

San Diego Gas & Electric Company
2026 TRBAA Rate Filing

Transmission Revenue Balancing
Account Adjustment (TRBAA)
Cost Statements & Work Papers

ER26-____ - ____

**San Diego Gas & Electric Company
Annual TRBAA Rate Filing
Cost Statements & Work Papers
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San Diego Gas & Electric Company

A. Statement BD - Allocation Energy and Supporting Data

ER26-____ - ____

Statement BD
San Diego Gas & Electric Company
2026 - TRBAA Rate Filing
Allocation Energy and Supporting Data

Line No.	Date	(A)	(B)	(C) = (A) - (B)	Reference	Line No.
		Retail Energy Sales @ Meter Level Plus Sale for Resale	Sale for Resale (City of Escondido) ¹	Retail Energy Sales @ Meter Level Net of Sale for Resale		
1	Oct-24	1,584,712,962	8,461	1,584,704,501	Workpaper No. 1; Page 1.1; Lines 30; 29	1
2	Nov-24	1,222,771,732	8,668	1,222,763,064	Workpaper No. 1; Page 1.1; Lines 30; 29	2
3	Dec-24	1,408,565,360	6,689	1,408,558,671	Workpaper No. 1; Page 1.1; Lines 30; 29	3
4	Jan-25	1,604,744,675	7,399	1,604,737,276	Workpaper No. 1; Page 1.1; Lines 30; 29	4
5	Feb-25	1,227,781,043	7,298	1,227,773,745	Workpaper No. 1; Page 1.1; Lines 30; 29	5
6	Mar-25	1,314,777,137	6,475	1,314,770,662	Workpaper No. 1; Page 1.1; Lines 30; 29	6
7	Apr-25	1,204,328,612	7,887	1,204,320,725	Workpaper No. 1; Page 1.1; Lines 30; 29	7
8	May-25	1,198,109,914	7,483	1,198,102,431	Workpaper No. 1; Page 1.1; Lines 30; 29	8
9	Jun-25	1,310,907,855	7,945	1,310,899,910	Workpaper No. 1; Page 1.1; Lines 30; 29	9
10	Jul-25	1,454,671,999	7,560	1,454,664,439	Workpaper No. 1; Page 1.1; Lines 30; 29	10
11	Aug-25	1,469,860,763	7,779	1,469,852,984	Workpaper No. 1; Page 1.1; Lines 30; 29	11
12	Sep-25	1,647,514,504	-	1,647,514,504	Workpaper No. 1; Page 1.1; Lines 30; 29	12
13						13
14						14
15	Total	16,648,746,556	83,644	16,648,662,912	Sum Lines 1 thru 12	15

¹ City of Escondido sales are excluded from the KWh total because they are classified as sales to wholesale customers.

Statement BD
San Diego Gas & Electric Company
2026 - TRBAA Rate Filing
Allocation Energy and Supporting Data

Line No.	Date	(A)	(B)	(C) = (A) - (B)	Reference	Line No.
		Retail Energy Sales @ Meter Level Plus Sale for Resale	Sale for Resale (City of Escondido) ¹	Retail Energy Sales @ Meter Level Net of Sale for Resale		
1	Jan-26	1,518,216,793	7,569	1,518,209,225	Workpaper No. 1; Page 1.2; Lines 30; 29	1
2	Feb-26	1,382,160,782	7,569	1,382,153,214	Workpaper No. 1; Page 1.2; Lines 30; 29	2
3	Mar-26	1,318,972,926	7,569	1,318,965,357	Workpaper No. 1; Page 1.2; Lines 30; 29	3
4	Apr-26	1,247,204,692	7,569	1,247,197,124	Workpaper No. 1; Page 1.2; Lines 30; 29	4
5	May-26	1,232,791,134	7,569	1,232,783,566	Workpaper No. 1; Page 1.2; Lines 30; 29	5
6	Jun-26	1,295,474,284	7,569	1,295,466,715	Workpaper No. 1; Page 1.2; Lines 30; 29	6
7	Jul-26	1,509,254,908	7,569	1,509,247,340	Workpaper No. 1; Page 1.2; Lines 30; 29	7
8	Aug-26	1,698,745,992	7,569	1,698,738,424	Workpaper No. 1; Page 1.2; Lines 30; 29	8
9	Sep-26	1,817,181,111	7,569	1,817,173,542	Workpaper No. 1; Page 1.2; Lines 30; 29	9
10	Oct-26	1,540,390,833	7,569	1,540,383,265	Workpaper No. 1; Page 1.2; Lines 30; 29	10
11	Nov-26	1,383,763,590	7,569	1,383,756,021	Workpaper No. 1; Page 1.2; Lines 30; 29	11
12	Dec-26	1,487,362,612	7,569	1,487,355,044	Workpaper No. 1; Page 1.2; Lines 30; 29	12
13						13
14						14
15	Total	17,431,519,658	90,823	17,431,428,836	Sum Lines 1 thru 12	15

¹ City of Escondido sales are excluded from the KWh total because they are classified as sales to wholesale customers not retail. Forecast sales are used to develop Statements BG and BH, Revenues at Proposed Rates and Revenues at Present Rates.

Statement BD
SAN DIEGO GAS & ELECTRIC COMPANY
2026 - TRBAA Rate Filing
January 2026 - December 2026 ¹
MWH SALES FORECAST @ Transmission Level

Line No.	Months	(A) Total MWh Sales	(B) Sale for Resale (City of Escondido)	(C) = (A) - (B) Retail Energy Sales @ Meter Level	(D) = (C) x Line 19, Col. C Energy Sales @ Transmission Level	Reference	Line No.
1	Jan-26	1,518,217	8	1,518,209	1,581,063	Cols. A to C, WP No. 1; Page 1.2; Lines 10, 9 & 12	1
2	Feb-26	1,382,161	8	1,382,153	1,439,374	Cols. A to C, WP No. 1; Page 1.2; Lines 10, 9 & 12	2
3	Mar-26	1,318,973	8	1,318,965	1,373,571	Cols. A to C, WP No. 1; Page 1.2; Lines 10, 9 & 12	3
4	Apr-26	1,247,205	8	1,247,197	1,298,831	Cols. A to C, WP No. 1; Page 1.2; Lines 10, 9 & 12	4
5	May-26	1,232,791	8	1,232,784	1,283,821	Cols. A to C, WP No. 1; Page 1.2; Lines 10, 9 & 12	5
6	Jun-26	1,295,474	8	1,295,467	1,349,099	Cols. A to C, WP No. 1; Page 1.2; Lines 10, 9 & 12	6
7	Jul-26	1,509,255	8	1,509,247	1,571,730	Cols. A to C, WP No. 1; Page 1.2; Lines 10, 9 & 12	7
8	Aug-26	1,698,746	8	1,698,738	1,769,066	Cols. A to C, WP No. 1; Page 1.2; Lines 10, 9 & 12	8
9	Sep-26	1,817,181	8	1,817,174	1,892,405	Cols. A to C, WP No. 1; Page 1.2; Lines 10, 9 & 12	9
10	Oct-26	1,540,391	8	1,540,383	1,604,155	Cols. A to C, WP No. 1; Page 1.2; Lines 10, 9 & 12	10
11	Nov-26	1,383,764	8	1,383,756	1,441,044	Cols. A to C, WP No. 1; Page 1.2; Lines 10, 9 & 12	11
12	Dec-26	1,487,363	8	1,487,355	1,548,932	Cols. A to C, WP No. 1; Page 1.2; Lines 10, 9 & 12	12
13							13
14	Total	17,431,520	91	17,431,429	18,153,090	Sum Lines 1 thru 12	14
15	Retail Sales Forecast @ Meter Level			17,431,429		Col. C; Line 14	15
16							16
17							17
18	Transmission Loss Factor ²	34,669,766	36,106,622	1.0414		Column B / Column A	18
19							19
20							20
21	Retail Sales Forecast @ Transmission Level				18,153,090	Col. D; Line 14	21
22							22
23	Lake Hodges Pumped Storage Facilities ³				80	Statement BD WP; Page 4 of 5	23
24							24
25	Pumped Storage True Up Adjustment ⁴				(39,901)	Statement BD WP; Page 5 of 5	25
26							26
27	Total Gross Load Forecast				18,113,269	Sum Lines 22 thru 26	27
28							28

¹ This information is used for CAISO TAC purposes as shown in Statement BL -Wholesale. The sales forecast excludes Sale for Resale.

² Per Cost Statement BB; Page 1; Line 24 of SDG&E's TO6-Cycle 2 Annual Informational Filing.
The 1.0414 factor is used to convert the retail sales forecast at meter level up to the transmission level.

³ Energy used for pumping at the Lake Hodges Pumped Storage Facilities is measured at 69kV and gets adjusted by a distribution loss factor to derive the Gross Load forecast.

⁴ Represents the difference between actual and forecast load associated with the Lake Hodges Pumped Storage Facility for the base year.

Statement BD
SAN DIEGO GAS AND ELECTRIC COMPANY
Allocation Energy and Supporting Data
Forecast Period January 2026 - December 2026
MWH SALES FORECAST @ Transmission Level

2026 (MWh)	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
Olivenhain-Lake Hodges Pumping Load	31	34	14	-	-	-	-	-	-	-	-	-	79

Primary Level Distribution Loss Factor 1.0109

Total Lake Hodges Pumping Load 80

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, 2024

Line No.	Description	Amount	Reference	Line No.
1	Pumped Storage Facility - Actual Load	79	SDG&E Records	1
2	Pumped Storage Facility - Forecast Load	<u>39,548</u>	SDG&E Records	2
3	Difference	(39,470)	Line 1 Minus Line 2	3
4	Primary Level Distribution Loss Factor	<u>1.0109</u>	SDG&E Records	4
5	Pumped Storage - True Up Adjustment ¹	(39,901)	Line 3 x Line 4	5

¹ The pumped storage True-Up Adjustment reconciles the difference between the prior year's forecast and actual load data.

San Diego Gas & Electric Company

B. Statement BG - Revenue Data to Reflect Changed Rates

ER26-____ - ____

Statement BG
SAN DIEGO GAS & ELECTRIC COMPANY
Transmission Revenue Balancing Account Adjustment (TRBAA) Revenues Data to Reflect Changed Rates
Comparison of Revenues
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Customer Classes	(A)	(B)	(C) = (A) - (B)	(D) = (C) / (B)	Reference	Line No.
		(Statement BG) 2026 TRBAA Revenues @ Changed Rates	(Statement BH) 2026 TRBAA Revenues @ Present Rates ¹		(%) Change		
1	Residential Customers	\$ (16,808,904)	\$ (13,546,650)	\$ (3,262,254)	24.08%	Statement BG; Page 2 of 4; Line 14	1
2						Statement BH; Page 1 of 3; Line 14	2
3	Small Commercial Customers	(7,423,985)	(5,983,146)	(1,440,839)	24.08%	Statement BG; Page 2 of 4; Line 16	3
4						Statement BH; Page 1 of 3; Line 16	4
5	Medium and Large Commercial/Industrial	(27,306,336)	(22,006,751)	(5,299,585)	24.08%	Statement BG; Page 2 of 4; Line 18	5
6						Statement BH; Page 1 of 3; Line 18	6
7	Agriculture (PA and TOU-PA)	(499,760)	(402,767)	(96,993)	24.08%	Statement BG; Page 2 of 4; Line 20	7
8						Statement BH; Page 1 of 3; Line 20	8
9	Agriculture (PA-T-1)	(689,715)	(555,856)	(133,859)	24.08%	Statement BG; Page 2 of 4; Line 22	9
10						Statement BH; Page 1 of 3; Line 22	10
11	Street Lighting Customers	(250,048)	(201,519)	(48,529)	24.08%	Statement BG; Page 2 of 4; Line 24	11
12						Statement BH; Page 1 of 3; Line 24	12
13							13
14	Grand Total	\$ (52,978,749)	\$ (42,696,689)	\$ (10,282,060)	24.08%	Sum Lines 1 through 11	14

¹ Present Rates are defined as rates effective pursuant to ER25-218.

