) ¹ x 1000 (Statement BG, Page BG-21.1, Line 44) ¹ x 1000 (Statement BG, Page BG-21.1, Line 45) ¹ x 1000 Sum Lines 31; 32; 33 Statement BG, Page BG-19, Line 6 ² Line 34 Less Line 35	No. 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	Energy Revenues Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues Non-Coincident Demand (100%) (kW): Secondary Primary Transmission Total Check Figure Difference Non-Coincident Demand (100%) Rates (\$/kW): Secondary	\$ 17.66	Aug-25 875,481,607 - \$	Sep-25 915,168,822 - \$	830,726,295 - \$	Nov-25 757,391,549	Dec-25 759,868,651	7 Total 9,360,728,509	(Statement BG, Page BG-21.3, Line 145) ¹ x 1000 (Statement BG, Page BG-21.1, Line 43) ¹ x 1000 (Statement BG, Page BG-21.1, Line 44) ¹ x 1000 (Statement BG, Page BG-21.1, Line 45) ¹ x 1000 Sum Lines 31; 32; 33 Statement BG, Page BG-19, Line 6 Line 34 Less Line 35	No. 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	Energy Revenues Commodity Sales - kWh Commodity Rate - \$\frac{1}{2}\$kWh Total Commodity Revenues Non-Coincident Demand (100%) (kW): Secondary Primary Transmission Total Check Figure Difference Non-Coincident Demand (100%) Rates (\$\frac{1}{2}\$kW): Secondary Primary	\$ 17.66 \$ 17.06	Aug-25 875,481,607 - \$ - - - - - - - - - - - - -	\$ 17.66 \$ 17.06	830,726,295 - \$	Nov-25 757,391,549	Dec-25 759,868,651	7 Total 9,360,728,509	(Statement BG, Page BG-21.3, Line 145) ¹ x 1000 (Statement BG, Page BG-21.1, Line 43) ¹ x 1000 (Statement BG, Page BG-21.1, Line 44) ¹ x 1000 (Statement BG, Page BG-21.1, Line 45) ¹ x 1000 Sum Lines 31; 32; 33 Statement BG, Page BG-19, Line 6 Line 34 Less Line 35 Statement BL, Page BL-1, Line 6, Col. D ² Statement BL, Page BL-1, Line 6, Col. C ²	No. 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41
No. 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	Energy Revenues Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues Non-Coincident Demand (100%) (kW): Secondary Primary Transmission Total Check Figure Difference Non-Coincident Demand (100%) Rates (\$/kW): Secondary Primary Transmission	\$ 17.66	Aug-25 875,481,607 - \$	Sep-25 915,168,822 - \$	830,726,295 - \$	Nov-25 757,391,549	Dec-25 759,868,651	7 Total 9,360,728,509	(Statement BG, Page BG-21.3, Line 145) ¹ x 1000 (Statement BG, Page BG-21.1, Line 43) ¹ x 1000 (Statement BG, Page BG-21.1, Line 44) ¹ x 1000 (Statement BG, Page BG-21.1, Line 45) ¹ x 1000 Sum Lines 31; 32; 33 Statement BG, Page BG-19, Line 6 Line 34 Less Line 35	No. 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42
No. 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Energy Revenues Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues Non-Coincident Demand (100%) (kW): Secondary Primary Transmission Total Check Figure Difference Non-Coincident Demand (100%) Rates (\$/kW): Secondary Primary Transmission Non-Coincident Demand (100%) -	\$ 17.66 \$ 17.06	Aug-25 875,481,607 - \$ - - - - - - - - - - - - -	\$ 17.66 \$ 17.06	830,726,295 - \$	Nov-25 757,391,549	Dec-25 759,868,651	7 Total 9,360,728,509	(Statement BG, Page BG-21.3, Line 145) ¹ x 1000 (Statement BG, Page BG-21.1, Line 43) ¹ x 1000 (Statement BG, Page BG-21.1, Line 44) ¹ x 1000 (Statement BG, Page BG-21.1, Line 45) ¹ x 1000 Sum Lines 31; 32; 33 Statement BG, Page BG-19, Line 6 Line 34 Less Line 35 Statement BL, Page BL-1, Line 6, Col. D ² Statement BL, Page BL-1, Line 6, Col. C ²	No. 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43
No. 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	Energy Revenues Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues Non-Coincident Demand (100%) (kW): Secondary Primary Transmission Total Check Figure Difference Non-Coincident Demand (100%) Rates (\$/kW): Secondary Primary Transmission	\$ 17.66 \$ 17.06	Aug-25 875,481,607 - \$ - - - - - - - - - - - - -	\$ 17.66 \$ 17.06	830,726,295 - \$	Nov-25 757,391,549	Dec-25 759,868,651	7 Total 9,360,728,509	(Statement BG, Page BG-21.3, Line 145) ¹ x 1000 (Statement BG, Page BG-21.1, Line 43) ¹ x 1000 (Statement BG, Page BG-21.1, Line 44) ¹ x 1000 (Statement BG, Page BG-21.1, Line 45) ¹ x 1000 Sum Lines 31; 32; 33 Statement BG, Page BG-19, Line 6 Line 34 Less Line 35 Statement BL, Page BL-1, Line 6, Col. D ² Statement BL, Page BL-1, Line 6, Col. C ²	No. 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42
No. 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	Energy Revenues Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues Non-Coincident Demand (100%) (kW): Secondary Primary Transmission Total Check Figure Difference Non-Coincident Demand (100%) Rates (\$/kW): Secondary Primary Transmission Non-Coincident Demand (100%) Revenues at Present Rates: Secondary Primary Primary Transmission	\$ 17.66 \$ 17.06 \$ 16.98	Aug-25 875,481,607 - - - - - - - - - - - - -	\$ 17.66 \$ 17.06 \$ 16.98	830,726,295	Nov-25 757,391,549	759,868,651	Total 9,360,728,509	(Statement BG, Page BG-21.3, Line 145) ¹ x 1000 (Statement BG, Page BG-21.1, Line 43) ¹ x 1000 (Statement BG, Page BG-21.1, Line 44) ¹ x 1000 (Statement BG, Page BG-21.1, Line 45) ¹ x 1000 Sum Lines 31; 32; 33 Statement BG, Page BG-19, Line 6 ² Line 34 Less Line 35 Statement BL, Page BL-1, Line 6, Col. D ² Statement BL, Page BL-1, Line 6, Col. C ² Statement BL, Page BL-1, Line 6, Col. B ² Line 31 x Line 40 Line 32 x Line 41	No. 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46
No. 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45	Energy Revenues Commodity Sales - kWh Commodity Rate - \$\frac{1}{2}\$kWh Total Commodity Revenues Non-Coincident Demand (100%) (kW): Secondary Primary Transmission Total Check Figure Difference Non-Coincident Demand (100%) Rates (\$\frac{1}{2}\$kW): Secondary Primary Transmission Non-Coincident Demand (100%) - Revenues at Present Rates: Secondary Secondary	\$ 17.66 \$ 17.06 \$ 16.98	Aug-25 875,481,607 - \$ - - - - - - - - - - - - -	\$ 17.66 \$ 17.06 \$ 16.98	\$ 17.66 \$ 17.06 \$ 16.98	Nov-25 757,391,549 \$	759,868,651	Total 9,360,728,509	(Statement BG, Page BG-21.3, Line 145) ¹ x 1000 (Statement BG, Page BG-21.1, Line 43) ¹ x 1000 (Statement BG, Page BG-21.1, Line 44) ¹ x 1000 (Statement BG, Page BG-21.1, Line 45) ¹ x 1000 Sum Lines 31; 32; 33 Statement BG, Page BG-19, Line 6 ² Line 34 Less Line 35 Statement BL, Page BL-1, Line 6, Col. D ² Statement BL, Page BL-1, Line 6, Col. B ² Line 31 x Line 40	No. 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45

Pages BG-21.1 and BG-21.3, BG-18, and BG-19 are found in Statement BG.

Present rates are defined as rates presented in TO5 Cycle 6, pursuant to Docket No. ER24-524-000.

Line		(A)	(B)	(C)	(D)	(E)	(F)	(G)		Line
No.	Description	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	(0)	Reference	No.
						,				
1	Non-Coincident									1
2	Demand (90%) (kW) 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	Non-Coincident Demand (90%)									10
11	Rates (\$/kW):									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	Non-Coincident Demand (90%) -									15
16	Revenues at Present Rates:									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 1,661,275	5,367,028	5,405,383 1,832,133	5,447,561 1,808,746	5,787,495		Line 4 x Line 13	18 19
19 20	Transmission Subtotal	1,885,022 \$28,492,649	\$ 27,135,456	1,755,866 \$ 27,131,457	\$ 27,236,885	\$ 27,501,731	1,940,751		Line 5 x Line 14 Sum Lines 17; 18; 19	20
20	Subtotal	\$ 20,492,049	\$ 27,133,430	\$27,131,437	\$ 21,230,883	\$ 27,301,731	\$ 28,700,130		Suii Lines 17, 16, 19	20
Line		(A)	(B)	(C)	(D)	(E)	(F)	(G)		Line
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.
No.	Description								Reference	No.
No.	Description Non-Coincident								Reference	No.
No. 21 22	Description Non-Coincident Demand (90%) (kW) 1:	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total		No. 21 22
No. 21 22 23	Description Non-Coincident Demand (90%) (kW) ¹ : Secondary	Jul-25 1,450,836	Aug-25 1,527,049	Sep-25	Oct-25	Nov-25	Dec-25	Total 16,381,475	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) ² x 1000	No. 21 22 23
No. 21 22 23 24	Description Non-Coincident Demand (90%) (kW) ¹ : Secondary Primary	Jul-25 1,450,836 416,735	Aug-25 1,527,049 433,885	Sep-25 1,607,099 452,669	Oct-25 1,459,083 410,879	Nov-25 1,331,400 370,767	Dec-25 1,304,528 374,863	Total 16,381,475 4,609,506	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) ² x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) ² x 1000	No. 21 22 23 24
No. 21 22 23 24 25	Description Non-Coincident Demand (90%) (kW) ¹ : Secondary Primary Transmission	Jul-25 1,450,836 416,735 145,958	1,527,049 433,885 144,377	1,607,099 452,669 144,220	1,459,083 410,879 130,745	1,331,400 370,767 123,539	1,304,528 374,863 143,006	Total 16,381,475 4,609,506 1,544,136	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) ² x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) ² x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) ² x 1000	No. 21 22 23 24
No. 21 22 23 24 25 26	Description Non-Coincident Demand (90%) (kW) ¹ : Secondary Primary Transmission Total	Jul-25 1,450,836 416,735 145,958 2,013,530	1,527,049 433,885 144,377 2,105,312	1,607,099 452,669 144,220 2,203,987	1,459,083 410,879 130,745 2,000,707	1,331,400 370,767 123,539 1,825,707	1,304,528 374,863 143,006 1,822,397	Total 16,381,475 4,609,506 1,544,136 22,535,116	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) 2 x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) 2 x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) 2 x 1000 Sum Lines 23; 24; 25	No. 21 22 23 24 25 26
No. 21 22 23 24 25 26 27	Description Non-Coincident Demand (90%) (kW) ¹ : Secondary Primary Transmission Total Check Figure	Jul-25 1,450,836 416,735 145,958	1,527,049 433,885 144,377	1,607,099 452,669 144,220	1,459,083 410,879 130,745	1,331,400 370,767 123,539 1,825,707 1,825,707	1,304,528 374,863 143,006 1,822,397 1,822,397	Total 16,381,475 4,609,506 1,544,136	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) 2 x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) 2 x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) 2 x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 7 2	No. 21 22 23 24 25 26 27
No. 21 22 23 24 25 26 27 28	Description Non-Coincident Demand (90%) (kW) ¹ : Secondary Primary Transmission Total	Jul-25 1,450,836 416,735 145,958 2,013,530	1,527,049 433,885 144,377 2,105,312	1,607,099 452,669 144,220 2,203,987	1,459,083 410,879 130,745 2,000,707	1,331,400 370,767 123,539 1,825,707	1,304,528 374,863 143,006 1,822,397	Total 16,381,475 4,609,506 1,544,136 22,535,116	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) 2 x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) 2 x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) 2 x 1000 Sum Lines 23; 24; 25	No. 21 22 23 24 25 26 27 28
No. 21 22 23 24 25 26 27 28 29	Description Non-Coincident Demand (90%) (kW) ¹ : Secondary Primary Transmission Total Check Figure Difference	Jul-25 1,450,836 416,735 145,958 2,013,530 2,013,530	1,527,049 433,885 144,377 2,105,312	1,607,099 452,669 144,220 2,203,987	1,459,083 410,879 130,745 2,000,707	1,331,400 370,767 123,539 1,825,707 1,825,707	1,304,528 374,863 143,006 1,822,397 1,822,397	Total 16,381,475 4,609,506 1,544,136 22,535,116	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) 2 x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) 2 x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) 2 x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 7 2	No. 21 22 23 24 25 26 27 28 29
No. 21 22 23 24 25 26 27 28 29 30	Description Non-Coincident Demand (90%) (kW) ¹ : Secondary Primary Transmission Total Check Figure Difference Non-Coincident Demand (90%)	Jul-25 1,450,836 416,735 145,958 2,013,530 2,013,530	1,527,049 433,885 144,377 2,105,312	1,607,099 452,669 144,220 2,203,987	1,459,083 410,879 130,745 2,000,707	1,331,400 370,767 123,539 1,825,707 1,825,707	1,304,528 374,863 143,006 1,822,397 1,822,397	Total 16,381,475 4,609,506 1,544,136 22,535,116	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) 2 x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) 2 x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) 2 x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 7 2	No. 21 22 23 24 25 26 27 28 29 30
No. 21 22 23 24 25 26 27 28 29 30 31	Description Non-Coincident Demand (90%) (kW) ¹ : Secondary Primary Transmission Total Check Figure Difference Non-Coincident Demand (90%) Rates (\$/kW):	1,450,836 416,735 145,958 2,013,530 2,013,530	1,527,049 433,885 144,377 2,105,312 2,105,312	1,607,099 452,669 144,220 2,203,987 2,203,987	1,459,083 410,879 130,745 2,000,707	1,331,400 370,767 123,539 1,825,707 1,825,707	1,304,528 374,863 143,006 1,822,397	Total 16,381,475 4,609,506 1,544,136 22,535,116	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) ² x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) ² x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) ² x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 7 ² Line 26 Less Line 27	No. 21 22 23 24 25 26 27 28 29 30 31
No. 21 22 23 24 25 26 27 28 29 30 31 32	Description Non-Coincident Demand (90%) (kW) ¹ : Secondary Primary Transmission Total Check Figure Difference Non-Coincident Demand (90%) Rates (\$\frac{1}{2}\text{NW}): Secondary	1,450,836 416,735 145,958 2,013,530 2,013,530 -	1,527,049 433,885 144,377 2,105,312 2,105,312	1,607,099 452,669 144,220 2,203,987 -	1,459,083 410,879 130,745 2,000,707 	1,331,400 370,767 123,539 1,825,707 	1,304,528 374,863 143,006 1,822,397 	Total 16,381,475 4,609,506 1,544,136 22,535,116	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) ² x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) ² x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) ² x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 7 ² Line 26 Less Line 27 Statement BL, Page BL-1, Line 8, Col. D ³	No. 21 22 23 24 25 26 27 28 29 30 31 32
No. 21 22 23 24 25 26 27 28 29 30 31 32 33	Description Non-Coincident Demand (90%) (kW) ¹ : Secondary Primary Transmission Total Check Figure Difference Non-Coincident Demand (90%) Rates (\$\hat{S} kW): Secondary Primary	1,450,836 416,735 145,958 2,013,530 2,013,530 	Aug-25 1,527,049 433,885 144,377 2,105,312 2,105,312 - \$ 15.89 \$ 15.35	\$ 15.89 \$ 15.35	1,459,083 410,879 130,745 2,000,707 - - \$ 15.89 \$ 15.35	1,331,400 370,767 123,539 1,825,707 	1,304,528 374,863 143,006 1,822,397 	Total 16,381,475 4,609,506 1,544,136 22,535,116	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) ² x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) ² x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) ² x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 7 ² Line 26 Less Line 27 Statement BL, Page BL-1, Line 8, Col. D ³ Statement BL, Page BL-1, Line 8, Col. C ³	No. 21 22 23 24 25 26 27 28 29 30 31 32 33
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34	Description Non-Coincident Demand (90%) (kW) ¹ : Secondary Primary Transmission Total Check Figure Difference Non-Coincident Demand (90%) Rates (§/kW): Secondary Primary Transmission	1,450,836 416,735 145,958 2,013,530 2,013,530 -	1,527,049 433,885 144,377 2,105,312 2,105,312	1,607,099 452,669 144,220 2,203,987 -	1,459,083 410,879 130,745 2,000,707 	1,331,400 370,767 123,539 1,825,707 	1,304,528 374,863 143,006 1,822,397 	Total 16,381,475 4,609,506 1,544,136 22,535,116	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) ² x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) ² x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) ² x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 7 ² Line 26 Less Line 27 Statement BL, Page BL-1, Line 8, Col. D ³	No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35	Description Non-Coincident Demand (90%) (kW) ¹ : Secondary Primary Transmission Total Check Figure Difference Non-Coincident Demand (90%) Rates (\$\(\bar{S}kW\)): Secondary Primary Transmission Non-Coincident Demand (90%) -	1,450,836 416,735 145,958 2,013,530 2,013,530 	Aug-25 1,527,049 433,885 144,377 2,105,312 2,105,312 - \$ 15.89 \$ 15.35	\$ 15.89 \$ 15.35	1,459,083 410,879 130,745 2,000,707 - - \$ 15.89 \$ 15.35	1,331,400 370,767 123,539 1,825,707 	1,304,528 374,863 143,006 1,822,397 	Total 16,381,475 4,609,506 1,544,136 22,535,116	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) ² x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) ² x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) ² x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 7 ² Line 26 Less Line 27 Statement BL, Page BL-1, Line 8, Col. D ³ Statement BL, Page BL-1, Line 8, Col. C ³	No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	Description Non-Coincident Demand (90%) (kW) ¹: Secondary Primary Transmission Total Check Figure Difference Non-Coincident Demand (90%) Rates (\$/kW): Secondary Primary Transmission Non-Coincident Demand (90%) - Revenues at Present Rates:	1,450,836 416,735 145,958 2,013,530 2,013,530 - \$ 15.89 \$ 15.35 \$ 15.28	Aug-25 1,527,049 433,885 144,377 2,105,312 2,105,312 - \$ 15.89 \$ 15.35 \$ 15.28	\$ 15.89 \$ 15.28	1,459,083 410,879 130,745 2,000,707 2,000,707 - \$ 15.89 \$ 15.35 \$ 15.28	1,331,400 370,767 123,539 1,825,707 	1,304,528 374,863 143,006 1,822,397 - \$ 15.89 \$ 15.35 \$ 15.28	Total 16,381,475 4,609,506 1,544,136 22,535,116 22,535,116	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) ² x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) ² x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) ² x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 7 ² Line 26 Less Line 27 Statement BL, Page BL-1, Line 8, Col. D ³ Statement BL, Page BL-1, Line 8, Col. C ³ Statement BL, Page BL-1, Line 8, Col. B ³	No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	Description Non-Coincident Demand (90%) (kW) 1: Secondary Primary Transmission Total Check Figure Difference Non-Coincident Demand (90%) Rates (\$/kW): Secondary Primary Transmission Non-Coincident Demand (90%) - Revenues at Present Rates: Secondary	1,450,836 416,735 145,958 2,013,530 2,013,530 	\$ 15.89 \$ 15.28 \$ 24,264,815	\$ 15.89 \$ 15.35 \$ 15.28	1,459,083 410,879 130,745 2,000,707 2,000,707 - \$ 15.89 \$ 15.35 \$ 15.28	1,331,400 370,767 123,539 1,825,707 1,825,707 	1,304,528 374,863 143,006 1,822,397 1,822,397 - \$ 15.89 \$ 15.35 \$ 15.28	Total 16,381,475 4,609,506 1,544,136 22,535,116 22,535,116 - \$ 260,301,634	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) ² x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) ² x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) ² x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 7 ² Line 26 Less Line 27 Statement BL, Page BL-1, Line 8, Col. D ³ Statement BL, Page BL-1, Line 8, Col. C ³ Statement BL, Page BL-1, Line 8, Col. B ³ Line 23 x Line 32	No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	Description Non-Coincident Demand (90%) (kW) ¹: Secondary Primary Transmission Total Check Figure Difference Non-Coincident Demand (90%) Rates (\$/kW): Secondary Primary Transmission Non-Coincident Demand (90%) - Revenues at Present Rates:	1,450,836 416,735 145,958 2,013,530 2,013,530 - \$ 15.89 \$ 15.35 \$ 15.28	Aug-25 1,527,049 433,885 144,377 2,105,312 2,105,312 - \$ 15.89 \$ 15.35 \$ 15.28	\$ 15.89 \$ 15.28	1,459,083 410,879 130,745 2,000,707 2,000,707 - \$ 15.89 \$ 15.35 \$ 15.28	1,331,400 370,767 123,539 1,825,707 	1,304,528 374,863 143,006 1,822,397 - \$ 15.89 \$ 15.35 \$ 15.28	Total 16,381,475 4,609,506 1,544,136 22,535,116 22,535,116	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) ² x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) ² x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) ² x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 7 ² Line 26 Less Line 27 Statement BL, Page BL-1, Line 8, Col. D ³ Statement BL, Page BL-1, Line 8, Col. C ³ Statement BL, Page BL-1, Line 8, Col. B ³	No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Description Non-Coincident Demand (90%) (kW) ¹ : Secondary Primary Transmission Total Check Figure Difference Non-Coincident Demand (90%) Rates (\$\vec{V}_kW\$): Secondary Primary Transmission Non-Coincident Demand (90%) - Revenues at Present Rates: Secondary Primary Primary Primary Primary Primary	1,450,836 416,735 145,958 2,013,530 2,013,530 5 15.89 15.35 15.28	\$ 15.89 \$ 15.28 \$ 24,264,815 6,660,132	\$ 15.89 \$ 15.35 \$ 25,536,801 6,948,464	1,459,083 410,879 130,745 2,000,707 2,000,707 - \$ 15.89 \$ 15.35 \$ 15.28	1,331,400 370,767 123,539 1,825,707 1,825,707 - \$ 15.89 \$ 15.35 \$ 15.28	1,304,528 374,863 143,006 1,822,397 1,822,397 - \$ 15.89 \$ 15.35 \$ 15.28	Total 16,381,475 4,609,506 1,544,136 22,535,116 22,535,116 - \$ 260,301,634 \$ 70,755,912	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) ² x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) ² x 1000 (Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) ² x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 7 ² Line 26 Less Line 27 Statement BL, Page BL-1, Line 8, Col. D ³ Statement BL, Page BL-1, Line 8, Col. C ³ Statement BL, Page BL-1, Line 8, Col. B ³ Line 23 x Line 32 Line 24 x Line 33	No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38

