San Diego Gas & Electric Company
2027 TRBAA Rate Filing

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

ER27-___-___

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

ER27-___ - ___

Statement BD
San Diego Gas & Electric Company
2027 - TRBAA Rate Filing
Allocation Energy and Supporting Data

Line No.	Date	(A) Non-CAISO Energy Sales @ Meter Level Plus Sale for Resale	(B) Sale for Resale (City of Escondido) [1]	(C) = (A) - (B) Non-CAISO Energy Sales @ Meter Level Net of Sale for Resale	Reference	Line No.
1	Oct-25	1,638,300,694	-	1,638,300,694	Workpaper No. 1; Page 1.1; Lines 30; 29	1
2	Nov-25	1,240,088,104	-	1,240,088,104	Workpaper No. 1; Page 1.1; Lines 30; 29	2
3	Dec-25	1,477,379,730	-	1,477,379,730	Workpaper No. 1; Page 1.1; Lines 30; 29	3
4	Jan-26	1,487,837,971	-	1,487,837,971	Workpaper No. 1; Page 1.1; Lines 30; 29	4
5	Feb-26	1,135,409,538	-	1,135,409,538	Workpaper No. 1; Page 1.1; Lines 30; 29	5
6	Mar-26	1,363,529,102	-	1,363,529,102	Workpaper No. 1; Page 1.1; Lines 30; 29	6
7	Apr-26	1,371,646,695	-	1,371,646,695	Workpaper No. 1; Page 1.1; Lines 30; 29	7
8	May-26	1,059,815,269	-	1,059,815,269	Workpaper No. 1; Page 1.1; Lines 30; 29	8
9	Jun-26	1,458,139,063	-	1,458,139,063	Workpaper No. 1; Page 1.1; Lines 30; 29	9
10	Jul-26	1,526,848,381	-	1,526,848,381	Workpaper No. 1; Page 1.1; Lines 30; 29	10
11	Aug-26	1,719,036,176	-	1,719,036,176	Workpaper No. 1; Page 1.1; Lines 30; 29	11
12	Sep-26	1,986,346,915	-	1,986,346,915	Workpaper No. 1; Page 1.1; Lines 30; 29	12
13						13
14						14
15	Total	17,464,377,638	-	17,464,377,638	Sum Lines 1 thru 12	15

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

Statement BD
San Diego Gas & Electric Company
2027 - TRBAA Rate Filing
Allocation Energy and Supporting Data

Line No.	Date	(A) Non-CAISO Energy Sales @ Meter Level Plus Sale for Resale	(B) Sale for Resale (City of Escondido) [1]	(C) = (A) - (B) Non-CAISO Energy Sales @ Meter Level Net of Sale for Resale	Reference	Line No.
1	Jan-27	1,524,552,115	0	1,524,552,115	Workpaper No. 1; Page 1.2; Lines 30; 29	1
2	Feb-27	1,391,089,950	0	1,391,089,950	Workpaper No. 1; Page 1.2; Lines 30; 29	2
3	Mar-27	1,327,453,346	0	1,327,453,346	Workpaper No. 1; Page 1.2; Lines 30; 29	3
4	Apr-27	1,251,230,732	0	1,251,230,732	Workpaper No. 1; Page 1.2; Lines 30; 29	4
5	May-27	1,249,809,596	0	1,249,809,596	Workpaper No. 1; Page 1.2; Lines 30; 29	5
6	Jun-27	1,321,306,625	0	1,321,306,625	Workpaper No. 1; Page 1.2; Lines 30; 29	6
7	Jul-27	1,502,802,839	0	1,502,802,839	Workpaper No. 1; Page 1.2; Lines 30; 29	7
8	Aug-27	1,674,184,963	0	1,674,184,963	Workpaper No. 1; Page 1.2; Lines 30; 29	8
9	Sep-27	1,854,378,202	0	1,854,378,202	Workpaper No. 1; Page 1.2; Lines 30; 29	9
10	Oct-27	1,545,534,916	0	1,545,534,916	Workpaper No. 1; Page 1.2; Lines 30; 29	10
11	Nov-27	1,415,520,173	0	1,415,520,173	Workpaper No. 1; Page 1.2; Lines 30; 29	11
12	Dec-27	1,461,619,897	0	1,461,619,897	Workpaper No. 1; Page 1.2; Lines 30; 29	12
13						13
14						14
15	Total	17,519,483,354	-	17,519,483,354	Sum Lines 1 thru 12	15

[1] City of Escondido sales are excluded from the KWh total because they are classified as sales to CAISO wholesale customers not Non-CAISO 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
2027 - TRBAA Rate Filing
January 2027 - December 2027 [1]
MWH SALES FORECAST @ Transmission Level

Line No.	Months	(A) Total MWh Sales	(B) Sale for Resale (City of Escondido)	(C) = (A) - (B) Non-CAISO Energy Sales @ Meter Level	(D) = (C) x Line 19, Col. C Energy Sales @ Transmission Level	Reference	Line No.
1	Jan-27	1,524,552	0	1,524,552	1,591,785	Cols. A to C, WP No. 1; Page 1.2; Lines 10, 9 & 12	1
2	Feb-27	1,391,090	0	1,391,090	1,452,437	Cols. A to C, WP No. 1; Page 1.2; Lines 10, 9 & 12	2
3	Mar-27	1,327,453	0	1,327,453	1,385,994	Cols. A to C, WP No. 1; Page 1.2; Lines 10, 9 & 12	3
4	Apr-27	1,251,231	0	1,251,231	1,306,410	Cols. A to C, WP No. 1; Page 1.2; Lines 10, 9 & 12	4
5	May-27	1,249,810	0	1,249,810	1,304,926	Cols. A to C, WP No. 1; Page 1.2; Lines 10, 9 & 12	5
6	Jun-27	1,321,307	0	1,321,307	1,379,576	Cols. A to C, WP No. 1; Page 1.2; Lines 10, 9 & 12	6
7	Jul-27	1,502,803	0	1,502,803	1,569,076	Cols. A to C, WP No. 1; Page 1.2; Lines 10, 9 & 12	7
8	Aug-27	1,674,185	0	1,674,185	1,748,017	Cols. A to C, WP No. 1; Page 1.2; Lines 10, 9 & 12	8
9	Sep-27	1,854,378	0	1,854,378	1,936,156	Cols. A to C, WP No. 1; Page 1.2; Lines 10, 9 & 12	9
10	Oct-27	1,545,535	0	1,545,535	1,613,693	Cols. A to C, WP No. 1; Page 1.2; Lines 10, 9 & 12	10
11	Nov-27	1,415,520	0	1,415,520	1,477,945	Cols. A to C, WP No. 1; Page 1.2; Lines 10, 9 & 12	11
12	Dec-27	1,461,620	0	1,461,620	1,526,077	Cols. A to C, WP No. 1; Page 1.2; Lines 10, 9 & 12	12
13							13
14	Total	17,519,483	0	17,519,483	18,292,093	Sum Lines 1 thru 12	14
15							15
16	Non-CAISO Sales Forecast @ Meter Level			17,519,483		Col. C; Line 14	16
17							17
18							18
19	Transmission Loss Factor [2]	34,217,606	35,725,733	1.0441		Column B / Column A	19
20							20
21							21
22	Non-CAISO Sales Forecast @ Transmission Level				18,292,093	Col. D; Line 14	22
23							23
24	Lake Hodges Pumped Storage Facilities [3]				-	Statement BD WP; Page 4 of 5	24
25							25
26	Pumped Storage True Up Adjustment [4]				(339)	Statement BD WP; Page 5 of 5	26
27							27
28	Total Gross Load Forecast				18,291,754	Sum Lines 22 thru 26	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 3 Annual Informational Filing.
The 1.0414 factor is used to convert the Non-CAISO 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 2027 - December 2027
MWH SALES FORECAST @ Transmission Level

2027 (MWh)	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
Olivenhain-Lake Hodges Pumping Load	-	-	-	-	-	-	-	-	-	-	-	-	-

Primary Level Distribution Loss Factor	1.0109
Total Lake Hodges Pumping Load	-

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, 2025

Line No.	Description	Amount	Reference	Line No.
1	Pumped Storage Facility - Actual Load	-	SDG&E Records	1
2	Pumped Storage Facility - Forecast Load	335	SDG&E Records	2
3	Difference	(335)	Line 1 Minus Line 2	3
4	Primary Level Distribution Loss Factor	1.0109	SDG&E Records	4
5	Pumped Storage - True Up Adjustment [1]	**(339)**	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

ER27-___ - ___

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, 2027

Line No.	Customer Classes	(A) (Statement BG) 2027 TRBAA Revenues @ Changed Rates	(B) (Statement BH) 2027 TRBAA Revenues @ Present Rates [1]	(C) = (A) - (B) ($) Change	(D) = (C) / (B) (%) Change	Reference	Line No.
1	Residential Customers	$ (18,530,989)	$ (17,333,602)	$ (1,197,387)	6.91%	Statement BG; Page 2 of 4; Line 14	1
2						Statement BH; Page 1 of 3; Line 14	2
3	Small Commercial Customers	(5,577,094)	(5,216,728)	(360,366)	6.91%	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	(31,345,687)	(29,320,274)	(2,025,414)	6.91%	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)	(684,335)	(640,117)	(44,219)	6.91%	Statement BG; Page 2 of 4; Line 20	7
8						Statement BH; Page 1 of 3; Line 20	8
9	Agriculture (PA-T-1)	(534,594)	(500,051)	(34,543)	6.91%	Statement BG; Page 2 of 4; Line 22	9
10						Statement BH; Page 1 of 3; Line 22	10
11	Street Lighting Customers	(252,473)	(236,159)	(16,314)	6.91%	Statement BG; Page 2 of 4; Line 24	11
12						Statement BH; Page 1 of 3; Line 24	12
13							13
14	Grand Total	$ (56,925,172)	$ (53,246,930)	$ (3,678,242)	6.91%	Sum Lines 1 through 11	14

[1] Present Rates are defined as rates effective pursuant to ER26-336.

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, 2027

Line No.	Customer Classes	(A) Jan-27	(B) Feb-27	(C) Mar-27	(D) Apr-27	(E) May-27	(F) Jun-27	(G)	Line No.
1	Residential [1]	$ (1,891,341)	$ (1,601,265)	$ (1,392,797)	$ (1,141,228)	$ (1,071,829)	$ (1,164,618)		1
2									2
3	Small Commercial [2]	(468,349)	(449,387)	(437,364)	(428,238)	(427,901)	(446,001)		3
4									4
5	Medium and Large Commercial/Industrial [3]	(2,488,544)	(2,371,347)	(2,389,842)	(2,395,079)	(2,438,103)	(2,553,069)		5
6									6
7	Agriculture (PA and TOU-PA) [4]	(42,549)	(37,332)	(34,881)	(40,099)	(57,003)	(63,220)		7
8									8
9	Agriculture (PA-T-1) [5]	(41,592)	(39,637)	(37,114)	(38,471)	(45,324)	(46,821)		9
10									10
11	Street Lighting [6]	(21,940)	(21,492)	(20,965)	(20,392)	(20,386)	(20,517)		11
12									12
13	TOTAL	$ (4,954,314)	$ (4,520,461)	$ (4,312,963)	$ (4,063,507)	$ (4,060,545)	$ (4,294,247)		13

Line No.	Customer Classes	(A) Jul-27	(B) Aug-27	(C) Sep-27	(D) Oct-27	(E) Nov-27	(F) Dec-27	(G)	Line No.
14	Residential [1]	$ (1,454,331)	$ (1,880,419)	$ (2,266,121)	$ (1,595,509)	$ (1,422,679)	$ (1,648,852)	$ (18,530,989)	14
15									15
16	Small Commercial [2]	(493,491)	(514,570)	(543,444)	(478,810)	(444,963)	(444,575)	$ (5,577,094)	16
17									17
18	Medium and Large Commercial/Industrial [3]	(2,793,109)	(2,896,897)	(3,068,170)	(2,807,097)	(2,604,799)	(2,539,632)	$ (31,345,687)	18
19									19
20	Agriculture (PA and TOU-PA) [4]	(71,825)	(77,431)	(77,390)	(69,438)	(59,463)	(53,704)	$ (684,335)	20
21									21
22	Agriculture (PA-T-1) [5]	(51,105)	(50,780)	(50,703)	(48,364)	(44,494)	(40,190)	$ (534,594)	22
23									23
24	Street Lighting [6]	(20,248)	(21,004)	(20,162)	(21,072)	(22,119)	(22,176)	$ (252,473)	24
25									25
26	TOTAL	$ (4,884,109)	$ (5,441,101)	$ (6,025,990)	$ (5,020,291)	$ (4,598,517)	$ (4,749,128)	$ (56,925,172)	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, 2027