Statement BG
SAN DIEGO GAS & ELECTRIC COMPANY
Transmission Revenue Balancing Account Adjustment (TRBAA) Revenues Data to Reflect Changed Rates
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Customer Classes	(A) Jan-26	(B) Feb-26	(C) Mar-26	(D) Apr-26	(E) May-26	(F) Jun-26	(G)	Line No.
1	Residential ¹	\$ (1,720,235)	\$ (1,443,835)	\$ (1,263,768)	\$ (1,032,680)	\$ (948,843)	\$ (1,021,195)		1
2									2
3	Small Commercial ²	(612,289)	(589,389)	(577,306)	(571,849)	(571,113)	(590,187)		3
4									4
5	Medium and Large Commercial/Industrial ³	(2,185,145)	(2,070,208)	(2,075,845)	(2,087,974)	(2,108,059)	(2,199,797)		5
6									6
7	Agriculture (PA and TOU-PA) ⁴	(26,664)	(26,139)	(24,689)	(27,277)	(41,023)	(46,442)		7
8									8
9	Agriculture (PA-T-1) ⁵	(48,932)	(49,627)	(46,239)	(48,004)	(57,699)	(60,165)		9
10									10
11	Street Lighting ⁶	(21,432)	(21,169)	(20,737)	(20,357)	(20,330)	(20,433)		11
12									12
13	TOTAL	\$ (4,614,697)	\$ (4,200,367)	\$ (4,008,583)	\$ (3,788,141)	\$ (3,747,068)	\$ (3,938,219)		13

Line No.	Customer Classes	(A) Jul-26	(B) Aug-26	(C) Sep-26	(D) Oct-26	(E) Nov-26	(F) Dec-26	(G)	Line No.
14	Residential ¹	\$ (1,335,340)	\$ (1,785,661)	\$ (2,016,068)	\$ (1,478,551)	\$ (1,271,745)	\$ (1,490,984)	\$ (16,808,904)	14
15									15
16	Small Commercial ²	(660,664)	(696,901)	(727,527)	(642,500)	(593,759)	(590,502)	\$ (7,423,985)	16
17									17
18	Medium and Large Commercial/Industrial ³	(2,451,729)	(2,535,264)	(2,635,731)	(2,421,471)	(2,213,434)	(2,321,678)	\$ (27,306,336)	18
19									19
20	Agriculture (PA and TOU-PA) ⁴	(53,730)	(58,827)	(57,592)	(53,151)	(43,840)	(40,387)	\$ (499,760)	20
21									21
22	Agriculture (PA-T-1) ⁵	(66,346)	(66,721)	(66,448)	(64,201)	(60,056)	(55,275)	\$ (689,715)	22
23									23
24	Street Lighting ⁶	(20,303)	(20,790)	(20,531)	(20,619)	(21,645)	(21,702)	\$ (250,048)	24
25									25
26	TOTAL	\$ (4,588,112)	\$ (5,164,165)	\$ (5,523,897)	\$ (4,680,493)	\$ (4,204,479)	\$ (4,520,528)	\$ (52,978,749)	26

¹ See Stmt BG pages 3 of 4 and 4 of 4, Line 23.

² See Stmt BG pages 3 of 4 and 4 of 4, Line 25.

³ See Stmt BG pages 3 of 4 and 4 of 4, Line 27.

⁴ See Stmt BG pages 3 of 4 and 4 of 4, Line 29.

⁵ See Stmt BG pages 3 of 4 and 4 of 4, Line 31.

⁶ See Stmt BG pages 3 of 4 and 4 of 4, Line 33.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenue Balancing Account Adjustment (TRBAA) Revenues Data to Reflect Changed Rates
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Customer Classes	(A)	(B)	(C)	(D)	(E)	(F)	(G)	Line No.
		Jan-26 Energy (kWh)	Feb-26 Energy (kWh)	Mar-26 Energy (kWh)	Apr-26 Energy (kWh)	May-26 Energy (kWh)	Jun-26 Energy (kWh)	Reference	
1	Residential Customers	565,866,755	474,945,653	415,713,042	339,697,351	312,119,362	335,919,481	Workpaper No. 1; Page 1.2; Line 23	1
2									2
3	Small Commercial	201,410,885	193,878,034	189,903,299	188,108,261	187,866,125	194,140,303	Workpaper No. 1; Page 1.2; Line 24	3
4									4
5	Medium and Large Commercial/Industrial	718,797,731	680,989,310	682,843,723	686,833,634	693,440,612	723,617,547	Workpaper No. 1; Page 1.2; Line 25	5
6									6
7	Agriculture (PA and TOU-PA)	8,770,898	8,598,198	8,121,460	8,972,646	13,494,394	15,277,102	Workpaper No. 1; Page 1.2; Line 26	7
8									8
9	Agriculture (PA-T-1)	16,096,194	16,324,790	15,210,058	15,790,788	18,980,077	19,791,046	Workpaper No. 1; Page 1.2; Line 27	9
10									10
11	Street Lighting	7,050,041	6,963,639	6,821,384	6,696,434	6,687,435	6,721,237	Workpaper No. 1; Page 1.2; Line 28	11
12									12
13	TOTAL	1,517,992,505	1,381,699,624	1,318,612,967	1,246,099,114	1,232,588,006	1,295,466,715	Sum Lines 1 thru 11	13
14									14
15									15
16		\$(/kWh)	\$(/kWh)	\$(/kWh)	\$(/kWh)	\$(/kWh)	\$(/kWh)		16
17									17
18	Retail TRBAA Rate (\$/kWh) @ Changed Rate	\$ (0.00304)	\$ (0.00304)	\$ (0.00304)	\$ (0.00304)	\$ (0.00304)	\$ (0.00304)	Statement BL (Retail); Page 1; Line 27	18
19									19
20									20
21		Revenues @ Changed Rates	Revenues @ Changed Rates	Revenues @ Changed Rates	Revenues @ Changed Rates	Revenues @ Changed Rates	Revenues @ Changed Rates		21
22									22
23	Residential Customers	\$ (1,720,235)	\$ (1,443,835)	\$ (1,263,768)	\$ (1,032,680)	\$ (948,843)	\$ (1,021,195)	Line 1 x Line 18	23
24									24
25	Small Commercial	(612,289)	(589,389)	(577,306)	(571,849)	(571,113)	(590,187)	Line 3 x Line 18	25
26									26
27	Medium and Large Commercial/Industrial	(2,185,145)	(2,070,208)	(2,075,845)	(2,087,974)	(2,108,059)	(2,199,797)	Line 5 x Line 18	27
28									28
29	Agriculture (PA and TOU-PA)	(26,664)	(26,139)	(24,689)	(27,277)	(41,023)	(46,442)	Line 7 x Line 18	29
30									30
31	Agriculture (PA-T-1)	(48,932)	(49,627)	(46,239)	(48,004)	(57,699)	(60,165)	Line 9 x Line 18	31
32									32
33	Street Lighting	(21,432)	(21,169)	(20,737)	(20,357)	(20,330)	(20,433)	Line 11 x Line 18	33
34									34
35	TOTAL	\$ (4,614,697)	\$ (4,200,367)	\$ (4,008,583)	\$ (3,788,141)	\$ (3,747,068)	\$ (3,938,219)	Sum Lines 23 through 33	35

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenue Balancing Account Adjustment (TRBAA) Revenues Data to Reflect Changed Rates
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Customer Classes	(H) Jul-26 Energy (kWh)	(I) Aug-26 Energy (kWh)	(J) Sep-26 Energy (kWh)	(K) Oct-26 Energy (kWh)	(L) Nov-26 Energy (kWh)	(M) Dec-26 Energy (kWh)	(N) Total Energy (kWh)	(O) Reference	Line No.
1	Residential Customers	439,256,673	587,388,490	663,180,161	486,365,564	418,337,107	490,455,120	5,529,244,757	Workpaper No. 1; Page 1.2; Line 23	1
2										2
3	Small Commercial	217,323,569	229,243,879	239,317,966	211,348,577	195,315,561	194,243,998	2,442,100,457	Workpaper No. 1; Page 1.2; Line 24	3
4										4
5	Medium and Large Commercial/Industrial	806,489,657	833,968,518	867,016,873	796,536,574	728,103,253	763,709,821	8,982,347,255	Workpaper No. 1; Page 1.2; Line 25	5
6										6
7	Agriculture (PA and TOU-PA)	17,674,212	19,350,931	18,944,800	17,483,777	14,421,116	13,285,180	164,394,715	Workpaper No. 1; Page 1.2; Line 26	7
8										8
9	Agriculture (PA-T-1)	21,824,506	21,947,825	21,857,831	21,118,824	19,755,427	18,182,715	226,880,082	Workpaper No. 1; Page 1.2; Line 27	9
10										10
11	Street Lighting	6,678,722	6,838,780	6,753,592	6,782,649	7,119,937	7,138,909	82,252,760	Workpaper No. 1; Page 1.2; Line 28	11
12										12
13	TOTAL	1,509,247,340	1,698,738,424	1,817,071,222	1,539,635,965	1,383,052,401	1,487,015,744	17,427,220,026	Sum Lines 1 thru 11	13
14										14
15										15
16		\$(/kWh)	\$(/kWh)	\$(/kWh)	\$(/kWh)	\$(/kWh)	\$(/kWh)			16
17										17
18	Retail TRBAA Rate (\$/kWh) @ Changed Rate	\$ (0.00304)	\$ (0.00304)	\$ (0.00304)	\$ (0.00304)	\$ (0.00304)	\$ (0.00304)		Statement BL (Retail); Page 1; Line 27	18
19										19
20		Revenues @	Revenues @	Revenues @	Revenues @	Revenues @	Revenues @	Revenues @		20
21		Changed Rates	Changed Rates	Changed Rates	Changed Rates	Changed Rates	Changed Rates	Changed Rates		21
22										22
23	Residential Customers	\$ (1,335,340)	\$ (1,785,661)	\$ (2,016,068)	\$ (1,478,551)	\$ (1,271,745)	\$ (1,490,984)	\$ (16,808,904)	Line 1 x Line 18	23
24										24
25	Small Commercial	(660,664)	(696,901)	(727,527)	(642,500)	(593,759)	(590,502)	(7,423,985)	Line 3 x Line 18	25
26										26
27	Medium and Large Commercial/Industrial	(2,451,729)	(2,535,264)	(2,635,731)	(2,421,471)	(2,213,434)	(2,321,678)	(27,306,336)	Line 5 x Line 18	27
28										28
29	Agriculture (PA and TOU-PA)	(53,730)	(58,827)	(57,592)	(53,151)	(43,840)	(40,387)	(499,760)	Line 7 x Line 18	29
30										30
31	Agriculture (PA-T-1)	(66,346)	(66,721)	(66,448)	(64,201)	(60,056)	(55,275)	(689,715)	Line 9 x Line 18	31
32										32
33	Street Lighting	(20,303)	(20,790)	(20,531)	(20,619)	(21,645)	(21,702)	(250,048)	Line 11 x Line 18	33
34										34
35	TOTAL	\$ (4,588,112)	\$ (5,164,165)	\$ (5,523,897)	\$ (4,680,493)	\$ (4,204,479)	\$ (4,520,528)	\$ (52,978,749)	Sum Lines 23 through 33	35

San Diego Gas & Electric Company

C. Statement BH - Revenue Data to Reflect Present Rates

ER26-____ - ____

Statement BH
SAN DIEGO GAS & ELECTRIC COMPANY
Transmission Revenue Balancing Account Adjustment (TRBAA) Revenue Data To Reflect Present Rates per ER25-218
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Customer Classes	(A) Jan-26	(B) Feb-26	(C) Mar-26	(D) Apr-26	(E) May-26	(F) Jun-26	(G)	Line No.
1	Residential ¹	\$ (1,386,374)	\$ (1,163,617)	\$ (1,018,497)	\$ (832,259)	\$ (764,692)	\$ (823,003)		1
2									2
3	Small Commercial ²	(493,457)	(475,001)	(465,263)	(460,865)	(460,272)	(475,644)		3
4									4
5	Medium and Large Commercial/Industrial ³	(1,761,054)	(1,668,424)	(1,672,967)	(1,682,742)	(1,698,930)	(1,772,863)		5
6									6
7	Agriculture (PA and TOU-PA) ⁴	(21,489)	(21,066)	(19,898)	(21,983)	(33,061)	(37,429)		7
8									8
9	Agriculture (PA-T-1) ⁵	(39,436)	(39,996)	(37,265)	(38,687)	(46,501)	(48,488)		9
10									10
11	Street Lighting ⁶	(17,273)	(17,061)	(16,712)	(16,406)	(16,384)	(16,467)		11
12									12
13	TOTAL	\$ (3,719,082)	\$ (3,385,164)	\$ (3,230,602)	\$ (3,052,943)	\$ (3,019,841)	\$ (3,173,893)		13

Line No.	Customer Classes	(A) Jul-26	(B) Aug-26	(C) Sep-26	(D) Oct-26	(E) Nov-26	(F) Dec-26	(G)	Line No.
14	Residential ¹	\$ (1,076,179)	\$ (1,439,102)	\$ (1,624,791)	\$ (1,191,596)	\$ (1,024,926)	\$ (1,201,615)	\$ (13,546,650)	14
15									15
16	Small Commercial ²	(532,443)	(561,648)	(586,329)	(517,804)	(478,523)	(475,898)	\$ (5,983,146)	16
17									17
18	Medium and Large Commercial/Industrial ³	(1,975,900)	(2,043,223)	(2,124,191)	(1,951,515)	(1,783,853)	(1,871,089)	\$ (22,006,751)	18
19									19
20	Agriculture (PA and TOU-PA) ⁴	(43,302)	(47,410)	(46,415)	(42,835)	(35,332)	(32,549)	\$ (402,767)	20
21									21
22	Agriculture (PA-T-1) ⁵	(53,470)	(53,772)	(53,552)	(51,741)	(48,401)	(44,548)	\$ (555,856)	22
23									23
24	Street Lighting ⁶	(16,363)	(16,755)	(16,546)	(16,617)	(17,444)	(17,490)	\$ (201,519)	24
25									25
26	TOTAL	\$ (3,697,656)	\$ (4,161,909)	\$ (4,451,824)	\$ (3,772,108)	\$ (3,388,478)	\$ (3,643,189)	\$ (42,696,689)	26

¹ See Stmt BH pages 2 of 3 and 3 of 3, Line 23.

² See Stmt BH pages 2 of 3 and 3 of 3, Line 25.

³ See Stmt BH pages 2 of 3 and 3 of 3, Line 27.

⁴ See Stmt BH pages 2 of 3 and 3 of 3, Line 29.