- NCD (90%) rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, DG-R, and A6-TOU.
- 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.

Line		(A)	(B)	(C)	(D)	(E)	(F)	(G)		Line
No.	Description	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	(6)	Reference	No.
	1			-	1	, ,				
1	Maximum On-Peak									1
2	Period Demand (kW) 1:									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) 2x 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	1,010,007	1,340,238	1,330,909	1,330,203	1,333,103	1,004,438		Line 6 Less Line 7	8
9	Difference	-	-	-	-	-	-		Line o Less Line /	9
10	Maximum On-Peak									10
11	Period Demand Rates (\$/kW):									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. D	13
13	Primary Transmission			\$ 0.63		-				
15	1 ransmission Maximum On-Peak Period Demand -	\$ 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
16	Maximum On-Peak Period Demand - Revenues at Present Rates:									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
_										
		(1)	(70)		(700)	(IPI)	(TD)	(60)		
Line	Description	(A)	(B)	(C) San 25	(D)	(E) Nov. 25	(F)	(G)	Pafaranaa	
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.
No.	•								Reference	No.
No.	Maximum On-Peak								Reference	No.
No. 21 22	Maximum On-Peak Period Demand (kW) ¹ :	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total		No. 21 22
No. 21 22 23	Maximum On-Peak Period Demand (kW) ¹ : Secondary	Jul-25 1,368,596	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total	(Statement BG, Page BG 21.2, Line 80) ² x 1000	No. 21 22 23
No. 21 22 23 24	Maximum On-Peak Period Demand (kW) ¹ : Secondary Primary	Jul-25 1,368,596 341,450	Aug-25 1,440,489 359,387	Sep-25 1,516,000 378,226	Oct-25 1,376,375 343,391	Nov-25 1,271,850 314,545	1,246,179 308,196	Total 15,560,671 3,863,481	(Statement BG, Page BG 21.2, Line 80) ² x 1000 (Statement BG, Page BG 21.2, Line 81) ² x 1000	No. 21 22 23 24
No. 21 22 23 24 25	Maximum On-Peak Period Demand (kW) ¹ : Secondary Primary Transmission	1,368,596 341,450 48,634	Aug-25 1,440,489 359,387 51,189	1,516,000 378,226 53,873	1,376,375 343,391 48,911	1,271,850 314,545 38,649	1,246,179 308,196 37,869	Total 15,560,671 3,863,481 508,635	(Statement BG, Page BG 21.2, Line 80) ² x 1000 (Statement BG, Page BG 21.2, Line 81) ² x 1000 (Statement BG, Page BG 21.2, Line 82) ² x 1000	No. 21 22 23 24 25
No. 21 22 23 24 25 26	Maximum On-Peak Period Demand (kW) ¹ : Secondary Primary Transmission Total	1,368,596 341,450 48,634 1,758,680	Aug-25 1,440,489 359,387 51,189 1,851,065	1,516,000 378,226 53,873 1,948,099	1,376,375 343,391 48,911 1,768,677	1,271,850 314,545 38,649 1,625,043	1,246,179 308,196 37,869 1,592,244	Total 15,560,671 3,863,481 508,635 19,932,787	(Statement BG, Page BG 21.2, Line 80) ² x 1000 (Statement BG, Page BG 21.2, Line 81) ² x 1000 (Statement BG, Page BG 21.2, Line 82) ² x 1000 Sum Lines 23; 24; 25	21 22 23 24 25 26
No. 21 22 23 24 25 26 27	Maximum On-Peak Period Demand (kW) ¹ : Secondary Primary Transmission Total Check Figure	1,368,596 341,450 48,634	1,440,489 359,387 51,189 1,851,065 1,851,065	1,516,000 378,226 53,873	1,376,375 343,391 48,911	1,271,850 314,545 38,649 1,625,043 1,625,043	1,246,179 308,196 37,869	Total 15,560,671 3,863,481 508,635	(Statement BG, Page BG 21.2, Line 80) ² x 1000 (Statement BG, Page BG 21.2, Line 81) ² x 1000 (Statement BG, Page BG 21.2, Line 82) ² x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 8 ²	No. 21 22 23 24 25 26 27
No. 21 22 23 24 25 26 27 28	Maximum On-Peak Period Demand (kW) ¹ : Secondary Primary Transmission Total	1,368,596 341,450 48,634 1,758,680	Aug-25 1,440,489 359,387 51,189 1,851,065	1,516,000 378,226 53,873 1,948,099	1,376,375 343,391 48,911 1,768,677	1,271,850 314,545 38,649 1,625,043	1,246,179 308,196 37,869 1,592,244	Total 15,560,671 3,863,481 508,635 19,932,787	(Statement BG, Page BG 21.2, Line 80) ² x 1000 (Statement BG, Page BG 21.2, Line 81) ² x 1000 (Statement BG, Page BG 21.2, Line 82) ² x 1000 Sum Lines 23; 24; 25	No. 21 22 23 24 25 26 27 28
No. 21 22 23 24 25 26 27 28 29	Maximum On-Peak Period Demand (kW) ¹ : Secondary Primary Transmission Total Check Figure Difference	1,368,596 341,450 48,634 1,758,680	1,440,489 359,387 51,189 1,851,065 1,851,065	1,516,000 378,226 53,873 1,948,099	1,376,375 343,391 48,911 1,768,677	1,271,850 314,545 38,649 1,625,043 1,625,043	1,246,179 308,196 37,869 1,592,244	Total 15,560,671 3,863,481 508,635 19,932,787	(Statement BG, Page BG 21.2, Line 80) ² x 1000 (Statement BG, Page BG 21.2, Line 81) ² x 1000 (Statement BG, Page BG 21.2, Line 82) ² x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 8 ²	No. 21 22 23 24 25 26 27 28 29
No. 21 22 23 24 25 26 27 28 29 30	Maximum On-Peak Period Demand (kW) ¹ : Secondary Primary Transmission Total Check Figure Difference Maximum On-Peak	1,368,596 341,450 48,634 1,758,680	1,440,489 359,387 51,189 1,851,065 1,851,065	1,516,000 378,226 53,873 1,948,099	1,376,375 343,391 48,911 1,768,677	1,271,850 314,545 38,649 1,625,043 1,625,043	1,246,179 308,196 37,869 1,592,244	Total 15,560,671 3,863,481 508,635 19,932,787	(Statement BG, Page BG 21.2, Line 80) ² x 1000 (Statement BG, Page BG 21.2, Line 81) ² x 1000 (Statement BG, Page BG 21.2, Line 82) ² x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 8 ²	No. 21 22 23 24 25 26 27 28 29 30
No. 21 22 23 24 25 26 27 28 29 30 31	Maximum On-Peak Period Demand (kW) ¹ : Secondary Primary Transmission Total Check Figure Difference Maximum On-Peak Period Demand Rates (\$\setminus kW\$):	1,368,596 341,450 48,634 1,758,680	1,440,489 359,387 51,189 1,851,065 1,851,065	1,516,000 378,226 53,873 1,948,099 1,948,099	1,376,375 343,391 48,911 1,768,677	1,271,850 314,545 38,649 1,625,043 1,625,043	1,246,179 308,196 37,869 1,592,244 1,592,244	Total 15,560,671 3,863,481 508,635 19,932,787	(Statement BG, Page BG 21.2, Line 80) ² x 1000 (Statement BG, Page BG 21.2, Line 81) ² x 1000 (Statement BG, Page BG 21.2, Line 82) ² x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 8 ² Line 26 Less Line 27	No. 21 22 23 24 25 26 27 28 29 30 31
No. 21 22 23 24 25 26 27 28 29 30 31 32	Maximum On-Peak Period Demand (kW) ¹ : Secondary Primary Transmission Total Check Figure Difference Maximum On-Peak Period Demand Rates (\$/kW): Secondary	1,368,596 341,450 48,634 1,758,680	1,440,489 359,387 51,189 1,851,065 1,851,065	1,516,000 378,226 53,873 1,948,099	1,376,375 343,391 48,911 1,768,677	1,271,850 314,545 38,649 1,625,043 1,625,043	1,246,179 308,196 37,869 1,592,244 1,592,244	Total 15,560,671 3,863,481 508,635 19,932,787	(Statement BG, Page BG 21.2, Line 80) ² x 1000 (Statement BG, Page BG 21.2, Line 81) ² x 1000 (Statement BG, Page BG 21.2, Line 82) ² x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 8 ² Line 26 Less Line 27	No. 21 22 23 24 25 26 27 28 29 30 31 32
No. 21 22 23 24 25 26 27 28 29 30 31 32 33	Maximum On-Peak Period Demand (kW) ¹ : Secondary Primary Transmission Total Check Figure Difference Maximum On-Peak Period Demand Rates (\$/kW): Secondary Primary	1,368,596 341,450 48,634 1,758,680	1,440,489 359,387 51,189 1,851,065 1,851,065 - \$ 3.16 \$ 3.05	1,516,000 378,226 53,873 1,948,099 \$ 3.16 \$ 3.05	1,376,375 343,391 48,911 1,768,677 \$ 3.16 \$ 3.05	1,271,850 314,545 38,649 1,625,043 	1,246,179 308,196 37,869 1,592,244 1,592,244 	Total 15,560,671 3,863,481 508,635 19,932,787	(Statement BG, Page BG 21.2, Line 80) ² x 1000 (Statement BG, Page BG 21.2, Line 81) ² x 1000 (Statement BG, Page BG 21.2, Line 82) ² x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 8 ² Line 26 Less Line 27 Statement BL, Page BL-1, Lines 11 & 12, Col. D ³ Statement BL, Page BL-1, Lines 11 & 12, Col. C ³	No. 21 22 23 24 25 26 27 28 29 30 31 32 33
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34	Maximum On-Peak Period Demand (kW) ¹ : Secondary Primary Transmission Total Check Figure Difference Maximum On-Peak Period Demand Rates (\$\s'kW\$): Secondary Primary Transmission	1,368,596 341,450 48,634 1,758,680	1,440,489 359,387 51,189 1,851,065 1,851,065	1,516,000 378,226 53,873 1,948,099	1,376,375 343,391 48,911 1,768,677	1,271,850 314,545 38,649 1,625,043 1,625,043	1,246,179 308,196 37,869 1,592,244 1,592,244	Total 15,560,671 3,863,481 508,635 19,932,787	(Statement BG, Page BG 21.2, Line 80) ² x 1000 (Statement BG, Page BG 21.2, Line 81) ² x 1000 (Statement BG, Page BG 21.2, Line 82) ² x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 8 ² Line 26 Less Line 27	21 22 23 24 25 26 27 28 29 30 31 32 33 34
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35	Maximum On-Peak Period Demand (kW) ¹ : Secondary Primary Transmission Total Check Figure Difference Maximum On-Peak Period Demand Rates (\$/kW): Secondary Primary Transmission Maximum On-Peak Period Demand -	1,368,596 341,450 48,634 1,758,680	1,440,489 359,387 51,189 1,851,065 1,851,065 - \$ 3.16 \$ 3.05	1,516,000 378,226 53,873 1,948,099 \$ 3.16 \$ 3.05	1,376,375 343,391 48,911 1,768,677 \$ 3.16 \$ 3.05	1,271,850 314,545 38,649 1,625,043 	1,246,179 308,196 37,869 1,592,244 1,592,244 	Total 15,560,671 3,863,481 508,635 19,932,787	(Statement BG, Page BG 21.2, Line 80) ² x 1000 (Statement BG, Page BG 21.2, Line 81) ² x 1000 (Statement BG, Page BG 21.2, Line 82) ² x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 8 ² Line 26 Less Line 27 Statement BL, Page BL-1, Lines 11 & 12, Col. D ³ Statement BL, Page BL-1, Lines 11 & 12, Col. C ³	21 22 23 24 25 26 27 28 29 30 31 32 33 34 35
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	Maximum On-Peak Period Demand (kW) ¹ : Secondary Primary Transmission Total Check Figure Difference Maximum On-Peak Period Demand Rates (\$/kW): Secondary Primary Transmission Maximum On-Peak Period Demand - Revenues at Present Rates:	1,368,596 341,450 48,634 1,758,680 1,758,680 \$ 3.16 \$ 3.05 \$ 3.03	1,440,489 359,387 51,189 1,851,065 1,851,065 - \$ 3.16 \$ 3.05 \$ 3.03	\$ 3.16 \$ 3.05 \$ 3.03	1,376,375 343,391 48,911 1,768,677	1,271,850 314,545 38,649 1,625,043 1,625,043 - \$ 0.65 \$ 0.63 \$ 0.62	1,246,179 308,196 37,869 1,592,244 1,592,244 \$ 0.65 \$ 0.63 \$ 0.62	Total 15,560,671 3,863,481 508,635 19,932,787 19,932,787	(Statement BG, Page BG 21.2, Line 80) ² x 1000 (Statement BG, Page BG 21.2, Line 81) ² x 1000 (Statement BG, Page BG 21.2, Line 82) ² x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 8 ² Line 26 Less Line 27 Statement BL, Page BL-1, Lines 11 & 12, Col. D ³ Statement BL, Page BL-1, Lines 11 & 12, Col. B ³	21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	Maximum On-Peak Period Demand (kW) ¹ : Secondary Primary Transmission Total Check Figure Difference Maximum On-Peak Period Demand Rates (\$/kW): Secondary Primary Transmission Maximum On-Peak Period Demand - Revenues at Present Rates: Secondary Secondary	1,368,596 341,450 48,634 1,758,680 1,758,680 \$ 3.16 \$ 3.05 \$ 3.03	1,440,489 359,387 51,189 1,851,065 1,851,065 	\$ 3.16 \$ 3.05 \$ 4,790,561	1,376,375 343,391 48,911 1,768,677 1,768,677 \$ 3.16 \$ 3.05 \$ 3.03	1,271,850 314,545 38,649 1,625,043 1,625,043 - \$ 0.65 \$ 0.63 \$ 0.62	1,246,179 308,196 37,869 1,592,244 1,592,244 - \$ 0.65 \$ 0.63 \$ 0.62	Total 15,560,671 3,863,481 508,635 19,932,787	(Statement BG, Page BG 21.2, Line 80) ² x 1000 (Statement BG, Page BG 21.2, Line 81) ² x 1000 (Statement BG, Page BG 21.2, Line 82) ² x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 8 ² Line 26 Less Line 27 Statement BL, Page BL-1, Lines 11 & 12, Col. D ³ Statement BL, Page BL-1, Lines 11 & 12, Col. B ³ Line 23 x Line 32	21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Maximum On-Peak Period Demand (kW) ¹ : Secondary Primary Transmission Total Check Figure Difference Maximum On-Peak Period Demand Rates (\$\s'kW\$): Secondary Primary Transmission Maximum On-Peak Period Demand - Revenues at Present Rates: Secondary Primary	1,368,596 341,450 48,634 1,758,680 1,758,680 \$ 3.16 \$ 3.05 \$ 3.03	1,440,489 359,387 51,189 1,851,065 1,851,065 5 3.05 \$ 3.05 \$ 3.03 \$ 4,551,944 1,096,130	\$\colon \text{Sep-25}\$ 1,516,000 378,226 53,873 1,948,099 1,948,099 \$\colon \text{3.16}\$ \$\colon \text{3.05}\$ \$\colon \text{3.05}\$ \$\colon \text{4,790,561}\$ 1,153,590	1,376,375 343,391 48,911 1,768,677 1,768,677 \$ 3.16 \$ 3.05 \$ 3.03	1,271,850 314,545 38,649 1,625,043 1,625,043 - \$ 0.65 \$ 0.63 \$ 0.62	1,246,179 308,196 37,869 1,592,244 1,592,244 - \$ 0.65 \$ 0.63 \$ 0.62 \$ 810,017 194,164	Total 15,560,671 3,863,481 508,635 19,932,787	(Statement BG, Page BG 21.2, Line 80) ² x 1000 (Statement BG, Page BG 21.2, Line 81) ² x 1000 (Statement BG, Page BG 21.2, Line 82) ² x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 8 ² Line 26 Less Line 27 Statement BL, Page BL-1, Lines 11 & 12, Col. D ³ Statement BL, Page BL-1, Lines 11 & 12, Col. C ³ Statement BL, Page BL-1, Lines 11 & 12, Col. B ³ Line 23 x Line 32 Line 24 x Line 33	21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	Maximum On-Peak Period Demand (kW) ¹ : Secondary Primary Transmission Total Check Figure Difference Maximum On-Peak Period Demand Rates (\$\s'kW\$): Secondary Primary Transmission Maximum On-Peak Period Demand - Revenues at Present Rates: Secondary Primary Transmission	1,368,596 341,450 48,634 1,758,680 1,758,680 \$ 3.16 \$ 3.05 \$ 3.03	1,440,489 359,387 51,189 1,851,065 1,851,065 - \$ 3.16 \$ 3.05 \$ 3.03	\$ 3.16 \$ 3.05 \$ 4,790,561 \$ 1,153,590 \$ 163,234	1,376,375 343,391 48,911 1,768,677 1,768,677 \$ 3.16 \$ 3.05 \$ 3.03	1,271,850 314,545 38,649 1,625,043 1,625,043 - \$ 0.65 \$ 0.63 \$ 0.62	1,246,179 308,196 37,869 1,592,244 1,592,244 - \$ 0.65 \$ 0.63 \$ 0.62 \$ 810,017 194,164 23,479	Total 15,560,671 3,863,481 508,635 19,932,787 19,932,787 - \$ 27,558,997 \$ 6,630,172 \$ 910,567	(Statement BG, Page BG 21.2, Line 80) ² x 1000 (Statement BG, Page BG 21.2, Line 81) ² x 1000 (Statement BG, Page BG 21.2, Line 81) ² x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 8 ² Line 26 Less Line 27 Statement BL, Page BL-1, Lines 11 & 12, Col. D ³ Statement BL, Page BL-1, Lines 11 & 12, Col. B ³ Line 23 x Line 32 Line 24 x Line 33 Line 25 x Line 34	21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39
No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Maximum On-Peak Period Demand (kW) ¹ : Secondary Primary Transmission Total Check Figure Difference Maximum On-Peak Period Demand Rates (\$\s'kW\$): Secondary Primary Transmission Maximum On-Peak Period Demand - Revenues at Present Rates: Secondary Primary	1,368,596 341,450 48,634 1,758,680 1,758,680 \$ 3.16 \$ 3.05 \$ 3.03	1,440,489 359,387 51,189 1,851,065 1,851,065 5 3.05 \$ 3.05 \$ 3.03 \$ 4,551,944 1,096,130	\$ 3.16 \$ 3.05 \$ 4,790,561 \$ 1,153,590 \$ 163,234	1,376,375 343,391 48,911 1,768,677 1,768,677 \$ 3.16 \$ 3.05 \$ 3.03	1,271,850 314,545 38,649 1,625,043 1,625,043 - \$ 0.65 \$ 0.63 \$ 0.62	1,246,179 308,196 37,869 1,592,244 1,592,244 - \$ 0.65 \$ 0.63 \$ 0.62 \$ 810,017 194,164 23,479	Total 15,560,671 3,863,481 508,635 19,932,787	(Statement BG, Page BG 21.2, Line 80) ² x 1000 (Statement BG, Page BG 21.2, Line 81) ² x 1000 (Statement BG, Page BG 21.2, Line 82) ² x 1000 Sum Lines 23; 24; 25 Statement BG, Page BG-19, Line 8 ² Line 26 Less Line 27 Statement BL, Page BL-1, Lines 11 & 12, Col. D ³ Statement BL, Page BL-1, Lines 11 & 12, Col. C ³ Statement BL, Page BL-1, Lines 11 & 12, Col. B ³ Line 23 x Line 32 Line 24 x Line 33	No. 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38