Line No.	Customer Classes	(A) Jan-27 Energy (kWh)	(B) Feb-27 Energy (kWh)	(C) Mar-27 Energy (kWh)	(D) Apr-27 Energy (kWh)	(E) May-27 Energy (kWh)	(F) Jun-27 Energy (kWh)	(G) Reference	Line No.
1	Residential Customers	581,951,064	492,696,980	428,552,851	351,147,079	329,793,554	358,343,854	Workpaper No. 1; Page 1.2; Line 23	1
2									2
3	Small Commercial	144,107,363	138,272,843	134,573,594	131,765,537	131,661,718	137,231,207	Workpaper No. 1; Page 1.2; Line 24	3
4									4
5	Medium and Large Commercial/Industrial	765,705,743	729,645,227	735,335,994	736,947,447	750,185,452	785,559,787	Workpaper No. 1; Page 1.2; Line 25	5
6									6
7	Agriculture (PA and TOU-PA)	13,091,854	11,486,892	10,732,695	12,338,071	17,539,397	19,452,397	Workpaper No. 1; Page 1.2; Line 26	7
8									8
9	Agriculture (PA-T-1)	12,797,460	12,196,078	11,419,642	11,837,382	13,945,731	14,406,360	Workpaper No. 1; Page 1.2; Line 27	9
10									10
11	Street Lighting	6,750,779	6,612,938	6,450,801	6,274,324	6,272,576	6,313,019	Workpaper No. 1; Page 1.2; Line 28	11
12									12
13	TOTAL	1,524,404,263	1,390,910,958	1,327,065,578	1,250,309,840	1,249,398,428	1,321,306,625	Sum Lines 1 thru 11	13
14									14
15									15
16		$/(kWh)	$/(kWh)	$/(kWh)	$/(kWh)	$/(kWh)	$/(kWh)		16
17									17
18	Non-CAISO TRBAA Rate ($/kWh) @ Changed Rate	$ (0.00325)	$ (0.00325)	$ (0.00325)	$ (0.00325)	$ (0.00325)	$ (0.00325)	Statement BL (Non-CAISO); 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	$ (1,891,341)	$ (1,601,265)	$ (1,392,797)	$ (1,141,228)	$ (1,071,829)	$ (1,164,618)	Line 1 x Line 18	23
24									24
25	Small Commercial	(468,349)	(449,387)	(437,364)	(428,238)	(427,901)	(446,001)	Line 3 x Line 18	25
26									26
27	Medium and Large Commercial/Industrial	(2,488,544)	(2,371,347)	(2,389,842)	(2,395,079)	(2,438,103)	(2,553,069)	Line 5 x Line 18	27
28									28
29	Agriculture (PA and TOU-PA)	(42,549)	(37,332)	(34,881)	(40,099)	(57,003)	(63,220)	Line 7 x Line 18	29
30									30
31	Agriculture (PA-T-1)	(41,592)	(39,637)	(37,114)	(38,471)	(45,324)	(46,821)	Line 9 x Line 18	31
32									32
33	Street Lighting	(21,940)	(21,492)	(20,965)	(20,392)	(20,386)	(20,517)	Line 11 x Line 18	33
34									34
35	TOTAL	$ (4,954,314)	$ (4,520,461)	$ (4,312,963)	$ (4,063,507)	$ (4,060,545)	$ (4,294,247)	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, 2027

Line No.	Customer Classes	(H) Jul-27 Energy (kWh)	(I) Aug-27 Energy (kWh)	(J) Sep-27 Energy (kWh)	(K) Oct-27 Energy (kWh)	(L) Nov-27 Energy (kWh)	(M) Dec-27 Energy (kWh)	(N) Total Energy (kWh)	(O) Reference	Line No.
1	Residential Customers	447,486,447	578,590,611	697,267,968	490,925,761	437,747,490	507,338,966	5,701,842,625	Workpaper No. 1; Page 1.2; Line 23	1
2										2
3	Small Commercial	151,843,446	158,329,350	167,213,654	147,326,303	136,911,554	136,792,379	1,716,028,949	Workpaper No. 1; Page 1.2; Line 24	3
4										4
5	Medium and Large Commercial/Industrial	859,418,181	891,352,850	944,052,274	863,722,073	801,476,618	781,425,167	9,644,826,814	Workpaper No. 1; Page 1.2; Line 25	5
6										6
7	Agriculture (PA and TOU-PA)	22,099,864	23,824,802	23,812,413	21,365,682	18,296,414	16,524,176	210,564,659	Workpaper No. 1; Page 1.2; Line 26	7
8										8
9	Agriculture (PA-T-1)	15,724,699	15,624,735	15,600,770	14,881,191	13,690,473	12,366,035	164,490,556	Workpaper No. 1; Page 1.2; Line 27	9
10										10
11	Street Lighting	6,230,200	6,462,616	6,203,567	6,483,806	6,805,736	6,823,518	77,683,880	Workpaper No. 1; Page 1.2; Line 28	11
12										12
13	TOTAL	1,502,802,839	1,674,184,963	1,854,150,646	1,544,704,816	1,414,928,285	1,461,270,241	17,515,437,482	Sum Lines 1 thru 11	13
14										14
15										15
16		$/(kWh)	$/(kWh)	$/(kWh)	$/(kWh)	$/(kWh)	$/(kWh)			16
17										17
18	Non-CAISO TRBAA Rate ($/kWh) @ Changed Ra	$ (0.00325)	$ (0.00325)	$ (0.00325)	$ (0.00325)	$ (0.00325)	$ (0.00325)		Statement BL (Non-CAISO); 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	Revenues @ Changed Rates		21
22										22
23	Residential Customers	$ (1,454,331)	$ (1,880,419)	$ (2,266,121)	$ (1,595,509)	$ (1,422,679)	$ (1,648,852)	$ (18,530,989)	Line 1 x Line 18	23
24										24
25	Small Commercial	(493,491)	(514,570)	(543,444)	(478,810)	(444,963)	(444,575)	(5,577,094)	Line 3 x Line 18	25
26										26
27	Medium and Large Commercial/Industrial	(2,793,109)	(2,896,897)	(3,068,170)	(2,807,097)	(2,604,799)	(2,539,632)	(31,345,687)	Line 5 x Line 18	27
28										28
29	Agriculture (PA and TOU-PA)	(71,825)	(77,431)	(77,390)	(69,438)	(59,463)	(53,704)	(684,335)	Line 7 x Line 18	29
30										30
31	Agriculture (PA-T-1)	(51,105)	(50,780)	(50,703)	(48,364)	(44,494)	(40,190)	(534,594)	Line 9 x Line 18	31
32										32
33	Street Lighting	(20,248)	(21,004)	(20,162)	(21,072)	(22,119)	(22,176)	(252,473)	Line 11 x Line 18	33
34										34
35	TOTAL	$ (4,884,109)	$ (5,441,101)	$ (6,025,990)	$ (5,020,291)	$ (4,598,517)	$ (4,749,128)	$ (56,925,172)	Sum Lines 23 through 33	35

San Diego Gas & Electric Company

C. Statement BH - Revenue Data to Reflect Present Rates

ER27-___ - ___

Statement BH
SAN DIEGO GAS & ELECTRIC COMPANY
Transmission Revenue Balancing Account Adjustment (TRBAA) Revenue Data To Reflect Present Rates per ER26-336
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Customer Classes	(A) Jan-27	(B) Feb-27	(C) Mar-27	(D) Apr-27	(E) May-27	(F) Jun-27	(G)	Line No.
1	Residential [1]	$ (1,769,131)	$ (1,497,799)	$ (1,302,801)	$ (1,067,487)	$ (1,002,572)	$ (1,089,365)		1
2									2
3	Small Commercial [2]	(438,086)	(420,349)	(409,104)	(400,567)	(400,252)	(417,183)		3
4									4
5	Medium and Large Commercial/Industrial [3]	(2,327,745)	(2,218,121)	(2,235,421)	(2,240,320)	(2,280,564)	(2,388,102)		5
6									6
7	Agriculture (PA and TOU-PA) [4]	(39,799)	(34,920)	(32,627)	(37,508)	(53,320)	(59,135)		7
8									8
9	Agriculture (PA-T-1) [5]	(38,904)	(37,076)	(34,716)	(35,986)	(42,395)	(43,795)		9
10									10
11	Street Lighting [6]	(20,522)	(20,103)	(19,610)	(19,074)	(19,069)	(19,192)		11
12									12
13	TOTAL	$ (4,634,189)	$ (4,228,369)	$ (4,034,279)	$ (3,800,942)	$ (3,798,171)	$ (4,016,772)		13

Line No.	Customer Classes	(A) Jul-27	(B) Aug-27	(C) Sep-27	(D) Oct-27	(E) Nov-27	(F) Dec-27	(G)	Line No.
14	Residential [1]	$ (1,360,359)	$ (1,758,915)	$ (2,119,695)	$ (1,492,414)	$ (1,330,752)	$ (1,542,310)	$ (17,333,602)	14
15									15
16	Small Commercial [2]	(461,604)	(481,321)	(508,330)	(447,872)	(416,211)	(415,849)	$ (5,216,728)	16
17									17
18	Medium and Large Commercial/Industrial [3]	(2,612,631)	(2,709,713)	(2,869,919)	(2,625,715)	(2,436,489)	(2,375,533)	$ (29,320,274)	18
19									19
20	Agriculture (PA and TOU-PA) [4]	(67,184)	(72,427)	(72,390)	(64,952)	(55,621)	(50,233)	$ (640,117)	20
21									21
22	Agriculture (PA-T-1) [5]	(47,803)	(47,499)	(47,426)	(45,239)	(41,619)	(37,593)	$ (500,051)	22
23									23
24	Street Lighting [6]	(18,940)	(19,646)	(18,859)	(19,711)	(20,689)	(20,743)	$ (236,159)	24
25									25
26	TOTAL	$ (4,568,521)	$ (5,089,522)	$ (5,636,618)	$ (4,695,903)	$ (4,301,382)	$ (4,442,262)	$ (53,246,930)	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 ER26-336
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Customer Classes	(A) Jan-27 Energy (kWh)	(B) Feb-27 Energy (kWh)	(C) Mar-27 Energy (kWh)	(D) Apr-27 Energy (kWh)	(E) May-27 Energy (kWh)	(F) Jun-27 Energy (kWh)	(F) Reference	Line No.
1	Residential Customers	581,951,064	492,696,980	428,552,851	351,147,079	329,793,554	358,343,854	Workpaper No. 1; Page 1.2; Line 23	1
2									2
3	Small Commercial	144,107,363	138,272,843	134,573,594	131,765,537	131,661,718	137,231,207	Workpaper No. 1; Page 1.2; Line 24	3
4									4
5	Medium and Large Commercial/Industrial	765,705,743	729,645,227	735,335,994	736,947,447	750,185,452	785,559,787	Workpaper No. 1; Page 1.2; Line 25	5
6									6
7	Agriculture (PA and TOU-PA)	13,091,854	11,486,892	10,732,695	12,338,071	17,539,397	19,452,397	Workpaper No. 1; Page 1.2; Line 26	7
8									8
9	Agriculture (PA-T-1)	12,797,460	12,196,078	11,419,642	11,837,382	13,945,731	14,406,360	Workpaper No. 1; Page 1.2; Line 27	9
10									10
11	Street Lighting	6,750,779	6,612,938	6,450,801	6,274,324	6,272,576	6,313,019	Workpaper No. 1; Page 1.2; Line 28	11
12									12
13	TOTAL	1,524,404,263	1,390,910,958	1,327,065,578	1,250,309,840	1,249,398,428	1,321,306,625	Sum Lines 1 thru 11	13
14									14
15									15
16		$/(kWh)	$/(kWh)	$/(kWh)	$/(kWh)	$/(kWh)	$/(kWh)		16
17								Statement BL (Non-CAISO); Page 1; Line 27	17
18	Non-CAISO TRBAA Rate ($/kWh) @ Present Rate	$ (0.00304)	$ (0.00304)	$ (0.00304)	$ (0.00304)	$ (0.00304)	$ (0.00304)	FERC Docket No. ER26-336-000	18
19									19
20									20
21		TRBAA @ Present Rates	TRBAA @ Present Rates	TRBAA @ Present Rates	TRBAA @ Present Rates	TRBAA @ Present Rates	TRBAA @ Present Rates		21
22									22
23	Residential Customers	$ (1,769,131)	$ (1,497,799)	$ (1,302,801)	$ (1,067,487)	$ (1,002,572)	$ (1,089,365)	Line 1 x Line 18	23
24									24
25	Small Commercial	(438,086)	(420,349)	(409,104)	(400,567)	(400,252)	(417,183)	Line 3 x Line 18	25
26									26
27	Medium and Large Commercial/Industrial	(2,327,745)	(2,218,121)	(2,235,421)	(2,240,320)	(2,280,564)	(2,388,102)	Line 5 x Line 18	27
28									28
29	Agriculture (PA and TOU-PA)	(39,799)	(34,920)	(32,627)	(37,508)	(53,320)	(59,135)	Line 7 x Line 18	29
30									30
31	Agriculture (PA-T-1)	(38,904)	(37,076)	(34,716)	(35,986)	(42,395)	(43,795)	Line 9 x Line 18	31
32									32
33	Street Lighting	(20,522)	(20,103)	(19,610)	(19,074)	(19,069)	(19,192)	Line 11 x Line 18	33
34									34
35	TOTAL	$ (4,634,189)	$ (4,228,369)	$ (4,034,279)	$ (3,800,942)	$ (3,798,171)	$ (4,016,772)	Sum Lines 23 through 33	35

