

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Statement BK-1**  
**Derivation of End Use Prior Year Revenue Requirements (PYRR<sub>EU</sub>)**  
**For the Base Period & True-Up Period Ending xxxxxx**  
**(\$1,000)**

| Line No.            |   | Amounts | Reference  | Line No. |
|---------------------|---|---------|--|----------|
| <b>A. Revenues:</b> |   |         |  |          |
| 1                   | Transmission Operation & Maintenance Expense  | \$ -    | Statement AH; Line 9                                 | 1        |
| 2                   |   |         |  | 2        |
| 3                   | Transmission Related A&G Expense  | #DIV/0! | Statement AH; Line 31                                | 3        |
| 4                   |   |         |  | 4        |
| 5                   | CPUC Intervenor Funding Expense - Transmission  | -       | Negative of Statement AH; Line 16                    | 5        |
| 6                   | Total O&M Expenses  | #DIV/0! | Sum Lines 1 thru 5                                   | 6        |
| 7                   |   |         |  | 7        |
| 8                   | Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp. | #DIV/0! | Statement AJ; Line 17                                | 8        |
| 9                   |   |         |  | 9        |
| 10                  | Transmission Plant Abandoned Project Cost Amortization Expense <sup>1</sup>                     | -       | Statement AJ; Line 23                                | 10       |
| 11                  |   |         |  | 11       |
| 12                  | Transmission Related Property Taxes Expense   | #DIV/0! | Statement AK; Line 13                                | 12       |
| 13                  |   |         |  | 13       |
| 14                  | Transmission Related Payroll Taxes Expense  | #DIV/0! | Statement AK; Line 20                                | 14       |
| 15                  | Sub-Total Expense   | #DIV/0! | Sum Lines 6 thru 14                                  | 15       |
| 16                  |   |         |  | 16       |
| 17                  | Cost of Capital Rate (COCR) - Base ROE  | #DIV/0! | Statement AV; Page 3; Line 32                        | 17       |
| 18                  | Transmission Rate Base  | #DIV/0! | Page 3; Line 27                                      | 18       |
| 19                  | Return and Associated Income Taxes - Base ROE   | #DIV/0! | Line 17 x Line 18                                    | 19       |
| 20                  |   |         |  | 20       |
| 21                  | Cost of Capital Rate (COCR) - CAISO Participation ROE Adder                                     | #DIV/0! | Statement AV; Page 3; Line 66                        | 21       |
| 22                  | Transmission Rate Base  | #DIV/0! | Page 3; Line 27 - Line 10                            | 22       |
| 23                  | Return and Associated Income Taxes - CAISO Participation ROE Adder                              | #DIV/0! | Line 21 x Line 22                                    | 23       |
| 24                  |   |         |  | 24       |
| 25                  | Total of Federal Income Tax Deductions, Other Than Interest                                     | \$ -    | Statement AQ; Line 3                                 | 25       |
| 26                  | Transmission Related Revenue Credits  | -       | Statement AU; Line 13                                | 26       |
| 27                  | Transmission Related Regulatory Debits/Credits  | -       | Statement Misc; Line 1                               | 27       |
| 28                  | (Gains)/Losses from Sale of Plant Held for Future Use   | -       | Statement AU; Line 15                                | 28       |
| 29                  |   |         |  | 29       |
| 30                  | End of Prior Year Revenues (PYRR <sub>EU</sub> ) Excluding FF&U                                 | #DIV/0! | Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28) | 30       |

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

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Statement BK-1**  
**Derivation of End Use Prior Year Revenue Requirements (PYRR<sub>EU</sub>)**  
**For the Base Period & True-Up Period Ending xxxxxx**  
**(\$1,000)**

| Line No.   | Amounts | Reference                     | Line No. |
|--|---------|-------------------------------|----------|
| <b><u>B. Incentive ROE Project Transmission Revenue:</u></b> <sup>1,2</sup>                          |         |                               |          |
| 1  | \$ -    | Statement AJ; Line 19         | 1        |
| 2  |         |                               | 2        |
| 3  | 0.0000% | Statement AV; Page 4; Line 32 | 3        |
| 4  | \$ -    | Page 3; Line 32               | 4        |
| 5  | \$ -    | Line 3 x Line 4               | 5        |
| 6  |         |                               | 6        |
| 7  | 0.0000% | Statement AV; Page 4; Line 66 | 7        |
| 8  | \$ -    | Page 3; Line 32               | 8        |
| 9  | \$ -    | Line 7 x Line 8               | 9        |
| 10   |         |                               | 10       |
| 11   | \$ -    | Line 1 + Line 5 + Line 9      | 11       |
| 12   |         |                               | 12       |
| <b><u>C. Incentive Transmission Plant Abandoned Project Revenue:</u></b> <sup>1,2</sup>              |         |                               |          |
| 14   | \$ -    | Statement AJ; Line 21         | 14       |
| 15   |         |                               | 15       |
| 16   | \$ -    | Page 3; Line 37               | 16       |
| 17   | #DIV/0! | Statement AV; Page 3; Line 32 | 17       |
| 18   | #DIV/0! | Line 16 x Line 17             | 18       |
| 19   |         |                               | 19       |
| 20   | \$ -    | Page 3; Line 37               | 20       |
| 21   | 0.0000% | Shall be Zero                 | 21       |
| 22   | \$ -    | Line 20 x Line 21             | 22       |
| 23   |         |                               | 23       |
| 24   | #DIV/0! | Line 14 + Line 18 + Line 22   | 24       |
| 25   |         |                               | 25       |
| <b><u>D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:</u></b> <sup>1,2</sup> |         |                               |          |
| 27   | \$ -    | Page 3; Line 39               | 27       |
| 28   | #DIV/0! | Statement AV; Page 3; Line 32 | 28       |
| 29   | #DIV/0! | Line 27 x Line 28             | 29       |
| 30   |         |                               | 30       |
| 31   | \$ -    | Page 3; Line 39               | 31       |
| 32   | #DIV/0! | Statement AV; Page 3; Line 66 | 32       |
| 33   | #DIV/0! | Line 31 x Line 32             | 33       |
| 34   |         |                               | 34       |
| 35   | #DIV/0! | Line 29 + Line 33             | 35       |
| 36   |         |                               | 36       |
| 37   | #DIV/0! | Sum Lines 11, 24, 35          | 37       |
| 38   |         |                               | 38       |
| 39   | #DIV/0! | Page 1; Line 30 + Line 37     | 39       |