⁵ See Stmt BH pages 2 of 3 and 3 of 3, Line 31.

⁶ See Stmt BH pages 2 of 3 and 3 of 3, Line 33.

Statement BH
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenue Balancing Account Adjustment (TRBAA) Revenue Data To Reflect Present Rates per ER25-218
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Customer Classes	(A)	(B)	(C)	(D)	(E)	(F)	(F)	Line No.
		Jan-26 Energy (kWh)	Feb-26 Energy (kWh)	Mar-26 Energy (kWh)	Apr-26 Energy (kWh)	May-26 Energy (kWh)	Jun-26 Energy (kWh)	Reference	
1	Residential Customers	565,866,755	474,945,653	415,713,042	339,697,351	312,119,362	335,919,481	Workpaper No. 1; Page 1.2; Line 23	1
2									2
3	Small Commercial	201,410,885	193,878,034	189,903,299	188,108,261	187,866,125	194,140,303	Workpaper No. 1; Page 1.2; Line 24	3
4									4
5	Medium and Large Commercial/Industrial	718,797,731	680,989,310	682,843,723	686,833,634	693,440,612	723,617,547	Workpaper No. 1; Page 1.2; Line 25	5
6									6
7	Agriculture (PA and TOU-PA)	8,770,898	8,598,198	8,121,460	8,972,646	13,494,394	15,277,102	Workpaper No. 1; Page 1.2; Line 26	7
8									8
9	Agriculture (PA-T-1)	16,096,194	16,324,790	15,210,058	15,790,788	18,980,077	19,791,046	Workpaper No. 1; Page 1.2; Line 27	9
10									10
11	Street Lighting	7,050,041	6,963,639	6,821,384	6,696,434	6,687,435	6,721,237	Workpaper No. 1; Page 1.2; Line 28	11
12									12
13	TOTAL	1,517,992,505	1,381,699,624	1,318,612,967	1,246,099,114	1,232,588,006	1,295,466,715	Sum Lines 1 thru 11	13
14									14
15		\$(/kWh)	\$(/kWh)	\$(/kWh)	\$(/kWh)	\$(/kWh)	\$(/kWh)		15
16									16
17	Retail TRBAA Rate (\$/kWh) @ Present Rate	\$ (0.00245)	\$ (0.00245)	\$ (0.00245)	\$ (0.00245)	\$ (0.00245)	\$ (0.00245)	Statement BL (Retail); Page 1; Line 27 FERC Docket No. ER25-218-000	17
18									18
19									19
20		TRBAA @	TRBAA @	TRBAA @	TRBAA @	TRBAA @	TRBAA @		20
21		Present Rates	Present Rates	Present Rates	Present Rates	Present Rates	Present Rates		21
22	Residential Customers	\$ (1,386,374)	\$ (1,163,617)	\$ (1,018,497)	\$ (832,259)	\$ (764,692)	\$ (823,003)	Line 1 x Line 18	22
23									23
24	Small Commercial	(493,457)	(475,001)	(465,263)	(460,865)	(460,272)	(475,644)	Line 3 x Line 18	24
25									25
26	Medium and Large Commercial/Industrial	(1,761,054)	(1,668,424)	(1,672,967)	(1,682,742)	(1,698,930)	(1,772,863)	Line 5 x Line 18	26
27									27
28	Agriculture (PA and TOU-PA)	(21,489)	(21,066)	(19,898)	(21,983)	(33,061)	(37,429)	Line 7 x Line 18	28
29									29
30	Agriculture (PA-T-1)	(39,436)	(39,996)	(37,265)	(38,687)	(46,501)	(48,488)	Line 9 x Line 18	30
31									31
32	Street Lighting	(17,273)	(17,061)	(16,712)	(16,406)	(16,384)	(16,467)	Line 11 x Line 18	32
33									33
34	TOTAL	\$ (3,719,082)	\$ (3,385,164)	\$ (3,230,602)	\$ (3,052,943)	\$ (3,019,841)	\$ (3,173,893)	Sum Lines 23 through 33	34
35									35

Statement BH
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenue Balancing Account Adjustment (TRBAA) Revenue Data To Reflect Present Rates per ER25-218
Rate Effective Period - Twelve Months Ending December 31, 2026

Line No.	Customer Classes	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(M)	Line No.
		Jul-26 Energy (kWh)	Aug-26 Energy (kWh)	Sep-26 Energy (kWh)	Oct-26 Energy (kWh)	Nov-26 Energy (kWh)	Dec-26 Energy (kWh)	Total Energy (kWh)	Reference	
1	Residential Customers	439,256,673	587,388,490	663,180,161	486,365,564	418,337,107	490,455,120	5,529,244,757	Workpaper No. 1; Page 1.2; Line 23	1
2										2
3	Small Commercial	217,323,569	229,243,879	239,317,966	211,348,577	195,315,561	194,243,998	2,442,100,457	Workpaper No. 1; Page 1.2; Line 24	3
4										4
5	Medium and Large Commercial/Industrial	806,489,657	833,968,518	867,016,873	796,536,574	728,103,253	763,709,821	8,982,347,255	Workpaper No. 1; Page 1.2; Line 25	5
6										6
7	Agriculture (PA and TOU-PA)	17,674,212	19,350,931	18,944,800	17,483,777	14,421,116	13,285,180	164,394,715	Workpaper No. 1; Page 1.2; Line 26	7
8										8
9	Agriculture (PA-T-1)	21,824,506	21,947,825	21,857,831	21,118,824	19,755,427	18,182,715	226,880,082	Workpaper No. 1; Page 1.2; Line 27	9
10										10
11	Street Lighting	6,678,722	6,838,780	6,753,592	6,782,649	7,119,937	7,138,909	82,252,760	Workpaper No. 1; Page 1.2; Line 28	11
12										12
13	TOTAL	1,509,247,340	1,698,738,424	1,817,071,222	1,539,635,965	1,383,052,401	1,487,015,744	17,427,220,026	Sum Lines 1 thru 11	13
14										14
15										15
16		\$/kWh	\$/kWh	\$/kWh	\$/kWh	\$/kWh	\$/kWh			16
17									Statement BL (Retail); Page 1; Line 27	17
18	Retail TRBAA Rate (\$/kWh) @ Present Rate	\$ (0.00245)	\$ (0.00245)	\$ (0.00245)	\$ (0.00245)	\$ (0.00245)	\$ (0.00245)		FERC Docket No. ER25-218-000	18
19										19
20										20
21		TRBAA @ Present Rates	TRBAA @ Present Rates	TRBAA @ Present Rates	TRBAA @ Present Rates	TRBAA @ Present Rates	TRBAA @ Present Rates	TRBAA @ Present Rates		21
22										22
23	Residential Customers	\$ (1,076,179)	\$ (1,439,102)	\$ (1,624,791)	\$ (1,191,596)	\$ (1,024,926)	\$ (1,201,615)	\$ (13,546,650)	Line 1 x Line 18	23
24										24
25	Small Commercial	(532,443)	(561,648)	(586,329)	(517,804)	(478,523)	(475,898)	(5,983,146)	Line 3 x Line 18	25
26										26
27	Medium and Large Commercial/Industrial	(1,975,900)	(2,043,223)	(2,124,191)	(1,951,515)	(1,783,853)	(1,871,089)	(22,006,751)	Line 5 x Line 18	27
28										28
29	Agriculture (PA and TOU-PA)	(43,302)	(47,410)	(46,415)	(42,835)	(35,332)	(32,549)	(402,767)	Line 7 x Line 18	29
30										30
31	Agriculture (PA-T-1)	(53,470)	(53,772)	(53,552)	(51,741)	(48,401)	(44,548)	(555,856)	Line 9 x Line 18	31
32										32
33	Street Lighting	(16,363)	(16,755)	(16,546)	(16,617)	(17,444)	(17,490)	(201,519)	Line 11 x Line 18	33
34										34
35	TOTAL	\$ (3,697,656)	\$ (4,161,909)	\$ (4,451,824)	\$ (3,772,108)	\$ (3,388,478)	\$ (3,643,189)	\$ (42,696,689)	Sum Lines 23 through 33	35

San Diego Gas & Electric Company

D. Statement BK1 - Derivation of Retail Transmission Revenue Balancing Account Adjustment (TRBAA)

ER26-____ - ____

Statement BK-1
San Diego Gas & Electric Company
2026 - TRBAA Rate Filing
Total Retail TRBAA Forecast - Including Franchise Fees & Uncollectible Expense

Line No.	Components	Total Retail - TRBAA	Reference	Line No.
1	Beginning TRBAA Balance @ 9/30/2025	\$ (5,881,073)	Work paper No. 4; Page 4.4; Line 32	1
2				2
3	<u>Transmission Revenue Credits Forecast:</u>			3
4				4
5	Wheeling Revenues	(38,168,829)	Work paper No. 7; Page 7.1; Line 27	5
6				6
7	Settlements, Metering and Client Relations	18,000	Work paper No. 8; Page 8.1; Line 27	7
8				8
9	Existing Transmission Contract (ETC) Cost Differentials	(382,483)	Work paper No. 9; Page 9.1; Line 27	9
10				10
11	Other PTO Related Revenue (Credits)/Charges	(5,591,461)	Work paper No. 11; Page 11.1; Line 27	11
12				12
13	Total Transmission Revenue Credits Forecast	\$ (44,124,774)	Sum {Line 5 thru Line 11}	13
14				14
15	Total TRBAA Before Franchise Fees and Uncollectibles	\$ (50,005,847)	Line 1 + Line 13	15
16				16
17	Franchise Fees Expense @ 1.0207%	(510,410)	Line 15 x 1.0207%	17
18				18
19	Uncollectibles @ 0.2410%	(120,515)	Line 15 x 0.2410%	19
20				20
21	Total Franchise Fees and Uncollectible	(630,925)	Line 17 + Line 19	21
22				22
23	Total Retail TRBAA Forecast Including FF&U	\$ (50,636,771)	Line 15 + Line 21	23

San Diego Gas & Electric Company

E. Statement BK2 - Derivation of ISO- Wholesale Transmission Revenue Balancing Account Adjustment (TRBAA)

ER26-____-____

Statement BK-2
San Diego Gas & Electric Company
2026 - TRBAA Rate Filing
Wholesale Customers - HVTRR & LVTRR Calculation

Line No.	Components	(A)	(B)	(C) = (A) + (B)	Reference	Line No.
		Total HIGH VOLTAGE Transmission Revenue Requirements	Total LOW VOLTAGE Transmission Revenue Requirements	Total Transmission Revenue Requirements		
1	Wholesale Base Transmission Revenue Requirement ¹	\$ 599,326,003	\$ 638,200,046	\$ 1,237,526,049	See Note 1	1
2						2
3	Beginning TRBAA Balance @ 9/30/2025	(5,451,901)	(429,172)	(5,881,073)	Work paper No. 2 Page 2.1; Line 15	3
4						4
5	<u>Transmission Revenue Credits Forecast:</u>					5
6						6
7	Wheeling Revenues	(38,168,829)	-	(38,168,829)	Work paper No. 6; Page 6.1; Line 19	7
8						8
9	Settlements, Metering and Client Relations	8,289	9,711	18,000	Work paper No. 6; Page 6.1; Line 26	9
10						10
11	ETC Cost Differentials	(176,133)	(206,350)	(382,483)	Work paper No. 6; Page 6.1; Line 32	11
12						12
13	Other PTO Related Revenue (Credits)/Charges	(2,568,089)	(3,023,373)	(5,591,461)	Work paper No. 6; Page 6.1; Line 42	13
14						14
15	Total Transmission Revenue Credits Forecast	(40,904,762)	(3,220,011)	(44,124,774)	Sum {Line 7 through Line 13}	15
16						16
17	Total Wholesale TRBAA Before Franchise Fees	(46,356,663)	(3,649,183)	(50,005,847)	Line 3 + Line 15	17
18						18
19	Franchise Fees Expense @ 1.0207%	(473,162)	(37,247)	(510,410)	Line 17 x 1.0207%	19
20						20
21	Total Wholesale TRBAA Forecast Including Franchise Fees	(46,829,826)	(3,686,431)	(50,516,256)	Line 17 + Line 19	21
22						22
23	Transmission Standby Revenues ²	(6,197,374)	(6,599,354)	(12,796,728)	Work paper No. 3; Page 3.1; Line 7	23
24						24
25	Wholesale Transmission Revenue Requirement	\$ 546,298,803	\$ 627,914,262	\$ 1,174,213,065	Line 1 + Line 21 + Line 23	25

¹ Wholesale Base TRR information comes from Cost Statement BK-2 of SDG&E's TO6 Cycle 1 Annual Informational Filing.

² Standby Revenue amount of \$12,796,728, from Cost Statement BG; Page 1; Column A; Line 26, of SDG&E's TO6 Cycle 1 Annual Informational Filing.