Statement BH
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenue Balancing Account Adjustment (TRBAA) Revenue Data To Reflect Present Rates per ER26-336
Rate Effective Period - Twelve Months Ending December 31, 2027

Line No.	Customer Classes	(G) Jul-27 Energy (kWh)	(H) Aug-27 Energy (kWh)	(I) Sep-27 Energy (kWh)	(J) Oct-27 Energy (kWh)	(K) Nov-27 Energy (kWh)	(L) Dec-27 Energy (kWh)	(M) Total Energy (kWh)	(M) Reference	Line No.
1	Residential Customers	447,486,447	578,590,611	697,267,968	490,925,761	437,747,490	507,338,966	5,701,842,625	Workpaper No. 1; Page 1.2; Line 23	1
2										2
3	Small Commercial	151,843,446	158,329,350	167,213,654	147,326,303	136,911,554	136,792,379	1,716,028,949	Workpaper No. 1; Page 1.2; Line 24	3
4										4
5	Medium and Large Commercial/Industrial	859,418,181	891,352,850	944,052,274	863,722,073	801,476,618	781,425,167	9,644,826,814	Workpaper No. 1; Page 1.2; Line 25	5
6										6
7	Agriculture (PA and TOU-PA)	22,099,864	23,824,802	23,812,413	21,365,682	18,296,414	16,524,176	210,564,659	Workpaper No. 1; Page 1.2; Line 26	7
8										8
9	Agriculture (PA-T-1)	15,724,699	15,624,735	15,600,770	14,881,191	13,690,473	12,366,035	164,490,556	Workpaper No. 1; Page 1.2; Line 27	9
10										10
11	Street Lighting	6,230,200	6,462,616	6,203,567	6,483,806	6,805,736	6,823,518	77,683,880	Workpaper No. 1; Page 1.2; Line 28	11
12										12
13	TOTAL	1,502,802,839	1,674,184,963	1,854,150,646	1,544,704,816	1,414,928,285	1,461,270,241	17,515,437,482	Sum Lines 1 thru 11	13
14										14
15										15
16		$/(kWh)	$/(kWh)	$/(kWh)	$/(kWh)	$/(kWh)	$/(kWh)			16
17									Statement BL (Non-CAISO); Page 1; Line 27	17
18	Non-CAISO TRBAA Rate ($/kWh) @ Present Rat	$ (0.00304)	$ (0.00304)	$ (0.00304)	$ (0.00304)	$ (0.00304)	$ (0.00304)		FERC Docket No. ER26-336-000	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	$ (1,360,359)	$ (1,758,915)	$ (2,119,695)	$ (1,492,414)	$ (1,330,752)	$ (1,542,310)	$ (17,333,602)	Line 1 x Line 18	23
24										24
25	Small Commercial	(461,604)	(481,321)	(508,330)	(447,872)	(416,211)	(415,849)	(5,216,728)	Line 3 x Line 18	25
26										26
27	Medium and Large Commercial/Industrial	(2,612,631)	(2,709,713)	(2,869,919)	(2,625,715)	(2,436,489)	(2,375,533)	(29,320,274)	Line 5 x Line 18	27
28										28
29	Agriculture (PA and TOU-PA)	(67,184)	(72,427)	(72,390)	(64,952)	(55,621)	(50,233)	(640,117)	Line 7 x Line 18	29
30										30
31	Agriculture (PA-T-1)	(47,803)	(47,499)	(47,426)	(45,239)	(41,619)	(37,593)	(500,051)	Line 9 x Line 18	31
32										32
33	Street Lighting	(18,940)	(19,646)	(18,859)	(19,711)	(20,689)	(20,743)	(236,159)	Line 11 x Line 18	33
34										34
35	TOTAL	$ (4,568,521)	$ (5,089,522)	$ (5,636,618)	$ (4,695,903)	$ (4,301,382)	$ (4,442,262)	$ (53,246,930)	Sum Lines 23 through 33	35

San Diego Gas & Electric Company

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

ER27-___ - ___

Statement BK-1
San Diego Gas & Electric Company
2027 - TRBAA Rate Filing
Total Non-CAISO TRBAA Forecast - Including Franchise Fees & Uncollectible Expense

Line No.	Components	Total Non-CAISO - TRBAA	Reference	Line No.
1	Beginning TRBAA Balance @ 9/30/2026	$ (6,237,733)	Work paper No. 4; Page 4.4; Line 32	1
2				2
3	Transmission Revenue Credits Forecast:			3
4				4
5	Wheeling Revenues	(36,254,660)	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	(556,353)	Work paper No. 9; Page 9.1; Line 27	9
10				10
11	Other PTO Related Revenue (Credits)/Charges	(12,802,804)	Work paper No. 11; Page 11.1; Line 27	11
12				12
13	Total Transmission Revenue Credits Forecast	$ (49,595,817)	Sum {Line 5 thru Line 11}	13
14				14
15	Total TRBAA Before Franchise Fees and Uncollectibles	$ (55,833,550)	Line 1 + Line 13	15
16				16
17	Franchise Fees Expense @ 1.0207%	(569,893)	Line 15 x 1.0207%	17
18				18
19	Uncollectibles @ 0.5510%	(307,643)	Line 15 x 0.5510%	19
20				20
21	Total Franchise Fees and Uncollectible	(877,536)	Line 17 + Line 19	21
22				22
23	Total Non-CAISO TRBAA Forecast Including FF&U	$ (56,711,086)	Line 15 + Line 21	23

San Diego Gas & Electric Company

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

ER27-___ - ___

Statement BK-2
San Diego Gas & Electric Company
2027 - TRBAA Rate Filing
CAISO Wholesale Customers - HVTRR & LVTRR Calculation

Line No.	Components	(A) Total HIGH VOLTAGE Transmission Revenue Requirements	(B) Total LOW VOLTAGE Transmission Revenue Requirements	(C) = (A) + (B) Total Transmission Revenue Requirements	Reference	Line No.
1	CAISO Base Transmission Revenue Requirement [1]	$ 590,788,909	$ 754,739,450	$ 1,345,528,359	See Note 1	1
2						2
3	Beginning TRBAA Balance @ 9/30/2026	(5,484,857)	(752,876)	(6,237,733)	Work paper No. 2 Page 2.1; Line 15	3
4						4
5	Transmission Revenue Credits Forecast:					5
6						6
7	Wheeling Revenues	(36,254,660)	-	(36,254,660)	Work paper No. 6; Page 6.1; Line 19	7
8						8
9	Settlements, Metering and Client Relations	7,943	10,057	18,000	Work paper No. 6; Page 6.1; Line 26	9
10						10
11	ETC Cost Differentials	(245,518)	(310,834)	(556,353)	Work paper No. 6; Page 6.1; Line 32	11
12						12
13	Other PTO Related Revenue (Credits)/Charges	(7,117,514)	(5,685,290)	(12,802,804)	Work paper No. 6; Page 6.1; Line 42	13
14						14
15	Total Transmission Revenue Credits Forecast	(43,609,749)	(5,986,068)	(49,595,817)	Sum {Line 7 through Line 13}	15
16						16
17	Total CAISO TRBAA Before Franchise Fees	(49,094,606)	(6,738,944)	(55,833,550)	Line 3 + Line 15	17
18						18
19	Franchise Fees Expense @ 1.0207%	(501,109)	(68,784)	(569,893)	Line 17 x 1.0207%	19
20						20
21	Total CAISO TRBAA Forecast Including Franchise Fees	(49,595,715)	(6,807,728)	(56,403,443)	Line 17 + Line 19	21
22						22
23	Transmission Standby Revenues [2]	(4,147,664)	(5,298,688)	(9,446,352)	Work paper No. 3; Page 3.1; Line 7	23
24						24
25	CAISO Transmission Revenue Requirement	$ 537,045,529	$ 742,633,034	$ 1,279,678,563	Line 1 + Line 21 + Line 23	25

[1] BTRR $_{CAISO}$ information comes from Cost Statement BK-2 of SDG&E's TO6 Cycle 3 Annual Informational Filing.

[2] Standby Revenue amount of $9,446,352, from Cost Statement BG; Page 1; Column A; Line 26, of SDG&E's TO6 Cycle 3 Annual Informational Filing.

San Diego Gas & Electric Company

F. Statement – BL
Non-CAISO TRBAA Rate Calculation

ER27-___ - ___

Statement BL
San Diego Gas & Electric Company
2027 - TRBAA Rate Filing
Non-CAISO TRBAA Rate Calculation

Line No.	Components	Total Retail - TRBAA	Reference	Line No.
1	Beginning TRBAA Balance @ 9/30/2026	$ (6,237,733)	Work paper No. 4; Page 4.4; Line 32	1
2				2
3	Transmission Revenue Credits Forecast:			3
4				4
5	Wheeling Revenues	(36,254,660)	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	(556,353)	Work paper No. 9; Page 9.1; Line 27	9
10				10
11	Other PTO Related Revenue (Credits)/Charges	(12,802,804)	Work paper No. 11; Page 11.1; Line 27	11
12				12
13	Total Transmission Revenue Credits Forecast	(49,595,817)	Sum {Line 5 through Line 11}	13
14				14
15	Total TRBAA Before Franchise Fees and Uncollectibles	$ (55,833,550)	Line 1 + Line 13	15
16				16
17	Franchise Fees Expense @ 1.0207%	(569,893)	Line 15 x 1.0207%	17
18				18
19	Uncollectibles @ 0.5510%	(307,643)	Line 15 x 0.5510%	19
20				20
21	Total Franchise Fees and Uncollectible	(877,536)	Line 17 + Line 19	21
22				22
23	Total Non-CAISO TRBAA Forecast Including FF&U	$ (56,711,086)	Line 15 + Line 21	23
24				24
25	12 Months kWh Ending September 30, 2026	17,464,377,638	Statement BD; Pg. 1 of 5; Col. C; Ln. 15	25
26				26
27	Non-CAISO TRBAA Rate ($/kWh)	$ (0.00325)	Line 23 / Line 25	27

San Diego Gas & Electric Company

G. Statement – BL
CAISO TRBAA Rate Calculation

ER27-___ - ___

Statement BL
San Diego Gas & Electric Company
2027 - TRBAA Rate Filing
2027 - CAISO Customers Utility Specific Access Charge Rate Calculations
High Voltage & Low Voltage Component

Line No.	Components	(A) Total High Voltage TRR	(B) Total Low Voltage TRR	(C) = (A) + (B) Combined TRR	Notes & Reference	Line No.
1	BTRR $_{CAISO}$ [1]	$ 590,788,909	$ 754,739,450	$ 1,345,528,359	See Note 1	1
2						2
3	Total CAISO TRBAA [2]	(49,595,715)	(6,807,728)	(56,403,443)	Statement BK-2; Page 1; Line 21	3
4						4
5	Transmission Standby Revenue [3]	(4,147,664)	(5,298,688)	(9,446,352)	See Note 3	5
6						6
7	CAISO Transmission Revenue Requirements	$ 537,045,529	$ 742,633,034	$ 1,279,678,563	Sum (Lines 1, 3, & 5)	7
8						8
9	Gross Load - MWh	18,291,754	18,291,754	18,291,754	Statement BD; Page 1 of 5; Line 28; Col. D	9
10						10
11	Utility Specific Access Charges ($/MWh)	$ 29.3600	$ 40.5993	$ 69.9593	Line 7 / Line 9	11

NOTES:

1 BTRR $_{CAISO}$ information comes from Cost Statement BK-2 of SDG&E's TO6 Cycle 3 Annual Informational Filing.

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

3 Standby Revenue amount of $9,446,352, from Cost Statement BG; Page 1; Column A; Line 26, of SDG&E's TO6 Cycle 3 Annual Informational Filing.