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY  
Statement BK-1  
Derivation of End Use Prior Year Revenue Requirements (PYRR<sub>EU</sub>)  
For the Base Period & True-Up Period Ending xxxxxx  
(\$1,000)

| Line No.  | Amounts | Reference                       | Line No. |
|---|---------|---------------------------------|----------|
| <b><u>A. Transmission Rate Base:</u></b>  |         |                                 |          |
| 1   |         |                                 | 1        |
| <u>Net Transmission Plant:</u>  |         |                                 |          |
| 2   | \$ -    | Page 4; Line 16                 | 2        |
| 3   | #DIV/0! | Page 4; Line 17                 | 3        |
| 4   | #DIV/0! | Page 4; Line 18                 | 4        |
| 5   | #DIV/0! | Page 4; Line 19                 | 5        |
| 6   | #DIV/0! | Sum Lines 2 thru 5              | 6        |
| 7   |         |                                 | 7        |
| <u>Rate Base Additions:</u>   |         |                                 |          |
| 9   | \$ -    | Statement AG; Line 1            | 9        |
| 10  | -       | Statement Misc; Line 3          | 10       |
| 11  | \$ -    | Line 9 + Line 10                | 11       |
| 12  |         |                                 | 12       |
| <u>Rate Base Reductions:</u>  |         |                                 |          |
| 14  | \$ -    | Statement AF; Line 7            | 14       |
| 15  | -       | Statement AF; Line 11           | 15       |
| 16  | \$ -    | Line 14 + Line 15               | 16       |
| 17  |         |                                 | 17       |
| <u>Working Capital:</u>   |         |                                 |          |
| 19  | #DIV/0! | Statement AL; Line 5            | 19       |
| 20  | #DIV/0! | Statement AL; Line 9            | 20       |
| 21  | #DIV/0! | Statement AL; Line 19           | 21       |
| 22  | #DIV/0! | Sum Lines 19 thru 21            | 22       |
| 23  |         |                                 | 23       |
| 24  | \$ -    | Statement Misc; Line 5          | 24       |
| 25  | #DIV/0! | Statement Misc; Line 7          | 25       |
| 26  |         |                                 | 26       |
| 27  | #DIV/0! | Sum Lines 6, 11, 16, 22, 24, 25 | 27       |
| 28  |         |                                 | 28       |
| <b><u>B. Incentive ROE Project Transmission Rate Base:</u></b> <sup>2</sup>             |         |                                 |          |
| 30  | \$ -    | Page 4; Line 25                 | 30       |
| 31  | -       | Statement AF; Line 9            | 31       |
| 32  | \$ -    | Line 30 + Line 31               | 32       |
| 33  |         |                                 | 33       |
| <b><u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u></b> <sup>2</sup> |         |                                 |          |
| 35  | \$ -    | Statement Misc; Line 9          | 35       |
| 36  | -       | Statement AF; Line 13           | 36       |
| 37  | \$ -    | Line 35 + Line 36               | 37       |
| 38  |         |                                 | 38       |
| 39  | \$ -    | Statement AM; Line 1            | 39       |

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

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

SAN DIEGO GAS & ELECTRIC COMPANY  
Statement BK-1  
Derivation of End Use Prior Year Revenue Requirements (PYRR<sub>EU</sub>)  
For the Base Period & True-Up Period Ending xxxxxx  
(\$1,000)

| Line No.                             | Amounts | Reference             | Line No. |
|--------------------------------------|---------|-----------------------|----------|
| <b><u>A. Transmission Plant:</u></b> |         |                       |          |
| 1                                    |         |                       | 1        |
| 1                                    |         |                       | 1        |
| 2                                    | \$ -    | Statement AD; Line 11 | 2        |
| 3                                    | #DIV/0! | Statement AD; Line 27 | 3        |
| 4                                    | #DIV/0! | Statement AD; Line 29 | 4        |
| 5                                    | #DIV/0! | Statement AD; Line 31 | 5        |
| 6                                    | #DIV/0! | Sum Lines 2 thru 5    | 6        |
| 7                                    |         |                       | 7        |
| 8                                    |         |                       | 8        |
| 8                                    |         |                       | 8        |
| 9                                    | \$ -    | Statement AE; Line 1  | 9        |
| 10                                   | #DIV/0! | Statement AE; Line 11 | 10       |
| 11                                   | #DIV/0! | Statement AE; Line 13 | 11       |
| 12                                   | #DIV/0! | Statement AE; Line 15 | 12       |
| 13                                   | #DIV/0! | Sum Lines 9 thru 12   | 13       |
| 14                                   |         |                       | 14       |
| 15                                   |         |                       | 15       |
| 15                                   |         |                       | 15       |
| 16                                   | \$ -    | Line 2 Minus Line 9   | 16       |
| 17                                   | #DIV/0! | Line 3 Minus Line 10  | 17       |
| 18                                   | #DIV/0! | Line 4 Minus Line 11  | 18       |
| 19                                   | #DIV/0! | Line 5 Minus Line 12  | 19       |
| 20                                   | #DIV/0! | Sum Lines 16 thru 19  | 20       |
| 21                                   |         |                       | 21       |
| 22                                   |         |                       | 22       |
| 22                                   |         |                       | 22       |
| 23                                   | \$ -    | Statement AD; Line 13 | 23       |
| 24                                   | -       | Statement AE; Line 19 | 24       |
| 25                                   | \$ -    | Line 23 Minus Line 24 | 25       |