 $^{^{1}\}quad \text{Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.}$

 $^{^2}$ $\,$ Pages BG-21.2, BG-18, and BG-19 are found in Statement BG.

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.

Line			(A)		(B)		(C)		(D)		(E)		(F)	(G)		Line
No.	Description		Jan-25		Feb-25	N	Mar-25	Aj	or-25		May-25		Jun-25		Reference	No.
1	Maximum Demand															١,
	-															1
2	at the Time of System Peak (kW)														(G	2
3	Secondary		-		-		-		-		-		-		(Statement BG, Page BG-21.3, Line 126) 2x1000	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	Maximum Demand at the															10
11	Time of System Peak Rates (\$/kW):														2	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	Maximum Demand at the Time of System															15
16	Peak - Revenues at Present Rates:															16
17	Secondary	\$		\$		\$	-	\$		\$	-	\$			Line 3 x Line 12	17
18	Primary Transmission		47,180		40,985		43,774 99,894		45,990		45,223		388,544		Line 4 x Line 13 Line 5 x Line 14	18
19 20	1 ransmission Subtotal	6	107,668 154,848	•	93,530 134,515	S	143,668		104,953 150,943	\$	103,203 148,426	\$	856,853 1,245,397		Sum Line 17; 18; 19	19 20
21	Subtotal	3	134,848	3	134,313	3	143,008)	130,943	Þ	148,420	Þ	1,243,397		Sum Lines 17; 18; 19	20
22	Revenues at Present Rates:															22
22	Revenues at 1 resent reates.															22
															Statement BH, Page BH-5 Line 21 + Page BH-6	
23	Secondary	\$ 2	21,780,070	\$ 2	0,916,887	\$ 2	0,790,430	\$ 20,	780,876	\$ 2	21,036,546	\$ 2	24,977,356		Line 17 + Page BH-7 Line 17 + Page BH-8 Line 17	23
	•															
															Statement BH, Page BH-5 Line 22 + Page BH-6	
24	Primary	\$	5,890,158	\$	5,573,457	\$	5,598,217	\$ 5,	638,703	\$	5,682,419	\$	7,126,126		Line 18 + Page BH-7 Line 18 + Page BH-8 Line 18	24
															Statement BH, Page BH-5 Line 23 + Page BH-6	
25	Transmission										1,934,879				Line 19 + Page BH-7 Line 19 + Page BH-8 Line 19	
26	Total	\$ 2	29,686,659	\$ 2	28,267,950	\$ 2	8,267,070	\$ 28,	379,317	\$ 2	28,653,844	\$ 3	35,035,524		Sum Lines 23; 24; 25	26
27	T (IR (R)		00 (00 (50		0.067.050		0.267.070	6 20	270 217		20 (52 044		25 025 524		Sum Line 26; Statement BH, Page BH-5, Line 4	27
28	Total Revenues at Present Rates:	\$ 2	29,686,659	\$ 2	8,267,950	\$ 2	8,267,070	\$ 28,	3/9,317	\$ 2	28,653,844	\$:	35,035,524		Sum Line 20; Statement Bri, Page Bri-5, Line 4	28
Line		T	(A)		(B)		(C)	_	(D)		(E)		(F)	(G)		Line

Line		(A)	(B)	(C)	(D)	(E)	(F)	(G)		Line
No.	Description	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total	Reference	No.
29	Maximum Demand									29
	at the Time of System Peak (kW) 1									30
	• • • • • • • • • • • • • • • • • • • •								(G	
31	Secondary		-	-					(Statement BG, Page BG-21.3, Line 126) 2x1000	
32	Primary	44,064	43,096	42,612	38,620	37,750	44,778	467,459	(Statement BG, Page BG-21.3, Line 127) 2x1000	
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	
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
	Maximum Demand at the									38
39	Time of System Peak Rates (\$/kW):					_				39
40	Secondary	\$ -	s -	\$ -	\$ -	\$ -	\$ -		Statement BL, Page BL-1, Lines 19 & 20, Col. D	
41	Primary	\$ 10.22	\$ 10.22	\$ 10.22	\$ 10.22		\$ 1.25		Statement BL, Page BL-1, Lines 19 & 20, Col. C	
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	
43	Maximum Demand at the Time of System									43
	Peak - Revenues at Present Rates:					_				44
45 46	Secondary	\$ - 450,333	\$ 440,438	\$ 435,498	\$ - 394,692	\$ - 47,187	\$ - 55,973	\$ - \$ 2,435,816	Line 31 x Line 40 Line 32 x Line 41	45
46	Primary Transmission	993,114	971,292	960,399	870,409	107,684	127,733		Line 32 x Line 41 Line 33 x Line 42	46 47
48	Subtotal	\$ 1,443,447			\$ 1,265,101	\$ 154,871			Sum Lines 45; 46; 47	48
49	Sacrotal	ψ 1,113,117	1,111,730	0 1,575,070	0 1,203,101	Ψ 151,071	103,700	V 7,032,019	Sam Emes 15, 16, 17	49
	Revenues at Present Rates:									50
									Statement BH, Page BH-5 Line 45 + Page BH-6	
51	Secondary	\$ 27,378,553	\$ 28,816,759	\$ 30,327,362	\$ 27,534,169	\$ 21,982,654	\$ 21,538,969	\$ 287,860,631	Line 37 + Page BH-7 Line 37 + Page BH-8 Line 45	5 51
									Statement BH, Page BH-5 Line 46 + Page BH-6	
52	Primary	\$ 7,888,638	\$ 8,196,699	\$ 8,537,551	\$ 7,749,024	\$ 5,936,631	\$ 6,004,277	\$ 79,821,900	Line 38 + Page BH-7 Line 38 + Page BH-8 Line 46	6 52
									G	
53	Transmission	\$ 2270.722	e 2 222 402	© 2 227 212	\$ 2.016.205	\$ 2010 210	\$ 2226.249	\$ 20,001,609	Statement BH, Page BH-5 Line 47 + Page BH-6 Line 39 + Page BH-7 Line 39 + Page BH-8 Line 47	
54	Total							\$ 397,584,229	Sum Lines 51; 52; 53	54
55	1000	\$ 50,057,515	0 10,5 15,5 10	0 12,172,220	\$ 30,233,500	\$ 25,550,001	\$ 25,075,557	\$ 557,501,225	Sam 2mes 31, 32, 33	55
55										55
56	Total Revenues at Present Rates:	\$ 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
					, , , , , ,	, , , , , , , , , , , , , , , , , , , ,			1	
	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.