San Diego Gas & Electric Company

H. TRBAA Work Papers

ER27-___-___ ___

Work Paper - 1
Recorded Sales and Forecast Sales Information

San Diego Gas & Electric Co.
Recorded Billing Determinants for the 12-Month Period: October 2025 - September 2026

Line No.	System Delivery Determinants													
2	**Customer Class Deliveries (MWh)**	**Oct-25**	**Nov-25**	**Dec-25**	**Jan-26**	**Feb-26**	**Mar-26**	**Apr-26**	**May-26**	**Jun-26**	**Jul-26**	**Aug-26**	**Sep-26**	**Total**
3	Residential	530,909	340,148	509,687	548,550	392,652	416,743	370,330	291,040	354,665	466,528	669,143	800,094	5,690,489
4	Small Commercial	205,524	149,585	191,970	185,867	155,309	142,410	136,961	125,456	142,414	155,517	163,071	173,515	1,927,600
5	Med. & Large Comm./Ind.	861,365	721,420	735,272	723,852	557,132	774,068	823,131	599,560	922,240	856,002	867,220	941,691	9,382,953
6	San Diego Unified Port District	830	592	350	505	394	600	1,195	396	-	-	0	577	5,438
7	Agriculture (PA)	16,744	13,045	12,830	11,026	10,592	11,660	13,839	14,630	17,023	21,277	19,915	20,712	183,292
8	Agriculture (PA-T-1)	16,722	12,226	19,951	13,034	14,469	13,032	21,166	13,198	15,928	21,115	20,519	19,035	200,395
9	Lighting	6,206	3,073	7,321	5,004	4,861	5,017	5,025	15,537	5,869	6,408	(20,832)	30,722	74,211
10	Sale for Resale	-	-	-	-	-	-	-	-	-	-	-	-	0
11	**Total System**	1,638,301	1,240,088	1,477,380	1,487,838	1,135,410	1,363,529	1,371,647	1,059,815	1,458,139	1,526,848	1,719,036	1,986,347	17,464,378
12														
13	**Total System - EXCLUDING Sale for Resale**	1,638,301	1,240,088	1,477,380	1,487,838	1,135,410	1,363,529	1,371,647	1,059,815	1,458,139	1,526,848	1,719,036	1,986,347	17,464,378
14														
15	**INPUT FROM RECORDED SALES FILE:**	**Oct-25**	**Nov-25**	**Dec-25**	**Jan-26**	**Feb-26**	**Mar-26**	**Apr-26**	**May-26**	**Jun-26**	**Jul-26**	**Aug-26**	**Sep-26**	**Total**
16	**Medium & Large Details - Deliveries in MWH:**													
17	Med & Large C/I (AD)	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Med & Large C/I (AL+AY+DGR)	861,365	721,420	735,272	723,852	557,132	774,068	823,131	599,560	922,240	856,002	867,220	941,691	9,382,953
19	Med & Large C/I (A6)	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Total	861,365	721,420	735,272	723,852	557,132	774,068	823,131	599,560	922,240	856,002	867,220	941,691	9,382,953
21														

San Diego Gas & Electric
Recorded Billing Determinants for the 12-Month Period: October 2025 - September 2026

Line No.	System Delivery Determinants													
23	**Customer Class Deliveries (kWh)**	**Oct-25**	**Nov-25**	**Dec-25**	**Jan-26**	**Feb-26**	**Mar-26**	**Apr-26**	**May-26**	**Jun-26**	**Jul-26**	**Aug-26**	**Sep-26**	**Total**
24	Residential	530,908,992	340,147,859	509,686,784	548,550,048	392,651,859	416,742,815	370,330,481	291,039,901	354,665,114	466,528,095	669,143,024	800,093,991	5,690,488,963
25	Small Commercial	205,524,336	149,585,005	191,969,848	185,866,803	155,309,430	142,410,161	136,961,430	125,455,511	142,413,732	155,517,463	163,070,753	173,515,085	1,927,599,557
26	Med. & Large Comm./Ind.	861,364,957	721,419,922	735,271,524	723,852,156	557,131,834	774,068,053	823,131,097	599,560,268	922,239,535	856,002,447	867,220,209	941,691,434	9,382,953,436
27	San Diego Unified Port District	830,100	591,888	349,656	505,116	394,056	599,844	1,194,672	395,568	-	-	24	577,044	5,437,968
28	Agriculture (PA)	16,743,768	13,044,755	12,830,287	11,025,685	10,591,929	11,659,721	13,838,644	14,629,715	17,023,339	21,277,192	19,915,298	20,711,792	183,292,125
29	Agriculture (PA-T-1)	16,722,309	12,225,740	19,950,925	13,034,206	14,468,949	13,031,965	21,165,631	13,197,715	15,928,342	21,115,069	20,518,665	19,035,486	200,395,002
30	Lighting	6,206,232	3,072,935	7,320,706	5,003,957	4,861,481	5,016,543	5,024,740	15,536,591	5,869,001	6,408,115	(20,831,797)	30,722,083	74,210,587
31	Sale for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-
32	**Total System**	1,638,300,694	1,240,088,104	1,477,379,730	1,487,837,971	1,135,409,538	1,363,529,102	1,371,646,695	1,059,815,269	1,458,139,063	1,526,848,381	1,719,036,176	1,986,346,915	17,464,377,638
33														
34	**Total System - EXCLUDING Sale for Resale**	1,638,300,694	1,240,088,104	1,477,379,730	1,487,837,971	1,135,409,538	1,363,529,102	1,371,646,695	1,059,815,269	1,458,139,063	1,526,848,381	1,719,036,176	1,986,346,915	17,464,377,638
35														
36	**INPUT FROM RECORDED SALES FILE:**	**Oct-25**	**Nov-25**	**Dec-25**	**Jan-26**	**Feb-26**	**Mar-26**	**Apr-26**	**May-26**	**Jun-26**	**Jul-26**	**Aug-26**	**Sep-26**	**Total**
37	**Medium & Large Details - Deliveries in kWh:**													
38	Med & Large C/I (AD)	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Med & Large C/I (AL+AY+DGR)	861,364,957	721,419,922	735,271,524	723,852,156	557,131,834	774,068,053	823,131,097	599,560,268	922,239,535	856,002,447	867,220,209	941,691,434	9,382,953,436
40	Med & Large C/I (A6)	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Total	861,364,957	721,419,922	735,271,524	723,852,156	557,131,834	774,068,053	823,131,097	599,560,268	922,239,535	856,002,447	867,220,209	941,691,434	9,382,953,436
42														

San Diego Gas & Electric Co.
Forecast Billing Determinants for the 12-Month Period: January 2027- December 2027

Line No.	System Delivery Determinants														Line No.
1															1
2	**Customer Class Deliveries (MWh)**	**Jan-27**	**Feb-27**	**Mar-27**	**Apr-27**	**May-27**	**Jun-27**	**Jul-27**	**Aug-27**	**Sep-27**	**Oct-27**	**Nov-27**	**Dec-27**	**Total**	2
3	Residential	581,951	492,697	428,553	351,147	329,794	358,344	447,486	578,591	697,268	490,926	437,747	507,339	5,701,843	3
4	Small Commercial	144,107	138,273	134,574	131,766	131,662	137,231	151,843	158,329	167,214	147,326	136,912	136,792	1,716,029	4
5	Med. & Large Comm./Ind.	765,706	729,645	735,336	736,947	750,185	785,560	859,418	891,353	944,052	863,722	801,477	781,425	9,644,827	5
6	San Diego Unified Port District	148	179	388	921	411	-	-	-	228	830	592	350	4,046	6
7	Agriculture (TOU-PA)	13,092	11,487	10,733	12,338	17,539	19,452	22,100	23,825	23,812	21,366	18,296	16,524	210,565	7
8	Agriculture (PA-T-1)	12,797	12,196	11,420	11,837	13,946	14,406	15,725	15,625	15,601	14,881	13,690	12,366	164,491	8
9	Lighting	6,751	6,613	6,451	6,274	6,273	6,313	6,230	6,463	6,204	6,484	6,806	6,824	77,684	9
10	Sale for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-	10
11	**Total System**	1,524,552	1,391,090	1,327,453	1,251,231	1,249,810	1,321,307	1,502,803	1,674,185	1,854,378	1,545,535	1,415,520	1,461,620	17,519,483	11
12															12
13	**Total System - EXCLUDING Sale for Resale**	1,524,552	1,391,090	1,327,453	1,251,231	1,249,810	1,321,307	1,502,803	1,674,185	1,854,378	1,545,535	1,415,520	1,461,620	17,519,483	13
14															14
15	**INPUT FROM FORECAST INFORMATION:**	**Jan-27**	**Feb-27**	**Mar-27**	**Apr-27**	**May-27**	**Jun-27**	**Jul-27**	**Aug-27**	**Sep-27**	**Oct-27**	**Nov-27**	**Dec-27**	**Total**	15
16	**Medium & Large Details - Deliveries in MWH:**														16
17	Med Comm(ALTOU-M)	152,438	146,528	145,835	145,639	149,255	156,567	172,809	177,554	186,423	168,895	153,836	147,743	1,903,522.03	17
18	Med Comm(DGR-M)	5,418	4,950	3,636	2,189	2,395	2,831	2,183	4,512	6,955	6,251	5,675	5,771	52,767	18
19	Med Comm (EV-HP, OL-TOU, TOU-M)	76,734	74,239	76,625	80,911	80,097	81,768	89,579	94,749	100,679	95,728	92,429	94,058	1,037,596	19
20	Large Comm./Ind. (excluding A6-TOU/Port)	435,003	417,246	415,500	413,971	425,483	450,598	492,530	511,801	542,491	491,501	451,482	438,504	5,486,110	20
21	Large Comm./Ind. (A6-TOU)	96,113	86,682	93,740	94,238	92,955	93,796	102,316	102,737	107,504	101,347	98,054	95,349	1,164,831	21
22	Total	765,706	729,645	735,336	736,947	750,185	785,560	859,418	891,353	944,052	863,722	801,477	781,425	9,644,827	22
23															23

San Diego Gas & Electric
Forecast Billing Determinants for the 12-Month Period: January 2027- December 2027

Line No.	System Delivery Determinants														Line No.
24															24
25	**Customer Class Deliveries (kWh)**	**Jan-27**	**Feb-27**	**Mar-27**	**Apr-27**	**May-27**	**Jun-27**	**Jul-27**	**Aug-27**	**Sep-27**	**Oct-27**	**Nov-27**	**Dec-27**	**Total**	25
26	Residential	581,951,064	492,696,980	428,552,851	351,147,079	329,793,554	358,343,854	447,486,447	578,590,611	697,267,968	490,925,761	437,747,490	507,338,966	5,701,842,625	26
27	Small Commercial	144,107,363	138,272,843	134,573,594	131,765,537	131,661,718	137,231,207	151,843,446	158,329,350	167,213,654	147,326,303	136,911,554	136,792,379	1,716,028,949	27
28	Med. & Large Comm./Ind.	765,705,743	729,645,227	735,335,994	736,947,447	750,185,452	785,559,787	859,418,181	891,352,850	944,052,274	863,722,073	801,476,618	781,425,167	9,644,826,814	28
29	San Diego Unified Port District	147,852	178,992	387,768	920,892	411,168	-	-	-	227,556	830,100	591,888	349,656	4,045,872	29
30	Agriculture (TOU-PA)	13,091,854	11,486,892	10,732,695	12,338,071	17,539,397	19,452,397	22,099,864	23,824,802	23,812,413	21,365,682	18,296,414	16,524,176	210,564,659	30
31	Agriculture (PA-T-1)	12,797,460	12,196,078	11,419,642	11,837,382	13,945,731	14,406,360	15,724,699	15,624,735	15,600,770	14,881,191	13,690,473	12,366,035	164,490,556	31
32	Lighting	6,750,779	6,612,938	6,450,801	6,274,324	6,272,576	6,313,019	6,230,200	6,462,616	6,203,567	6,483,806	6,805,736	6,823,518	77,683,880	32
33	Sale for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-	33
34	**Total System**	1,524,552,115	1,391,089,950	1,327,453,346	1,251,230,732	1,249,809,596	1,321,306,625	1,502,802,839	1,674,184,963	1,854,378,202	1,545,534,916	1,415,520,173	1,461,619,897	17,519,483,354	34
35															35
36	**Total System - EXCLUDING Sale for Resale**	1,524,552,115	1,391,089,950	1,327,453,346	1,251,230,732	1,249,809,596	1,321,306,625	1,502,802,839	1,674,184,963	1,854,378,202	1,545,534,916	1,415,520,173	1,461,619,897	17,519,483,354	36
37															37
38	**INPUT FROM FORECAST INFORMATION:**	**Jan-27**	**Feb-27**	**Mar-27**	**Apr-27**	**May-27**	**Jun-27**	**Jul-27**	**Aug-27**	**Sep-27**	**Oct-27**	**Nov-27**	**Dec-27**	**Total**	38
39	**Medium & Large Details - Deliveries in kWh:**														39
40	Med Comm(ALTOU-M)	152,437,609	146,528,226	145,835,398	145,639,222	149,255,176	156,567,065	172,808,980	177,553,511	186,422,637	168,894,616	153,836,371	147,743,219	1,903,522,032	40
41	Med Comm(DGR-M)	5,418,477	4,950,362	3,635,933	2,188,794	2,394,919	2,831,240	2,183,321	4,511,977	6,955,164	6,251,198	5,674,833	5,771,154	52,767,373	41
42	Med Comm (EV-HP, OL-TOU, TOU-M)	76,734,101	74,238,822	76,625,350	80,910,807	80,096,884	81,767,775	89,579,268	94,749,248	100,678,963	95,728,077	92,429,133	94,057,998	1,037,596,426	42
43	Large Comm./Ind. (excluding A6-TOU/Port)	435,002,983	417,245,930	415,499,725	413,971,090	425,483,432	450,598,089	492,530,276	511,800,689	542,491,161	491,500,783	451,482,042	438,504,208	5,486,110,408	43
44	Large Comm./Ind. (A6-TOU)	96,112,572	86,681,888	93,739,588	94,237,534	92,955,040	93,795,617	102,316,337	102,737,425	107,504,349	101,347,398	98,054,239	95,348,588	1,164,830,576	44
45	Total	765,705,743	729,645,227	735,335,994	736,947,447	750,185,452	785,559,787	859,418,181	891,352,850	944,052,274	863,722,073	801,476,618	781,425,167	9,644,826,814	45
46															46