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

SAN DIEGO GAS & ELECTRIC COMPANY  
Statement BK-1  
Derivation of End Use Forecast Period Capital Additions Revenue Requirements (FC<sub>EU</sub>)  
For the Forecast Period xxxxxx  
(\$1,000)

| Line No.   | Amounts | Reference   | Line No. |
|--|---------|---|----------|
| <b><u>ANNUAL FIXED CHARGES APPLICABLE TO CAPITAL PROJECTS</u></b>  |         |   |          |
| <b><u>A. Derivation of Annual Fix Charge Rate (AFCR<sub>EU</sub>) Applicable to Weighted Forecast Plant Additions:</u></b> |         |   |          |
| 1  | #DIV/0! | Page 1; Line 30   | 1        |
| 2  | -       | Negative of Page 1; Line 1 x 50%  | 2        |
| 3  | #DIV/0! | Negative of Page 1; Line 3 x 50%  | 3        |
| 4  | -       | Negative of Page 1; Line 5  | 4        |
| 5  | -       | Negative of Page 1; Line 25   | 5        |
| 6  | -       | Negative of Page 1; Line 28   | 6        |
| 7  | #DIV/0! | Sum Lines 1 thru 6  | 7        |
| 8  |         |   | 8        |
| 9  | #DIV/0! | Page 4; Line 20   | 9        |
| 10   |         |   | 10       |
| 11   | #DIV/0! | Line 7 / Line 9   | 11       |
| 12   |         |   | 12       |
| 13   | #DIV/0! | Summary of HV/LV Splits for Forecast Plant Additions;<br>Line 5; Col. f | 13       |
| 14   |         |   | 14       |
| 15   | 0.00%   | Statement AJ; Page AJ-1B; Line 33; Col. c                               | 15       |
| 16   | #DIV/0! | Line 13 x Line 15   | 16       |
| 17   |         |   | 17       |
| 18   | #DIV/0! | Line 13 minus Line 16   | 18       |
| 19   |         |   | 19       |
| 20   | #DIV/0! | Line 11 x Line 18   | 20       |

SAN DIEGO GAS & ELECTRIC COMPANY  
Statement BK-1  
Derivation of End Use Forecast Period Capital Additions Revenue Requirements (FC<sub>EU</sub>)  
For the Forecast Period xxxxxx  
(\$1,000)

| Line No.   | Amounts   | Reference   | Line No. |
|--|---|---|----------|
| <b><u>ANNUAL FIXED CHARGES APPLICABLE TO INCENTIVE CAPITAL PROJECTS</u></b>  |   |   |          |
| <b><u>A. Derivation of Annual Fix Charge Rate (AFCR<sub>EU-IR-ROE</sub>) Applicable to Incentive Weighted Forecast Plant Additions (ROE Incentive Only):</u></b> |   |   |          |
| 1  | #DIV/0!   | Page 1; Line 30 + Page 2; Line 11   | 1        |
| 2  | -   | Negative of Page 1; Line 1 x 50%  | 2        |
| 3  | #DIV/0!   | Negative of Page 1; Line 3 x 50%  | 3        |
| 4  | -   | Negative of Page 1; Line 5  | 4        |
| 5  | -   | Negative of Page 1; Line 25   | 5        |
| 6  | -   | Negative of Page 1; Line 28   | 6        |
| 7  | #DIV/0!   | Sum Lines 1 thru 6  | 7        |
| 8  |   |   | 8        |
| 9  | #DIV/0!   | Page 4; (Line 20 + Line 25)   | 9        |
| 10   |   |   | 10       |
| 11   | #DIV/0!   | Line 7 / Line 9   | 11       |
| 12   |   |   | 12       |
| 13   | #DIV/0!   | Summary of HV/LV Splits for Forecast Plant Additions; Line 8; Col. f            | 13       |
| 14   |   |   | 14       |
| 15   | 0.00%   | Page 5; Line 15   | 15       |
| 16   | #DIV/0!   | Line 13 x Line 15   | 16       |
| 17   |   |   | 17       |
| 18   | #DIV/0!   | Line 13 minus Line 16   | 18       |
| 19   |   |   | 19       |
| 20   | #DIV/0!   | Line 11 x Line 18   | 20       |
| 21   |   |   | 21       |
| 22   | <b><u>B. Derivation of Incentive Forecast Transmission CWIP Revenues:</u></b> |   |          |
| 23   | #DIV/0!   | Summary of HV/LV Splits for Forecast Plant Additions; Line 10 + Line 12; Col. f | 23       |
| 24   |   |   | 24       |
| 25   | #DIV/0!   | Statement AV; Page 3; Line 32   | 25       |
| 26   |   |   | 26       |
| 27   | #DIV/0!   | Line 23 x Line 25   | 27       |
| 28   |   |   | 28       |
| 29   | #DIV/0!   | Summary of HV/LV Splits for Forecast Plant Additions; Line 10 + Line 12; Col. f | 29       |
| 30   |   |   | 30       |
| 31   | #DIV/0!   | Statement AV; Page 3; Line 66   | 31       |
| 32   |   |   | 32       |
| 33   | #DIV/0!   | Line 29 x Line 31   | 33       |
| 34   |   |   | 34       |
| 35   | #DIV/0!   | Line 27 + Line 33   | 35       |

<sup>1</sup> The Incentive Annual Fixed Charge Rate will be tracked and shown for each incentive project as applicable.

SAN DIEGO GAS & ELECTRIC COMPANY  
Statement BK-1  
Derivation of End Use Base Transmission Revenue Requirements (BTRR<sub>EU</sub>)  
For the Rate Effective Period xxxxxx  
(\$1,000)

| Line No.   | Amounts | Reference                            | Line No. |
|--|---------|--------------------------------------|----------|
| <b><u>A. End Use Customer Base Transmission Revenue Requirement (BTRR<sub>EU</sub>):</u></b> |         |                                      |          |
| 1  |         |                                      | 1        |
| 2  | #DIV/0! | Page 1; Line 30                      | 2        |
| 3  |         |                                      | 3        |
| 4  | #DIV/0! | Page 2; Line 37                      | 4        |
| 5  |         |                                      | 5        |
| 6  | #DIV/0! | True-Up; Line 25; Col. 11            | 6        |
| 7  |         |                                      | 7        |
| 8  | #DIV/0! | Interest True-Up CY; Line 22; Col. 2 | 8        |
| 9  |         |                                      | 9        |
| 10   | #DIV/0! | Page 5; Line 20                      | 10       |
| 11   |         |                                      | 11       |
| 12   | #DIV/0! | Page 6; Line 20                      | 12       |
| 13   |         |                                      | 13       |
| 14   | #DIV/0! | Page 6; Line 35                      | 14       |
| 15   |         |                                      | 15       |
| 16   | #DIV/0! | Sum Lines 2 thru 14                  | 16       |
| 17   |         |                                      | 17       |
| 18   | 0.0000% | #DIV/0! Line 16 x Franchise Fee Rate | 18       |
| 19   | 0.0000% | #DIV/0! Line 16 x Uncollectible Rate | 19       |
| 20   |         |                                      | 20       |
| 21   | #DIV/0! | Sum Lines 16 thru 19                 | 21       |
| 22   |         |                                      | 22       |
| 23   | \$ -    | Cost Adjustment Workpapers           | 23       |
| 24   |         |                                      | 24       |
| 25   | #DIV/0! | Line 21 + Line 23                    | 25       |