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			(A)	(B)		(C)	(D)		(E)		(F)	(G)		Line
No.	Description		Jan-25	Feb-25		Mar-25	Apr-25		May-25		Jun-25		Reference	No.
1	Energy Revenues:													1
2	Commodity Sales - kWh Commodity Rate - \$/kWh		595,720	724,4	30	727,400	931,38	0	258,380		110,630		(Page BG-21.3, Line 160) ² x 1000	2 3
4	Total Commodity Revenues	\$	-	\$		\$ -	\$ -	\$	-	\$	-		Line 2 x Line 3	4
5	New Color Let Describe 1 (000/) (LW) to													5
6	Non-Coincident Demand (90%) (kW) 1: Primary		11,856	15,9	80	15,650	15,84)	8,780		8,690		(Page BG-21.3, Line 162) x 1000	7
8														8
9 10	Non-Coincident Demand (90%) Rates (\$/kW):													9 10
11	Primary	\$	0.87	\$ 0	.87	\$ 0.87	\$ 0.8	7 \$	0.87	\$	0.87		Statement BL, Page BL-1, Line 29, Col. C ³	11
12	Non-Coincident Demand (90%) -													12
13 14	Revenues at Changed Rates: Primary	s	10,315	\$ 13,9	03	\$ 13,616	\$ 13,78	l s	7,639	\$	7,560		Line 7 x Line 11	13 14
15	•							'	.,		.,			15
16 17	Maximum Demand													16 17
18	at the Time of System Peak (kW) 4: Primary		-			=	-		-		-		(Page BG-21.3, Line 164) x 1000	18
19														19
20 21	Maximum Demand at the Time of System Peak Rates (\$/kW):													20 21
22	Primary	\$	0.92	\$ 0	.92	\$ 0.92	\$ 0.9	2 \$	0.92	\$	0.92		Statement BL, Page BL-1, Lines 31 & 32, Col. C ³	22
23														23
24 25	Maximum Demand at the Time of System Peak - Revenues at Changed Rates:													24 25
26	Primary	\$	-	\$	-	\$ -	\$ -	\$	-	\$	-		Line 18 x Line 22	26
27 28	Total Revenues	\$	10,315	\$ 13,9	03	\$ 13,616	\$ 13,78	1 \$	7,639	\$	7,560		Sum Lines 4; 14; 26	27 28
							,		.,,		,,,,,,			
								-1						
Line			(A)	(B)		(C)	(D)		(E)		(F)	(G)		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.
	Description Energy Revenues:												Reference	
No. 29 30	Energy Revenues: Commodity Sales - kWh		Jul-25 125,900		50	Sep-25 40,380			Nov-25 1,353,380				Reference (Page BG-21.3, Line 160) ² x 1000	No. 29 30
No.	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh	\$	Jul-25	Aug-25		Sep-25 40,380	Oct-25		Nov-25	\$	Dec-25 517,860 0	Total		No. 29
No. 29 30 31 32 33	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues		Jul-25 125,900 0	Aug-25	50	Sep-25 40,380	Oct-25	0	Nov-25 1,353,380 0		Dec-25 517,860 0	Total 6,718,230	(Page BG-21.3, Line 160) ² x 1000	No. 29 30 31 32 33
No. 29 30 31 32 33 34	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues Non-Coincident Demand (90%) (kW) 1:		Jul-25 125,900 0 -	Aug-25	50	Sep-25 40,380 0 \$ -	Oct-25	0 \$	Nov-25 1,353,380 0		517,860 0	Total 6,718,230 \$ -	(Page BG-21.3, Line 160) ² x 1000 Line 30 x Line 31	No. 29 30 31 32 33 34
No. 29 30 31 32 33	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues		Jul-25 125,900 0	Aug-25	50	Sep-25 40,380	Oct-25	0 \$	Nov-25 1,353,380 0		Dec-25 517,860 0	Total 6,718,230	(Page BG-21.3, Line 160) ² x 1000	29 30 31 32 33 34 35 36
No. 29 30 31 32 33 34 35 36 37	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues Non-Coincident Demand (90%) (kW) 1: Primary Non-Coincident Demand (90%)		Jul-25 125,900 0 -	Aug-25	50	Sep-25 40,380 0 \$ -	Oct-25	0 \$	Nov-25 1,353,380 0		517,860 0	Total 6,718,230 \$ -	(Page BG-21.3, Line 160) ² x 1000 Line 30 x Line 31	No. 29 30 31 32 33 34 35 36 37
No. 29 30 31 32 33 34 35 36 37 38	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues Non-Coincident Demand (90%) (kW) 1: Primary Non-Coincident Demand (90%) Rates (\$/kW):	\$	125,900 0 - 9,890	Aug-25	50 0	\$\frac{40,380}{0}\$\$ 7,990	Oct-25 1,332,720 \$ -) 0 8	Nov-25 1,353,380 0 - 16,610	\$	517,860 0 - 9,790	Total 6,718,230 \$ -	(Page BG-21.3, Line 160) ² x 1000 Line 30 x Line 31 (Page BG-21.3, Line 162) x 1000	No. 29 30 31 32 33 34 35 36 37 38
No. 29 30 31 32 33 34 35 36 37 38 39 40	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$\second{s}\kWh Total Commodity Revenues Non-Coincident Demand (90%) (kW) \(^1\): Primary Non-Coincident Demand (90%) Rates (\$\second{s}\kW): Primary Non-Coincident Demand (90%) -		Jul-25 125,900 0 -	Aug-25	50 0	Sep-25 40,380 0 \$ -	Oct-25) 0 8	Nov-25 1,353,380 0		517,860 0	Total 6,718,230 \$ -	(Page BG-21.3, Line 160) ² x 1000 Line 30 x Line 31	No. 29 30 31 32 33 34 35 36 37 38 39 40
No. 29 30 31 32 33 34 35 36 37 38 39 40 41	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$\(^k\)KWh Total Commodity Revenues Non-Coincident Demand (90%) (kW) \(^k\) Primary Non-Coincident Demand (90%) Rates (\(^k\)KW): Primary Non-Coincident Demand (90%) - Revenues at Changed Rates:	\$	125,900 0 - 9,890	Aug-25 \$ 7,5	50 0	\$\frac{40,380}{0}\$\$ -\frac{7,990}{\$}\$ \$ 0.87	1,332,720 \$ - 16,940 \$ 0.8) 0 \$	1,353,380 0 - 16,610 0.87	\$	517,860 0 - 9,790	Total 6,718,230 \$ - 146,006	(Page BG-21.3, Line 160) ² x 1000 Line 30 x Line 31 (Page BG-21.3, Line 162) x 1000 Statement BL, Page BL-1, Line 29, Col. C ³	No. 29 30 31 32 33 34 35 36 37 38 39 40 41
No. 29 30 31 32 33 34 35 36 37 38 39 40	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$\second{s}\kWh Total Commodity Revenues Non-Coincident Demand (90%) (kW) \(^1\): Primary Non-Coincident Demand (90%) Rates (\$\second{s}\kW): Primary Non-Coincident Demand (90%) -	\$	125,900 0 - 9,890	Aug-25 \$ 7,5	50 0	\$\frac{40,380}{0}\$\$ 7,990	Oct-25 1,332,720 \$ -) 0 \$	Nov-25 1,353,380 0 - 16,610	\$	517,860 0 - 9,790	Total 6,718,230 \$ -	(Page BG-21.3, Line 160) ² x 1000 Line 30 x Line 31 (Page BG-21.3, Line 162) x 1000	No. 29 30 31 32 33 34 35 36 37 38 39 40
No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$\second{S}\text{kWh} Total Commodity Revenues Non-Coincident Demand (90%) (kW) \(^1\): Primary Non-Coincident Demand (90%) Rates (\(^1\)\text{kW}): Primary Non-Coincident Demand (90%) - Revenues at Changed Rates: Primary Maximum Demand	\$	125,900 0 - 9,890	Aug-25 \$ 7,5	50 0	\$\frac{40,380}{0}\$\$ -\frac{7,990}{\$}\$ \$ 0.87	1,332,720 \$ - 16,940 \$ 0.8) 0 \$	1,353,380 0 - 16,610 0.87	\$	517,860 0 - 9,790	Total 6,718,230 \$ - 146,006	(Page BG-21.3, Line 160) ² x 1000 Line 30 x Line 31 (Page BG-21.3, Line 162) x 1000 Statement BL, Page BL-1, Line 29, Col. C ³	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues Non-Coincident Demand (90%) (kW) 1: Primary Non-Coincident Demand (90%) Rates (\$/kW): Primary Non-Coincident Demand (90%) - Revenues at Changed Rates: Primary Maximum Demand at the Time of System Peak (kW) 4:	\$	125,900 0 - 9,890	Aug-25 \$ 7,5	50 0	\$\frac{40,380}{0}\$\$ -\frac{7,990}{\$}\$\$ 0.87	1,332,720 \$ - 16,940 \$ 0.8) 0 \$	Nov-25 1,353,380 0 - 16,610 0.87 14,451	\$	517,860 0 - 9,790	Total 6,718,230 \$ - 146,006	(Page BG-21.3, Line 160) ² x 1000 Line 30 x Line 31 (Page BG-21.3, Line 162) x 1000 Statement BL, Page BL-1, Line 29, Col. C ³ Line 35 x Line 39	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$\second{S}\text{kWh} Total Commodity Revenues Non-Coincident Demand (90%) (kW) \(^1\): Primary Non-Coincident Demand (90%) Rates (\(^1\)\text{kW}): Primary Non-Coincident Demand (90%) - Revenues at Changed Rates: Primary Maximum Demand	\$	125,900 0 - 9,890	Aug-25 \$ 7,5	50 0	\$\frac{40,380}{0}\$\$ -\frac{7,990}{\$}\$\$ 0.87	1,332,720 \$ - 16,940 \$ 0.8) 0 \$	1,353,380 0 - 16,610 0.87	\$	517,860 0 - 9,790	Total 6,718,230 \$ - 146,006	(Page BG-21.3, Line 160) ² x 1000 Line 30 x Line 31 (Page BG-21.3, Line 162) x 1000 Statement BL, Page BL-1, Line 29, Col. C ³	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47
No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$\second{S}\kWh Total Commodity Revenues Non-Coincident Demand (90%) (kW) \(^1\): Primary Non-Coincident Demand (90%) Rates (\$\second{S}\kW): Primary Non-Coincident Demand (90%) - Revenues at Changed Rates: Primary Maximum Demand at the Time of System Peak (kW) \(^4\): Primary Maximum Demand at the	\$	125,900 0 - 9,890	Aug-25 \$ 7,5	50 0	\$\frac{40,380}{0}\$\$ -\frac{7,990}{\$}\$\$ 0.87	1,332,720 \$ - 16,940 \$ 0.8) 0 \$	Nov-25 1,353,380 0 - 16,610 0.87 14,451	\$	517,860 0 - 9,790	Total 6,718,230 \$ - 146,006	(Page BG-21.3, Line 160) ² x 1000 Line 30 x Line 31 (Page BG-21.3, Line 162) x 1000 Statement BL, Page BL-1, Line 29, Col. C ³ Line 35 x Line 39	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48
29 30 31 32 33 34 45 46 47 48 49	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$\sets \text{kWh} Total Commodity Revenues Non-Coincident Demand (90%) (kW) \(^1\): Primary Non-Coincident Demand (90%) Rates (\$\sets \text{kW}): Primary Non-Coincident Demand (90%) - Revenues at Changed Rates: Primary Maximum Demand at the Time of System Peak (kW) \(^4\): Primary Maximum Demand at the Time of System Peak Rates (\$\sets \text{kW}):	s s	125,900 0 - 9,890 0.87 8,604	Aug-25 \$ 7,5 \$ 0 \$ 6,5	50 0 0 990 87	\$ 40,380 0 \$ - 7,990 \$ 0.87 \$ 6,951	S 0.8 \$ 14,73:	77 \$	1,353,380 0 - 16,610 0.87 14,451 7,580.00	\$	9,790 0.87 8,517	Total 6,718,230 \$ - 146,006	(Page BG-21.3, Line 160) ² x 1000 Line 30 x Line 31 (Page BG-21.3, Line 162) x 1000 Statement BL, Page BL-1, Line 29, Col. C ³ Line 35 x Line 39 (Page BG-21.3, Line 164) x 1000	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49
No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues Non-Coincident Demand (90%) (kW) 1: Primary Non-Coincident Demand (90%) Rates (\$/kW): Primary Non-Coincident Demand (90%) - Revenues at Changed Rates: Primary Maximum Demand at the Time of System Peak (kW) 4: Primary Maximum Demand at the Time of System Peak Rates (\$/kW): Primary	\$	125,900 0 - 9,890	Aug-25 \$ 7,5 \$ 0 \$ 6,5	50 0 0 990 87	\$\frac{40,380}{0}\$\$ -\frac{7,990}{\$}\$\$ 0.87	S 0.8 \$ 14,73:	77 \$	Nov-25 1,353,380 0 - 16,610 0.87 14,451	\$	517,860 0 - 9,790	Total 6,718,230 \$ - 146,006	(Page BG-21.3, Line 160) ² x 1000 Line 30 x Line 31 (Page BG-21.3, Line 162) x 1000 Statement BL, Page BL-1, Line 29, Col. C ³ Line 35 x Line 39	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51
29 30 31 32 33 34 35 366 37 38 39 40 41 42 43 44 45 56 51 51 52	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues Non-Coincident Demand (90%) (kW) 1: Primary Non-Coincident Demand (90%) Rates (\$/kW): Primary Non-Coincident Demand (90%) - Revenues at Changed Rates: Primary Maximum Demand at the Time of System Peak (kW) 4: Primary Maximum Demand at the Time of System Peak Rates (\$/kW): Primary Maximum Demand at the Time of System Peak Rates (\$/kW): Primary Maximum Demand at the Time of System	s s	125,900 0 - 9,890 0.87 8,604	Aug-25 \$ 7,5 \$ 0 \$ 6,5	50 0 0 990 87	\$ 40,380 0 \$ - 7,990 \$ 0.87 \$ 6,951	S 0.8 \$ 14,73:	77 \$	1,353,380 0 - 16,610 0.87 14,451 7,580.00	\$	9,790 0.87 8,517	Total 6,718,230 \$ - 146,006	(Page BG-21.3, Line 160) ² x 1000 Line 30 x Line 31 (Page BG-21.3, Line 162) x 1000 Statement BL, Page BL-1, Line 29, Col. C ³ Line 35 x Line 39 (Page BG-21.3, Line 164) x 1000	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 50 50 51 52
29 30 31 32 33 34 43 55 46 47 48 49 50 51 52 53 54	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues Non-Coincident Demand (90%) (kW) 1: Primary Non-Coincident Demand (90%) Rates (\$/kW): Primary Non-Coincident Demand (90%) - Revenues at Changed Rates: Primary Maximum Demand at the Time of System Peak (kW) 4: Primary Maximum Demand at the Time of System Peak Rates (\$/kW): Primary	s s	125,900 0 - 9,890 0.87 8,604	Aug-25 \$ 7,5 \$ 0 \$ 6,5	50 0 0 990 887 551	\$ 40,380 0 \$ - 7,990 \$ 0.87 \$ 6,951	S 0.8 \$ 14,73:	77 \$	1,353,380 0 - 16,610 0.87 14,451 7,580.00	\$	9,790 0.87 8,517	Total 6,718,230 \$ - 146,006	(Page BG-21.3, Line 160) ² x 1000 Line 30 x Line 31 (Page BG-21.3, Line 162) x 1000 Statement BL, Page BL-1, Line 29, Col. C ³ Line 35 x Line 39 (Page BG-21.3, Line 164) x 1000	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 56 51 52 53 54 55	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues Non-Coincident Demand (90%) (kW) 1: Primary Non-Coincident Demand (90%) Rates (\$/kW): Primary Non-Coincident Demand (90%) - Revenues at Changed Rates: Primary Maximum Demand at the Time of System Peak (kW) 4: Primary Maximum Demand at the Time of System Peak Rates (\$/kW): Primary Maximum Demand at the Time of System Peak - Revenues at Changed Rates: Primary	s s	125,900 0 - 9,890 0.87 8,604 - 0.92	\$ 7,5 \$ 0 \$ 6,5 \$	50 0 0 990 87 51	\$\frac{40,380}{0}\$\frac{\$\\$ -\}{7,990}\$\$\$\$ 0.87\$	\$ 0.8 \$ 14,73:	77 \$ \$ \$ \$ \$ \$	1,353,380 0 16,610 0.87 14,451 7,580.00 0.92 6,974	\$ \$ \$	9,790 0.87 8,517 - 0.92	Total 6,718,230 \$ - 146,006 127,025 7,580	(Page BG-21.3, Line 160) ² x 1000 Line 30 x Line 31 (Page BG-21.3, Line 162) x 1000 Statement BL, Page BL-1, Line 29, Col. C ³ Line 35 x Line 39 (Page BG-21.3, Line 164) x 1000 Statement BL, Page BL-1, Lines 31 & 32, Col. C ³ Line 46 x Line 50	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55
29 30 31 32 33 34 43 55 46 47 48 49 50 51 52 53 54	Energy Revenues: Commodity Sales - kWh Commodity Rate - \$/kWh Total Commodity Revenues Non-Coincident Demand (90%) (kW) 1: Primary Non-Coincident Demand (90%) Rates (\$/kW): Primary Non-Coincident Demand (90%) - Revenues at Changed Rates: Primary Maximum Demand at the Time of System Peak (kW) 4: Primary Maximum Demand at the Time of System Peak Rates (\$/kW): Primary Maximum Demand at the Time of System Peak Rates (\$/kW): Primary Maximum Demand at the Time of System Peak - Revenues at Changed Rates:	s s	125,900 0 - 9,890 0.87 8,604	\$ 7,5 \$ 0 \$ 6,5 \$	50 0 0 990 87 51	\$ 40,380	\$ 0.8 \$ 14,73:	77 \$ \$ \$ \$ \$ \$	1,353,380 0 16,610 0.87 14,451 7,580.00	\$ \$ \$	9,790 0.87 8,517	Total 6,718,230 \$ - 146,006 127,025 7,580	(Page BG-21.3, Line 160) ² x 1000 Line 30 x Line 31 (Page BG-21.3, Line 162) x 1000 Statement BL, Page BL-1, Line 29, Col. C ³ Line 35 x Line 39 (Page BG-21.3, Line 164) x 1000 Statement BL, Page BL-1, Lines 31 & 32, Col. C ³	No. 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54

- 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.
- 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.