San Diego Gas & Electric Company

F. Statement – BL Retail TRBAA Rate Calculation

ER26-____ - ____

Statement BL
San Diego Gas & Electric Company
2026 - TRBAA Rate Filing
Retail TRBAA Rate Calculation

Line No.	Components	Total Retail - TRBAA	Reference	Line No.
1	Beginning TRBAA Balance @ 9/30/2025	\$ (5,881,073)	Work paper No. 4; Page 4.4; Line 32	1
2				2
3	<u>Transmission Revenue Credits Forecast:</u>			3
4				4
5	Wheeling Revenues	(38,168,829)	Work paper No. 7; Page 7.1; Line 27	5
6				6
7	Settlements, Metering and Client Relations	18,000	Work paper No. 8; Page 8.1; Line 27	7
8				8
9	ETC Cost Differentials	(382,483)	Work paper No. 9; Page 9.1; Line 27	9
10				10
11	Other PTO Related Revenue (Credits)/Charges	(5,591,461)	Work paper No. 11; Page 11.1; Line 27	11
12				12
13	Total Transmission Revenue Credits Forecast	(44,124,774)	Sum {Line 5 through Line 11}	13
14				14
15	Total TRBAA Before Franchise Fees and Uncollectibles	\$ (50,005,847)	Line 1 + Line 13	15
16				16
17	Franchise Fees Expense @ 1.0207%	(510,410)	Line 15 x 1.0207%	17
18				18
19	Uncollectibles @ 0.2410%	(120,515)	Line 15 x 0.2410%	19
20				20
21	Total Franchise Fees and Uncollectible	(630,925)	Line 17 + Line 19	21
22				22
23	Total Retail TRBAA Forecast Including FF&U	\$ (50,636,771)	Line 15 + Line 21	23
24				24
25	12 Months kWh Ending September 30, 2025	16,648,662,912	Statement BD; Pg. 1 of 5; Col. C; Ln. 15	25
26				26
27	Retail TRBAA Rate (\$/kWh)	\$ (0.00304)	Line 23 / Line 25	27

San Diego Gas & Electric Company

G. Statement – BL Wholesale TRBAA Rate Calculation

ER26-____ - ____

Statement BL
San Diego Gas & Electric Company
2026 - TRBAA Rate Filing
2026 - Wholesale Customers Utility Specific Access Charge Rate Calculations
High Voltage & Low Voltage Component

Line No.	Components	(A)	(B)	(C) = (A) + (B)	Notes & Reference	Line No.
		Total High Voltage TRR	Total Low Voltage TRR	Combined TRR		
1	Wholesale Base Transmission Revenue Requirement ¹	\$ 599,326,003	\$ 638,200,046	\$ 1,237,526,049	See Note 1	1
2						2
3	Total Wholesale TRBAA ²	(46,829,826)	(3,686,431)	(50,516,256)	Statement BK-2; Page 1; Line 21	3
4						4
5	Transmission Standby Revenue ³	(6,197,374)	(6,599,354)	(12,796,728)	See Note 3	5
6						6
7	Wholesale Transmission Revenue Requirements	\$ 546,298,803	\$ 627,914,262	\$ 1,174,213,065	Sum (Lines 1, 3, & 5)	7
8						8
9	Gross Load - MWh	18,113,269	18,113,269	18,113,269	Statement BD; Page 1 of 5; Line 28; Col. D	9
10						10
11	Utility Specific Access Charges (\$/MWh)	\$ 30.1601	\$ 34.6660	\$ 64.8261	Line 7 / Line 9	11

NOTES:

¹ Wholesale Base TRR information comes from Cost Statement BK-2 of SDG&E's TO6 Cycle 1 Annual Informational Filing.

² The Wholesale TRBAA amount comes from the instant filing, in Statement BK-2; Page 1; Line 21

³ Standby Revenue amount of \$12,796,728, from Cost Statement BG; Page 1; Column A; Line 26, of SDG&E's TO6 Cycle 1 Annual Informational Filing.

San Diego Gas & Electric Company

H. TRBAA Work Papers

ER26-____ - ____

Work Paper - 1
Recorded Sales and Forecast Sales
Information

Line No.	San Diego Gas & Electric Co. Recorded Billing Determinants for the 12-Month Period: October 2024 - September 2025														Line No.	
1	<u>System Delivery Determinants</u>														1	
2	<u>Customer Class Deliveries (MWh)</u>		<u>Oct-24</u>	<u>Nov-24</u>	<u>Dec-24</u>	<u>Jan-25</u>	<u>Feb-25</u>	<u>Mar-25</u>	<u>Apr-25</u>	<u>May-25</u>	<u>Jun-25</u>	<u>Jul-25</u>	<u>Aug-25</u>	<u>Sep-25</u>	<u>Total</u>	2
3	Residential		509,685	369,768	461,459	590,220	419,411	410,984	332,453	321,124	355,977	408,360	447,525	614,306	5,241,272	3
4	Small Commercial		205,005	162,143	174,054	199,705	156,847	174,764	165,834	168,299	181,420	199,045	195,741	212,695	2,195,553	4
5	Med. & Large Comm./Ind.		818,545	651,486	737,182	773,971	621,944	699,206	676,649	668,360	737,192	804,701	779,727	780,830	8,749,793	5
6	San Diego Unified Port District		747	704	339	148	179	388	921	411	-	-	-	228	4,064	6
7	Agriculture (PA)		19,500	14,618	12,839	16,732	10,359	9,439	12,305	13,884	17,110	17,844	18,163	19,576	182,368	7
8	Agriculture (PA-T-1)		19,543	17,720	16,216	17,248	12,670	13,544	15,160	14,276	12,834	18,466	22,326	16,166	196,170	8
9	Lighting		11,679	6,325	6,469	6,714	6,364	6,445	999	11,748	6,366	6,248	6,371	3,714	79,442	9
10	<u>Sale for Resale</u>		8.5	8.7	6.7	7.4	7.3	6.5	7.9	7.5	7.9	7.6	7.8	-	83.6	10
11	Total System		1,584,713	1,222,772	1,408,565	1,604,745	1,227,781	1,314,777	1,204,329	1,198,110	1,310,908	1,454,672	1,469,861	1,647,515	16,648,747	11
12															12	
13	Total System - EXCLUDING Sale for Resale		1,584,705	1,222,763	1,408,559	1,604,737	1,227,774	1,314,771	1,204,321	1,198,102	1,310,900	1,454,664	1,469,853	1,647,515	16,648,663	13
14															14	
15	<u>INPUT FROM RECORDED SALES FILE:</u>		<u>Oct-24</u>	<u>Nov-24</u>	<u>Dec-24</u>	<u>Jan-25</u>	<u>Feb-25</u>	<u>Mar-25</u>	<u>Apr-25</u>	<u>May-25</u>	<u>Jun-25</u>	<u>Jul-25</u>	<u>Aug-25</u>	<u>Sep-25</u>	<u>Total</u>	15
16	<u>Medium & Large Details - Deliveries in MWh:</u>														16	
17	Med & Large C/I (AD)		-	-	-	-	-	-	-	-	-	-	-	-	-	17
18	Med & Large C/I (AL+AY+DGR)		818,545	651,486	737,182	773,971	621,944	699,206	676,649	668,360	737,192	804,701	779,727	780,830	8,749,793	18
19	Med & Large C/I (A6)		-	-	-	-	-	-	-	-	-	-	-	-	-	19
20	Total		818,545	651,486	737,182	773,971	621,944	699,206	676,649	668,360	737,192	804,701	779,727	780,830	8,749,793	20
21															21	

Line No.	San Diego Gas & Electric														Line No.
Recorded Billing Determinants for the 12-Month Period: October 2024 - September 2025															
22	System Delivery Determinants														22
23	Customer Class Deliveries (kWh)	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Total	23
24	Residential	509,685,338	369,767,707	461,459,384	590,219,847	419,411,029	410,983,569	332,452,853	321,123,852	355,977,364	408,359,625	447,524,989	614,305,966	5,241,271,523	24
25	Small Commercial	205,004,661	162,143,033	174,054,147	199,704,866	156,847,325	174,764,455	165,834,089	168,299,242	181,419,540	199,044,912	195,741,419	212,695,285	2,195,552,974	25
26	Med. & Large Comm./Ind.	818,545,357	651,485,578	737,182,019	773,971,243	621,943,652	699,206,468	676,648,884	668,359,803	737,191,995	804,701,497	779,726,841	780,830,149	8,749,793,486	26
27	San Diego Unified Port District	747,300	703,620	339,300	147,852	178,992	387,768	920,892	411,168	-	-	-	227,556	4,064,448	27
28	Agriculture (PA)	19,499,568	14,618,386	12,838,603	16,731,900	10,358,587	9,439,172	12,305,157	13,883,951	17,110,252	17,843,775	18,162,939	19,575,816	182,368,106	28
29	Agriculture (PA-T-1)	19,543,039	17,719,867	16,216,354	17,247,687	12,670,159	13,544,342	15,160,052	14,276,139	12,834,406	18,466,373	22,326,068	16,165,541	196,170,027	29
30	Lighting	11,679,238	6,324,873	6,468,864	6,713,881	6,364,001	6,444,888	998,798	11,748,276	6,366,353	6,248,257	6,370,728	3,714,191	79,442,348	30
31	Sale for Resale	8,461	8,668	6,689	7,399	7,298	6,475	7,887	7,483	7,945	7,560	7,779	-	83,644	31
32	Total System	1,584,712,962	1,222,771,732	1,408,565,360	1,604,744,675	1,227,781,043	1,314,777,137	1,204,328,612	1,198,109,914	1,310,907,855	1,454,671,999	1,469,860,763	1,647,514,504	16,648,746,556	32
33															33
34	Total System - EXCLUDING Sale for Resale	1,584,704,501	1,222,763,064	1,408,558,671	1,604,737,276	1,227,773,745	1,314,770,662	1,204,320,725	1,198,102,431	1,310,899,910	1,454,664,439	1,469,852,984	1,647,514,504	16,648,662,912	34
35															35
36	INPUT FROM RECORDED SALES FILE:	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Total	36
37	Medium & Large Details - Deliveries in kWh:														37
38	Med & Large C/I (AD)	-	-	-	-	-	-	-	-	-	-	-	-	-	38
39	Med & Large C/I (AL+AY+DGR)	818,545,357	651,485,578	737,182,019	773,971,243	621,943,652	699,206,468	676,648,884	668,359,803	737,191,995	804,701,497	779,726,841	780,830,149	8,749,793,486	39
40	Med & Large C/I (A6)	-	-	-	-	-	-	-	-	-	-	-	-	-	40
41	Total	818,545,357	651,485,578	737,182,019	773,971,243	621,943,652	699,206,468	676,648,884	668,359,803	737,191,995	804,701,497	779,726,841	780,830,149	8,749,793,486	41
42															42

Line No.	San Diego Gas & Electric Co. Forecast Billing Determinants for the 12-Month Period: January 2026- December 2026														Line No.
1	<u>System Delivery Determinants</u>														1
2	Customer Class Deliveries (MWh)	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total	2
3	Residential	565,867	474,946	415,713	339,697	312,119	335,919	439,257	587,388	663,180	486,366	418,337	490,455	5,529,245	3
4	Small Commercial	201,411	193,878	189,903	188,108	187,866	194,140	217,324	229,244	239,318	211,349	195,316	194,244	2,442,100	4
5	Med. & Large Comm./Ind.	718,798	680,989	682,844	686,834	693,441	723,618	806,490	833,969	867,017	796,537	728,103	763,710	8,982,347	5
6	San Diego Unified Port District	217	454	352	1,098	196	-	-	-	102	747	704	339	4,209	6
7	Agriculture (PA)	8,771	8,598	8,121	8,973	13,494	15,277	17,674	19,351	18,945	17,484	14,421	13,285	164,395	7
8	Agriculture (PA-T-1)	16,096	16,325	15,210	15,791	18,980	19,791	21,825	21,948	21,858	21,119	19,755	18,183	226,880	8
9	Lighting	7,050	6,964	6,821	6,696	6,687	6,721	6,679	6,839	6,754	6,783	7,120	7,139	82,253	9
10	Sale for Resale	8	8	8	8	8	8	8	8	8	8	8	8	91	10
11	Total System	1,518,217	1,382,161	1,318,973	1,247,205	1,232,791	1,295,474	1,509,255	1,698,746	1,817,181	1,540,391	1,383,764	1,487,363	17,431,520	11
12															12
13	Total System - EXCLUDING Sale for Resale	1,518,209	1,382,153	1,318,965	1,247,197	1,232,784	1,295,467	1,509,247	1,698,738	1,817,174	1,540,383	1,383,756	1,487,355	17,431,429	13
14															14
15	INPUT FROM FORECAST INFORMATION:	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total	15
16	Medium & Large Details - Deliveries in MWh:														16
17	Med & Large C/I (AD)	-	-	-	-	-	-	-	-	-	-	-	-	-	17
18	Med & Large C/I (AL+AY+DGR)	624,623	598,276	591,888	593,322	603,056	633,872	704,820	732,707	765,161	700,465	635,921	657,230	7,841,342	18
19	Med & Large C/I (A6)	94,174	82,714	90,955	93,511	90,384	89,745	101,669	101,262	101,856	96,072	92,182	106,480	1,141,005	19
20	Total	718,798	680,989	682,844	686,834	693,441	723,618	806,490	833,969	867,017	796,537	728,103	763,710	8,982,347	20
21															21