Work Paper - 2

Allocation of TRBAA Balance @ Sept. 30, 2026

San Diego Gas & Electric Company
2027 - 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 @ 9/30/2026	$ (6,237,733)				Work paper No. 4; Page 4.4; Line 32	1
2							2
3	Forecast - Wheeling Revenues		(36,254,660)	-	(36,254,660)	Work paper No. 6; Page 6.1; Line 19	3
4							4
5	Forecast - Settlements, Metering and Client Relations		7,943	10,057	18,000	Work paper No. 6; Page 6.1; Line 26	5
6							6
7	Forecast - ETC Cost Differentials		(245,518)	(310,834)	(556,353)	Work paper No. 6; Page 6.1; Line 32	7
8							8
9	Forecast - Other PTO Related Revenue (Credits)/Charges		(7,117,514)	(5,685,290)	(12,802,804)	Work paper No. 6; Page 6.1; Line 42	9
10							10
11	Forecast 2027 - Net Transmission Revenue Credits		$ (43,609,749)	$ (5,986,068)	$ (49,595,817)	Sum Lines 3 through 9	11
12							12
13	Allocation Factors Based on Revenue Credit Forecast		87.93%	12.07%	100.00%	Ratios Per Line 11	13
14							14
15	Allocation of Beginning TRBAA Balance [1]		$ (5,484,857)	$ (752,876)	$ (6,237,733)	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
2027 - TRBAA Rate Filing
Standby Revenues

Line No.	Components	(1) High Voltage	(2) Low Voltage	(3) = (1) + (2) Combined TRR	Reference	Line No.
1	Total Standby Revenues			$ (9,446,352)	See Note 1	1
2						2
3	TO6-Cycle 3 Informational Filing - BTRR $_{CAISO}$	$ 590,788,909	$ 754,739,450	$ 1,345,528,359	See Note 2	3
4						4
5	HV-LV Allocation Factors	43.91%	56.09%	100.00%	Ratios Based on Line 2	5
6						6
7	Total HV-LV Standby Revenue Credits	$ (4,147,664)	$ (5,298,688)	$ (9,446,352)	Col. 3; Line 1 x Line 5 Ratios	7

[1] Standby Revenue amount of $9,446,352, from Cost Statement BG; Page 1; Column A; Line 26, of SDG&E's TO6 Cycle 3 Annual Informational Filing.

[2] BTRR $_{CAISO}$ information comes from SDG&E's TO6 Cycle 3 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, 2026
2027 Annual TRBAA Rate Filing

Line No.	Description	October 2025	November 2025	December 2025	January 2026
1	Beginning Balance (Overcollection)/Undercollection	$ (5,881,073)	$ (6,006,601)	$ (5,858,626)	$ (4,692,510)
2					
3	TRBAA Refund				
4	Kwh (Excluding Sales for Resale).	1,638,300,694	1,240,088,104	1,477,379,730	1,487,837,971
5	TRBAA Rate	$ (0.00245)	$ (0.00245)	$ (0.00245)	$ (0.00275)
6	Total TRBAA Refund Including Franchise Fees & Uncollectibles	$ (4,013,837)	$ (3,038,216)	$ (3,619,580)	$ (4,084,115)
7	Franchise Fees & Uncollectible Expense Adjustment	(50,012)	(37,856)	(45,099)	(63,197)
8	TRBAA Refunds/Collections Excluding Uncollectibles	$ (3,963,825)	$ (3,000,360)	$ (3,574,481)	$ (4,020,918)
9					
10	PTO Related - ISO Charge Types:				
11	CT 384/ CT 382 - HV Wheeling Revenues Due TO/Due ISO (Net)	(2,775,835)	(1,868,823)	(1,911,300)	(914,498)
12	CT 4575 - Settlements, Metering, Client Relations	1,500	1,500	1,500	1,500
13	ETC Cost Differentials	(849,605)	(48,116)	71,553	75,403
14	Other PTO Related Revenue (Credits)/Charges	(427,495)	(900,278)	(536,462)	(779,715)
15	Sub-Total Monthly PTO Related Activity	$ (4,051,435)	$ (2,815,717)	$ (2,374,709)	$ (1,617,309)
16					
17	Other CAISO Adjustment	-	-	-	-
18	Sub-Total Adjustment	$ -	$ -	$ -	$ -
19	Total	$ (4,051,435)	$ (2,815,717)	$ (2,374,709)	$ (1,617,309)
20					
21	Net Monthly Activity (Net Refunds, Revenues, Expenses, & Adjustments)	$ (87,610)	$ 184,644	$ 1,199,772	$ 2,403,610
22					
23	Interest Expense Calculations:				
24	Beginning Balance for Interest Calculation	$ (5,881,073)	$ (6,006,601)	$ (5,858,626)	$ (4,692,510)
25	Monthly Activity Included in Interest Calculation Basis	(43,805)	92,322	599,886	1,201,805
26	Basis for Interest Expense Calculation	(5,924,878)	(5,914,279)	(5,258,740)	(3,490,705)
27	Monthly Interest Rate	0.64000%	0.62000%	0.64000%	0.61000%
28	Interest Expense	$ (37,919)	$ (36,669)	$ (33,656)	$ (21,293)
29					
30	Other Adjustment (rounding)	$ 1	$ (0)		
31					
32	**Ending Balance (Overcollection)/Undercollection**	**$ (6,006,601)**	**$ (5,858,626)**	**$ (4,692,510)**	**$ (2,310,193)**
33					
34					
35	**Franchise Fees & Uncollectible Adjustment:**				
36	Franchise Fees Expense Rate	1.0207%	1.0207%	1.0207%	1.0207%
37	Uncollectible Expense Adjustment Rate	0.2410%	0.2410%	0.2410%	0.5510%
38	Combined FF&U Adjustment Rate	1.2617%	1.2617%	1.2617%	1.5717%

San Diego Gas Electric Co.
TRBAA Monthly Activities Applicable to BK1 and BK2
For the 12-Month Period Ending September 30, 2026
2027 Annual TRBAA Rate Filing

Line No.	Description	February 2026	March 2026	April 2026	May 2026
1	Beginning Balance (Overcollection)/Undercollection	$ (2,310,193)	$ (618,432)	$ 1,978,741	$ 2,134,249
2					
3	TRBAA Refund				
4	Kwh (Excluding Sales for Resale).	1,135,409,538	1,363,529,102	1,371,646,695	1,059,815,269
5	TRBAA Rate	$ (0.00304)	$ (0.00304)	$ (0.00304)	$ (0.00304)
6	Total TRBAA Refund Including Franchise Fees & Uncollectibles	$ (3,451,645)	$ (4,145,128)	$ (4,169,806)	$ (3,221,838)
7	Franchise Fees & Uncollectible Expense Adjustment	(53,410)	(64,141)	(64,523)	(49,854)
8	TRBAA Refunds/Collections Excluding Uncollectibles	$ (3,398,235)	$ (4,080,988)	$ (4,105,283)	$ (3,171,984)
9					
10	PTO Related - ISO Charge Types:				
11	CT 384/ CT 382 - HV Wheeling Revenues Due TO/Due ISO (Net)	(1,213,633)	(817,667)	(3,280,120)	(4,103,103)
12	CT 4575 - Settlements, Metering, Client Relations	1,500	1,500	1,500	1,500
13	ETC Cost Differentials	91,379	7,764	18,147	83,699
14	Other PTO Related Revenue (Credits)/Charges	(577,687)	(679,547)	(699,837)	(439,932)
15	Sub-Total Monthly PTO Related Activity	$ (1,698,442)	$ (1,487,951)	$ (3,960,309)	$ (4,457,836)
16					
17	Other CAISO Adjustment	-	-	-	-
18	Sub-Total Adjustment	$ -	$ -	$ -	$ -
19	Total	$ (1,698,442)	$ (1,487,951)	$ (3,960,309)	$ (4,457,836)
20					
21	Net Monthly Activity (Net Refunds, Revenues, Expenses, & Adjustments)	$ 1,699,793	$ 2,593,036	$ 144,974	$ (1,285,851)
22					
23	Interest Expense Calculations:				
24	Beginning Balance for Interest Calculation	$ (2,310,193)	$ (618,432)	$ 1,978,741	$ 2,134,249
25	Monthly Activity Included in Interest Calculation Basis	849,897	1,296,518	72,487	(642,926)
26	Basis for Interest Expense Calculation	(1,460,297)	678,087	2,051,228	1,491,324
27	Monthly Interest Rate	0.55000%	0.61000%	0.56000%	0.58000%
28	Interest Expense	$ (8,032)	$ 4,136	$ 11,487	$ 8,650
29					
30	Other Adjustment (rounding)		**$ 0**	$ (953)	$ -
31					
32	**Ending Balance (Overcollection)/Undercollection**	**$ (618,432)**	**$ 1,978,741**	**$ 2,134,249**	**$ 857,048**
33					
34					
35	**Franchise Fees & Uncollectible Adjustment:**				
36	Franchise Fees Expense Rate	1.0207%	1.0207%	1.0207%	1.0207%
37	Uncollectible Expense Adjustment Rate	0.5510%	0.5510%	0.5510%	0.5510%
38	Combined FF&U Adjustment Rate	1.5717%	1.5717%	1.5717%	1.5717%

San Diego Gas Electric Co.
TRBAA Monthly Activities Applicable to BK1 and BK2
For the 12-Month Period Ending September 30, 2026
2027 Annual TRBAA Rate Filing