Line			(A)		(B)	(C)		(D)		(E)	1	(F)	(G)		Line
No.	Description		Jan-25	F	Feb-25	Mar-25		Apr-25	N	May-25		Jun-25	(6)	Reference	No.
	•							•							
1	Energy Revenues:														1
2	Commodity Sales - kWh		16,898,596	18	8,281,426	16,418,92	8	17,288,753	2	0,061,665		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	Non-Coincident Demand (100%) (kW) 1:														6
7	Secondary		42,609		46,096	41,40	0	43,593		50,585		53,140		(Statement BG, Page BG-21.4, Line 187) ² x 1000	7
8	Primary		18,672		20,200	18,14	2	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	59,54	2	62,696		72,752		74,378		Sum Lines 7; 8; 9	10
11	Check Figure		61,281		66,296	59,54	2	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	Non-Coincident Demand (100%)														14
15	Rates (\$/kW):														15
16	Secondary	\$	8.62	\$	8.62	\$ 8.6	2	\$ 8.62	\$	8.62	\$	8.62		Statement BL, Page BL-1, Line 37, Col. D 3	16
17	Primary	\$	8.32	\$	8.32	\$ 8.3	2	\$ 8.32	\$	8.32	\$	8.32		Statement BL, Page BL-1, Line 37, Col. C 3	17
18	Transmission	\$	8.28	s	8.28	\$ 8.2	8	\$ 8.28	\$	8.28	\$	8.28		Statement BL, Page BL-1, Line 37, Col. B 3	18
19	Non-Coincident Demand (100%) -										-			, 6	19
20	Revenues at Changed Rates:														20
21	Secondary	\$	367,291	\$	397,347	\$ 356,86	5	\$ 375,771	\$	436,040	\$	458,069		Line 7 x Line 16	21
22	Primary		155,353		168,066	150,94	3	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	\$ 507,80	9	\$ 534,711	\$	620,472	\$	634,763		Sum Lines 21; 22; 23	24
		1													
x ·	I	-	(4)	1	(D)	(60)		(D)		(ID)	1	(T)	(6)		l
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
110.	Description		Jui-23	P	1ug-23	3ep-23		OCI-23	1	NOV-23	-	Dec-23	iotai	Reference	INO.
25	Energy Revenues:														25
26	Commodity Sales - kWh		23,004,136	2	2,863,151	21,957,61	0	21,563,168	1	8,985,959		18,145,457	236,072,050	(Statement BG, Page BG-21.4, Line 169) 2 x 1000	26
27	Commodity Rate - \$/kWh		0.,000		0.000,101	21,757,01	0	21,303,108	l	0,705,759		0,173,737	230,072,030	(Samement BO, 1 age BO 21.4, Diffe 107) X 1000	27
28	Total Commodity Revenues	¢	- 0	•	- 0	e -		<u> </u>	2	- 0	•	- 0	¢	Line 26 v Line 27	28

I	Line			(A)		(B)		(C)	(D)		(E)	(F)		(G)		Line
1	No.	Description		Jul-25	1	Aug-25	S	ep-25	Oct-25		Nov-25	Dec-25		Total	Reference	No.
		-														
	25	Energy Revenues:														25
	26	Commodity Sales - kWh	2	23,004,136	2	2,863,151	21	,957,610	21,563,168	1	8,985,959	18,145,457	2	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	Non-Coincident Demand (100%) (kW) 1:														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	Non-Coincident Demand (100%)														38
	39	Rates (\$/kW):														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	Non-Coincident Demand (100%) -													-	43
	44	Revenues at Changed Rates:														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

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

			(1)	(2)	((3) = (1) + (2)		
Line No.	Components	Н	igh Voltage TRR	Low Voltage TRR		Combined TRR	Notes & Reference	Line No.
	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
3	Wholesale TRBAA Forecast ¹	\$	(50,218,996)	\$ 814,739	\$	(49,404,257)	2024 TRBAA Wholesale Stmt BL; Page 1; Line 3	3
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 7 8	Wholesale Net Transmission Revenue Requirement	\$	435,136,178	\$ 511,861,648	\$	946,997,826	Sum Lines 1; 3; 5	7
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 11	Utility Specific Access Charges (\$/MWH)	\$	22.8506	\$ 26.8797	\$	49.7303	Line 7 / Line 9	10 11

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

			(A)	((B)	(C)		(D)	(E)	(F)		(G)	(H)	(I)	(J)		(K)	(L)		(M)	(N)	
Line No.	Customer Class	Ja	an-25	Fe	eb-25	Mar-25		Apr-25	May-25	Jun-25	;	Jul-25	Aug-25	Sep-25	Oct-25		Nov-25	Dec-25		Total	Reference	Line No.
1	Billing Determinants (kWh)		7,564		7,564	7,56	4	7,564	7,564	7,5	64	7,564	7,564	7,564	7,56	4	7,564	7,564		90,763	Stmt BD; Page -3.1; Line "Sale for Resale" * 1000	1
2 3																						2 3
4 5	HV Access Charge Rate (\$/kwh)1	\$	0.01353	\$ 0	0.01353	\$ 0.0135	3 \$	0.01353	\$ 0.01353	\$ 0.013	353	\$ 0.01353	\$ 0.01353	\$ 0.01353	\$ 0.0135	3 \$	0.01353	\$ 0.01353			See Note 1	4 5
6	LV Access Charge Rate (\$/kwh)	\$	0.02688	\$ 0	0.02688	\$ 0.0268	8 \$	0.02688	\$ 0.02688	\$ 0.026	88	\$ 0.02688	\$ 0.02688	\$ 0.02688	\$ 0.0268	8 \$	0.02688	\$ 0.02688			Page BG-15; Line 11; Col. (2) / 1000	6
8					402															4.000		8
10	HV Access Charge Revenues	\$	102	\$	102			102	\$ 102		.02					2 \$				1,228	Line 1 x Line 4	10
11 12	LV Access Charge Revenues		203		203	20	13	203	203	2	203	203	203	203	20	13	203	203	-	2,440	Line 1 x Line 6	11 12
13	TOTAL Revenues	\$	306	\$	306	\$ 30	6 \$	306	\$ 306	\$ 3	306	\$ 306	\$ 306	\$ 306	\$ 30	6 \$	306	\$ 306	\$	3,668	Line 9 + Line 11	13

NOTES

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		(A)	(B)	(C)	(D)	(E)	(F)	(G)		Line
No.	Description	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	(-)	Reference	No.
	1				•					
1	Demand - Billing									1
2	Determinants (kW):									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	Demand Rates (\$/kW):									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		•	•	•	•	•	•		, 6 , ,	14
15	Revenues at Present Rates:									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	T-4-1 D									20 21
21 22	Total Revenues at Present Rates:	\$ 1,189,897	\$ 1180807	\$ 1,189,897	\$ 1,189,897	\$ 1,189,897	\$ 1,189,897		Line 19	21
22	at 1 resent Rates.	\$ 1,169,697	\$ 1,169,697	\$ 1,169,697	\$ 1,169,697	\$ 1,109,097	\$ 1,169,697		Ellic 19	22
Line		(A)	(B)	(C)	(D)	(E)	(F)	(G)		Line
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.
No.	Description	. ,				` '		` '	Reference	No.
No. 23	Description Demand - Billing	. ,				` '		` '	Reference	No.
No. 23 24	Demand - Billing Determinants (kW):	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total	_	No. 23 24
No. 23 24 25	Demand - Billing Determinants (kW): Secondary	Jul-25 6,148	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total 73,776	(Statement BG, Page BG-21.4, Line 197) 1 x 1000	No. 23 24 25
No. 23 24 25 26	Demand - Billing Determinants (kW): Secondary Primary	Jul-25 6,148 84,682	Aug-25 6,148 84,682	Sep-25 6,148 84,682	Oct-25 6,148 84,682	Nov-25 6,148 84,682	Dec-25 6,148 84,682	Total 73,776 1,016,184	(Statement BG, Page BG-21.4, Line 197) 1 x 1000 (Statement BG, Page BG-21.4, Line 198) 1 x 1000	No. 23 24 25 26
No. 23 24 25 26 27	Demand - Billing Determinants (kW): Secondary Primary Transmission	Jul-25 6,148 84,682 54,676	Aug-25 6,148 84,682 54,676	Sep-25 6,148 84,682 54,676	Oct-25 6,148 84,682 54,676	Nov-25 6,148 84,682 54,676	Dec-25 6,148 84,682 54,676	Total 73,776 1,016,184 656,112	(Statement BG, Page BG-21.4, Line 197) 1 x 1000 (Statement BG, Page BG-21.4, Line 198) 1 x 1000 (Statement BG, Page BG-21.4, Line 199) 1 x 1000	No. 23 24 25 26 27
No. 23 24 25 26 27 28	Demand - Billing Determinants (kW): Secondary Primary Transmission Total	54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	73,776 1,016,184 656,112 1,746,072	(Statement BG, Page BG-21.4, Line 197) 1 x 1000 (Statement BG, Page BG-21.4, Line 198) 1 x 1000 (Statement BG, Page BG-21.4, Line 199) 1 x 1000 Sum Lines 25; 26; 27	No. 23 24 25 26 27 28
No. 23 24 25 26 27 28 29	Demand - Billing Determinants (kW): Secondary Primary Transmission Total Check Figure	Jul-25 6,148 84,682 54,676	Aug-25 6,148 84,682 54,676	Sep-25 6,148 84,682 54,676	Oct-25 6,148 84,682 54,676	Nov-25 6,148 84,682 54,676	Dec-25 6,148 84,682 54,676	Total 73,776 1,016,184 656,112	(Statement BG, Page BG-21.4, Line 197) 1 x 1000 (Statement BG, Page BG-21.4, Line 198) 1 x 1000 (Statement BG, Page BG-21.4, Line 199) 1 x 1000 Sum Lines 25; 26; 27 Statement BG, Page BG-19, Line 25 1	No. 23 24 25 26 27 28 29
No. 23 24 25 26 27 28 29 30	Demand - Billing Determinants (kW): Secondary Primary Transmission Total	54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	73,776 1,016,184 656,112 1,746,072	(Statement BG, Page BG-21.4, Line 197) 1 x 1000 (Statement BG, Page BG-21.4, Line 198) 1 x 1000 (Statement BG, Page BG-21.4, Line 199) 1 x 1000 Sum Lines 25; 26; 27	No. 23 24 25 26 27 28 29 30
No. 23 24 25 26 27 28 29 30 31	Demand - Billing Determinants (kW): Secondary Primary Transmission Total Check Figure Difference	54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	73,776 1,016,184 656,112 1,746,072	(Statement BG, Page BG-21.4, Line 197) 1 x 1000 (Statement BG, Page BG-21.4, Line 198) 1 x 1000 (Statement BG, Page BG-21.4, Line 199) 1 x 1000 Sum Lines 25; 26; 27 Statement BG, Page BG-19, Line 25 1	No. 23 24 25 26 27 28 29 30 31
No. 23 24 25 26 27 28 29 30 31 32	Demand - Billing Determinants (kW): Secondary Primary Transmission Total Check Figure Difference Demand Rates (\$/kW):	Jul-25 6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	6,148 84,682 54,676 145,506	73,776 1,016,184 656,112 1,746,072	(Statement BG, Page BG-21.4, Line 197) 1 x 1000 (Statement BG, Page BG-21.4, Line 198) 1 x 1000 (Statement BG, Page BG-21.4, Line 199) 1 x 1000 Sum Lines 25; 26; 27 Statement BG, Page BG-19, Line 25 1 Line 28 Less Line 29	No. 23 24 25 26 27 28 29 30 31 32
No. 23 24 25 26 27 28 29 30 31 32 33	Demand - Billing Determinants (kW): Secondary Primary Transmission Total Check Figure Difference Demand Rates (\$/kW): Secondary	54,676 145,506 145,506 \$ 8.48	6,148 84,682 54,676 145,506 - \$ 8.48	6,148 84,682 54,676 145,506 -	6,148 84,682 54,676 145,506 	6,148 84,682 54,676 145,506 	6,148 84,682 54,676 145,506 	73,776 1,016,184 656,112 1,746,072	(Statement BG, Page BG-21.4, Line 197) 1 x 1000 (Statement BG, Page BG-21.4, Line 198) 1 x 1000 (Statement BG, Page BG-21.4, Line 199) 1 x 1000 Sum Lines 25; 26; 27 Statement BG, Page BG-19, Line 25 1 Line 28 Less Line 29 Statement BL, Page BL-1, Line 41, Col. D ²	No. 23 24 25 26 27 28 29 30 31 32 33
No. 23 24 25 26 27 28 29 30 31 32 33 34	Demand - Billing Determinants (kW): Secondary Primary Transmission Total Check Figure Difference Demand Rates (\$/kW): Secondary Primary	54,676 145,506 145,506 \$ 8.48 \$ 8.18	6,148 84,682 54,676 145,506 	6,148 84,682 54,676 145,506 	6,148 84,682 54,676 145,506 	6,148 84,682 54,676 145,506 	6,148 84,682 54,676 145,506 	73,776 1,016,184 656,112 1,746,072	(Statement BG, Page BG-21.4, Line 197) 1 x 1000 (Statement BG, Page BG-21.4, Line 198) 1 x 1000 (Statement BG, Page BG-21.4, Line 199) 1 x 1000 Sum Lines 25; 26; 27 Statement BG, Page BG-19, Line 25 1 Line 28 Less Line 29 Statement BL, Page BL-1, Line 41, Col. D ² Statement BL, Page BL-1, Line 41, Col. C ²	No. 23 24 25 26 27 28 29 30 31 32 33 34
No. 23 24 25 26 27 28 29 30 31 32 33 34 35	Demand - Billing Determinants (kW): Secondary Primary Transmission Total Check Figure Difference Demand Rates (\$/kW): Secondary	54,676 145,506 145,506 \$ 8.48	6,148 84,682 54,676 145,506 	6,148 84,682 54,676 145,506 -	6,148 84,682 54,676 145,506 	6,148 84,682 54,676 145,506 -	6,148 84,682 54,676 145,506 	73,776 1,016,184 656,112 1,746,072	(Statement BG, Page BG-21.4, Line 197) 1 x 1000 (Statement BG, Page BG-21.4, Line 198) 1 x 1000 (Statement BG, Page BG-21.4, Line 199) 1 x 1000 Sum Lines 25; 26; 27 Statement BG, Page BG-19, Line 25 1 Line 28 Less Line 29 Statement BL, Page BL-1, Line 41, Col. D ²	No. 23 24 25 26 27 28 29 30 31 32 33 34 35
No. 23 24 25 26 27 28 29 30 31 32 33 34 35 36	Demand - Billing Determinants (kW): Secondary Primary Transmission Total Check Figure Difference Demand Rates (\$/kW): Secondary Primary Transmission	54,676 145,506 145,506 \$ 8.48 \$ 8.18	6,148 84,682 54,676 145,506 	6,148 84,682 54,676 145,506 	6,148 84,682 54,676 145,506 	6,148 84,682 54,676 145,506 	6,148 84,682 54,676 145,506 	73,776 1,016,184 656,112 1,746,072	(Statement BG, Page BG-21.4, Line 197) 1 x 1000 (Statement BG, Page BG-21.4, Line 198) 1 x 1000 (Statement BG, Page BG-21.4, Line 199) 1 x 1000 Sum Lines 25; 26; 27 Statement BG, Page BG-19, Line 25 1 Line 28 Less Line 29 Statement BL, Page BL-1, Line 41, Col. D ² Statement BL, Page BL-1, Line 41, Col. C ²	No. 23 24 25 26 27 28 29 30 31 32 33 34 35 36
No. 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	Demand - Billing Determinants (kW): Secondary Primary Transmission Total Check Figure Difference Demand Rates (\$/kW): Secondary Primary Transmission	\$ 8.48 \$ 8.18 \$ 8.14	Aug-25 6,148 84,682 54,676 145,506 - \$ 8.48 \$ 8.18 \$ 8.14	6,148 84,682 54,676 145,506 \$ 8.48 \$ 8.18 \$ 8.14	6,148 84,682 54,676 145,506 \$ 8.48 \$ 8.18 \$ 8.14	84,682 54,676 145,506 145,506 - \$ 8.48 \$ 8.18 \$ 8.14	6,148 84,682 54,676 145,506 	73,776 1,016,184 656,112 1,746,072	(Statement BG, Page BG-21.4, Line 197) 1 x 1000 (Statement BG, Page BG-21.4, Line 198) 1 x 1000 (Statement BG, Page BG-21.4, Line 199) 1 x 1000 Sum Lines 25; 26; 27 Statement BG, Page BG-19, Line 25 1 Line 28 Less Line 29 Statement BL, Page BL-1, Line 41, Col. D ² Statement BL, Page BL-1, Line 41, Col. C ² Statement BL, Page BL-1, Line 41, Col. B ²	No. 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Demand - Billing Determinants (kW): Secondary Primary Transmission Total Check Figure Difference Demand Rates (\$/kW): Secondary Primary Transmission	\$ 8.48 \$ 8.18 \$ 52,135	Aug-25 6,148 84,682 54,676 145,506 - \$ 8.48 \$ 8.18 \$ 8.14	\$ 8.48 \$ 8.18 \$ 52,135	6,148 84,682 54,676 145,506 	\$ 8.48 \$ 8.18 \$ 52,135	\$ 8.48 \$ 8.18 \$ 52,135	Total 73,776 1,016,184 656,112 1,746,072 \$ 625,620	(Statement BG, Page BG-21.4, Line 197) 1 x 1000 (Statement BG, Page BG-21.4, Line 198) 1 x 1000 (Statement BG, Page BG-21.4, Line 199) 1 x 1000 Sum Lines 25; 26; 27 Statement BG, Page BG-19, Line 25 1 Line 28 Less Line 29 Statement BL, Page BL-1, Line 41, Col. D 2 Statement BL, Page BL-1, Line 41, Col. C 2 Statement BL, Page BL-1, Line 41, Col. B 2 Line 25 x Line 33	No. 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	Demand - Billing Determinants (kW): Secondary Primary Transmission Total Check Figure Difference Demand Rates (\$/kW): Secondary Primary Transmission	\$ 8.48 \$ 8.18 \$ 52,135 692,699	\$ 8.48 \$ 8.18 \$ 52,135 692,699	\$ 8.48 \$ 8.18 \$ \$ 2,135 692,699	6,148 84,682 54,676 145,506 \$ 8.48 \$ 8.18 \$ 8.14 \$ 52,135 692,699	\$ 8.48 \$ 8.18 \$ 52,135 692,699	\$ 8.48 \$ 8.18 \$ 52,135 692,699	Total 73,776 1,016,184 656,112 1,746,072 1,746,072 - \$ 625,620 8,312,388	(Statement BG, Page BG-21.4, Line 197) 1 x 1000 (Statement BG, Page BG-21.4, Line 198) 1 x 1000 (Statement BG, Page BG-21.4, Line 199) 1 x 1000 Sum Lines 25; 26; 27 Statement BG, Page BG-19, Line 25 1 Line 28 Less Line 29 Statement BL, Page BL-1, Line 41, Col. D 2 Statement BL, Page BL-1, Line 41, Col. C 2 Statement BL, Page BL-1, Line 41, Col. B 2 Line 25 x Line 33 Line 26 x Line 34	No. 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Demand - Billing Determinants (kW): Secondary Primary Transmission Total Check Figure Difference Demand Rates (\$/kW): Secondary Primary Transmission	\$ 8.48 \$ 8.18 \$ \$ 52,135 692,699 445,063	Aug-25 6,148 84,682 54,676 145,506 - \$ 8.48 \$ 8.18 \$ 8.14	\$ 8.48 \$ 8.18 \$ 8.14 \$ \$ 22,135 692,699 445,063	6,148 84,682 54,676 145,506 	\$ 8.48 \$ 8.18 \$ 52,135	\$ 8.48 \$ 8.18 \$ 52,135	Total 73,776 1,016,184 656,112 1,746,072 \$ 625,620	(Statement BG, Page BG-21.4, Line 197) 1 x 1000 (Statement BG, Page BG-21.4, Line 198) 1 x 1000 (Statement BG, Page BG-21.4, Line 199) 1 x 1000 Sum Lines 25; 26; 27 Statement BG, Page BG-19, Line 25 1 Line 28 Less Line 29 Statement BL, Page BL-1, Line 41, Col. D 2 Statement BL, Page BL-1, Line 41, Col. C 2 Statement BL, Page BL-1, Line 41, Col. B 2 Line 25 x Line 33	No. 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38
No. 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	Demand - Billing Determinants (kW): Secondary Primary Transmission Total Check Figure Difference Demand Rates (\$/kW): Secondary Primary Transmission Revenues at Present Rates: Secondary Primary Transmission	\$ 8.48 \$ 8.18 \$ \$ 52,135 692,699 445,063	\$ 8.48 \$ 8.18 \$ 52,135 692,699 445,063	\$ 8.48 \$ 8.18 \$ 8.14 \$ \$ 22,135 692,699 445,063	6,148 84,682 54,676 145,506 \$ 8.48 \$ 8.18 \$ 8.14 \$ 52,135 692,699 445,063	8.48 8.18 8.14 8.52,135 692,699 445,063	\$ 8.48 \$ 8.18 \$ 52,135 692,699 445,063	73,776 1,016,184 656,112 1,746,072	(Statement BG, Page BG-21.4, Line 197) 1 x 1000 (Statement BG, Page BG-21.4, Line 198) 1 x 1000 (Statement BG, Page BG-21.4, Line 199) 1 x 1000 Sum Lines 25; 26; 27 Statement BG, Page BG-19, Line 25 1 Line 28 Less Line 29 Statement BL, Page BL-1, Line 41, Col. D 2 Statement BL, Page BL-1, Line 41, Col. C 2 Statement BL, Page BL-1, Line 41, Col. B 2 Line 25 x Line 33 Line 26 x Line 34 Line 27 x Line 35	No. 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40
No. 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	Demand - Billing Determinants (kW): Secondary Primary Transmission Total Check Figure Difference Demand Rates (\$/kW): Secondary Primary Transmission Revenues at Present Rates: Secondary Primary Transmission	\$ 8.48 \$ 8.18 \$ \$ 52,135 692,699 445,063	\$ 8.48 \$ 8.18 \$ 52,135 692,699 445,063	\$ 8.48 \$ 8.18 \$ 8.14 \$ \$ 22,135 692,699 445,063	6,148 84,682 54,676 145,506 \$ 8.48 \$ 8.18 \$ 8.14 \$ 52,135 692,699 445,063	8.48 8.18 8.14 8.52,135 692,699 445,063	\$ 8.48 \$ 8.18 \$ 52,135 692,699 445,063	73,776 1,016,184 656,112 1,746,072	(Statement BG, Page BG-21.4, Line 197) 1 x 1000 (Statement BG, Page BG-21.4, Line 198) 1 x 1000 (Statement BG, Page BG-21.4, Line 199) 1 x 1000 Sum Lines 25; 26; 27 Statement BG, Page BG-19, Line 25 1 Line 28 Less Line 29 Statement BL, Page BL-1, Line 41, Col. D 2 Statement BL, Page BL-1, Line 41, Col. C 2 Statement BL, Page BL-1, Line 41, Col. B 2 Line 25 x Line 33 Line 26 x Line 34 Line 27 x Line 35	No. 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41
No. 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	Demand - Billing Determinants (kW): Secondary Primary Transmission Total Check Figure Difference Demand Rates (\$/kW): Secondary Primary Transmission Revenues at Present Rates: Secondary Primary Transmission Total	\$ 8.48 \$ 8.18 \$ 52,135 692,699 445,063 \$ 1,189,897	\$ 8.48 \$ 8.14 \$ \$2,135 692,699 445,063 \$ 1,189,897	\$ 8.48 \$ 8.18 \$ 8.14 \$ 52,135 692,699 445,063 \$ 1,189,897	6,148 84,682 54,676 145,506 \$ 8.48 \$ 8.18 \$ 8.14 \$ 52,135 692,699 445,063 \$ 1,189,897	\$ 8.48 \$ 8.18 \$ 52,135 692,699 445,063 \$ 1,189,897	\$ 8.48 \$ 8.18 \$ 52,135 692,699 445,063 \$ 1,189,897	73,776 1,016,184 656,112 1,746,072	(Statement BG, Page BG-21.4, Line 197) 1 x 1000 (Statement BG, Page BG-21.4, Line 198) 1 x 1000 (Statement BG, Page BG-21.4, Line 199) 1 x 1000 Sum Lines 25; 26; 27 Statement BG, Page BG-19, Line 25 1 Line 28 Less Line 29 Statement BL, Page BL-1, Line 41, Col. D 2 Statement BL, Page BL-1, Line 41, Col. C 2 Statement BL, Page BL-1, Line 41, Col. B 2 Line 25 x Line 33 Line 26 x Line 34 Line 27 x Line 35	No. 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42