Line No.	San Diego Gas & Electric Forecast Billing Determinants for the 12-Month Period: January 2026- December 2026														Line No.
22	System Delivery Determinants														22
23	Customer Class Deliveries (kWh)	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total	23
24	Residential	565,866,755	474,945,653	415,713,042	339,697,351	312,119,362	335,919,481	439,256,673	587,388,490	663,180,161	486,365,564	418,337,107	490,455,120	5,529,244,757	24
25	Small Commercial	201,410,885	193,878,034	189,903,299	188,108,261	187,866,125	194,140,303	217,323,569	229,243,879	239,317,966	211,348,577	195,315,561	194,243,998	2,442,100,457	25
26	Med. & Large Comm./Ind.	718,797,731	680,989,310	682,843,723	686,833,634	693,440,612	723,617,547	806,489,657	833,968,518	867,016,873	796,536,574	728,103,253	763,709,821	8,982,347,255	26
27	San Diego Unified Port District	216,720	453,590	352,390	1,098,010	195,560	0	-	-	102,320.00	747,300.00	703,620.00	339,300.00	4,208,810	27
28	Agriculture (PA)	8,770,898	8,598,198	8,121,460	8,972,646	13,494,394	15,277,102	17,674,212	19,350,931	18,944,800	17,483,777	14,421,116	13,285,180	164,394,715	28
29	Agriculture (PA-T-1)	16,096,194	16,324,790	15,210,058	15,790,788	18,980,077	19,791,046	21,824,506	21,947,825	21,857,831	21,118,824	19,755,427	18,182,715	226,880,082	29
30	Lighting	7,050,041	6,963,639	6,821,384	6,696,434	6,687,435	6,721,237	6,678,722	6,838,780	6,753,592	6,782,649	7,119,937	7,138,909	82,252,760	30
31	Sale for Resale	7,569	7,569	7,569	7,569	7,569	7,569	7,569	7,569	7,569	7,569	7,569	7,569	90,823	31
32	Total System	1,518,216,793	1,382,160,782	1,318,972,926	1,247,204,692	1,232,791,134	1,295,474,284	1,509,254,908	1,698,745,992	1,817,181,111	1,540,390,833	1,383,763,590	1,487,362,612	17,431,519,658	32
33															33
34	Total System - EXCLUDING Sale for Resale	1,518,209,225	1,382,153,214	1,318,965,357	1,247,197,124	1,232,783,566	1,295,466,715	1,509,247,340	1,698,738,424	1,817,173,542	1,540,383,265	1,383,756,021	1,487,355,044	17,431,428,836	34
35															35
36	INPUT FROM FORECAST INFORMATION:	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total	36
37	Medium & Large Details - Deliveries in kWh:														37
38	Med & Large C/I (AD)	-	-	-	-	-	-	-	-	-	-	-	-	-	38
39	Med & Large C/I (AL+AY+DGR)	624,623,344	598,275,540	591,888,338	593,322,407	603,056,336	633,872,269	704,820,311	732,706,689	765,160,866	700,464,736	635,921,146	657,229,986	7,841,341,970	39
40	Med & Large C/I (A6)	94,174,387	82,713,770	90,955,385	93,511,227	90,384,276	89,745,277	101,669,346	101,261,829	101,856,007	96,071,838	92,182,107	106,479,835	1,141,005,285	40
41	Total	718,797,731	680,989,310	682,843,723	686,833,634	693,440,612	723,617,547	806,489,657	833,968,518	867,016,873	796,536,574	728,103,253	763,709,821	8,982,347,255	41
42															42

Work Paper - 2
Allocation of TRBAA Balance
@ Sept. 30, 2025

San Diego Gas & Electric Company
2026 - TRBAA Rate Filing
Allocation Of Beginning TRBAA Balance Based on Forecast Balances

Line No.	Components	(A) Beginning TRBAA Balance	(B) High Voltage TRBAA	(C) Low Voltage TRBAA	(D) Total	Reference	Line No.
1	TRBAA Balance @ 9/30/2025	\$ (5,881,073)				Work paper No. 4; Page 4.4; Line 32	1
2							2
3	Forecast - Wheeling Revenues		(38,168,829)	-	(38,168,829)	Work paper No. 6; Page 6.1; Line 19	3
4							4
5	Forecast - Settlements, Metering and Client Relations		8,289	9,711	18,000	Work paper No. 6; Page 6.1; Line 26	5
6							6
7	Forecast - ETC Cost Differentials		(176,133)	(206,350)	(382,483)	Work paper No. 6; Page 6.1; Line 32	7
8							8
9	Forecast - Other PTO Related Revenue (Credits)/Charges		(2,568,089)	(3,023,373)	(5,591,461)	Work paper No. 6; Page 6.1; Line 42	9
10							10
11	Forecast 2026 - Net Transmission Revenue Credits		\$ (40,904,762)	\$ (3,220,011)	\$ (44,124,774)	Sum Lines 3 through 9	11
12							12
13	Allocation Factors Based on Revenue Credit Forecast		92.70%	7.30%	100.00%	Ratios Per Line 11	13
14							14
15	Allocation of Beginning TRBAA Balance ¹		\$ (5,451,901)	\$ (429,172)	\$ (5,881,073)	Column (A) Line 1 x Line 13	15

¹ The beginning TRBAA balance on line 1, Column (A), is allocated between High Voltage and Low Voltage, using the ratios that were developed on line 13.

Work Paper - 3
Standby Revenues

San Diego Gas & Electric Company
2026 - TRBAA Rate Filing
Standby Revenues

Line No.	Components	(1)	(2)	(3) = (1) + (2)	Reference	Line No.
		High Voltage	Low Voltage	Combined TRR		
1	Total Standby Revenues			\$ (12,796,728)	See Note 1	1
2						2
3	TO6-Cycle 1 Informational Filing-Wholesale Base TRR	\$ 599,326,003	\$ 638,200,046	\$ 1,237,526,049	See Note 2	3
4						4
5	HV-LV Allocation Factors	48.43%	51.57%	100.00%	Ratios Based on Line 2	5
6						6
7	Total HV-LV Standby Revenue Credits	\$ (6,197,374)	\$ (6,599,354)	\$ (12,796,728)	Col. 3; Line 1 x Line 5 Ratios	7

¹ Standby Revenue amount of \$12,796,728, from Cost Statement BG; Page 1; Column A; Line 26, of SDG&E's TO6 Cycle 1 Annual Informational Filing.

² Wholesale Base TRR information comes from SDG&E's TO6 Cycle 1 Annual Informational Filing.

Work Paper - 4

Monthly TRBAA Detailed Activities

San Diego Gas Electric Co.
TRBAA Monthly Activities Applicable to BK1 and BK2
For the 12-Month Period Ending September 30, 2025
2026 Annual TRBAA Rate Filing

Line No.	Description	October 2024	November 2024	December 2024	January 2025
1	Beginning Balance (Overcollection)/Undercollection	\$ (4,388,350)	\$ (2,484,880)	\$ (1,643,975)	\$ 1,137,527
2					
3	TRBAA Refund				
4	Kwh (Excluding Sales for Resale).	1,584,704,501	1,222,763,064	1,408,558,671	1,604,737,276
5	TRBAA Rate	\$ (0.00289)	\$ (0.00289)	\$ (0.00289)	\$ (0.00267)
6	Total TRBAA Refund Including Franchise Fees & Uncollectibles	\$ (4,579,796)	\$ (3,533,785)	\$ (4,070,735)	\$ (4,284,649)
7	Franchise Fees & Uncollectible Expense Adjustment	(54,328)	(41,920)	(48,289)	(50,827)
8	TRBAA Refunds/Collections Excluding Uncollectibles	\$ (4,525,468)	\$ (3,491,865)	\$ (4,022,445)	\$ (4,233,821)
9					
10	PTO Related - ISO Charge Types:				
11	CT 384/ CT 382 - HV Wheeling Revenues Due TO/Due ISO (Net)	(2,561,197)	(2,637,922)	(1,210,484)	(596,144)
12	CT 4575 - Settlements, Metering, Client Relations	1,500	1,500	1,500	1,500
13	ETC Cost Differentials	(37,692)	1,547	(39,959)	(20,207)
14	Other PTO Related Revenue (Credits)/Charges	45	(1,685)	9,817	5,273
15	Sub-Total Monthly PTO Related Activity	\$ (2,597,343)	\$ (2,636,560)	\$ (1,239,126)	\$ (609,577)
16					
17	Other CAISO Adjustment	-	-	-	-
18	Sub-Total Adjustment	\$ -	\$ -	\$ -	\$ -
19	Total	\$ (2,597,343)	\$ (2,636,560)	\$ (1,239,126)	\$ (609,577)
20					
21	Net Monthly Activity (Net Refunds, Revenues, Expenses, & Adjustments)	\$ 1,928,125	\$ 855,305	\$ 2,783,319	\$ 3,624,244
22					
23	Interest Expense Calculations:				
24	Beginning Balance for Interest Calculation	\$ (4,388,350)	\$ (2,484,880)	\$ (1,643,975)	\$ 1,137,527
25	Monthly Activity Included in Interest Calculation Basis	964,062	427,653	1,391,660	1,812,122
26	Basis for Interest Expense Calculation	(3,424,288)	(2,057,227)	(252,316)	2,949,649
27	Monthly Interest Rate	0.72000%	0.70000%	0.72000%	0.68000%
28	Interest Expense	\$ (24,655)	\$ (14,401)	\$ (1,817)	\$ 20,058
29					
30	Other Adjustment (rounding)			-	\$ -
31					
32	Ending Balance (Overcollection)/Undercollection	\$ (2,484,880)	\$ (1,643,975)	\$ 1,137,527	\$ 4,781,829
33					
34					
35	<u>Franchise Fees & Uncollectible Adjustment:</u>				
36	Franchise Fees Expense Rate	1.0275%	1.0275%	1.0275%	1.0275%
37	Uncollectible Expense Adjustment Rate	0.1730%	0.1730%	0.1730%	0.1730%
38	Combined FF&U Adjustment Rate	1.2005%	1.2005%	1.2005%	1.2005%

San Diego Gas Electric Co.
TRBAA Monthly Activities Applicable to BK1 and BK2
For the 12-Month Period Ending September 30, 2025
2026 Annual TRBAA Rate Filing

Line No.	Description	February 2025	March 2025	April 2025	May 2025
1	Beginning Balance (Overcollection)/Undercollection	\$ 4,781,829	\$ 5,629,258	\$ 6,049,813	\$ 5,834,981
2					
3	TRBAA Refund				
4	Kwh (Excluding Sales for Resale).	1,227,773,745	1,314,770,662	1,204,320,725	1,198,102,431
5	TRBAA Rate	\$ (0.00245)	\$ (0.00245)	\$ (0.00245)	\$ (0.00245)
6	Total TRBAA Refund Including Franchise Fees & Uncollectibles	\$ (3,008,046)	\$ (3,221,188)	\$ (2,950,586)	\$ (2,935,351)
7	Franchise Fees & Uncollectible Expense Adjustment	(37,480)	(40,135)	(36,764)	(36,574)
8	TRBAA Refunds/Collections Excluding Uncollectibles	\$ (2,970,566)	\$ (3,181,053)	\$ (2,913,822)	\$ (2,898,777)
9					
10	PTO Related - ISO Charge Types:				
11	CT 384/ CT 382 - HV Wheeling Revenues Due TO/Due ISO (Net)	(2,707,756)	(2,549,781)	(2,469,522)	(4,030,192)
12	CT 4575 - Settlements, Metering, Client Relations	1,500	1,500	1,500	1,500
13	ETC Cost Differentials	(33,291)	(8,322)	11,176	13,199
14	Other PTO Related Revenue (Credits)/Charges	584,236	(243,470)	(708,536)	(420,256)
15	Sub-Total Monthly PTO Related Activity	\$ (2,155,311)	\$ (2,800,072)	\$ (3,165,382)	\$ (4,435,749)
16					
17	Other CAISO Adjustment	-	-	-	-
18	Sub-Total Adjustment	\$ -	\$ -	\$ -	\$ -
19	Total	\$ (2,155,311)	\$ (2,800,072)	\$ (3,165,382)	\$ (4,435,749)
20					
21	Net Monthly Activity (Net Refunds, Revenues, Expenses, & Adjustments)	\$ 815,255	\$ 380,980	\$ (251,560)	\$ (1,536,972)
22					
23	Interest Expense Calculations:				
24	Beginning Balance for Interest Calculation	\$ 4,781,829	\$ 5,629,258	\$ 6,049,813	\$ 5,834,981
25	Monthly Activity Included in Interest Calculation Basis	407,628	190,490	(125,780)	(768,486)
26	Basis for Interest Expense Calculation	5,189,456	5,819,749	5,924,033	5,066,495
27	Monthly Interest Rate	0.62000%	0.68000%	0.62000%	0.64000%
28	Interest Expense	\$ 32,175	\$ 39,574	\$ 36,729	\$ 32,426
29					
30	Other Adjustment (rounding)	\$ -	\$ -	\$ (1)	\$ -
31					
32	Ending Balance (Overcollection)/Undercollection	\$ 5,629,258	\$ 6,049,813	\$ 5,834,981	\$ 4,330,435
33					
34					
35	<u>Franchise Fees & Uncollectible Adjustment:</u>				
36	Franchise Fees Expense Rate	1.0207%	1.0207%	1.0207%	1.0207%
37	Uncollectible Expense Adjustment Rate	0.2410%	0.2410%	0.2410%	0.2410%
38	Combined FF&U Adjustment Rate	1.2617%	1.2617%	1.2617%	1.2617%