Line No.	Description	June 2026	July 2026	August 2026	September 2026
1	Beginning Balance (Overcollection)/Undercollection	$ 857,048	$ 770,923	$ 2,216,609	$ 1,986,227
2					
3	TRBAA Refund				
4	Kwh (Excluding Sales for Resale).	1,458,139,063	1,526,848,381	1,719,036,176	1,986,346,915
5	TRBAA Rate	$ (0.00304)	$ (0.00304)	$ (0.00304)	$ (0.00304)
6	Total TRBAA Refund Including Franchise Fees & Uncollectibles	$ (4,432,743)	$ (4,641,619)	$ (5,225,870)	$ (6,038,495)
7	Franchise Fees & Uncollectible Expense Adjustment	(68,591)	(71,823)	(80,864)	(93,438)
8	TRBAA Refunds/Collections Excluding Uncollectibles	$ (4,364,151)	$ (4,569,796)	$ (5,145,006)	$ (5,945,056)
9					
10	PTO Related - ISO Charge Types:				
11	CT 384/ CT 382 - HV Wheeling Revenues Due TO/Due ISO (Net)	(4,138,772)	(2,662,544)	(5,061,006)	(7,507,360)
12	CT 4575 - Settlements, Metering, Client Relations	1,500	1,500	1,500	1,500
13	ETC Cost Differentials	102,513	53,321	38,491	(200,902)
14	Other PTO Related Revenue (Credits)/Charges	(420,063)	(524,877)	(366,317)	(6,450,594)
15	Sub-Total Monthly PTO Related Activity	$ (4,454,822)	$ (3,132,600)	$ (5,387,332)	$ (14,157,356)
16					
17	Other CAISO Adjustment	-	-	-	-
18	Sub-Total Adjustment	$ -	$ -	$ -	$ -
19	Total	$ (4,454,822)	$ (3,132,600)	$ (5,387,332)	$ (14,157,356)
20					
21	Net Monthly Activity (Net Refunds, Revenues, Expenses, & Adjustments)	$ (90,670)	$ 1,437,196	$ (242,326)	$ (8,212,300)
22					
23	Interest Expense Calculations:				
24	Beginning Balance for Interest Calculation	$ 857,048	$ 770,923	$ 2,216,609	$ 1,986,227
25	Monthly Activity Included in Interest Calculation Basis	(45,335)	718,598	(121,163)	(4,106,150)
26	Basis for Interest Expense Calculation	811,713	1,489,521	2,095,446	(2,119,923)
27	Monthly Interest Rate	0.56000%	0.57000%	0.57000%	0.55000%
28	Interest Expense	$ 4,546	$ 8,490	$ 11,944	$ (11,660)
29					
30	Other Adjustment (rounding)		$ -	$ (0)	
31					
32	**Ending Balance (Overcollection)/Undercollection**	**$ 770,923**	**$ 2,216,609**	**$ 1,986,227**	**$ (6,237,733)**
33					
34					
35	**Franchise Fees & Uncollectible Adjustment:**				
36	Franchise Fees Expense Rate	1.0207%	1.0207%	1.0207%	1.0207%
37	Uncollectible Expense Adjustment Rate	0.5510%	0.5510%	0.5510%	0.5510%
38	Combined FF&U Adjustment Rate	1.5717%	1.5717%	1.5717%	1.5717%

San Diego Gas Electric Co.
TRBAA Monthly Activities Applicable to BK1 and BK2
For the 12-Month Period Ending September 30, 2026
2027 Annual TRBAA Rate Filing

Line No.	Description	Total	Reference	Line No.
1	Beginning Balance (Overcollection)/Undercollection	$ (5,881,073)	Previous Month's Balance	1
2				2
3	TRBAA Refund			3
4	Kwh (Excluding Sales for Resale).	17,464,377,638	Work Paper No. 1; Page 1.1; Line 32	4
5	TRBAA Rate		TRBAA Rates; ER25-218 (Oct - Dec 2025); ER26-336 (Jan - Sep 2026)	5
6	Total TRBAA Refund Including Franchise Fees & Uncollectibles	$ (50,082,892)	Line 4 x Line 5	6
7	Franchise Fees & Uncollectible Expense Adjustment	(742,808)	(Line 6 / (1+ Line 38)) * Line 38	7
8	TRBAA Refunds/Collections Excluding Uncollectibles	$ (49,340,084)	Line 6 - Line 7	8
9				9
10	PTO Related - ISO Charge Types:			10
11	CT 384/ CT 382 - HV Wheeling Revenues Due TO/Due ISO (Net)	(36,254,660)	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	(556,353)	Work Paper No. 5; Page 5.1-5.2; Line 10	13
14	Other PTO Related Revenue (Credits)/Charges	(12,802,804)	Work Paper No. 5; Page 5.1-5.2; Line 13	14
15	Sub-Total Monthly PTO Related Activity	$ (49,595,817)	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	$ (49,595,817)	Sum Lines 15; 18	19
20				20
21	Net Monthly Activity (Net Refunds, Revenues, Expenses, & Adjustments)	$ (255,733)	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	$ (99,975)	Line 26 x Line 27	28
29				29
30	Other Adjustment (rounding)	(952)		30
31				31
32	**Ending Balance (Overcollection)/Undercollection**	**$ (6,237,733)**	Line 1 + Line 21 + Line 28 + Line 30	32
33				33
34				34
35	**Franchise Fees & Uncollectible Adjustment:**			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.
2027 TRBAA Rate Filing
Monthly TRBAA Details for Period Ending September 30, 2026

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
2027 TRBAA Rate Filing
CAISO Charges Oct. 2025 - Sept. 2026

Line No.	Description	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026
1	**High Voltage Wheeling Revenues:**								
2	CT 384 - HV Wheeling Revenues Due TO	$ (3,748,399)	$ (2,777,385)	$ (2,287,379)	$ (1,487,307)	$ (1,832,598)	$ (1,575,020)	$ (4,157,427)	$ (5,597,119)
3	CT 382 - HV Wheeling Charge Due ISO	972,565	908,562	376,079	572,809	618,965	757,353	877,307	1,494,016
4	Net	$ (2,775,835)	$ (1,868,823)	$ (1,911,300)	$ (914,498)	$ (1,213,633)	$ (817,667)	$ (3,280,120)	$ (4,103,103)
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**	$ (849,605)	$ (48,116)	$ 71,553	$ 75,403	$ 91,379	$ 7,764	$ 18,147	$ 83,699
11									
12									
13	**Other PTO Related Revenue (Credits)/Charges**	$ (427,495)	$ (900,278)	$ (536,462)	$ (779,715)	$ (577,687)	$ (679,547)	$ (699,837)	$ (439,932)
14									

San Diego Gas & Electric Company
2027 TRBAA Rate Filing
CAISO Charges Oct. 2025 - Sept. 2026

Line No.	Description	June 2026	July 2026	August 2026	September 2026	Total	Reference	Line No.
1	**High Voltage Wheeling Revenues:**							1
2	CT 384 - HV Wheeling Revenues Due TO	$ (5,332,305)	$ (2,666,303)	$ (3,685,345)	$ (7,504,768)	$ (42,651,355)	ISO Charge Type 384	2
3	CT 382 - HV Wheeling Charge Due ISO	1,193,533	3,759	(1,375,661)	(2,592)	6,396,694	ISO Charge Type 382	3
4	Net	$ (4,138,772)	$ (2,662,544)	$ (5,061,006)	$ (7,507,360)	**$ (36,254,660)**		4
5								5
6								6
7	**CT 4575 - Settlements, Metering, & Client Relations (SDGE-PTO)**	$ 1,500	$ 1,500	$ 1,500	$ 1,500	**$ 18,000**	ISO Charge Type 4575	7
8								8
9								9
10	**ETC Cost Differentials from CAISO**	$ 102,513	$ 53,321	$ 38,491	$ (200,902)	**$ (556,353)**	Work Paper 10; Pages 10.1 - 10.3; Line 44	10
11								11
12								12
13	**Other PTO Related Revenue (Credits)/Charges**	$ (420,063)	$ (524,877)	$ (366,317)	$ (6,450,594)	**$ (12,802,804)**	Work Paper 12; Pages 12.1; Line 13	13
14								14

Work Paper - 6

Summary of Transmission Revenue (Credits)/Charges Forecast

San Diego Gas & Electric Company
2027 - 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	**HV-LV Allocation Factors:**					1
2						2
3	**A. Development of Allocation Factors:**	**High Voltage**	**Low Voltage**	**Total**		3
4						4
5	TO6 Cycle 3 - Recorded Gross Plant Balances; Dollars in ($000)	**$ 4,228,257**	**$ 4,993,302**	**$ 9,221,559**	HV-LV Plant Study; Line 32 of SDG&E's TO6 Cycle 3 Annual Informational Filing	5
6						6
7	TO6 Cycle 3 - Weighted Forecast Plant Additions; Dollars in ($000)	**$ 156,300**	**$ 557,119**	**$ 713,419**	Forecast Plant; Line 16 of SDG&E's TO6 Cycle 3 Annual Informational Filing	7
8						8
9	Total Recorded & Forecast Gross Plant Balances; Dollars in ($000)	**$ 4,384,557**	**$ 5,550,421**	**$ 9,934,978**	Line 5 + Line 7	9
10						10
11	High Voltage - Low Voltage Ratios Based on Gross Plant; Per Line 9	**44.13%**	**55.87%**	**100.00%**	Allocation Ratios Based on Line 9	11
12						12
13	**B. Allocation of High Voltage Wheeling Revenues:**					13
14						14
15	Total Wheeling Revenues Forecast based on recorded HV-LV wheeling revenues ending 9/30/2026	**$ (36,254,660)**	**$ -**	**$ (36,254,660)**	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**	**$ (36,254,660)**	**$ -**	**$ (36,254,660)**	Line 15 x Line 17	19
20						20
21	**C. Forecast of Settlements, Metering, & Client Relations Expense:**					21
22						22
23	Total Settlements, Metering & Client Relations Expense Forecast based on recorded CC4575 ending 9/30/2026			**$ 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**	**$ 7,943**	**$ 10,057**	**$ 18,000**	Col. C; Line 23 x Line 11 Ratios	26
27						27
28	**D: Forecast of ETC Cost Differentials Expense:**					28
29						29
30	Total ETC Cost Differentials Expense Forecast based on recorded other various CAISO charges ending 9/30/2026			**$ (556,353)**	Work paper No. 9; Page 9.1, Line 27	30
31						31
32	**Total ETC Cost Differentials Allocation**	**$ (245,518)**	**$ (310,834)**	**$ (556,353)**	Col. C; Line 30 x Line 11 Ratios	32
33						33
34	**E: Forecast of Other PTO Related Revenue (Credits)/Charges:**					34
35						35
36	Total Other PTO Related Revenue (Credits)/Charges based on recorded specific various CAISO charges ending 9/30/2026			**$ (12,802,804)**	WP No. 12; Page 12.1, Total Col, Line 13	36
37						37
38	Less: CC 8526 HV/LV specific allocation per CAISO	$ (4,170,184)	$ (1,953,875)	$ (6,124,059)	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	$ (2,947,330)	$ (3,731,415)	$ (6,678,746)	Col. C, Line 40 x Line 11 Ratios	40
41						41
42	**Total Other PTO Related Revenue (Credits)/Charges Allocation**	**$ (7,117,514)**	**$ (5,685,290)**	**$ (12,802,804)**	Line 38 + Line 40	42
43						43

Work Paper - 7

Derivation of Wheeling Revenue Forecast

San Diego Gas & Electric Company
2027 - TRBAA Rate Filing
Wheeling Revenues Forecast

Line No	Actual Recorded Month	(A) High Voltage Wheeling Revenues (384)/(382)-Net	(B) Low Voltage Wheeling Revenues (385)	(C) Total	(D) Reference	Line No
1	Oct-25	$ (2,775,835)	$ -	$ (2,775,835)	Work paper No. 5; Page 5.1 and 5.2; Line 4	1
2						2
3	Nov-25	(1,868,823)	-	(1,868,823)	Work paper No. 5; Page 5.1 and 5.2; Line 4	3
4						4
5	Dec-25	(1,911,300)	-	(1,911,300)	Work paper No. 5; Page 5.1 and 5.2; Line 4	5
6						6
7	Jan-26	(914,498)	-	(914,498)	Work paper No. 5; Page 5.1 and 5.2; Line 4	7
8						8
9	Feb-26	(1,213,633)	-	(1,213,633)	Work paper No. 5; Page 5.1 and 5.2; Line 4	9
10						10
11	Mar-26	(817,667)	-	(817,667)	Work paper No. 5; Page 5.1 and 5.2; Line 4	11
12						12
13	Apr-26	(3,280,120)	-	(3,280,120)	Work paper No. 5; Page 5.1 and 5.2; Line 4	13
14						14
15	May-26	(4,103,103)	-	(4,103,103)	Work paper No. 5; Page 5.1 and 5.2; Line 4	15
16						16
17	Jun-26	(4,138,772)	-	(4,138,772)	Work paper No. 5; Page 5.1 and 5.2; Line 4	17
18						18
19	Jul-26	(2,662,544)	-	(2,662,544)	Work paper No. 5; Page 5.1 and 5.2; Line 4	19
20						20
21	Aug-26	(5,061,006)	-	(5,061,006)	Work paper No. 5; Page 5.1 and 5.2; Line 4	21
22						22
23	Sep-26	(7,507,360)	-	(7,507,360)	Work paper No. 5; Page 5.1 and 5.2; Line 4	23
24						24
25	**Total Recorded**	**$ (36,254,660)**	**$ -**	**$ (36,254,660)**	Sum Lines 1 to 23	25
26						26
27	**Wheeling Revenue Forecast**	**$ (36,254,660)**	**$ -**	**(36,254,660)**	See Line 25	27
28						28