Pages BG-21.4, BG-18, and BG-19 are found in Statement BG.

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

			(A)		(B)		(C)		(D)		
				Transmission		Primary		Secondary			
			Transmission		Level		Level		Level		
Line	Customer Classes		Energy Rates		Demand Rates		Demand Rates		nand Rates	Reference	Line No.
No.			\$/kWh		\$/kW-Mo		\$/kW-Mo		kW-Mo		
1 2	Residential ¹	\$	0.09932							Page BL-3, Line 7, Col A.	1 2
3 4	Small Commercial	\$	0.05672							Page BL-3, Line 7, Col B.	3 4
5	Medium & Large Commercial/Industrial										5
6 7	Non-Coincident Demand (100%)			\$	22.45	\$	22.56	\$	23.35	Page BL-4, Lines 37; 36; 35	6 7
8	Non-Coincident Demand (90%) ²			\$	20.21	\$	20.30	\$	21.02	Page BL-4, Lines 54; 53; 52	8 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 13	Winter ⁵			\$	0.84	\$	0.84	\$	0.87	Page BL-6, Lines 41; 40; 39, Col B.	12 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 17	Winter ⁵			\$	0.89	\$	0.90	\$	0.93	Page BL-6, Lines 41; 40; 39, Col D.	16 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 21	Winter ⁵			\$	1.05	\$	1.05	\$	-	Page BL-7, Lines 42; 41; 40, Col B.	20 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 25	Winter ⁵			\$	1.06	\$	1.06	\$	-	Page BL-7, Lines 42; 41; 40, Col D.	24 25
26 27	Vehicle Grid Integration Pilot Program (Schedule VGI)	\$	0.05567							Page BL-3, Line 7, Col C.	26 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 34 35	Agricultural (Schedules PA and TOU-PA)	\$	0.03861							Page BL-3, Line 7, Col D.	33 34
36	Agricultural (Schedule PA-T1) ⁶										35 36
36 37 38	Non-Coincident Demand (100%)			\$	10.36	\$	10.40	\$	10.78	Page BL-8, Lines 40; 39; 38	36 37 38
39 40	Street Lighting	\$	0.05215							Page BL-3, Line 7, Col E.	39 40
41	Standby			\$	7.30	\$	7.33	\$	7.57	Page BL-9, Lines 37; 36; 35	41

- 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.
- NCD (90%) rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, DG-R, and A6-TOU.
- 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 periodent of the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R. Standard Customers have demand rates based on SDG&E's on-peak periodent of the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R. Standard Customers have demand rates based on SDG&E's on-peak periodent of the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R. Standard Customers have demand rates based on SDG&E's on-peak periodent of the following CPUC tariffs: Schedules AL-TOU2, and DG-R. Standard Customers have demand rates based on SDG&E's on-peak periodent of the following CPUC tariffs: Schedules AL-TOU2, and DG-R. Standard Customers have demand rates based on SDG&E's on-peak periodent of the following CPUC tariffs: Schedules AL-TOU2, and DG-R. Standard Customers have demand rates based on SDG&E's on-peak periodent of the following CPUC tariffs: Schedules AL-TOU2, and DG-R. Standard Customers have demand rates because the following CPUC tariffs: Schedules AL-TOU2, and DG-R. Standard Customers have demand rates because the following CPUC tariffs: Schedules AL-TOU2, and DG-R. Standard Customers have demand rates because the following CPUC tariffs: Schedules AL-TOU2, and DG-R. Standard Customers have demand rates because the following CPUC tariffs: Schedules AL-TOU2, and DG-R. Standard Customers have demand rates because the following CPUC tariffs: Schedules AL-TOU2, and DG-R. Standard Customers have demand rates because the following CPUC tariffs: Schedules AL-TOU2, and DG-R. Standard Customers have demand rates and DG-R. Standard Customers have demand rates are demand rates and DG-R. Standard Customers have demand rates are d 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.
- 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.
- Summer June-Oct; Winter Nov-May.
- 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)

		(A)	(B)	(C)		
				Allocated Base		
				Transmission		
Line		Total 12 CPs @		Revenue		Line
No.	Customer Classes	Transmission Level ¹	Percentages ²	Requirement	Reference	No.
1	Total Base Transmission Revenue Requirement			1,262,001	Statement BK1, Page 7, Line 25	1
2						2
3	Allocation of BTRR Based on 12-CP:					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

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)

		(A)	(B)	(C)	(D)	(E)		
		Derivation of	Derivation of	Derivation of	Derivation of	Derivation of		
Li	ne	Residential ¹	Small Commercial ²	VGI Pilot ³	Agricultural ⁴	Street Lighting ⁵		Line
N	Description	Transmission Rate	Transmission Rate	Transmission Rate	Transmission Rate	Transmission Rate	Reference ⁶	No.
1 2	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
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
5	Energy Rate per kWh	\$ 0.0993195	\$ 0.0567173	\$ 0.0556685	\$ 0.0386090	\$ 0.0521519	Line 1 / Line 3	5
	Energy Rate per kWh - Rounded	\$ 0.09932	\$ 0.05672	\$ 0.05567	\$ 0.03861	\$ 0.05215	Line 5, Rounded to 5 Decimal Places	7

- 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.
- 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.
- The California Public Utilities Commission (CPUC) tariff offered to customers participating on the following Schedules: VGI, GIR, and EV-HP.
- 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.
- 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)

		Derivation of Non-Coincident Demand Transmission Rate		
Line No.	Description		Reference ²	Line No.
1	Med & Lrg. C/I - Demand Revenue Requirement	\$ 521,098	Page BL-2, Line 6, Col. C	1
2	Demand Determinants (with Transmission LF Adjustment)			2
4	Used to Allocate Total Class Revenues to Voltage Level (MW)			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		7
8	Total	23,355	Sum Lines 5; 6; 7	8
9				9
10	Allocation Factors Per Above to Allocate			10
11 12	Demand Revenue Requirements to Voltage Level Secondary	73.39%	Line 5 / Line 8	11
13	Primary	19.95%		13
14	Transmission	6.65%		14
15	Total	100.00%		15
16				16
17	Allocation of Revenue Requirements to Voltage Level			17
18	Secondary	\$ 382,451	Line 1 x Line 12	18
19 20	Primary Transmission	\$ 103,974 \$ 34,673	Line 1 x Line 13 Line 1 x Line 14	19 20
21	Total	\$ 521,098	-	21
22		. 521,090		22
23	Demand Determinants by Voltage Level @ Meter Level (MW)			23
24	Secondary	16,381	Page BL-12, Line 29, Col. B	24
25	Primary	4,610	Page BL-12, Line 30, Col. B	25
26	Transmission	1,544		26
27	Total	22,535	Sum Lines 24; 25; 26	27
28 29	Non-Coincident Demand Rate by Voltage Level @ Meter (Rounded)			28 29
30	Secondary	\$ 23.34654	Line 18 / Line 24	30
31	Primary	\$ 22.55646	Line 19 / Line 25	31
32	Transmission	\$ 22.45457	Line 20 / Line 26	32
33				33
34	100% of Total Medium and Large Commercial/Industrial NCD Rates (Rounded)			34
35 36	Secondary Primary	\$ 23.35 \$ 22.56	Line 30, Rounded to 2 Decimal Places Line 31, Rounded to 2 Decimal Places	35 36
37	Transmission	\$ 22.45	Line 31, Rounded to 2 Decimal Places	37
38	Tuisinssion	22.43	Elife 32, Rounded to 2 Decimal Flaces	38
39	NCD Determinants by Voltage Level @ Meter Level (MW) Pertaining to 90% NCD			39
40	Secondary	16,381	Page BL-12, Line 14, Col. B	40
41	Primary	3,923	Page BL-12, Line 15, Col. B	41
42 43	Transmission Total	227	Page BL-12, Line 16, Col. B Sum Lines 40; 41; 42	42 43
44	Total	20,532	Suiii Lines 40, 41, 42	44
45				45
46	90% Non-Coincident Demand Rate by Voltage Level @ Meter	\$ 21.01500	Line 35 X 90%	46
47	Secondary	\$ 20.30400	Line 36 X 90%	47
48	Primary	\$ 20.20500	Line 37 X 90%	48
49	Transmission			49
50	000/ CT (IM I' II C ' I/I I (' INCD D (/D II)			50
	90% of Total Medium and Large Commercial/Industrial NCD Rates (Rounded)	\$ 21.02	Line 46 Rounded to 2 Desimal Di	51
52 53	Secondary Primary	\$ 21.02 \$ 20.30	Line 46, Rounded to 2 Decimal Places Line 47, Rounded to 2 Decimal Places	52 53
54	Transmission	\$ 20.21	Line 48, Rounded to 2 Decimal Places	54
55				55
56	Annual Revenues from 100% of Total Med. & Lrg. Comm./Ind. NCD Rates			56
57	Secondary	\$ 382,507	Line 35 X Line 40	57
58 59	Primary Transmission	\$ 88,512 \$ 5,091	Line 36 X Line 41 Line 37 X Line 42	58 59
60	Total	\$ 5,091 \$ 476,111	Sum Lines 57; 58; 59	60
61				61
62	Annual Revenues from 90% of Total Med. & Lrg. Comm./Ind. NCD Rates			62
63	Secondary	\$ 344,339	Line 52 X Line 40	63
64	Primary	\$ 79,645	Line 53 X Line 41	64
65	Transmission Total	\$ 4,583 \$ 428,567	Line 54 X Line 42	65
66 67	1 Otal	\$ 428,567	Sum Lines 63; 64; 65	66
68	Revenue Reallocation to Maximum On-Peak Period Demand			68
	Secondary	\$ 38,169	Line 57 Less Line 63	69
69	· -			1
69 70	Primary	\$ 8,867	Line 58 Less Line 64	70
	Primary Transmission Total	\$ 8,867 \$ 508 \$ 47,544	Line 59 Less Line 65	70 71 72

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)

		Derivation of		
		Commodity Rate		
Line				Line
No.	Description		Reference ²	No.
1	Pertaining to Schedules @ 90% NCD with			1
2	Maximum Demand at Time of System Peak 1			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			1	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			1	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
			1	

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)

		(A) Derivation of	(B) Derivation of	(C) Derivation of	(D) Derivation of		
		Summer	Winter	Grandfather Summer	Grandfather Winter		
		Transmission Rate	Transmission Rate	Transmission Rate	Transmission Rate		
Line						7	Line
No.	Description					Reference '	No.
	D. D. H. et al. M. i						
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		7,408	8,034	Page BL-12, Line 36; 41; 48; 53, Col. B	6
7	Primary	1,734		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)	7 272	0.010	7.751	0.406	D DI 12 I 26 41 40 52 C I D	12
13	Secondary	7,272	9,010	7,751	8,406	Page BL-12, Line 36; 41; 48; 53, Col. D	13
14 15	Primary Transmission	1,753 249	2,153 263	1,834 240	2,070 247	Page BL-12, Line 37; 42; 49; 54, Col. D Page BL-12, Line 38; 43; 50; 55, Col. D	14 15
16	Total	9,274	11,426	9,825	10,723	Sum Lines 13; 14; 15	16
17	Total	9,214	11,420	9,023	10,723	Sum Lines 13, 14, 13	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%		18.67%	19.30%		20
21	Transmission	2.68%		2.44%	2.30%		21
22	Total	100.00%		100.00%	100.00%	Sum Lines 19; 20; 21	22
23	Total	100.007	100.0070	100.0070	100.0070	Sum Emes 17, 20, 21	23
24	Share of Total Revenue Allocation to Peak Period	80.00%	20.00%	80.00%	20.00%		24
25	Share of Total Revenue / Mocation to Teak Teriod	00.007	20.0070	00.0070	20.0070		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	*	\$ 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
1			1	l .	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.
- Summer Maximum On-Peak Period Determinants for the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- Summer Maximum On-Peak Period Demand Charges for the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- 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.
- 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)

		(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		
Line		Transmission Rate	Transmission Rate	Transmission Rate	Transmission Rate		Line
	Devited					Reference ⁷	No.
No.	Description					Reference	No.
1 2	Revenue Reallocation to Maximum Demands at the Time of System Peak ²	\$ 4,501				Page BL-5, Line 26	1 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	\$ -	\$ -	s -	s -	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		2.70010					38
39	Maximum Demand at the Time of System Peak Rates (Rounded)						39
40	Secondary	s -	\$ -	s -	\$ -	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	· ·	\$ 1.06	Line 37, Rounded to 2 Decimal Places	42
						,	

- 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.
- 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.
- Winter Maximum Demand at the Time of System Peak Demand Charges for the following CPUC tariff: Schedule A6-TOU.
- Reference data found in Statement BL.