San Diego Gas Electric Co.
TRBAA Monthly Activities Applicable to BK1 and BK2
For the 12-Month Period Ending September 30, 2025
2026 Annual TRBAA Rate Filing

Line No.	Description	June 2025	July 2025	August 2025	September 2025
1	Beginning Balance (Overcollection)/Undercollection	\$ 4,330,435	\$ 3,608,316	\$ 2,785,387	\$ 781,614
2					
3	TRBAA Refund				
4	Kwh (Excluding Sales for Resale).	1,310,899,910	1,454,664,439	1,469,852,984	1,647,514,504
5	TRBAA Rate	\$ (0.00245)	\$ (0.00245)	\$ (0.00245)	\$ (0.00245)
6	Total TRBAA Refund Including Franchise Fees & Uncollectibles	\$ (3,211,705)	\$ (3,563,928)	\$ (3,601,140)	\$ (4,036,411)
7	Franchise Fees & Uncollectible Expense Adjustment	(40,017)	(44,406)	(44,869)	(50,293)
8	TRBAA Refunds/Collections Excluding Uncollectibles	\$ (3,171,688)	\$ (3,519,522)	\$ (3,556,270)	\$ (3,986,118)
9					
10	PTO Related - ISO Charge Types:				
11	CT 384/ CT 382 - HV Wheeling Revenues Due TO/Due ISO (Net)	(3,500,895)	(3,883,492)	(5,527,773)	(6,493,672)
12	CT 4575 - Settlements, Metering, Client Relations	1,500	1,500	1,500	1,500
13	ETC Cost Differentials	(9,474)	(98,230)	(77,236)	(83,996)
14	Other PTO Related Revenue (Credits)/Charges	(409,472)	(382,624)	32,088	(4,056,877)
15	Sub-Total Monthly PTO Related Activity	\$ (3,918,341)	\$ (4,362,846)	\$ (5,571,421)	\$ (10,633,045)
16					
17	Other CAISO Adjustment	-	-	-	-
18	Sub-Total Adjustment	\$ -	\$ -	\$ -	\$ -
19	Total	\$ (3,918,341)	\$ (4,362,846)	\$ (5,571,421)	\$ (10,633,045)
20					
21	Net Monthly Activity (Net Refunds, Revenues, Expenses, & Adjustments)	\$ (746,653)	\$ (843,324)	\$ (2,015,151)	\$ (6,646,927)
22					
23	Interest Expense Calculations:				
24	Beginning Balance for Interest Calculation	\$ 4,330,435	\$ 3,608,316	\$ 2,785,387	\$ 781,614
25	Monthly Activity Included in Interest Calculation Basis	(373,327)	(421,662)	(1,007,575)	(3,323,464)
26	Basis for Interest Expense Calculation	3,957,108	3,186,654	1,777,812	(2,541,850)
27	Monthly Interest Rate	0.62000%	0.64000%	0.64000%	0.62000%
28	Interest Expense	\$ 24,534	\$ 20,395	\$ 11,378	\$ (15,759)
29					
30	Other Adjustment (rounding)	-	\$ 1	\$ (1)	
31					
32	Ending Balance (Overcollection)/Undercollection	\$ 3,608,316	\$ 2,785,387	\$ 781,614	\$ (5,881,073)
33					
34					
35	<u>Franchise Fees & Uncollectible Adjustment:</u>				
36	Franchise Fees Expense Rate	1.0207%	1.0207%	1.0207%	1.0207%
37	Uncollectible Expense Adjustment Rate	0.2410%	0.2410%	0.2410%	0.2410%
38	Combined FF&U Adjustment Rate	1.2617%	1.2617%	1.2617%	1.2617%

San Diego Gas Electric Co.
TRBAA Monthly Activities Applicable to BK1 and BK2
For the 12-Month Period Ending September 30, 2025
2026 Annual TRBAA Rate Filing

Line No.	Description	Total	Reference	Line No.
1	Beginning Balance (Overcollection)/Undercollection	\$ (4,388,350)	Previous Month's Balance	1
2				2
3	TRBAA Refund			3
4	Kwh (Excluding Sales for Resale).	16,648,662,912	Work Paper No. 1; Page 1.1; Line 32	4
5	TRBAA Rate		TRBAA Rates; ER24-212 (Oct - Dec 2024);	5
6	Total TRBAA Refund Including Franchise Fees & Uncollectibles	\$ (42,997,318)	ER25-218 (Jan - Sep 2025)	6
7	Franchise Fees & Uncollectible Expense Adjustment	(525,902)	Line 4 x Line 5	7
8	TRBAA Refunds/Collections Excluding Uncollectibles	\$ (42,471,415)	(Line 6 / (1+ Line 38)) * Line 38	8
9			Line 6 - Line 7	9
10	PTO Related - ISO Charge Types:			10
11	CT 384/ CT 382 - HV Wheeling Revenues Due TO/Due ISO (Net)	(38,168,829)	Work Paper No. 5; Page 5.1-5.2; Line 4	11
12	CT 4575 - Settlements, Metering, Client Relations	18,000	Work Paper No. 5; Page 5.1-5.2; Line 7	12
13	ETC Cost Differentials	(382,483)	Work Paper No. 5; Page 5.1-5.2; Line 10	13
14	Other PTO Related Revenue (Credits)/Charges	(5,591,461)	Work Paper No. 5; Page 5.1-5.2; Line 13	14
15	Sub-Total Monthly PTO Related Activity	\$ (44,124,774)	Sum Lines 11 thru 14	15
16				16
17	Other CAISO Adjustment	-	Other CAISO Adjustment	17
18	Sub-Total Adjustment	\$ -	Sum Line 17	18
19	Total	\$ (44,124,774)	Sum Lines 15; 18	19
20				20
21	Net Monthly Activity (Net Refunds, Revenues, Expenses, & Adjustments)	\$ (1,653,358)	Minus Line 8 + Line 19	21
22				22
23	Interest Expense Calculations:			23
24	Beginning Balance for Interest Calculation		Beg. Monthly Balances	24
25	Monthly Activity Included in Interest Calculation Basis		Interest Calculation Basis	25
26	Basis for Interest Expense Calculation		Line 24 + Line 25	26
27	Monthly Interest Rate		FERC Monthly Rates	27
28	Interest Expense	\$ 160,636	Line 26 x Line 27	28
29				29
30	Other Adjustment (rounding)	(1)		30
31				31
32	Ending Balance (Overcollection)/Undercollection	\$ (5,881,073)	Line 1 + Line 21 + Line 28 + Line 30	32
33				33
34				34
35	<u>Franchise Fees & Uncollectible Adjustment:</u>			35
36	Franchise Fees Expense Rate		Franchise Fees Expense Rate	36
37	Uncollectible Expense Adjustment Rate		Uncollectible Expense Adjustment Rate	37
38	Combined FF&U Adjustment Rate		Line 36 + Line 37	38

San Diego Gas & Electric Co.
2026 TRBAA Rate Filing
Monthly TRBAA Details for Period Ending September 30, 2025

Line No.	FOOTNOTES to Monthly TRBAA Balance:	Line No.
1	¹ The Franchise Fees and Uncollectible expense amount adjustment are removed from the amount collected from/(refunded) to customers to properly balance in the TRBAA mechanism only the approved revenue credits and CAISO charges.	1
2		2
3	² Existing Transmission Contract (ETC) Cost Differentials related to APS-IID pertains to SDG&E as the Scheduling Coordinator for Arizona Public Service - Imperial Irrigation District ("APS-IID") (See Work Paper No. 5; Pages 5.1 - 5.2; Line 10).	3
4		4
5	³ Other Participating Transmission Owner (PTO) Related (Credits)/Charges include CAISO charge codes 1592, 7989, 7999, 8526, 8989, and 8999. These charges are segregated out of the ETC Cost Differentials category and classified as Other PTO related (Credits)/Charges to enhance reporting transparency. Each account has a different allocation method specified by CAISO.	5

Work Paper - 5
Summary of CAISO Charge Codes

San Diego Gas & Electric Company
2026 TRBAA Rate Filing
CAISO Charges Oct. 2024 - Sept. 2025

Line No.	Description	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025
1	High Voltage Wheeling Revenues:								
2	CT 384 - HV Wheeling Revenues Due TO	\$ (2,564,785)	\$ (2,637,922)	\$ (1,210,583)	\$ (596,144)	\$ (2,707,727)	\$ (2,549,647)	\$ (2,469,522)	\$ (4,057,837)
3	CT 382 - HV Wheeling Charge Due ISO	3,589	-	99	-	(29)	(134)	-	27,646
4	Net	\$ (2,561,197)	\$ (2,637,922)	\$ (1,210,484)	\$ (596,144)	\$ (2,707,756)	\$ (2,549,781)	\$ (2,469,522)	\$ (4,030,192)
5									
6									
7	CT 4575 - Settlements, Metering, & Client Relations (SDGE-PTO)	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
8									
9									
10	ETC Cost Differentials from CAISO	\$ (37,692)	\$ 1,547	\$ (39,959)	\$ (20,207)	\$ (33,291)	\$ (8,322)	\$ 11,176	\$ 13,199
11									
12									
13	Other PTO Related Revenue (Credits)/Charges	\$ 45	\$ (1,685)	\$ 9,817	\$ 5,273	\$ 584,236	\$ (243,470)	\$ (708,536)	\$ (420,256)
14									

San Diego Gas & Electric Company
2026 TRBAA Rate Filing
CAISO Charges Oct. 2024 - Sept. 2025

Line No.	Description	June 2025	July 2025	August 2025	September 2025	Total	Reference	Line No.
1	High Voltage Wheeling Revenues:							1
2	CT 384 - HV Wheeling Revenues Due TO	\$ (3,500,895)	\$ (3,883,491)	\$ (5,527,773)	\$ (6,493,672)	\$ (38,199,998)	ISO Charge Type 384	2
3	CT 382 - HV Wheeling Charge Due ISO	-	(1)	-	-	31,169	ISO Charge Type 382	3
4	Net	\$ (3,500,895)	\$ (3,883,492)	\$ (5,527,773)	\$ (6,493,672)	\$ (38,168,829)		4
5								5
6	CT 4575 - Settlements, Metering, & Client Relations (SDGE-PTO)	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 18,000	ISO Charge Type 4575	6
7								7
8								8
9	ETC Cost Differentials from CAISO	\$ (9,474)	\$ (98,230)	\$ (77,236)	\$ (83,996)	\$ (382,483)	Work Paper 10; Pages 10.1 - 10.3; Line 44	9
10								10
11								11
12	Other PTO Related Revenue (Credits)/Charges	\$ (409,472)	\$ (382,624)	\$ 32,088	\$ (4,056,877)	\$ (5,591,461)	Work Paper 12; Pages 12.1; Line 13	12
13								13
14								14

Work Paper - 6

Summary of Transmission Revenue
(Credits)/Charges Forecast

San Diego Gas & Electric Company
2026 - TRBAA Rate Filing
Summary of TRBAA Forecast Allocation Between High Voltage and Low Voltage Facilities

Line No.		(A)	(B)	(C) = (A) + (B)	Reference	Line No.
1	<u>HV-LV Allocation Factors:</u>					1
2						2
3	<u>A. Development of Allocation Factors:</u>	High Voltage	Low Voltage	Total		3
4						4
5	TO6 Cycle 2 - Recorded Gross Plant Balances; Dollars in (\$000)	\$ 4,149,170	\$ 4,409,362	\$ 8,558,532	HV-LV Plant Study; Line 32 of SDG&E's TO6 Cycle 2 Annual Informational Filing	5
6						6
7	TO6 Cycle 2 - Weighted Forecast Plant Additions; Dollars in (\$000)	\$ 45,235	\$ 503,816	\$ 549,051	Forecast Plant; Line 16 of SDG&E's TO6 Cycle 2 Annual Informational Filing	7
8						8
9	Total Recorded & Forecast Gross Plant Balances; Dollars in (\$000)	\$ 4,194,405	\$ 4,913,178	\$ 9,107,583	Line 5 + Line 7	9
10						10
11	High Voltage - Low Voltage Ratios Based on Gross Plant; Per Line 9	46.05%	53.95%	100.00%	Allocation Ratios Based on Line 9	11
12						12
13	<u>B. Allocation of High Voltage Wheeling Revenues:</u>					13
14						14
15	Total Wheeling Revenues Forecast based on recorded HV-LV wheeling revenues ending 9/30/2025	\$ (38,168,829)	\$ -	\$ (38,168,829)	Work paper No.7; Page 7.1; Line 27	15
16						16
17	HV - Allocation Ratio is NOT Based on Plant as shown on Line 11	100.00%	0.00%	100.00%	Wheeling Revenues are assigned 100% to High Voltage facilities	17
18						18
19	Total HV-LV Wheeling Revenues Allocation	\$ (38,168,829)	\$ -	\$ (38,168,829)	Line 15 x Line 17	19
20						20
21	<u>C. Forecast of Settlements, Metering, & Client Relations Expense:</u>					21
22						22
23	Total Settlements, Metering & Client Relations Expense Forecast based on recorded CC4575 ending 9/30/2025			\$ 18,000	Work paper No. 8; Page 8.1, Line 27	23
24	Adjusted for Known and Measurable Changes.					24
25						25
26	Total Settlements, Metering, & Client Relations Allocation	\$ 8,289	\$ 9,711	\$ 18,000	Col. C; Line 23 x Line 11 Ratios	26
27						27
28	<u>D: Forecast of ETC Cost Differentials Expense:</u>					28
29						29
30	Total ETC Cost Differentials Expense Forecast based on recorded other various CAISO charges ending 9/30/2025			\$ (382,483)	Work paper No. 9; Page 9.1, Line 27	30
31						31
32	Total ETC Cost Differentials Allocation	\$ (176,133)	\$ (206,350)	\$ (382,483)	Col. C; Line 30 x Line 11 Ratios	32
33						33
34	<u>E: Forecast of Other PTO Related Revenue (Credits)/Charges:</u>					34
35						35
36	Total Other PTO Related Revenue (Credits)/Charges based on recorded specific various CAISO charges ending 9/30/2025			\$ (5,591,461)	WP No. 12; Page 12.1, Total Col, Line 13	36
37						37
38	Less: CC 8526 HV/LV specific allocation per CAISO	\$ (1,684,970)	\$ (1,988,752)	\$ (3,673,722)	WP No. 12; Page 12.1, footnotes (b) and (c) explanation on the HV/LV allocation per CAISO	38
39						39
40	Net Other PTO Related Revenue (Credits)/Charges HV/LV Allocation	\$ (883,119)	\$ (1,034,620)	\$ (1,917,739)	Col. C; Line 40 x Line 11 Ratios	40
41						41
42	Total Other PTO Related Revenue (Credits)/Charges Allocation	\$ (2,568,089)	\$ (3,023,373)	\$ (5,591,461)	Line 38 + Line 40	42
43						43