Work Paper - 8

Derivation of Settlements, Metering and Client Relations Charges Forecast

San Diego Gas & Electric Company
2027 - 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-25	$ 1,500	Work paper No. 5; Page 5.1 and 5.2; Line 7	1
2				2
3	Nov-25	1,500	Work paper No. 5; Page 5.1 and 5.2; Line 7	3
4				4
5	Dec-25	1,500	Work paper No. 5; Page 5.1 and 5.2; Line 7	5
6				6
7	Jan-26	1,500	Work paper No. 5; Page 5.1 and 5.2; Line 7	7
8				8
9	Feb-26	1,500	Work paper No. 5; Page 5.1 and 5.2; Line 7	9
10				10
11	Mar-26	1,500	Work paper No. 5; Page 5.1 and 5.2; Line 7	11
12				12
13	Apr-26	1,500	Work paper No. 5; Page 5.1 and 5.2; Line 7	13
14				14
15	May-26	1,500	Work paper No. 5; Page 5.1 and 5.2; Line 7	15
16				16
17	Jun-26	1,500	Work paper No. 5; Page 5.1 and 5.2; Line 7	17
18				18
19	Jul-26	1,500	Work paper No. 5; Page 5.1 and 5.2; Line 7	19
20				20
21	Aug-26	1,500	Work paper No. 5; Page 5.1 and 5.2; Line 7	21
22				22
23	Sep-26	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				26
27	**Settlements, Metering and Client Relations Charge Code - 4575 Forecast** [a]	**$ 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
2027 - 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-25	$ (849,605)	Work paper No. 5; Page 5.1 and 5.2; Line 10	1
2				2
3	Nov-25	(48,116)	Work paper No. 5; Page 5.1 and 5.2; Line 10	3
4				4
5	Dec-25	71,553	Work paper No. 5; Page 5.1 and 5.2; Line 10	5
6				6
7	Jan-26	75,403	Work paper No. 5; Page 5.1 and 5.2; Line 10	7
8				8
9	Feb-26	91,379	Work paper No. 5; Page 5.1 and 5.2; Line 10	9
10				10
11	Mar-26	7,764	Work paper No. 5; Page 5.1 and 5.2; Line 10	11
12				12
13	Apr-26	18,147	Work paper No. 5; Page 5.1 and 5.2; Line 10	13
14				14
15	May-26	83,699	Work paper No. 5; Page 5.1 and 5.2; Line 10	15
16				16
17	Jun-26	102,513	Work paper No. 5; Page 5.1 and 5.2; Line 10	17
18				18
19	Jul-26	53,321	Work paper No. 5; Page 5.1 and 5.2; Line 10	19
20				20
21	Aug-26	38,491	Work paper No. 5; Page 5.1 and 5.2; Line 10	21
22				22
23	Sep-26	(200,902)	Work paper No. 5; Page 5.1 and 5.2; Line 10	23
24				24
25	**Total Recorded**	**$ (556,353)**	Sum Lines 1 to 23	25
26				26
27	**Existing Transmission Contracts (ETC) Cost Differentials Forecast**	**$ (556,353)**	See Line 25	27
28				28

Work Paper – 10

Monthly Recorded ETC Cost Differentials
Charge Types

San Diego Gas & Electric Company
2027 TRBAA Rate Filing
Details of Monthly ETC Cost Differentials

Line No.	Charge Type	ETC Cost Differentials Charge Types	Oct-25	Nov-25	Dec-25	Jan-26
		TRBAA Revenues				
1	1592	EP Penalty Allocation Payment	$ -	$ -	$ -	$ -
2	6011	Day Ahead Energy Congestion Loss Management	31,949	(49,266)	34,248	50,976
3	6090	Ancillary Service Upward Neutrality Allocation	(0)	-	-	-
4	6194	Spinning Reserve Obligation Settlement	(10)	(15)	(3)	0
5	6294	Non-Spinning Reserve Obligation Settlement	(37)	(53)	(10)	(0)
6	6458	Intertie Deviation Settlement Allocation	(3,006)	(1,978)	(1,691)	(1,099)
7	6478	Real Time System Imbalance Energy Offset	(214)	(33)	264	47
8	6479	Real Time Assistance Energy Surcharge Allocation	(60)	(732)	(56)	(189)
9	6620	Bid Cost Recovery Settlement	-	-	-	-
10	6706	Monthly CRRBA Clearing	(23,606)	(14,150)	(2,024)	(9,286)
11	6788	Real Time Market Congestion Credit Settlement	(969,343)	(57,332)	(21,938)	20,271
12	6791	CRR Accrued Interest Allocation	(223)	(434)	(119)	(509)
13	6947	IFM Marginal Losses Surplus Credit Allocation- Prelim	(169,881)	(100,631)	(117,963)	(86,228)
14	6977	Allocation of Transmission Loss Obligation Charge for Real Time Schedule Under Control Agreement	(2,918)	(1,110)	(1,869)	(3,158)
15	7070	Flexible Ramp Forecasted Movement Settlement	(4,823)	-	-	(44)
16	7078	Monthly Flexible Ramp Up Uncertainty Award Allocation	(4)	3	0	1
17	7989	Invoice Deviation Interest Distribution	(3,838)	(845)	(290)	(163)
18	8011	Day Ahead Imbalance Reserve Transfer Revenue Settlement	-	-	-	-
19	8411	Day Ahead Energy Transfer Revenue Settlement	-	-	-	-
20	8470	Real time Energy Transfer Revenue Settlement	-	-	-	-
21	8526	Generator Interconnection Process Forfeited Deposit Allocation	-	-	-	-
22	8811	RUC Reliability Capacity Transfer Revenue Settlement	-	-	-	-
23	8989	Daily Neutrality Adjustment	-	-	-	-
24	8999	Neutrality Adjustment	-	-	-	-
25						
26		**TRBAA Expenses**				
27	0525	FERC Fees Under/Over Recovery	-	-	-	-
28	0550	FERC Fees	7,472	7,308	3,022	4,601
29	1303	Supplemental Reactive Energy Allocation	-	16	2,362	-
30	4515	Bid Segment Fee	65	52	56	37
31	4560	GMC - Market Services Charge	63,243	48,109	33,139	34,086
32	4561	GMC - System Operations Charge	30,699	24,275	16,600	17,130
33	4563	GMC - Transmission Ownership Rights	59,494	36,843	45,874	36,006
34	4566	GMC System Operations Balancing Authority Area Service Charge	-		-	-
35	4567	GMC System Operation Real Time Dispatch Charge	-	-	-	-
36	4575	Settlements, Metering, Client Relations	1,500	1,500	1,500	1,500
37	4999	Neutrality Adjustment	-	-	-	-
38	6196	Spinning Reserve Neutrality Allocation	(2)	-	-	-
39	6296	Non-Spinning Reserve Neutrality Allocation	(6)	-	-	-
40	6456	Intertie Deviation Settlement	28,186	6,030	31,519	7,855
41	6460	FMM Instructed Imbalance Energy Settlement	(3,718)	158	559	422
42	6470	Real Time Instructed Imbalance Energy Settlement	6,315	(55)	-	(110)
43	6477	Real Time Imbalance Energy Offset	(14,735)	(6,714)	(4,535)	17,548
44	6480	Excess Cost Neutrality Allocation	-	-	-	-
45	6636	IFM Bid Cost Recovery Tier 1 Allocation	-	-	-	-
46	6678	Real Time Bid Cost Recovery Allocation	13,134	14,014	7,958	4,311
47	6774	Real Time Congestion Offset	73,612	43,293	20,042	(17,111)
48	6790	CRR Balancing Account	(6,736)	(11,747)	(10,232)	(11,886)
49	6985	Real Time Marginal Losses Offset	37,837	15,375	35,110	10,389
50	7077	Daily Flexible Ramp Up Uncertainty Award Allocation	-	(3)	-	0
51	7087	Daily Flexible Ramp Down Uncertainty Award Allocation	-	(1)	-	-
52	7088	Monthly Flexible Ramp Down Uncertainty Award Allocation	(1)	1	-	1
53	7999	Invoice Deviation Interest Allocation	51	3	29	5
54	8076	Day Ahead Imbalance Reserve Up Tier 1 Allocation	-	-	-	-
55	8086	Day Ahead Imbalance Reserve Down Tier 1 Allocation	-	-	-	-
56	8404	Day Ahead Energy and Marginal Losses Offset	-	-	-	-
57						
58		**Grand Total**	**$ (849,605)**	**$ (48,116)**	**$ 71,553**	**$ 75,403**
59						
60						
61		Adjusted Total ETC Cost Differential - Line 44 above	**$ (849,605)**	**$ (48,116)**	**$ 71,553**	**$ 75,403**
62		Per TRBAA Schedule; Workpaper 4.1 to 4.4; Line 13	**$ (849,605)**	**$ (48,116)**	**$ 71,553**	**$ 75,403**
63		Difference	**-**	-	-	**-**

San Diego Gas & Electric Company
2027 TRBAA Rate Filing
Details of Monthly ETC Cost Differentials

Line No.	Charge Type	ETC Cost Differentials Charge Types	Feb-26	Mar-26	Apr-26	May-26
		TRBAA Revenues				
1	1592	EP Penalty Allocation Payment	$ -	$ -	$ -	$ -
2	6011	Day Ahead Energy Congestion Loss Management	52,620	(10,086)	38,370	(140,335)
3	6090	Ancillary Service Upward Neutrality Allocation	-	-	(1)	(0)
4	6194	Spinning Reserve Obligation Settlement	(0)	(12)	(5)	(7)
5	6294	Non-Spinning Reserve Obligation Settlement	(2)	(48)	(18)	(20)
6	6458	Intertie Deviation Settlement Allocation	(1,669)	(2,044)	(2,562)	(1,610)
7	6478	Real Time System Imbalance Energy Offset	(51)	14	37	(283)
8	6479	Real Time Assistance Energy Surcharge Allocation	(34)	(209)	(36)	(0)
9	6620	Bid Cost Recovery Settlement	-	-	-	(202)
10	6706	Monthly CRRBA Clearing	(20,049)	(10,237)	(36,054)	(13,695)
11	6788	Real Time Market Congestion Credit Settlement	62,171	(12,145)	(92,414)	117
12	6791	CRR Accrued Interest Allocation	(51)	(61)	(90)	(65)
13	6947	IFM Marginal Losses Surplus Credit Allocation- Prelim	(90,772)	(95,678)	(75,072)	(59,051)
14	6977	Allocation of Transmission Loss Obligation Charge for Real Time Schedule Under Control Agreement	(4,014)	(3,158)	(3,575)	(1,045)
15	7070	Flexible Ramp Forecasted Movement Settlement	-	-	(16)	1,292
16	7078	Monthly Flexible Ramp Up Uncertainty Award Allocation	(0)	(2)	(55)	18
17	7989	Invoice Deviation Interest Distribution	(174)	(339)	(817)	(358)
18	8011	Day Ahead Imbalance Reserve Transfer Revenue Settlement	-	-	-	(369)
19	8411	Day Ahead Energy Transfer Revenue Settlement	-	-	-	-
20	8470	Real time Energy Transfer Revenue Settlement	-	-	-	-
21	8526	Generator Interconnection Process Forfeited Deposit Allocation	-	-	-	-
22	8811	RUC Reliability Capacity Transfer Revenue Settlement	-	-	-	(139)
23	8989	Daily Neutrality Adjustment	-	-	-	-
24	8999	Neutrality Adjustment	-	-	-	-
25						
26		**TRBAA Expenses**				
27	0525	FERC Fees Under/Over Recovery	-	-	-	-
28	0550	FERC Fees	4,671	5,678	6,534	3,502
29	1303	Supplemental Reactive Energy Allocation	23	56	-	54
30	4515	Bid Segment Fee	41	66	44	66
31	4560	GMC - Market Services Charge	28,141	55,364	31,073	9,041
32	4561	GMC - System Operations Charge	15,826	31,635	17,323	(3,340)
33	4563	GMC - Transmission Ownership Rights	36,655	47,096	54,285	52,102
34	4566	GMC System Operations Balancing Authority Area Service Charge	-	-	-	5,890
35	4567	GMC System Operation Real Time Dispatch Charge	-	-	-	3,914
36	4575	Settlements, Metering, Client Relations	1,500	1,500	1,500	1,500
37	4999	Neutrality Adjustment	-	-	-	(10)
38	6196	Spinning Reserve Neutrality Allocation	-	-	0	-
39	6296	Non-Spinning Reserve Neutrality Allocation	-	-	0	-
40	6456	Intertie Deviation Settlement	1,072	2,666	-	39,334
41	6460	FMM Instructed Imbalance Energy Settlement	(1)	(145)	(363)	(1,063)
42	6470	Real Time Instructed Imbalance Energy Settlement	(104)	79	(225)	911
43	6477	Real Time Imbalance Energy Offset	(2,001)	297	6,386	17,586
44	6480	Excess Cost Neutrality Allocation	-	-	-	-
45	6636	IFM Bid Cost Recovery Tier 1 Allocation	-	-	-	-
46	6678	Real Time Bid Cost Recovery Allocation	3,534	8,678	5,512	11,016
47	6774	Real Time Congestion Offset	11,319	13,220	71,882	147,130
48	6790	CRR Balancing Account	(14,874)	(23,296)	(7,818)	(2,774)
49	6985	Real Time Marginal Losses Offset	7,598	(1,157)	4,263	3,903
50	7077	Daily Flexible Ramp Up Uncertainty Award Allocation	3	-	53	(17)
51	7087	Daily Flexible Ramp Down Uncertainty Award Allocation	1	(0)	3	(3)
52	7088	Monthly Flexible Ramp Down Uncertainty Award Allocation	0	(0)	1	3
53	7999	Invoice Deviation Interest Allocation	-	33	-	25
54	8076	Day Ahead Imbalance Reserve Up Tier 1 Allocation	-	-	-	14,516
55	8086	Day Ahead Imbalance Reserve Down Tier 1 Allocation	-	-	-	809
56	8404	Day Ahead Energy and Marginal Losses Offset	-	-	-	(4,642)
57						
58		**Grand Total**	**$ 91,379**	**$ 7,764**	**$ 18,147**	**$ 83,699**
59						
60						
61		Adjusted Total ETC Cost Differential - Line 44 above	**$ 91,379**	**$ 7,764**	**$ 18,147**	**$ 83,699**
62		Per TRBAA Schedule; Workpaper 4.1 to 4.4; Line 13	**$ 91,379**	**$ 7,764**	**$ 18,147**	**$ 83,699**
63		Difference	**-**	**-**	**-**	**-**