Statement BL SAN DIEGO GAS AND ELECTRIC COMPANY

Rate Design Information

Agricultural Customers 1

Rate Effective Period - Twelve Months Ending December 31, 2025 (\$000)

		Derivation of		
Line		Commodity Rate		Line
No.	Description		Reference ³	No.
NO.	Description		Reference	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	2			6
7	Non-Coincident Demand Determinants ²	(20	B DI 10 I : 00 C I B	7
8	Secondary Primary	629 255	Page BL-12, Line 92, Col. D Page BL-12, Line 93, Col. D	8
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 18	Transmission Total	0.00%	Line 10 / Line 11 Sum Lines 15; 16; 17	17 18
19	Total	100.00%	Sum Lines 15; 10; 17	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 29	Primary Transmission	253	Page BL-12, Line 93, Col. B Page BL-12, Line 94, Col. B	28 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	Non-Coincident Demand Bote by Voltage Level @ Maten (Bay: 1-1)			36 37
37 38	Non-Coincident Demand Rate by Voltage Level @ Meter (Rounded) Secondary	\$ 10.78	Line 33, Rounded to 2 Decimal Places	38
39	Primary	\$ 10.78	Line 34, Rounded to 2 Decimal Places	39
40	Transmission	\$ 10.36	Line 35, Rounded to 2 Decimal Places	40

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.

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)

No. Description Reference No.	Line			erivation of dby Surcharge		Line
2 2 3 3 3 3 4 4 4 4 5 4 5 5 5 5		Description			Reference 1	No.
2 2 3 3 3 3 4 4 4 4 5 4 5 5 5 5	1	Standby - Demand Revenue Requirement	•	12 798	Page RI -2 Line 10 Col C	1
3 Demand Determinants (with Transmission LF Adjustment) Used to Allocate Total Class Revenues to Voltage Level (MW) Transmission Tr		Standoy - Benfand Revenue Requirement	Ψ	12,770	rage BL-2, Ellie 10, Col. C	
Vised to Allocate Total Class Revenues to Voltage Level (MW) Total		Demand Determinants (with Transmission LF Adjustment)				
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 Allocation Factors Per Above to Allocate 10 10 11 Demand Revenue Requirements to Voltage Level 11 Line 5 / Line 8 12 13 Primary 58.22% Line 6 / Line 8 12 14 Transmission 37.41% Line 7 / Line 8 14 15 Total 100.00% Sum Lines 12; 13; 14 15 16 10 100.00% Sum Lines 12; 13; 14 15 16 17 Allocation of Revenue Requirements to Voltage Level \$ 5.59 Line 1 x Line 12 18 18 Secondary \$ 5.59 Line 1 x Line 13 19 19 19 Primary \$ 7,451 Line 1 x Line 13 19 1<		· · · · · · · · · · · · · · · · · · ·				
6		_ ` ` '		77	Page BL-12, Line 99, Col. D	
Transmission	_				_	
1,764 Sum Lines 5; 6; 7 8 9 10 Allocation Factors Per Above to Allocate 11 Demand Revenue Requirements to Voltage Level 11 2 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 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 \$ 559 Line 1 x Line 12 18 Secondary \$ 7,451 Line 1 x Line 13 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 Secondary 74 Page BL-12, Line 100, Col. B 24 25 Primary 1,016 Page BL-12, Line 100, Col. B 25 26 Transmission 5 7,57232 Line 18 / Line 24 30 33 Primary 5 7,33249 Line 19 / Line 25 31 17 17 17 17 18 18 19 19 / Line 25 33 34 Demand Rate By Voltage Level @ Meter (Rounded) 5 7,573 Line 30, Rounded to 2 Decimal Places 36 Primary 5 7,33 Line 31, Rounded to 2 Decimal Places 36 Primary 5 7,33 Line 31, Rounded to 2 Decimal Places 36 Primary 5 7,33 Line 31, Rounded to 2 Decimal Places 36 Primary 5 7,33 Line 31, Rounded to 2 Decimal Places 36 Primary 5 7,33 Line 31, Rounded to 2 Decimal Places 36 Primary 5 7,33 Line 31, Rounded to 2 Decimal Places 36 Primary 5 7,33 Line 31, Rounded to 2 Decimal Places 36 Primary 5 7,33 Line 31, Rounded to 2 Decimal Places 36 Primary 5 7,33 Line 31, Rounded to 2 Decimal Places 36 Primary 5 7,33 Line 31, Rounded to 2 Decimal Places 36 Primary 5 7,33 Line 31, Rounded to 2 Decimal Places 36 Primary 5 7,33 Line 31, Rounded to 2 Decimal Places 36 Primary 5 7,33 Line 31, Rounded to 2 Decimal Places 36 Primary 5 7,33 Line 31, Rounded to 2 Decimal Plac		· · · · · · · · · · · · · · · · · · ·		-	-	
9 10 Allocation Factors Per Above to Allocate 10 11 12 12 12 13 14 17 15 15 15 16 16 16 17 16 16 17 16 16					_	
10 Allocation Factors Per Above to Allocate 10 11 12 12 13 12 13 14 15 14 15 15 16 16 16 17 16 16 17 16 16				,,,,	-,-,-	
11 Demand Revenue Requirements to Voltage Level Secondary 4.37% Line 5 / Line 8 12 13 Primary 5.8.22% 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 17 16 17 16 17 16 17 17		Allocation Factors Per Above to Allocate				
12 Secondary						
13		1		4.37%	Line 5 / Line 8	12
Transmission 37.41% Line 7 / Line 8 14					Line 6 / Line 8	13
Total		· · · · · · · · · · · · · · · · · · ·			Line 7 / Line 8	14
16	15	Total			Sum Lines 12; 13; 14	15
Secondary S S59	16					16
Secondary S S59		Allocation of Revenue Requirements to Voltage Level				17
Primary		1	\$	559	Line 1 x Line 12	18
Transmission		1			Line 1 x Line 13	19
Total \$ 12,798 Sum Lines 18; 19; 20 21 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 28 29 Demand Rate By Voltage Level @ Meter 29 28 29 Demand Rate By Voltage Level @ Meter 29 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 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 36 Primary \$ 7.33 Line 31, Rounded to 2 Decimal Places 36 36 Primary \$ 7.33 Line 31, Rounded to 2 Decimal Places 36 36 Primary \$ 7.33 Line 31, Rounded to 2 Decimal Places 36 36 Primary \$ 7.33 Line 31, Rounded to 2 Decimal Places 36 36 Primary \$ 7.33 Line 31, Rounded to 2 Decimal Places 36 36 Primary \$ 7.33 Line 31, Rounded to 2 Decimal Places 36 36 Primary \$ 7.33 Line 31, Rounded to 2 Decimal Places 36 36 Primary \$ 7.33 Line 31, Rounded to 2 Decimal Places 36 Primary \$ 7.33 Line 31, Rounded to 2 Decimal Places 36 Primary \$ 7.33 Line 31, Rounded to 2 Decimal Places 36 Primary \$ 7.33 Line 31, Rounded to 2 Decimal Places 36 Primary \$ 7.33 Line 31, Rounded to 2 Decimal Places 36 Primary \$ 7.33 Line 31, Rounded to 2 Decimal Places 36 Primary \$ 7.33 Line 31, Rounded to 2 Decimal Places 36 Primary \$ 7.33 Line 31, Rounded to 2 Decimal Places 36 Primary \$ 7.33 Line 31, Rounded to 2 Decimal Places 36 Primary \$ 7.33 Line 31, Rounded to 2 Decimal Places 36 Primary \$ 7.33 Line 31, Rounded to 2 Decimal Places 36 Primary \$ 7.33 Line 31, Rounded to 2 Decimal Places 36 Primary \$ 7.33 Line 31, Roun	20	-	\$	*	Line 1 x Line 14	20
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 28 29 Demand Rate By Voltage Level @ Meter 29 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 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 36 Primary \$ 7.33 Line 31, Rounded to 2 Decimal Places 36 36 36 Primary \$ 7.33 Line 31, Rounded to 2 Decimal Places 36 36 36 Primary \$ 7.33 Line 31, Rounded to 2 Decimal Places 36 36 36 36 Primary \$ 7.33 Line 31, Rounded to 2 Decimal Places 36 36 36 Primary \$ 7.33 Line 31, Rounded to 2 Decimal Places 36 36 36 36 Primary \$ 7.33 Line 31, Rounded to 2 Decimal Places 36 36 36 36 36 36 36 3	21	Total			Sum Lines 18; 19; 20	21
Demand Determinants By Voltage Level @ Meter (MW) Fage BL-12, Line 99, Col. B 24	22					22
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 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 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		Demand Determinants By Voltage Level @ Meter (MW)				
1,016	24			74	Page BL-12, Line 99, Col. B	24
Total	25			1,016	_	25
Total 1,746 Sum Lines 24; 25; 26 27 28 29 Demand Rate By Voltage Level @ Meter \$ 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 34 Demand Rate By Voltage Level @ Meter (Rounded) \$ 7.57 Line 30, Rounded to 2 Decimal Places 35 36 Primary \$ 7.33 Line 31, Rounded to 2 Decimal Places 36 36 Sum Lines 24; 25; 26 27 28 28 29 28 29 29 29 29	26	Transmission		656	Page BL-12, Line 101, Col. B	26
Demand Rate By Voltage Level @ Meter 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 34 Demand Rate By Voltage Level @ Meter (Rounded) \$ 7.57 Line 30, Rounded to 2 Decimal Places 35 36 Primary \$ 7.33 Line 31, Rounded to 2 Decimal Places 36 36 37 37 38 38 39 39 39 39 39 39	27	Total		1,746	Sum Lines 24; 25; 26	27
Secondary Seco	28					28
31 Primary \$ 7.33249 Line 19 / Line 25 31 32 Transmission \$ 7.29826 Line 20 / Line 26 32 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	29	Demand Rate By Voltage Level @ Meter				29
32 Transmission \$ 7.29826 Line 20 / Line 26 32 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	30		\$	7.57232	Line 18 / Line 24	30
33 34 Demand Rate By Voltage Level @ Meter (Rounded) 35 Secondary \$ 7.57 Line 30, Rounded to 2 Decimal Places 35 36 Primary \$ 7.33 Line 31, Rounded to 2 Decimal Places 36	31	Primary	\$	7.33249	Line 19 / Line 25	31
34Demand Rate By Voltage Level @ Meter (Rounded)3435Secondary\$ 7.57Line 30, Rounded to 2 Decimal Places36Primary\$ 7.33Line 31, Rounded to 2 Decimal Places	32	Transmission	\$	7.29826	Line 20 / Line 26	32
35Secondary\$7.57Line 30, Rounded to 2 Decimal Places3536Primary\$7.33Line 31, Rounded to 2 Decimal Places36	33					33
36 Primary \$ 7.33 Line 31, Rounded to 2 Decimal Places 36	34	Demand Rate By Voltage Level @ Meter (Rounded)				34
	35	Secondary	\$	7.57	Line 30, Rounded to 2 Decimal Places	35
37 Transmission \$ 7.30 Line 32, Rounded to 2 Decimal Places 37	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:

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)

		Derivation of Commodity Rate		
Line				Line
No.	Description		Reference ²	No.
1 2	San Diego Unified Port District - Demand Revenue Requirement	\$ 134	Page BL-2, Line 7, Col. C	1 2
3	Non-Coincident Demand (NCD) Rates			3
4 5 6	NCD Determinants by Voltage Level @ Meter Level (MW)	146	Page BL-12, Line 84, Col. B	5 6
7	90% of Revenues Allocated to Non-Coincident Demand ¹	90%	ó	7
8 9 10	NCD Demand Rate @ Meter	\$ 0.82892	Line 1 / Line 5 x Line 7	8 9 10
11 12	NCD Demand Rate @ Meter (Rounded)	\$ 0.83	Line 9, Rounded to 2 Decimal Places	11 12
13 14	Maximum Time of System Peak Demand Rates			13 14
15 16	Revenue Reallocation to Maximum Time of System Peak Demand Rates	13	Line 1 - [Line 11 x Line 5]	15 16
17	Annual Maximum Demands at the Time of System Peak (MW)	8	Page BL-12, Line 86 + Line 87, Col. B	17
18 19 20	Annual Maximum Demand at the Time of the System Peak Rate @ Meter	\$ 1.75318	Line 15 / Line 17	18 19 20
21	Annual Maximum Demand at the Time of the System Peak Rate @ Meter (Rounded)	\$ 1.75	Line 19, Rounded to 2 Decimal Places	21

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

	(A)	(B)	(C)	$(D) = (B) \times (C)$	(E)		
		5-year Average		5-year Average			
		Of 12 CPs		Of 12 CPs			
Line		Kilowatt @	Transmission	Kilowatt @			Line
No.	Customer Class	Meter Level	Loss Factors	Transmission Level	Ratio	Reference 1	No.
	Five-year Average - 12-CP Allocation Factors:						1
	Residential	16,118,701	1.0463	16,865,712	45.35%	Page BB-1, Line 1	2
	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
	Standby	,		,		2	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
	System Total	35,715,268		37,188,554	100.00%	Sum Lines 2; 3; 8; 10; 16; 18; 23	25
		2 2 7. 22 7. 20				, - , -,,, ,	

Reference data found in Statement BB.