**SAN DIEGO GAS & ELECTRIC COMPANY**  
Statement BK-2

**Derivation of CAISO HV Transmission Facility (BTRR<sub>CAISO-HV</sub>) & LV Transmission Facility (BTRR<sub>CAISO-LV</sub>) Revenue Requirements**

**For the Rate Effective Period xxxxxx**  
**(\$1,000)**

| Line No.   | Total   | Reference                                  |             | Line No.  |
|--|---------|--|-------------|---|
| <b>A. Derivation of Revenues Related With Total Transmission Facilities:</b>   |         |  |             |   |
| 1  | #DIV/0! | Statement BK-1; Page 7; Line 16            |             | 1   |
| 2  |         |  |             | 2   |
| 3  | -       | Negative of Statement BK-1; Page 1; Line 5 |             | 3   |
| 4  |         |  |             | 4   |
| 5  | #DIV/0! | Negative of Statement AL; Line 30          |             | 5   |
| 6  |         |  |             | 6   |
| 7  | #DIV/0! | Negative of Statement AL; Line 34          |             | 7   |
| 8  |         |  |             | 8   |
| 9  | -       | Negative of Statement AQ; Line 1           |             | 9   |
| 10   |         |  |             | 10  |
| 11   | #DIV/0! | Sum Lines 1 thru 9                         |             | 11  |
| 12   |         |  |             | 12  |
| 13   | (a)     | (b)  | (c)         | 13  |
| 14   | Total   | High Voltage                               | Low Voltage | Reference   |
| 15   |         |  |             | 15  |
| <b>B. Derivation of Split Between HV and LV: <sup>1</sup></b>  |         |  |             |   |
| <b>1. Percent Split Between HV &amp; LV for Recorded Non-Incentive &amp; Incentive Gross Transmission Plant Facilities and Incentive CWIP:</b> |         |  |             |   |
| 16   | #DIV/0! | #DIV/0!                                    | #DIV/0!     | Summary of HV/LV Plant Allocation Study; Line 40; Col. c and b              |
| 17   | #DIV/0! | #DIV/0!                                    | #DIV/0!     | Col. a = Line 11 minus Line 21  |
| 18   |         |  |             | Col. b and c = Line 16 x (Line 17; Col. a)                                  |
| 19   |         |  |             | 19  |
| <b>2. Percent Split Between HV &amp; LV Forecast Plant Additions:</b>  |         |  |             |   |
| 20   | #DIV/0! | #DIV/0!                                    | #DIV/0!     | Summary of HV/LV Splits for Forecast Plant Additions; Line 19; Col. d and e |
| 21   | #DIV/0! | #DIV/0!                                    | #DIV/0!     | Col. a = Statement BK-1; Page 7; Sum Lines 10 thru 14                       |
| 22   |         |  |             | Col. b and c = Line 20 x (Line 21; Col. a)                                  |
| 23   |         |  |             | 23  |
| <b>C. Summary of CAISO Transmission Facilities by High Voltage and Low Voltage Classification:</b>   |         |  |             |   |
| 25   | #DIV/0! | #DIV/0!                                    | #DIV/0!     | Line 17 + Line 21   |
| 26   | 0.0000% | #DIV/0!                                    | #DIV/0!     | Line 25 x Franchise Fee Rate  |
| 27   | #DIV/0! | #DIV/0!                                    | #DIV/0!     | Line 25 + Line 26   |
| 28   |         |  |             | 28  |
| 29   | -       | #DIV/0!                                    | #DIV/0!     | Col. a = Cost Adjustment Workpapers   |
| 30   |         |  |             | Col. b and c = Line 16 x (Line 29; Col. a)                                  |
| 31   |         |  |             | 31  |
| 32   | #DIV/0! | #DIV/0!                                    | #DIV/0!     | Line 27 + Line 29   |

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

<sup>2</sup> Base franchise fees are applicable to all SDG&E customers.

<sup>3</sup> The following HV/LV Wholesale Base Transmission Revenue Requirements will be used by the CAISO to develop the TAC rates for the applicable rate effective period.