Work Paper - 7

Derivation of Wheeling
Revenue Forecast

San Diego Gas & Electric Company
2026 - TRBAA Rate Filing
Wheeling Revenues Forecast

Line No	Actual Recorded Month	(A)	(B)	(C)	(D)	Line No
		High Voltage Wheeling Revenues (384)/(382)-Net	Low Voltage Wheeling Revenues (385)	Total	Reference	
1	Oct-24	\$ (2,561,197)	\$ -	\$ (2,561,197)	Work paper No. 5; Page 5.1 and 5.2; Line 4	1
2						2
3	Nov-24	(2,637,922)	-	(2,637,922)	Work paper No. 5; Page 5.1 and 5.2; Line 4	3
4						4
5	Dec-24	(1,210,484)	-	(1,210,484)	Work paper No. 5; Page 5.1 and 5.2; Line 4	5
6						6
7	Jan-25	(596,144)	-	(596,144)	Work paper No. 5; Page 5.1 and 5.2; Line 4	7
8						8
9	Feb-25	(2,707,756)	-	(2,707,756)	Work paper No. 5; Page 5.1 and 5.2; Line 4	9
10						10
11	Mar-25	(2,549,781)	-	(2,549,781)	Work paper No. 5; Page 5.1 and 5.2; Line 4	11
12						12
13	Apr-25	(2,469,522)	-	(2,469,522)	Work paper No. 5; Page 5.1 and 5.2; Line 4	13
14						14
15	May-25	(4,030,192)	-	(4,030,192)	Work paper No. 5; Page 5.1 and 5.2; Line 4	15
16						16
17	Jun-25	(3,500,895)	-	(3,500,895)	Work paper No. 5; Page 5.1 and 5.2; Line 4	17
18						18
19	Jul-25	(3,883,492)	-	(3,883,492)	Work paper No. 5; Page 5.1 and 5.2; Line 4	19
20						20
21	Aug-25	(5,527,773)	-	(5,527,773)	Work paper No. 5; Page 5.1 and 5.2; Line 4	21
22						22
23	Sep-25	(6,493,672)	-	(6,493,672)	Work paper No. 5; Page 5.1 and 5.2; Line 4	23
24						24
25	Total Recorded	\$ (38,168,829)	\$ -	\$ (38,168,829)	Sum Lines 1 to 23	25
26						26
27	Wheeling Revenue Forecast	\$ (38,168,829)	\$ -	(38,168,829)	See Line 25	27
28						28

Work Paper - 8

Derivation of Settlements,
Metering and Client
Relations Charges Forecast

San Diego Gas & Electric Company
2026 - TRBAA Rate Filing
CAISO Charge Code 4575 - Settlements, Metering and Client Relations Charge Code 4575 Forecast

Line No.	Actual Recorded Month	Settlements, Metering, and Client Relations Charge Code - 4575	Reference	Line No.
1	Oct-24	\$ 1,500	Work paper No. 5; Page 5.1 and 5.2; Line 7	1
2				2
3	Nov-24	1,500	Work paper No. 5; Page 5.1 and 5.2; Line 7	3
4				4
5	Dec-24	1,500	Work paper No. 5; Page 5.1 and 5.2; Line 7	5
6				6
7	Jan-25	1,500	Work paper No. 5; Page 5.1 and 5.2; Line 7	7
8				8
9	Feb-25	1,500	Work paper No. 5; Page 5.1 and 5.2; Line 7	9
10				10
11	Mar-25	1,500	Work paper No. 5; Page 5.1 and 5.2; Line 7	11
12				12
13	Apr-25	1,500	Work paper No. 5; Page 5.1 and 5.2; Line 7	13
14				14
15	May-25	1,500	Work paper No. 5; Page 5.1 and 5.2; Line 7	15
16				16
17	Jun-25	1,500	Work paper No. 5; Page 5.1 and 5.2; Line 7	17
18				18
19	Jul-25	1,500	Work paper No. 5; Page 5.1 and 5.2; Line 7	19
20				20
21	Aug-25	1,500	Work paper No. 5; Page 5.1 and 5.2; Line 7	21
22				22
23	Sep-25	1,500	Work paper No. 5; Page 5.1 and 5.2; Line 7	23
24				24
25	Total Recorded	\$ 18,000	Sum Lines 1 to 23	25
26	Settlements, Metering and Client Relations Charge Code - 4575 Forecast ^a			26
27		\$ 18,000	See Line 25	27
28				28

^a CAISO Settlements, Metering and Client Relations forecast is based on the recorded rates under MRTU.
The monthly amounts represent the amount charged to SDG&E as a PTO. A similar amount is charged to SDG&E as the Scheduling Coordinator for APS-IID where the amount is included as part of ETC Cost Differentials.

Work Paper - 9

Derivation of ETC Cost
Differentials Forecast

San Diego Gas & Electric Company
2026 - TRBAA Rate Filing
Existing Transmission Contracts (ETC) Cost Differentials Forecast

Line No.	Actual Recorded Month	Existing Transmission Contracts (ETC) Cost Differentials	Reference	Line No.
1	Oct-24	\$ (37,692)	Work paper No. 5; Page 5.1 and 5.2; Line 10	1
2				2
3	Nov-24	1,547	Work paper No. 5; Page 5.1 and 5.2; Line 10	3
4				4
5	Dec-24	(39,959)	Work paper No. 5; Page 5.1 and 5.2; Line 10	5
6				6
7	Jan-25	(20,207)	Work paper No. 5; Page 5.1 and 5.2; Line 10	7
8				8
9	Feb-25	(33,291)	Work paper No. 5; Page 5.1 and 5.2; Line 10	9
10				10
11	Mar-25	(8,322)	Work paper No. 5; Page 5.1 and 5.2; Line 10	11
12				12
13	Apr-25	11,176	Work paper No. 5; Page 5.1 and 5.2; Line 10	13
14				14
15	May-25	13,199	Work paper No. 5; Page 5.1 and 5.2; Line 10	15
16				16
17	Jun-25	(9,474)	Work paper No. 5; Page 5.1 and 5.2; Line 10	17
18				18
19	Jul-25	(98,230)	Work paper No. 5; Page 5.1 and 5.2; Line 10	19
20				20
21	Aug-25	(77,236)	Work paper No. 5; Page 5.1 and 5.2; Line 10	21
22				22
23	Sep-25	(83,996)	Work paper No. 5; Page 5.1 and 5.2; Line 10	23
24				24
25	Total Recorded	\$ (382,483)	Sum Lines 1 to 23	25
26				26
27	Existing Transmission Contracts (ETC) Cost Differentials Forecast	\$ (382,483)	See Line 25	27
28				28

Work Paper – 10

Monthly Recorded ETC Cost Differentials

Charge Types

San Diego Gas & Electric Company
2026 TRBAA Rate Filing
Details of Monthly ETC Cost Differentials

Line No.	Charge Type	ETC Cost Differentials Charge Types	Oct-24	Nov-24	Dec-24	Jan-25
TRBAA Revenues						
1	1592	EP Penalty Allocation Payment	\$ (3,029)	\$ -	\$ -	\$ -
2	6011	Day Ahead Energy Congestion Loss Management	42,289	18,037	(21,607)	15,127
3	6090	Ancillary Service Upward Neutrality Allocation	(22)	(1)	-	-
4	6194	Spinning Reserve Obligation Settlement	64	(1)	(7)	(3)
5	6294	Non-Spinning Reserve Obligation Settlement	246	(4)	(22)	(10)
6	6458	Intertie Deviation Settlement Allocation	(16)	(0)	0	-
7	6478	Real Time System Imbalance Energy Offset	(47)	83	49	(22)
8	6479	Real Time Assistance Energy Surcharge Allocation	-	-	(19)	-
9	6706	Monthly CRRBA Clearing	(95)	1	3	1
10	6788	Real Time Market Congestion Credit Settlement	(83,935)	(741)	632	(5,641)
11	6791	CRR Accrued Interest Allocation	(9)	0	0	0
12	6947	IFM Marginal Losses Surplus Credit Allocation- Prelim	(160,967)	(89,836)	(91,594)	(99,977)
13	6977	Allocation of Transmission Loss Obligation Charge for Real Time Schedule Under Control Agreement	(58)	(1)	0	-
14	7070	Flexible Ramp Forecasted Movement Settlement	4,857	-	-	-
15	7078	Monthly Flexible Ramp Up Uncertainty Award Allocation	10	1	1	0
16	7989	Invoice Deviation Interest Distribution	-	(1)	(2)	1,741
17	8526	Generator Interconnection Process Forfeited Deposit Allocation	(822)	-	-	-
18	8989	Daily Neutrality Adjustment	-	-	-	-
19	8999	Neutrality Adjustment	-	-	-	-
20						
21		TRBAA Expenses				
22	0525	FERC Fees Under/Over Recovery	-	-	-	-
23	0550	FERC Fees	30	-	1	-
24	4515	Bid Segment Fee	40	23	32	31
25	4560	GMC - Market Services Charge	287	15	1,139	94
26	4561	GMC - System Operations Charge	191	-	322	143
27	4563	GMC - Transmission Ownership Rights	78,112	51,767	44,874	44,187
28	4575	Settlements, Metering, Client Relations	1,500	1,500	1,500	1,500
29	6196	Spinning Reserve Neutrality Allocation	8	0	(0)	-
30	6296	Non-Spinning Reserve Neutrality Allocation	29	1	(0)	-
31	6456	Intertie Deviation Settlement	-	-	142	-
32	6460	FMM Instructed Imbalance Energy Settlement	59,851	377	(985)	1,859
33	6470	Real Time Instructed Imbalance Energy Settlement	3,311	75	54	-
34	6477	Real Time Imbalance Energy Offset	553	423	(60)	-
35	6678	Real Time Bid Cost Recovery Allocation	20	5	8	-
36	6774	Real Time Congestion Offset	7	86	33	-
37	6790	CRR Balancing Account	(48)	(0)	4	-
38	6985	Real Time Marginal Losses Offset	19,247	19,266	25,420	20,760
39	7077	Daily Flexible Ramp Up Uncertainty Award Allocation	-	0	-	-
40	7087	Daily Flexible Ramp Down Uncertainty Award Allocation	(0)	-	-	-
41	7088	Monthly Flexible Ramp Down Uncertainty Award Allocation	2	1	1	0
42	7999	Invoice Deviation Interest Allocation	704	471	122	3
43						
44		Grand Total	\$ (37,692)	\$ 1,547	\$ (39,959)	\$ (20,207)
45						
46						
47		Adjusted Total ETC Cost Differential - Line 44 above	\$ (37,692)	\$ 1,547	\$ (39,959)	\$ (20,207)
48		Per TRBAA Schedule; Workpaper 4.1 to 4.4; Line 13	\$ (37,692)	\$ 1,547	\$ (39,959)	\$ (20,207)
49		Difference	-	-	-	-

San Diego Gas & Electric Company
2026 TRBAA Rate Filing
Details of Monthly ETC Cost Differentials