San Diego Gas & Electric Company
2027 TRBAA Rate Filing
Details of Monthly ETC Cost Differentials

Line No.	Charge Type	ETC Cost Differentials Charge Types	Jun-26	Jul-26	Aug-26	Sep-26	Total	Line No.
		TRBAA Revenues						
1	1592	EP Penalty Allocation Payment	$ -	$ -	$ -	$ -	$ -	1
2	6011	Day Ahead Energy Congestion Loss Management	9,912	83,996	106,837	58,479	267,700	2
3	6090	Ancillary Service Upward Neutrality Allocation	(0)	(0)	-	0	(2)	3
4	6194	Spinning Reserve Obligation Settlement	(1)	(1)	(19)	(6)	(78)	4
5	6294	Non-Spinning Reserve Obligation Settlement	(5)	(3)	(70)	(22)	(288)	5
6	6458	Intertie Deviation Settlement Allocation	(16)	62	1,647	(5)	(13,970)	6
7	6478	Real Time System Imbalance Energy Offset	(858)	(1,586)	1,052	3,729	2,118	7
8	6479	Real Time Assistance Energy Surcharge Allocation	(91)	0	-	6	(1,400)	8
9	6620	Bid Cost Recovery Settlement	-	-	202	-	-	9
10	6706	Monthly CRRBA Clearing	(383)	228	13,371	100	(115,785)	10
11	6788	Real Time Market Congestion Credit Settlement	(15,136)	(517)	(3,159)	783	(1,088,642)	11
12	6791	CRR Accrued Interest Allocation	(0)	1	60	(2)	(1,492)	12
13	6947	IFM Marginal Losses Surplus Credit Allocation- Prelim	(247,244)	943	22,438	11	(1,019,128)	13
14	6977	Allocation of Transmission Loss Obligation Charge for Real Time Schedule Under Control Agreement	(30)	41	1,066	1	(19,770)	14
15	7070	Flexible Ramp Forecasted Movement Settlement	-	-	(1,012)	(826)	(5,430)	15
16	7078	Monthly Flexible Ramp Up Uncertainty Award Allocation	(6)	1	(15)	6	(54)	16
17	7989	Invoice Deviation Interest Distribution	(1,510)	(1,261)	(133)	(24,003)	(33,731)	17
18	8011	Day Ahead Imbalance Reserve Transfer Revenue Settlement	(1,719)	(993)	(1,505)	(3,024)	(7,610)	18
19	8411	Day Ahead Energy Transfer Revenue Settlement	(87)	-	-	(3)	(90)	19
20	8470	Real time Energy Transfer Revenue Settlement	(62)	0	-	(6)	(68)	20
21	8526	Generator Interconnection Process Forfeited Deposit Allocation	-	(302)	-	(0)	(302)	21
22	8811	RUC Reliability Capacity Transfer Revenue Settlement	858	(653)	(1,484)	(2,413)	(3,831)	22
23	8989	Daily Neutrality Adjustment	-	(16)	-	(1)	(16)	23
24	8999	Neutrality Adjustment	-	-	-	-	-	24
25								25
26		**TRBAA Expenses**						26
27	0525	FERC Fees Under/Over Recovery	-	-	(4,127)	-	(4,127)	27
28	0550	FERC Fees	50	3	(3,401)	-	39,440	28
29	1303	Supplemental Reactive Energy Allocation	0	-	(0)	-	2,510	29
30	4515	Bid Segment Fee	56	43	37	53	614	30
31	4560	GMC - Market Services Charge	4,085	1,630	(6,365)	(366)	301,180	31
32	4561	GMC - System Operations Charge	(31,604)	(17,315)	(115)	-	101,114	32
33	4563	GMC - Transmission Ownership Rights	79,896	70,339	100,902	109,492	728,983	33
34	4566	GMC System Operations Balancing Authority Area Service Charge	18,062	9,867	(3,517)	47	30,350	34
35	4567	GMC System Operation Real Time Dispatch Charge	12,001	6,556	(2,337)	32	20,166	35
36	4575	Settlements, Metering, Client Relations	1,500	1,500	1,500	1,500	18,000	36
37	4999	Neutrality Adjustment	0	-	10	(0)	(0)	37
38	6196	Spinning Reserve Neutrality Allocation	0	-	-	-	(1)	38
39	6296	Non-Spinning Reserve Neutrality Allocation	1	-	-	0	(5)	39
40	6456	Intertie Deviation Settlement	195,821	25	220,769	(13,037)	520,238	40
41	6460	FMM Instructed Imbalance Energy Settlement	13,330	(61,474)	1,898	(2,825)	(53,223)	41
42	6470	Real Time Instructed Imbalance Energy Settlement	890	(897)	488	1,264	8,558	42
43	6477	Real Time Imbalance Energy Offset	94,632	(5,753)	(16,721)	1,248	87,238	43
44	6480	Excess Cost Neutrality Allocation	-	10	-	-	10	44
45	6636	IFM Bid Cost Recovery Tier 1 Allocation	-	194	-	-	194	45
46	6678	Real Time Bid Cost Recovery Allocation	96	218	(10,753)	(63)	57,656	46
47	6774	Real Time Congestion Offset	(9,923)	(3,795)	(147,614)	(662)	201,394	47
48	6790	CRR Balancing Account	14,640	63	3,435	391	(70,834)	48
49	6985	Real Time Marginal Losses Offset	(957)	25,364	48,920	53,450	240,095	49
50	7077	Daily Flexible Ramp Up Uncertainty Award Allocation	0	-	17	0	53	50
51	7087	Daily Flexible Ramp Down Uncertainty Award Allocation	-	(0)	3	0	3	51
52	7088	Monthly Flexible Ramp Down Uncertainty Award Allocation	2	2	(2)	(0)	7	52
53	7999	Invoice Deviation Interest Allocation	1,988	19,855	138	31	22,159	53
54	8076	Day Ahead Imbalance Reserve Up Tier 1 Allocation	45,918	29,926	(6,095)	(40,163)	44,102	54
55	8086	Day Ahead Imbalance Reserve Down Tier 1 Allocation	1,077	535	557	1,569	4,548	55
56	8404	Day Ahead Energy and Marginal Losses Offset	(82,669)	(103,515)	(278,409)	(345,670)	(814,906)	56
57								57
58		**Grand Total**	**$ 102,513**	**$ 53,321**	**$ 38,491**	**$ (200,902)**	**$ (556,353)**	58
59								59
60								60
61		Adjusted Total ETC Cost Differential - Line 44 above	**$ 102,513**	**$ 53,321**	**$ 38,491**	**$ (200,902)**	**$ (556,353)**	61
62		Per TRBAA Schedule; Workpaper 4.1 to 4.4; Line 13	**$ 102,513**	**$ 53,321**	**$ 38,491**	**$ (200,902)**	**$ (556,353)**	62
63		Difference	-	-	-	-	-	63

Work Paper - 11

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

San Diego Gas & Electric Company
2027 - 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-25	$ (427,495)	Work paper No. 5; Page 5.1 and 5.2; Line 13	1
2				2
3	Nov-25	(900,278)	Work paper No. 5; Page 5.1 and 5.2; Line 13	3
4				4
5	Dec-25	(536,462)	Work paper No. 5; Page 5.1 and 5.2; Line 13	5
6				6
7	Jan-26	(779,715)	Work paper No. 5; Page 5.1 and 5.2; Line 13	7
8				8
9	Feb-26	(577,687)	Work paper No. 5; Page 5.1 and 5.2; Line 13	9
10				10
11	Mar-26	(679,547)	Work paper No. 5; Page 5.1 and 5.2; Line 13	11
12				12
13	Apr-26	(699,837)	Work paper No. 5; Page 5.1 and 5.2; Line 13	13
14				14
15	May-26	(439,932)	Work paper No. 5; Page 5.1 and 5.2; Line 13	15
16				16
17	Jun-26	(420,063)	Work paper No. 5; Page 5.1 and 5.2; Line 13	17
18				18
19	Jul-26	(524,877)	Work paper No. 5; Page 5.1 and 5.2; Line 13	19
20				20
21	Aug-26	(366,317)	Work paper No. 5; Page 5.1 and 5.2; Line 13	21
22				22
23	Sep-26	(6,450,594)	Work paper No. 5; Page 5.1 and 5.2; Line 13	23
24				24
25	**Total Recorded**	**$ (12,802,804)**	Sum Lines 1 to 23	25
26				26
27	**Other PTO Related Revenue (Credits) / Charges Forecast**	**$ (12,802,804)**	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-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Total	Line No.
1	1592	EP Penalty Allocation Payment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	1
2																2
3	7989	Invoice Deviation Interest Distribution	(427,495)	(900,489)	(536,462)	(779,715)	(577,687)	(684,166)	(713,176)	(444,459)	(420,063)	(524,871)	(368,401)	(369,860)	(6,746,843)	3
4																4
5	7999	Invoice Deviation Interest Allocation	-	211	-	-	-	4,619	13,339	4,527	-	-	2,084	43,325	68,104	5
6														[b]		6
7	8526	Generator Interconnection Process Forfeited Deposit Allocation	-	-	-	-	-	-	-	-	-	(6)	-	(6,124,059)	(6,124,065)	7
8																8
9	8989	Daily Neutrality Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	9
10																10
11	8999	Neutrality Adjustment	-	-	-	-	-	-	-	-	-	-		-	-	11
12																12
13		**Grand Total**	**$ (427,495)**	**$ (900,278)**	**$ (536,462)**	**$ (779,715)**	**$ (577,687)**	**$ (679,547)**	**$ (699,837)**	**$ (439,932)**	**$ (420,063)**	**$ (524,877)**	**$ (366,317)**	**$ (6,450,594)**	**$ (12,802,804)**	13
14																14
15																15
16		Adjusted Total Other PTO Related Revenue (Credits)/Charges - Line 13 above	**$ (427,495)**	**$ (900,278)**	**$ (536,462)**	**$ (779,715)**	**$ (577,687)**	**$ (679,547)**	**$ (699,837)**	**$ (439,932)**	**$ (420,063)**	**$ (524,877)**	**$ (366,317)**	**$ (6,450,594)**	**$ (12,802,804)**	16
17		Per TRBAA Schedule; Workpaper 4.1 to 4.4; Line 14	**$ (427,495)**	**$ (900,278)**	**$ (536,462)**	**$ (779,715)**	**$ (577,687)**	**$ (679,547)**	**$ (699,837)**	**$ (439,932)**	**$ (420,063)**	**$ (524,877)**	**$ (366,317)**	**$ (6,450,594)**	**$ (12,802,804)**	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 and Appendix KK, Section 7.6, SDG&E, as a PTO, received $6,124,058.53 under CAISO Charge Code 8526 in September, 2026, and this was recorded in the TRBA. Of this amount, $4,170,183.76 is associated with the High Voltage Transmission Revenue Requirement and $1,953,874.77 is associated with the Low Voltage Transmission Revenue Requirement.

High Voltage	$ (4,170,183.76)	$ (4,170,183.76)
Low Voltage	$ (1,953,874.77)	$ (1,953,874.77)
Total [b]	$ (6,124,058.53)	$ (6,124,058.53)