**SAN DIEGO GAS & ELECTRIC COMPANY**

**Statement AD**

**Cost of Plant**

**Base Period & True-Up Period 12 - Months Ending xxxxxx**

**(\$1,000)**

| Line No. | FERC Form 1 Page; Line; Col.                                 | (a) 31-Dec-xx               | (b) 31-Dec-xx | (c) = [(a)+(b)]/2 Average Balance | Reference             | Line No.       |
|----------|--|-----------------------------|---------------|-----------------------------------|-----------------------|----------------|
| 1        | Total Steam Production Plant <sup>1,3</sup>                  | 450.1; Sch. Pg. 204; 104; b |               | \$ -                              | AD-1; Line 18         | 1              |
| 2        |  |                             |               |                                   |                       | 2              |
| 3        | Total Nuclear Production Plant <sup>1,3</sup>                | 450.1; Sch. Pg. 204; 104; b |               | -                                 | AD-2; Line 18         | 3              |
| 4        |  |                             |               |                                   |                       | 4              |
| 5        | Total Hydraulic Production Plant <sup>1,3</sup>              |                             |               | -                                 | AD-3; Line 18         | 5              |
| 6        |  |                             |               |                                   |                       | 6              |
| 7        | Total Other Production Plant <sup>1,3</sup>                  | 450.1; Sch. Pg. 204; 104; b |               | -                                 | AD-4; Line 18         | 7              |
| 8        |  |                             |               |                                   |                       | 8              |
| 9        | Total Distribution Plant <sup>2,3</sup>                      | 450.1; Sch. Pg. 204; 104; b | \$ -          | \$ -                              | -                     | AD-5; Line 6   |
| 10       |  |                             |               |                                   |                       | 10             |
| 11       | Transmission Plant <sup>1,3</sup>                            | 450.1; Sch. Pg. 204; 104; b |               | -                                 | AD-6; Line 18         | 11             |
| 12       |  |                             |               |                                   |                       | 12             |
| 13       | Incentive Transmission Plant <sup>1</sup>                    |                             |               | -                                 | AD-7; Line 18         | 13             |
| 14       |  |                             |               |                                   |                       | 14             |
| 15       | Total Electric Miscellaneous Intangible Plant <sup>2,4</sup> | 450.1; Sch. Pg. 204; 104; b | -             | -                                 | -                     | AD-8; Line 6   |
| 16       |  |                             |               |                                   |                       | 16             |
| 17       | Total General Plant <sup>2,4</sup>                           | 450.1; Sch. Pg. 204; 104; b | -             | -                                 | -                     | AD-9; Line 6   |
| 18       |  |                             |               |                                   |                       | 18             |
| 19       | Total Common Plant <sup>2,4</sup>                            |                             | -             | -                                 | -                     | AD-10; Line 10 |
| 20       |  |                             |               |                                   |                       | 20             |
| 21       | Total Plant in Service                                       |                             |               | \$ -                              | Sum Lines 1 thru 19   | 21             |
| 22       |  |                             |               |                                   |                       | 22             |
| 23       | Transmission Wages and Salaries Allocation Factor            |                             |               | #DIV/0!                           | Statement AI; Line 15 | 23             |
| 24       |  |                             |               |                                   |                       | 24             |
| 25       | Total Transmission Plant & Incentive Transmission Plant      |                             |               | \$ -                              | Line 11 + Line 13     | 25             |
| 26       |  |                             |               |                                   |                       | 26             |
| 27       | Transmission Related Electric Miscellaneous Intangible Plant |                             |               | #DIV/0!                           | Line 15 x Line 23     | 27             |
| 28       |  |                             |               |                                   |                       | 28             |
| 29       | Transmission Related General Plant                           |                             |               | #DIV/0!                           | Line 17 x Line 23     | 29             |
| 30       |  |                             |               |                                   |                       | 30             |
| 31       | Transmission Related Common Plant                            |                             |               | #DIV/0!                           | Line 19 x Line 23     | 31             |
| 32       |  |                             |               |                                   |                       | 32             |
| 33       | Transmission Related Total Plant in Service                  |                             |               | #DIV/0!                           | Sum Lines 25 thru 31  | 33             |
| 34       |  |                             |               |                                   |                       | 34             |
| 35       | Transmission Plant Allocation Factor <sup>5</sup>            |                             |               | #DIV/0!                           | Line 33 / Line 21     | 35             |

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

<sup>2</sup> The balances for Electric Miscellaneous Intangible, Distribution, General and Common plant are derived based on a simple average balance using beginning and ending year balances.

<sup>3</sup> The amounts stated above are ratemaking utility plant in service and a result of implementing the "Seven-Element Adjustment Factor" which reflects transfers between core electric functional areas.

<sup>4</sup> Not affected by the "Seven-Element Adjustment Factor".

<sup>5</sup> Used to allocate all elements of working capital, other than working cash.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Statement AE**  
**Accumulated Depreciation and Amortization**  
**Base Period & True-Up Period 12 - Months Ending xxxxxx**  
**(\$1,000)**

| Line No. | FERC Form 1 Page; Line; Col.  | (a)<br>31-Dec-xx | (b)<br>31-Dec-xx | (c) = [(a)+(b)]/2<br>Average Balance | Reference                       | Line No. |
|----------|---|------------------|------------------|--------------------------------------|---------------------------------|----------|
| 1        | Transmission Plant Depreciation Reserve <sup>1,3</sup>                    |                  |                  | \$ -                                 | AE-1; Line 18                   | 1        |
| 2        |   |                  |                  |                                      |                                 | 2        |
| 3        | Electric Misc. Intangible Plant Amortization Reserve <sup>2,4</sup>       | \$ -             | \$ -             | -                                    | AE-2; Line 6                    | 3        |
| 4        |   |                  |                  |                                      |                                 | 4        |
| 5        | General Plant Depreciation Reserve <sup>2,4</sup>                         | -                | -                | -                                    | AE-3; Line 6                    | 5        |
| 6        |   |                  |                  |                                      |                                 | 6        |
| 7        | Common Plant Depreciation Reserve <sup>2,4</sup>                          | -                | -                | -                                    | AE-4; Line 10                   | 7        |
| 8        |   |                  |                  |                                      |                                 | 8        |
| 9        | Transmission Wages and Salaries Allocation Factor                         |                  |                  | #DIV/0!                              | Statement AI; Line 15           | 9        |
| 10       |   |                  |                  |                                      |                                 | 10       |
| 11       | Transmission Related Electric Misc. Intangible Plant Amortization Reserve |                  |                  | #DIV/0!                              | Line 3 x Line 9                 | 11       |
| 12       |   |                  |                  |                                      |                                 | 12       |
| 13       | Transmission Related General Plant Depreciation Reserve                   |                  |                  | #DIV/0!                              | Line 5 x Line 9                 | 13       |
| 14       |   |                  |                  |                                      |                                 | 14       |
| 15       | Transmission Related Common Plant Depreciation Reserve                    |                  |                  | #DIV/0!                              | Line 7 x Line 9                 | 15       |
| 16       |   |                  |                  |                                      |                                 | 16       |
| 17       | Total Transmission Related Depreciation Reserve                           |                  |                  | #DIV/0!                              | Line 1 + (Sum Lines 11 thru 15) | 17       |
| 18       |   |                  |                  |                                      |                                 | 18       |
| 19       | Incentive Transmission Plant Depreciation Reserve <sup>1</sup>            |                  |                  | \$ -                                 | AE-5; Line 18                   | 19       |

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

<sup>2</sup> The depreciation reserve for Electric Miscellaneous Intangible, General, and Common plant is derived based on a simple average of beginning and end of year balances.

<sup>3</sup> The amounts stated above are ratemaking utility plant in service and a result of implementing the "Seven-Element Adjustment Factor" which reflects transfers between core electric functional areas.

<sup>4</sup> Not affected by the "Seven-Element Adjustment Factor".