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

	Rate Effective F	Period - Twelve Mon	ths Ending Decen	iber 31, 2025			
Line	(A)	(B) Forecast Demand Determinants Megawatt @	(C) Transmission Loss	(D) = (B) x (C) Forecast Demand Determinants Megawatt @ Transmission	(E)	2	Lir
No.	Customer Class	Meter Level	Factors '	Level	Ratios	Reference ²	No
1	Forecast Demand Determinants for						26
2	Medium & Large Commercial/Industrial Customers: Non-Coincident Demand Determinants Pertaining to						27
4	Customers on Schedule AD @ 100% NCD Rate						29
5 6	Secondary Primary	-	1.0463 1.0109	-	0.00%	Statement BG, Page BG-21.1, Line 43 Statement BG, Page BG-21.1, Line 44	30
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
10	Non-Coincident Demand Determinants Pertaining to						35
11	Customers on Schedules AL-TOU, AY-TOU, DGR @ 90% NCD Rate						36
12 13	@ 90% NCD Rate with Maximum On-Peak Period Demand						37
14	Secondary	16,381	1.0463	17,141	80.34%	Statement BG, Page BG-21.2, Line 70	39
15 16	Primary Transmission	3,923 227	1.0109 1.0065	3,966 228	18.59% 1.07%	Statement BG, Page BG-21.2, Line 71 Statement BG, Page BG-21.2, Line 72	40
17	Total	20,532	1.0350	21,335	100.00%	Sum Lines 39; 40; 41	42
18	N. C. H. D. LD. C. A. D. C. C.						43
19 20	Non-Coincident Demand Determinants Pertaining to Customers on Schedule A6-TOU @ 90% NCD Rate						44
21	with Maximum Demand at the Time of System Peak						46
22 23	Secondary Primary	686	1.0463 1.0109	694	0.00% 34.36%	Statement BG, Page BG-21.3, Line 116 Statement BG, Page BG-21.3, Line 117	47
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 27	Total Non-Coincident Demand Determinants for						51 52
28	Medium & Large Commercial/Industrial Customers						53
29 30	Secondary Primary	16,381 4,610	1.0463 1.0109	17,141 4,660	73.39% 19.95%	Sum Lines 30; 39; 47 Sum Lines 31; 40; 48	54 55
31	Transmission	1,544	1.0065	1,554	6.65%	Sum Lines 31; 40; 48 Sum Lines 32; 41; 49	56
32	Total	22,535	1.0350	23,355	100.00%	Sum Lines 54; 55; 56	57
33 34	Maximum On-Peak Period Demand Determinants (Standard Customers) ³						58
35	Summer Summer						60
36	Secondary	6,950	1.0463	7,272	78.41%	Statement BG, Page BG-21.2, Line 80	61
37 38	Primary Transmission	1,734 247	1.0109 1.0065	1,753 249	18.90% 2.68%	Statement BG, Page BG-21.2, Line 81 Statement BG, Page BG-21.2, Line 82	62
39	Total	8,931	1.0350	9,274	100.00%	Sum Lines 61; 62; 63	64
40 41	Winter Secondary	8,611	1.0463	9,010	78.86%	Statement BG, Page BG-21.2, Line 80	65
42	Primary	2,130	1.0403	2,153	18.84%	Statement BG, Page BG-21.2, Line 80 Statement BG, Page BG-21.2, Line 81	6
43	Transmission	262	1.0065	263	2.30%	Statement BG, Page BG-21.2, Line 82	68
44 45	Total	11,002	1.0350	11,426	100.00%	Sum Lines 66; 67; 68	70
46	Maximum On-Peak Period Demand Determinants (Grandfathered Customers)						71
47	Summer						72
48 49	Secondary Primary	7,408 1,814	1.0463 1.0109	7,751 1,834	78.89% 18.67%	Statement BG, Page BG-21.2, Line 90 Statement BG, Page BG-21.2, Line 91	73
50	Transmission	238	1.0065	240	2.44%	Statement BG, Page BG-21.2, Line 91	7:
51	Total	9,460	1.0350	9,825	100.00%	Sum Lines 73; 74; 75	76
52 53	Winter Secondary	8,034	1.0463	8,406	78.39%	Statement BG, Page BG-21.2, Line 90	7:
54	Primary	2,048	1.0109	2,070	19.30%	Statement BG, Page BG-21.2, Line 91	75
55 56	Transmission Total	245 10,327	1.0065	247 10,723	2.30%	Statement BG, Page BG-21.2, Line 92 Sum Lines 78; 79; 80	8
57	Total	10,527	1.0330	10,723	100.0070	Sum Emes 70, 72, 00	8:
58	Maximum Demand at the Time of						8:
59 60	System Peak Determinants-Standard Customers ³ Summer						8
61	Secondary	-	1.0463	-	0.00%	Statement BG, Page BG-21.3, Line 126	8
62	Primary	206	1.0109	209 461	31.19%	Statement BG, Page BG-21.3, Line 127	8
63 64	Transmission Total	458 665	1.0065	670	68.81% 100.00%	Statement BG, Page BG-21.3, Line 128 Sum Lines 86; 87; 88	8
65	Winter						91
66 67	Secondary Primary	261	1.0463 1.0109	264	0.00% 30.56%	Statement BG, Page BG-21.3, Line 126 Statement BG, Page BG-21.3, Line 127	9
68	Transmission	596	1.0065	600	69.44%	Statement BG, Page BG-21.3, Line 128	9:
69 70	Total Maximum Demand at the Time of	857	1.0350	864	100.00%	Sum Lines 91; 92; 93	9:
71	System Peak Determinants-Grandfathered Customers ⁴						9:
72	Summer						9
73 74	Secondary	- 210	1.0463 1.0109	- 212	0.00% 31.42%	Statement BG, Page BG-21.3, Line 136	9
74 75	Primary Transmission	210 462	1.0109	213 465	31.42% 68.58%	Statement BG, Page BG-21.3, Line 137 Statement BG, Page BG-21.3, Line 138	99 10
, ,	Total	672	1.0350	678	100.00%	Sum Lines 98; 99; 100	10
76	Winter	_	1.0463	_	0.00%	Statement BG, Page BG-21.3, Line 136	10
76 77				264	30.77%	Statement BG, Page BG-21.3, Line 136 Statement BG, Page BG-21.3, Line 137	10
76 77 78 79	Secondary Primary	261	1.0109			Statement BG, Page BG-21.3, Line 138	1.0
76 77 78 79 80	Secondary Primary Transmission	590	1.0065	594	69.23%		
76 77 78 79 80 81	Secondary Primary				69.23% 100.00%	Sum Lines 103; 104; 105	10
76 77 78 79 80 81 82 83	Secondary Primary Transmission Total Forecasted Demand Determinants for San Diego Unified Port District	590 851	1.0065 1.0350	594 858	100.00%	Sum Lines 103; 104; 105	10 10
76 77 78 79 80 81 82 83 84	Secondary Primary Transmission Total Forecasted Demand Determinants for San Diego Unified Port District Non-Coincident Demand Determinants	590	1.0065	594			10 10 10
76 77 78 79 80 81 82 83	Secondary Primary Transmission Total Forecasted Demand Determinants for San Diego Unified Port District	590 851	1.0065 1.0350	594 858	100.00%	Sum Lines 103; 104; 105	10 10 10 10
76 77 78 79 80 81 82 83 84 85 86 87	Secondary Primary Transmission Total Forecasted Demand Determinants for San Diego Unified Port District Non-Coincident Demand Determinants Maximum Demand at the Time of System Peak Determinants	590 851	1.0065 1.0350	594 858	100.00%	Sum Lines 103; 104; 105 Statement BG, Page BG-21.3, Line 162	10 10 10 10 11 11 11
76 77 78 79 80 81 82 83 84 85 86	Secondary Primary Transmission Total Forecasted Demand Determinants for San Diego Unified Port District Non-Coincident Demand Determinants Maximum Demand at the Time of System Peak Determinants Summer Winter	590 851 146	1.0065 1.0350 1.0109	594 858 148	100.00%	Sum Lines 103; 104; 105 Statement BG, Page BG-21.3, Line 162 Statement BG, Page BG-21.3, Line 164	10 10 10 10 11 11 11
76 77 78 79 80 81 82 83 84 85 86 87 88 89 90	Secondary Primary Transmission Total Forecasted Demand Determinants for San Diego Unified Port District Non-Coincident Demand Determinants Maximum Demand at the Time of System Peak Determinants Summer Winter Forecast Demand Determinants for Agricultural Customers: Non-Coincident Demand Determinants Portaining to	590 851 146	1.0065 1.0350 1.0109	594 858 148	100.00%	Sum Lines 103; 104; 105 Statement BG, Page BG-21.3, Line 162 Statement BG, Page BG-21.3, Line 164	10 10 10 10 11 11 11 11 11
76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91	Secondary Primary Transmission Total Forecasted Demand Determinants for San Diego Unified Port District Non-Coincident Demand Determinants Maximum Demand at the Time of System Peak Determinants Summer Winter Forecast Demand Determinants for Agricultural Customers: Non-Coincident Demand Determinants Pertaining to Customers on Schedule PA-T-1 @ 100% Non-Coincident Demand Rate	590 851 146 - 8	1.0065 1.0350 1.0109 - 1.0109	594 858 148 - 8	100.00% 100.00% 100.00% 100.00%	Sum Lines 103; 104; 105 Statement BG, Page BG-21.3, Line 162 Statement BG, Page BG-21.3, Line 164 Statement BG, Page BG-21.3, Line 164	10 10 10 10 11 11 11 11 11
76 77 78 79 80 81 82 83 84 85 86 87 88 89 90	Secondary Primary Transmission Total Forecasted Demand Determinants for San Diego Unified Port District Non-Coincident Demand Determinants Maximum Demand at the Time of System Peak Determinants Summer Winter Forecast Demand Determinants for Agricultural Customers: Non-Coincident Demand Determinants Portaining to	590 851 146	1.0065 1.0350 1.0109	594 858 148	100.00%	Sum Lines 103; 104; 105 Statement BG, Page BG-21.3, Line 162 Statement BG, Page BG-21.3, Line 164 Statement BG, Page BG-21.3, Line 164 Statement BG, Page BG-21.4, Line 187	10 10 10 11 11 11 11 11 11
76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94	Secondary Primary Transmission Total Forecasted Demand Determinants for San Diego Unified Port District Non-Coincident Demand Determinants Maximum Demand at the Time of System Peak Determinants Summer Winter Forecast Demand Determinants for Agricultural Customers: Non-Coincident Demand Determinants Pertaining to Customers on Schedule PA-T-1 @ 100% Non-Coincident Demand Rate Secondary Primary Transmission	590 851 146 - 8 602 253	1.0065 1.0350 1.0109 - 1.0109 1.0463 1.0109 1.0065	594 858 148 - 8 629 2255	100.00% 100.00% 100.00% 100.00% 71.15% 28.85% 0.00%	Sum Lines 103; 104; 105 Statement BG, Page BG-21.3, Line 162 Statement BG, Page BG-21.3, Line 164 Statement BG, Page BG-21.3, Line 164 Statement BG, Page BG-21.4, Line 187 Statement BG, Page BG-21.4, Line 188 Statement BG, Page BG-21.4, Line 188	10 10 10 10 11 11 11 11 11 11 11 11
76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95	Secondary Primary Transmission Total Forecasted Demand Determinants for San Diego Unified Port District Non-Coincident Demand Determinants Maximum Demand at the Time of System Peak Determinants Summer Winter Forecast Demand Determinants for Agricultural Customers: Non-Coincident Demand Determinants Pertaining to Customers on Schedule PA-T-1 @ 100% Non-Coincident Demand Rate Secondary Primary	590 851 146 - 8	1.0065 1.0350 1.0109 - 1.0109	594 858 148 - 8 629 255	100.00% 100.00% 100.00% 100.00% 71.15% 28.85%	Sum Lines 103; 104; 105 Statement BG, Page BG-21.3, Line 162 Statement BG, Page BG-21.3, Line 164 Statement BG, Page BG-21.3, Line 164 Statement BG, Page BG-21.4, Line 187 Statement BG, Page BG-21.4, Line 187	10 10 10 10 11 11 11 11 11 11 11 11 11 1
76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94	Secondary Primary Transmission Total Forecasted Demand Determinants for San Diego Unified Port District Non-Coincident Demand Determinants Maximum Demand at the Time of System Peak Determinants Summer Winter Forecast Demand Determinants for Agricultural Customers: Non-Coincident Demand Determinants Pertaining to Customers on Schedule PA-T-1 @ 100% Non-Coincident Demand Rate Secondary Primary Transmission	590 851 146 - 8 602 253	1.0065 1.0350 1.0109 - 1.0109 1.0463 1.0109 1.0065	594 858 148 - 8 629 2255	100.00% 100.00% 100.00% 100.00% 71.15% 28.85% 0.00%	Sum Lines 103; 104; 105 Statement BG, Page BG-21.3, Line 162 Statement BG, Page BG-21.3, Line 164 Statement BG, Page BG-21.3, Line 164 Statement BG, Page BG-21.4, Line 187 Statement BG, Page BG-21.4, Line 188 Statement BG, Page BG-21.4, Line 188	10 10 10 10 11 11 11 11 11 11 11 11 11 1
76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98	Secondary Primary Transmission Total Forecasted Demand Determinants for San Diego Unified Port District Non-Coincident Demand Determinants Maximum Demand at the Time of System Peak Determinants Summer Winter Winter Forecast Demand Determinants for Agricultural Customers: Non-Coincident Demand Determinants Pertaining to Customers on Schedule PA-T-1 @ 100% Non-Coincident Demand Rate Secondary Primary Transmission Total Forecast Demand Determinants for Standby Customers: Contracted Demand Determinants	590 851 146 - 8 602 253 - 854	1.0065 1.0350 1.0109 - 1.0109 1.0463 1.0109 1.0065 1.0417	594 858 148 - 8 629 255 - 884	100.00% 100.00% 100.00% 100.00% 71.15% 28.85% 0.00% 100.00%	Sum Lines 103; 104; 105 Statement BG, Page BG-21.3, Line 162 Statement BG, Page BG-21.3, Line 164 Statement BG, Page BG-21.4, Line 164 Statement BG, Page BG-21.4, Line 187 Statement BG, Page BG-21.4, Line 188 Statement BG, Page BG-21.4, Line 189 Sum Lines 117; 118; 119	10 10 10 10 11 11 11 11 11 11 11 11 11 1
76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97	Secondary Primary Transmission Total Forecasted Demand Determinants for San Diego Unified Port District Non-Coincident Demand Determinants Maximum Demand at the Time of System Peak Determinants Summer Winter Forecast Demand Determinants for Agricultural Customers: Non-Coincident Demand Determinants Pertaining to Customers on Schedule PA-T-1 @ 100% Non-Coincident Demand Rate Secondary Primary Transmission Total Forecast Demand Determinants for Standby Customers:	590 851 146 - 8 602 253	1.0065 1.0350 1.0109 - 1.0109 1.0463 1.0109 1.0065	594 858 148 - 8 629 2255	100.00% 100.00% 100.00% 100.00% 71.15% 28.85% 0.00%	Sum Lines 103; 104; 105 Statement BG, Page BG-21.3, Line 162 Statement BG, Page BG-21.3, Line 164 Statement BG, Page BG-21.3, Line 164 Statement BG, Page BG-21.4, Line 187 Statement BG, Page BG-21.4, Line 188 Statement BG, Page BG-21.4, Line 189 Sum Lines 117; 118; 119	100 100 100 111 111 111 111 111 111 112 122 12
76 77 78 79 80 81 82 83 84 85 86 87 88 90 91 92 93 94 95 96 97 98	Secondary Primary Transmission Total Forecasted Demand Determinants for San Diego Unified Port District Non-Coincident Demand Determinants Maximum Demand at the Time of System Peak Determinants Summer Winter Forecast Demand Determinants for Agricultural Customers: Non-Coincident Demand Determinants Pertaining to Customers on Schedule PA-T-1 @ 100% Non-Coincident Demand Rate Secondary Primary Transmission Total Forecast Demand Determinants for Standby Customers: Contracted Demand Determinants Secondary	590 851 146 - 8 602 253 - 854	1.0065 1.0350 1.0109 - 1.0109 1.0463 1.0409 1.0065 1.0417	594 858 148 - 8 629 255 - 884	100.00% 100.00% 100.00% 100.00% 71.15% 28.85% 0.00% 100.00%	Sum Lines 103; 104; 105 Statement BG, Page BG-21.3, Line 162 Statement BG, Page BG-21.3, Line 164 Statement BG, Page BG-21.4, Line 164 Statement BG, Page BG-21.4, Line 187 Statement BG, Page BG-21.4, Line 188 Statement BG, Page BG-21.4, Line 189 Sum Lines 117; 118; 119	100 100 100 100 101 111 111 111 111 111

NOTES:

LF = Transmission Loss Factor: Secondary Level = 1.0470; Primary Level = 1.0110; Transmission Level = 1.0065.

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. 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

		(1)		(2)	((3) = (1) + (2)		
Line		High Voltage		Low Voltage		Combined		Line
No.		TRR		TRR		TRR	Notes & Reference	No.
1 2	Wholesale Base Transmission Revenue Requirement	\$ 609,432,519	9	\$ 648,432,209	\$	1,257,864,729	Page 2; Line 1; Columns 1 thru 3	1 2
_	Wholesale TRBAA Forecast ¹	\$ (39,987,95)	1)	\$ (760,645)	\$	(40,748,596)	Page 2; Line 21; Columns 1 thru 3	3
5 6	Transmission Standby Revenues	\$ (6,199,983	5)	\$ (6,596,743)	\$	(12,796,728)	Page 2; Line 23; Columns 1 thru 3	5
_	Wholesale Net Transmission Revenue Requirement	\$ 563,244,583	3	\$ 641,074,821	\$	1,204,319,404	Sum Lines 1; 3; 5	7 8
_	Gross Load - MWH	19,047,57	1	19,047,571		19,047,571	Statement BD; Page 1; Line 19	9
10 11	Utility Specific Access Charges (\$/MWH)	\$ 29.5704	4	\$ 33.6565	\$	63.2269	Line 7 / Line 9	10 11

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

		(1)	(2)	(3) = (1) + (2)		
		Total	Total	Total		
		HIGH VOLTAGE	LOW VOLTAGE	Transmission		
Line		Transmission Revenue	Transmission Revenue	Revenue		Line
No.	Components	Requirement	Requirement	Requirement	Reference	No.
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		(1.1,000)	(1.5,7.12)	(2)1,10)	200 1 00 Met 2 1 1 2 0 1 1	12
13	Other PTO Related Revenue (Credits)/Charges ¹	(143,187)	(530,551)	(673,737)	See Footnote No. 1 Below	13
14	Other 1 To Related Revenue (Credits)/ Charges	(143,107)	(550,551)	(073,737)	See I domote 140. I Below	14
15	Total Transmission Revenue Credits Forecast	(35,277,484)	(671,044)	(35,948,528)	Sum {Line 7 through Line 13}	15
16	Total Transmission Tevenue electric Follows	(33,277,101)	(071,011)	(33,310,320)	Sum (Eme / through Eme 13)	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		(55,557,551)	(,03,015)	(.0,, .0,0)	Eme 1, Eme 1,	22
23	Transmission Standby Revenue	(6,199,985)	(6,596,743)	(12,796,728)	Page 3; Line 7	23
24		(0,177,703)	(0,570,715)	(12,750,720)	Tage 3, Eme	24
25	Total Transmission Revenue Requirement	\$ 563,244,583	\$ 641,074,821	\$ 1,204,319,404	Sum Lines 1; 21; 23	25
	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

		(1)	(2)	(3) = (1) + (2)		
			LV Wheeling			
		High Voltage	Access Rate &	Combined		
Lin	e	Utility Specific	LV Access	TRR		Line
No	. Components	Rate	Charge Rate		Notes & Reference	No.
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

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.

Wholesale Base TRR information comes from SDG&E's TO6 Cycle 1 Annual Informational Filing.