Line No.	Charge Type	ETC Cost Differentials Charge Types	Feb-25	Mar-25	Apr-25	May-25
TRBAA Revenues						
1	1592	EP Penalty Allocation Payment	\$ -	\$ -	\$ -	\$ -
2	6011	Day Ahead Energy Congestion Loss Management	(3,871)	17,642	25,745	21,699
3	6090	Ancillary Service Upward Neutrality Allocation	0	-	(1)	(11)
4	6194	Spinning Reserve Obligation Settlement	(5)	(8)	(8)	6
5	6294	Non-Spinning Reserve Obligation Settlement	(8)	(18)	(27)	12
6	6458	Intertie Deviation Settlement Allocation	(0)	-	(39)	(33)
7	6478	Real Time System Imbalance Energy Offset	(37)	(67)	(13)	(77)
8	6479	Real Time Assistance Energy Surcharge Allocation	-	9	-	-
9	6706	Monthly CRRBA Clearing	-	0	-	(645)
10	6788	Real Time Market Congestion Credit Settlement	1	(1,915)	(8,248)	(7,306)
11	6791	CRR Accrued Interest Allocation	-	-	-	(7)
12	6947	IFM Marginal Losses Surplus Credit Allocation- Prelim	(71,278)	(86,739)	(82,595)	(61,998)
13	6977	Allocation of Transmission Loss Obligation Charge for Real Time Schedule Under Control Agreement	(0)	-	(41)	(30)
14	7070	Flexible Ramp Forecasted Movement Settlement	-	(57)	(4,856)	3,027
15	7078	Monthly Flexible Ramp Up Uncertainty Award Allocation	-	1	1	(11)
16	7989	Invoice Deviation Interest Distribution	1,754	(59)	(197)	(499)
17	8526	Generator Interconnection Process Forfeited Deposit Allocation	-	-	-	-
18	8989	Daily Neutrality Adjustment	(1)	-	-	-
19	8999	Neutrality Adjustment	-	-	-	-
20						
21		TRBAA Expenses				
22	0525	FERC Fees Under/Over Recovery	-	-	-	-
23	0550	FERC Fees	-	-	-	222
24	4515	Bid Segment Fee	25	36	44	32
25	4560	GMC - Market Services Charge	93	159	1,206	666
26	4561	GMC - System Operations Charge	125	235	592	402
27	4563	GMC - Transmission Ownership Rights	31,205	44,629	50,815	44,034
28	4575	Settlements, Metering, Client Relations	1,500	1,500	1,500	1,500
29	6196	Spinning Reserve Neutrality Allocation	1	-	2	4
30	6296	Non-Spinning Reserve Neutrality Allocation	3	-	5	11
31	6456	Intertie Deviation Settlement	-	30	1,509	-
32	6460	FMM Instructed Imbalance Energy Settlement	25	1,931	18,455	8,033
33	6470	Real Time Instructed Imbalance Energy Settlement	(21)	-	(121)	(3)
34	6477	Real Time Imbalance Energy Offset	0	(2)	105	206
35	6678	Real Time Bid Cost Recovery Allocation	(0)	1	491	390
36	6774	Real Time Congestion Offset	(4)	(2)	4,059	2,019
37	6790	CRR Balancing Account	(1)	-	(314)	(412)
38	6985	Real Time Marginal Losses Offset	7,214	14,372	3,090	1,949
39	7077	Daily Flexible Ramp Up Uncertainty Award Allocation	-	-	7	-
40	7087	Daily Flexible Ramp Down Uncertainty Award Allocation	-	-	-	-
41	7088	Monthly Flexible Ramp Down Uncertainty Award Allocation	-	1	0	0
42	7999	Invoice Deviation Interest Allocation	(12)	-	11	22
43						
44		Grand Total	\$ (33,291)	\$ (8,322)	\$ 11,176	\$ 13,199
45						
46						
47		Adjusted Total ETC Cost Differential - Line 44 above	\$ (33,291)	\$ (8,322)	\$ 11,176	\$ 13,199
48		Per TRBAA Schedule; Workpaper 4.1 to 4.4; Line 13	\$ (33,291)	\$ (8,322)	\$ 11,176	\$ 13,199
49		Difference	-	-	-	-

San Diego Gas & Electric Company
2026 TRBAA Rate Filing
Details of Monthly ETC Cost Differentials

Line No.	Charge Type	ETC Cost Differentials Charge Types	Jun-25	Jul-25	Aug-25	Sep-25	Total	Line No.
		TRBAA Revenues						
1	1592	EP Penalty Allocation Payment	\$ -	\$ (7,393)	\$ -	\$ -	\$ (10,422)	1
2	6011	Day Ahead Energy Congestion Loss Management	(23,449)	(4,134)	(33,132)	(27,317)	27,030	2
3	6090	Ancillary Service Upward Neutrality Allocation	(0)	(0)	1	(2)	(35)	3
4	6194	Spinning Reserve Obligation Settlement	0	(2)	(4)	(7)	25	4
5	6294	Non-Spinning Reserve Obligation Settlement	0	(4)	(7)	(32)	126	5
6	6458	Intertie Deviation Settlement Allocation	0	1	1	(1,357)	(1,442)	6
7	6478	Real Time System Imbalance Energy Offset	(11)	0	43	(73)	(172)	7
8	6479	Real Time Assistance Energy Surcharge Allocation	-	-	(0)	(808)	(817)	8
9	6706	Monthly CRRBA Clearing	1	0	12	0	(723)	9
10	6788	Real Time Market Congestion Credit Settlement	(3,067)	(7)	67	(71,284)	(181,443)	10
11	6791	CRR Accrued Interest Allocation	0	-	0	-	(17)	11
12	6947	IFM Marginal Losses Surplus Credit Allocation- Prelim	(60,765)	(132,705)	(105,388)	(130,093)	(1,173,936)	12
13	6977	Allocation of Transmission Loss Obligation Charge for Real Time Schedule Under Control Agreement	0	1	1	(842)	(970)	13
14	7070	Flexible Ramp Forecasted Movement Settlement	(91)	(254)	574	(2,199)	1,000	14
15	7078	Monthly Flexible Ramp Up Uncertainty Award Allocation	12	5	(0)	6	27	15
16	7989	Invoice Deviation Interest Distribution	(292)	(119)	(367)	(174)	1,783	16
17	8526	Generator Interconnection Process Forfeited Deposit Allocation	-	(540)	-	(0)	(1,361)	17
18	8989	Daily Neutrality Adjustment	-	-	-	-	(1)	18
19	8999	Neutrality Adjustment	-	-	-	-	-	19
20								20
21		TRBAA Expenses						21
22	0525	FERC Fees Under/Over Recovery	-	-	55	-	55	22
23	0550	FERC Fees	-	-	-	-	253	23
24	4515	Bid Segment Fee	22	33	32	44	395	24
25	4560	GMC - Market Services Charge	341	120	109	21,214	25,443	25
26	4561	GMC - System Operations Charge	-	57	161	10,572	12,801	26
27	4563	GMC - Transmission Ownership Rights	44,371	70,135	57,953	66,393	628,474	27
28	4575	Settlements, Metering, Client Relations	1,500	1,500	1,500	1,500	18,000	28
29	6196	Spinning Reserve Neutrality Allocation	(0)	(0)	(1)	0	14	29
30	6296	Non-Spinning Reserve Neutrality Allocation	(0)	(0)	(1)	-	47	30
31	6456	Intertie Deviation Settlement	(30)	-	-	4,026	5,677	31
32	6460	FMM Instructed Imbalance Energy Settlement	1,842	129	339	613	92,469	32
33	6470	Real Time Instructed Imbalance Energy Settlement	(52)	87	-	234	3,563	33
34	6477	Real Time Imbalance Energy Offset	41	17	45	(6,564)	(5,237)	34
35	6678	Real Time Bid Cost Recovery Allocation	3	37	4	2,723	3,683	35
36	6774	Real Time Congestion Offset	(62)	(77)	12	34,470	40,541	36
37	6790	CRR Balancing Account	(0)	8	9	(3,412)	(4,166)	37
38	6985	Real Time Marginal Losses Offset	4,447	107	733	18,354	134,959	38
39	7077	Daily Flexible Ramp Up Uncertainty Award Allocation	0	-	-	0	7	39
40	7087	Daily Flexible Ramp Down Uncertainty Award Allocation	-	-	-	-	(0)	40
41	7088	Monthly Flexible Ramp Down Uncertainty Award Allocation	7	3	0	2	15	41
42	7999	Invoice Deviation Interest Allocation	25,758	(25,236)	13	17	1,873	42
43								43
44		Grand Total	\$ (9,474)	\$ (98,230)	\$ (77,236)	\$ (83,996)	\$ (382,483)	44
45								45
46		Adjusted Total ETC Cost Differential - Line 44 above	\$ (9,474)	\$ (98,230)	\$ (77,236)	\$ (83,996)	\$ (382,483)	46
47		Per TRBAA Schedule; Workpaper 4.1 to 4.4; Line 13	\$ (9,474)	\$ (98,230)	\$ (77,236)	\$ (83,996)	\$ (382,483)	47
48		Difference	-	-	-	-	-	48
49								49

Work Paper - 11

Derivation of Other PTO Related Revenue
(Credits)/Charges Forecast

San Diego Gas & Electric Company
2026 - TRBAA Rate Filing
Other PTO Related Revenue (Credits) / Charge Forecast

Line No.	Actual Recorded Month	Other PTO Related Revenue (Credits)/Charges	Reference	Line No.
1	Oct-24	\$ 45	Work paper No. 5; Page 5.1 and 5.2; Line 13	1
2				2
3	Nov-24	(1,685)	Work paper No. 5; Page 5.1 and 5.2; Line 13	3
4				4
5	Dec-24	9,817	Work paper No. 5; Page 5.1 and 5.2; Line 13	5
6				6
7	Jan-25	5,273	Work paper No. 5; Page 5.1 and 5.2; Line 13	7
8				8
9	Feb-25	584,236	Work paper No. 5; Page 5.1 and 5.2; Line 13	9
10				10
11	Mar-25	(243,470)	Work paper No. 5; Page 5.1 and 5.2; Line 13	11
12				12
13	Apr-25	(708,536)	Work paper No. 5; Page 5.1 and 5.2; Line 13	13
14				14
15	May-25	(420,256)	Work paper No. 5; Page 5.1 and 5.2; Line 13	15
16				16
17	Jun-25	(409,472)	Work paper No. 5; Page 5.1 and 5.2; Line 13	17
18				18
19	Jul-25	(382,624)	Work paper No. 5; Page 5.1 and 5.2; Line 13	19
20				20
21	Aug-25	32,088	Work paper No. 5; Page 5.1 and 5.2; Line 13	21
22				22
23	Sep-25	(4,056,877)	Work paper No. 5; Page 5.1 and 5.2; Line 13	23
24				24
25	Total Recorded	\$ (5,591,461)	Sum Lines 1 to 23	25
26				26
27	Other PTO Related Revenue (Credits) / Charges Forecast	\$ (5,591,461)	See Line 25	27
28				28

Work Paper - 12

Monthly Recorded
Other PTO Related Revenue
(Credits)/Charges

San Diego Gas & Electric Company
2026 TRBAA Rate Filing
Details of Monthly Other PTO Related Revenue (Credits)/Charges

Line No.	Charge Type	Other PTO Related Revenue (Credits)/Charge Types ^a	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Total	Line No.
1	1592	EP Penalty Allocation Payment	\$ (192)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (184)	\$ -	\$ -	\$ (376)	1
2																2
3	7989	Invoice Deviation Interest Distribution	-	(1,685)	-	(1,743)	(320,074)	(368,590)	(716,566)	(422,082)	(417,040)	(409,045)	-	(383,155)	(3,039,981)	3
4																4
5	7999	Invoice Deviation Interest Allocation	290	-	9,817	7,016	904,310	125,121	8,030	1,826	7,568	26,618	32,088	-	1,122,683	5
6																6
7	8526	Generator Interconnection Process Forfeited Deposit Allocation	(52)	-	-	-	-	-	-	-	-	(13)	-	(3,673,722)	(3,673,787)	7
8																8
9	8989	Daily Neutrality Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	9
10																10
11	8999	Neutrality Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	11
12																12
13		Grand Total	\$ 45	\$ (1,685)	\$ 9,817	\$ 5,273	\$ 584,236	\$ (243,470)	\$ (708,536)	\$ (420,256)	\$ (409,472)	\$ (382,624)	\$ 32,088	\$ (4,056,877)	\$ (5,591,461)	13
14																14
15																15
16		Adjusted Total Other PTO Related Revenue (Credits)/Charges - Line 13 above	\$ 45	\$ (1,685)	\$ 9,817	\$ 5,273	\$ 584,236	\$ (243,470)	\$ (708,536)	\$ (420,256)	\$ (409,472)	\$ (382,624)	\$ 32,088	\$ (4,056,877)	\$ (5,591,461)	16
17		Per TRBAA Schedule; Workpaper 4.1 to 4.4; Line 14	\$ 45	\$ (1,685)	\$ 9,817	\$ 5,273	\$ 584,236	\$ (243,470)	\$ (708,536)	\$ (420,256)	\$ (409,472)	\$ (382,624)	\$ 32,088	\$ (4,056,877)	\$ (5,591,461)	17
18		Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	18
19																19

^a Other Participating Transmission Owner (PTO) Related (Credits)/Charges include CAISO charge codes 1592, 7989, 7999, 8526, 8989, and 8999. The segregation of these charges and classifying them as Other PTO Related (Credits)/Charges enhances reporting transparency.

^b In accordance with the CAISO Tariff Appendix DD, Section 7.6, SDG&E, as a PTO, received \$3,673,721.89 under CAISO Charge Code 8526 in September, 2025, and this was recorded in the TRBA. Of this amount, \$1,684,969.52 is associated with the High Voltage Transmission Revenue Requirement and \$1,988,752.37 is associated with the Low Voltage Transmission Revenue Requirement.

High Voltage	\$ (1,684,969.52)	\$ (1,684,969.52)
Low Voltage	\$ (1,988,752.37)	\$ (1,988,752.37)
Total	<u>\$ (3,673,721.89)</u>	<u>\$ (3,673,721.89)</u>