**SAN DIEGO GAS & ELECTRIC COMPANY**

**Statement AF**

**Deferred Credits**

**Base Period & True-Up Period 12 - Months Ending xxxxx**

**(\$1,000)**

| Line No. | FERC Form 1<br>Page; Line; Col.                          | (a)                             | (b)       | (c) = [(a)+(b)]/2 | Reference | Line No.                       |    |
|----------|--|---------------------------------|-----------|-------------------|-----------|--------------------------------|----|
|          |  | 31-Dec-xx                       | 31-Dec-xx | Average Balance   |           |                                |    |
| 1        | FERC Account 190   | 450.1; Sch. Pg. 234; 2; b and c | \$ -      | \$ -              | \$ -      | AF-1 and AF-2; Line 7; Col. d  | 1  |
| 2        |  |                                 |           |                   |           |                                | 2  |
| 3        | FERC Account 282   | 450.1; Sch. Pg. 274; 2; b and k | \$ -      | \$ -              | \$ -      | AF-1 and AF-2; Line 14; Col. d | 3  |
| 4        |  |                                 |           |                   |           |                                | 4  |
| 5        | FERC Account 283   | 450.1; Sch. Pg. 276; 9; b and k | \$ -      | \$ -              | \$ -      | AF-1 and AF-2; Line 22; Col. d | 5  |
| 6        |  |                                 |           |                   |           |                                | 6  |
| 7        | Total Transmission Related ADIT <sup>1,2</sup>           |                                 | \$ -      | \$ -              | \$ -      | Sum Lines 1 thru 5             | 7  |
| 8        |  |                                 |           |                   |           |                                | 8  |
| 9        | Incentive Transmission Plant ADIT                        |                                 | \$ -      | \$ -              | \$ -      | AF-3; Line 1; Col. c           | 9  |
| 10       |  |                                 |           |                   |           |                                | 10 |
| 11       | Transmission Plant Abandoned ADIT                        |                                 | \$ -      | \$ -              | \$ -      | AF-3; Line 3, Col. c           | 11 |
| 12       |  |                                 |           |                   |           |                                | 12 |
| 13       | Incentive Transmission Plant Abandoned Project Cost ADIT |                                 | \$ -      | \$ -              | \$ -      | AF-3; Line 5; Col. c           | 13 |

<sup>1</sup> The allocated general and common accumulated deferred income taxes are included in the total transmission related accumulated deferred income taxes. See FERC Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. b and k.

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

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AF**  
**ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION**  
**Base Period 12 Months Ending xxxxxx**  
**(\$1,000)**

| Line No. | Description                    | (a)<br>Remeasured<br>Amount | (b)<br>Deficient Reserve <sup>1,2</sup><br>Account 182.3 | (c)<br>(Excess) Reserve <sup>1,3</sup><br>Account 254 | (d) = [Sum (a) thru (c)]<br>Total | Reference   | Line No. |
|----------|--------------------------------|-----------------------------|--|---|-----------------------------------|---|----------|
| 1        | Account 190                    |                             |  |   |                                   |   | 1        |
| 2        | Non-Property Related           | \$ -                        | \$ -   | \$ -  | \$ -                              | XXXX Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. b | 2        |
| 3        | Property Related               | -                           | -  | -   | -                                 | XXXX Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. b | 3        |
| 4        |                                | -                           | -  | -   | -                                 |   | 4        |
| 5        |                                | -                           | -  | -   | -                                 |   | 5        |
| 6        |                                | -                           | -  | -   | -                                 |   | 6        |
| 7        | <b>Total of Account 190</b>    | <u>\$ -</u>                 | <u>\$ -</u>  | <u>\$ -</u>   | <u>\$ -</u>                       | Sum Lines 2 thru 6                                    | 7        |
| 8        |                                |                             |  |   |                                   |   | 8        |
| 9        | Account 282                    |                             |  |   |                                   |   | 9        |
| 10       | Property Related               | \$ -                        | \$ -   | \$ -  | \$ -                              | XXXX Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. b | 10       |
| 11       |                                | -                           | -  | -   | -                                 |   | 11       |
| 12       |                                | -                           | -  | -   | -                                 |   | 12       |
| 13       |                                | -                           | -  | -   | -                                 |   | 13       |
| 14       | <b>Total of Account 282</b>    | <u>\$ -</u>                 | <u>\$ -</u>  | <u>\$ -</u>   | <u>\$ -</u>                       | Sum Lines 10 thru 13                                  | 14       |
| 15       |                                |                             |  |   |                                   |   | 15       |
| 16       | Account 283                    |                             |  |   |                                   |   | 16       |
| 17       | Non-Property Related           | \$ -                        | \$ -   | \$ -  | \$ -                              | XXXX Form 1; Page 450.1; Sch. Pg. 276; Line 3; Col. b | 17       |
| 18       |                                | -                           | -  | -   | -                                 |   | 18       |
| 19       |                                | -                           | -  | -   | -                                 |   | 19       |
| 20       |                                | -                           | -  | -   | -                                 |   | 20       |
| 21       |                                | -                           | -  | -   | -                                 |   | 21       |
| 22       | <b>Total of Account 283</b>    | <u>\$ -</u>                 | <u>\$ -</u>  | <u>\$ -</u>   | <u>\$ -</u>                       | Sum Lines 17 thru 21                                  | 22       |
| 23       |                                |                             |  |   |                                   |   | 23       |
| 24       | <b>Total ADIT <sup>4</sup></b> | <u>\$ -</u>                 | <u>\$ -</u>  | <u>\$ -</u>   | <u>\$ -</u>                       | Line 7 + Line 14 + Line 22                            | 24       |

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

<sup>2</sup> Deficient amounts reported in column (b) are sourced from Order 864-1; Col. 12. Total ADIT calculated on Line 24; column (b) agrees to the Grand Total calculated Order 864-1; Line 33; Col. 12.

<sup>3</sup> (Excess) amounts reported in column (c) are sourced from Order 864-1; Col. 13. Total ADIT calculated on Line 24; column (c) agrees to the Grand Total calculated on Order 864-1; Line 33; Col. 13.

<sup>4</sup> Remeasured amount reported in column (a) includes (\$XX) million in state related deferred tax liabilities. The Grand Total calculated on Order 864-2; Line 33; Col. 5 for federal taxes does not include this amount.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AF**  
**ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION**  
**Base Period 12 Months Ending xxxxxx**  
**(\$1,000)**

| Line No. | Description                    | (a)<br>Remeasured<br>Amount | (b)<br>Deficient Reserve <sup>1,2</sup><br>Account 182.3 | (c)<br>(Excess) Reserve <sup>1,3</sup><br>Account 254 | (d) = [Sum (a) thru (c)]<br>Total | Reference   | Line No. |
|----------|--------------------------------|-----------------------------|--|---|-----------------------------------|---|----------|
| 1        | Account 190                    |                             |  |   |                                   |   | 1        |
| 2        | Non-Property Related           | \$ -                        | \$ -   | \$ -  | \$ -                              | XXXX Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. c | 2        |
| 3        | Property Related               | -                           | -  | -   | -                                 | XXXX Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. c | 3        |
| 4        |                                | -                           | -  | -   | -                                 |   | 4        |
| 5        |                                | -                           | -  | -   | -                                 |   | 5        |
| 6        |                                | -                           | -  | -   | -                                 |   | 6        |
| 7        | <b>Total of Account 190</b>    | <u>\$ -</u>                 | <u>\$ -</u>  | <u>\$ -</u>   | <u>\$ -</u>                       | Sum Lines 2 thru 6                                    | 7        |
| 8        |                                |                             |  |   |                                   |   | 8        |
| 9        | Account 282                    |                             |  |   |                                   |   | 9        |
| 10       | Property Related               | \$ -                        | \$ -   | \$ -  | \$ -                              | XXXX Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. k | 10       |
| 11       |                                | -                           | -  | -   | -                                 |   | 11       |
| 12       |                                | -                           | -  | -   | -                                 |   | 12       |
| 13       |                                | -                           | -  | -   | -                                 |   | 13       |
| 14       | <b>Total of Account 282</b>    | <u>\$ -</u>                 | <u>\$ -</u>  | <u>\$ -</u>   | <u>\$ -</u>                       | Sum Lines 10 thru 13                                  | 14       |
| 15       |                                |                             |  |   |                                   |   | 15       |
| 16       | Account 283                    |                             |  |   |                                   |   | 16       |
| 17       | Non-Property Related           | \$ -                        | \$ -   | \$ -  | \$ -                              | XXXX Form 1; Page 450.1; Sch. Pg. 276; Line 3; Col. k | 17       |
| 18       |                                | -                           | -  | -   | -                                 |   | 18       |
| 19       |                                | -                           | -  | -   | -                                 |   | 19       |
| 20       |                                | -                           | -  | -   | -                                 |   | 20       |
| 21       |                                | -                           | -  | -   | -                                 |   | 21       |
| 22       | <b>Total of Account 283</b>    | <u>\$ -</u>                 | <u>\$ -</u>  | <u>\$ -</u>   | <u>\$ -</u>                       | Sum Lines 17 thru 21                                  | 22       |
| 23       |                                |                             |  |   |                                   |   | 23       |
| 24       | <b>Total ADIT <sup>4</sup></b> | <u>\$ -</u>                 | <u>\$ -</u>  | <u>\$ -</u>   | <u>\$ -</u>                       | Line 7 + Line 14 + Line 22                            | 24       |

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

<sup>2</sup> Deficient amounts reported in column (b) are sourced from Order 864-3; Col. 12. Total ADIT calculated on Line 24; column (b) agrees to the Grand Total calculated Order 864-3; Line 33; Col. 12.

<sup>3</sup> (Excess) amounts reported in column (c) are sourced from Order 864-3; Col. 13. Total ADIT calculated on Line 24; column (c) agrees to the Grand Total calculated on Order 864-3; Line 33; Col. 13.

<sup>4</sup> Remeasured amount reported in column (a) includes (\$XX) million in state related deferred tax liabilities.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Statement AG**  
**Specified Plant Account (Other than Plant in Service) and Deferred Debits**  
**Base Period & True-Up Period 12 - Months Ending xxxxxx**  
**(\$1,000)**

| Line No. | FERC Form 1<br>Page; Line; Col.                     | Average Balance | Reference     | Line No. |
|----------|---|-----------------|---------------|----------|
| 1        | Transmission Plant Held for Future Use <sup>1</sup> | \$ -            | AG-1; Line 18 | 1        |

<sup>1</sup> The balances for Transmission Plant Held for Future Use are derived based on a 13-month average balance.

**SAN DIEGO GAS & ELECTRIC COMPANY**

**Statement AH**

**Operation and Maintenance Expenses**

**Base Period & True-Up Period 12 - Months Ending xxxxxx  
(S1,000)**

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

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

**SAN DIEGO GAS & ELECTRIC COMPANY**

**Statement AI  
Wages and Salaries**

**Base Period & True-Up Period 12 - Months Ending xxxxxx  
(\$1,000)**

| Line No. | FERC Form 1 Page; Line; Col.                                      | Amounts        | Reference           | Line No. |
|----------|---|----------------|---------------------|----------|
| 1        | Production Wages & Salaries (Includes Steam & Other Power Supply) | \$ -           |                     | 1        |
| 2        |   |                |                     | 2        |
| 3        | Transmission Wages & Salaries                                     | -              |                     | 3        |
| 4        |   |                |                     | 4        |
| 5        | Distribution Wages & Salaries                                     | -              |                     | 5        |
| 6        |   |                |                     | 6        |
| 7        | Customer Accounts Wages & Salaries                                | -              |                     | 7        |
| 8        |   |                |                     | 8        |
| 9        | Customer Services and Informational Wages & Salaries              | -              |                     | 9        |
| 10       |   |                |                     | 10       |
| 11       | Sales Wages & Salaries  | -              |                     | 11       |
| 12       |   |                |                     | 12       |
| 13       | Total Operating & Maintenance Wages & Salaries Excl. A&G          | \$ -           | Sum Lines 1 thru 11 | 13       |
| 14       |   |                |                     | 14       |
| 15       | Transmission Wages and Salaries Allocation Factor                 | <u>#DIV/0!</u> | Line 3 / Line 13    | 15       |



**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Statement AJ**

**Depreciation and Amortization Expense**

**Base Period & True-Up Period 12 - Months Ending xxxxxx**  
**(\$1,000)**

| Line No. | FERC Form 1 Page; Line; Col.  | Amounts | Reference                       | Line No. |
|----------|---|---------|---------------------------------|----------|
| 1        | Transmission Plant Depreciation Expense   | \$ -    | AJ-1; Line 12                   | 1        |
| 2        |   |         |                                 | 2        |
| 3        | Electric Miscellaneous Intangible Plant Amortization Expense                          | -       | AJ-2; Line 1                    | 3        |
| 4        |   |         |                                 | 4        |
| 5        | General Plant Depreciation Expense  | -       | AJ-3; Line 1                    | 5        |
| 6        |   |         |                                 | 6        |
| 7        | Common Plant Depreciation Expense   | -       | AJ-4; Line 3                    | 7        |
| 8        |   |         |                                 | 8        |
| 9        | Transmission Wages and Salaries Allocation Factor                                     | #DIV/0! | Statement AI; Line 15           | 9        |
| 10       |   |         |                                 | 10       |
| 11       | Transmission Related Electric Misc. Intangible Plant Amortization Expense             | #DIV/0! | Line 3 x Line 9                 | 11       |
| 12       |   |         |                                 | 12       |
| 13       | Transmission Related General Plant Depreciation Expense                               | #DIV/0! | Line 5 x Line 9                 | 13       |
| 14       |   |         |                                 | 14       |
| 15       | Transmission Related Common Plant Depreciation Expense                                | #DIV/0! | Line 7 x Line 9                 | 15       |
| 16       |   |         |                                 | 16       |
| 17       | Total Transmission, General, Common, and Electric Misc. Intangible Exp.               | #DIV/0! | Line 1 + (Sum Lines 11 thru 15) | 17       |
| 18       |   |         |                                 | 18       |
| 19       | Incentive Transmission Plant Depreciation Expense                                     | \$ -    | AJ-5; Line 12                   | 19       |
| 20       |   |         |                                 | 20       |
| 21       | Incentive Transmission Plant Abandoned Project Cost Amortization Expense <sup>1</sup> | \$ -    | AJ-6; Line 1                    | 21       |
| 22       |   |         |                                 | 22       |
| 23       | Transmission Plant Abandoned Project Cost Amortization Expense                        | \$ -    | AJ-7; Line 1                    | 23       |

<sup>1</sup> Net of Incentive Transmission Plant Depreciation Expense.

**SAN DIEGO GAS & ELECTRIC COMPANY**

**Statement AK**

**Taxes Other Than Income Taxes**

**Base Period & True-Up Period 12 - Months Ending xxxxxx**  
**(\$1,000)**

| Line No. | FERC Form 1<br>Page; Line; Col.                           | Amounts                   | Reference                          | Line No. |
|----------|---|---------------------------|------------------------------------|----------|
| 1        | Total Property Taxes <sup>1</sup>                         | 263; 2; i                 | \$ -                               | 1        |
| 2        |   |                           |                                    | 2        |
| 3        | Less: Other Taxes (Business license taxes) <sup>2</sup>   | -                         | Not Applicable to XXXX Base Period | 3        |
| 4        |   |                           |                                    | 4        |
| 5        | Net Property Taxes  | \$ -                      | Line 1 + Line 3                    | 5        |
| 6        |   |                           |                                    | 6        |
| 7        | Less: SONGS Property Taxes                                | 450.1; Sch. Pg. 262; 2; i | -                                  | 7        |
| 8        |   |                           |                                    | 8        |
| 9        | Total Property Taxes Expense                              | \$ -                      | Line 5 + Line 7                    | 9        |
| 10       |   |                           |                                    | 10       |
| 11       | Transmission Property Insurance and Tax Allocation Factor | #DIV/0!                   | Statement AH; Line 50              | 11       |
| 12       |   |                           |                                    | 12       |
| 13       | Transmission Related Property Taxes Expense               | #DIV/0!                   | Line 9 x Line 11                   | 13       |
| 14       |   |                           |                                    | 14       |
| 15       |   |                           |                                    | 15       |
| 16       | Total Payroll Taxes Expense <sup>3</sup>                  | 263; 10, 18, 19, 20; i    | \$ -                               | 16       |
| 17       |   |                           |                                    | 17       |
| 18       | Transmission Wages and Salaries Allocation Factor         | #DIV/0!                   | Statement AI; Line 15              | 18       |
| 19       |   |                           |                                    | 19       |
| 20       | Transmission Related Payroll Taxes Expense                | #DIV/0!                   | Line 16 x Line 18                  | 20       |

<sup>1</sup> Property tax expense excludes Citizens property taxes as shown in FERC Form 1; Page 450.1; Sch. Pg. 262; Line 2; Col. i.

<sup>2</sup> Business license taxes are no longer recorded in Total Property Taxes and are separately shown in FERC Form 1; Page 263; Line 4; Col. i.

<sup>3</sup> Payroll tax expense excludes Citizens payroll taxes as shown in FERC Form 1; Page 450.1; Sch. Pg. 262; Line 18; Col. i.

**SAN DIEGO GAS & ELECTRIC COMPANY**

**Statement AL**

**Working Capital**

**Base Period & True-Up Period 12 - Months Ending xxxxxx**

**(\$1,000)**

| Line No. | FERC Form 1<br>Page; Line; Col.   | Working<br>Cash            | 13-Months<br>Average Balance | Reference                         | Line<br>No. |
|----------|---|----------------------------|------------------------------|-----------------------------------|-------------|
| 1        | A. Plant Materials and Operating Supplies <sup>1</sup>                                    | 450.1; Sch. Pg. 227; 12; c | \$ -                         | AL-1; Line 18                     | 1           |
| 2        |   |                            |                              |                                   | 2           |
| 3        | Transmission Plant Allocation Factor  |                            | #DIV/0!                      | Statement AD; Line 35             | 3           |
| 4        |   |                            |                              |                                   | 4           |
| 5        | Transmission Related Materials and Supplies   |                            | #DIV/0!                      | Line 1 x Line 3                   | 5           |
| 6        |   |                            |                              |                                   | 6           |
| 7        | B. Prepayments <sup>1</sup>   | 450.1; Sch. Pg. 110; 57; c | \$ -                         | AL-2; Line 18                     | 7           |
| 8        |   |                            |                              |                                   | 8           |
| 9        | Transmission Related Prepayments  |                            | #DIV/0!                      | Line 3 x Line 7                   | 9           |
| 10       |   |                            |                              |                                   | 10          |
| 11       | <u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>               |                            |                              |                                   | 11          |
| 12       | Transmission O&M Expense  |                            | \$ -                         | Statement AH; Line 9              | 12          |
| 13       | Transmission Related A&G Expense - Excl. Intervenor Funding Expense                       |                            | #DIV/0!                      | Statement AH; Line 31             | 13          |
| 14       | CPUC Intervenor Funding Expense - Transmission  |                            | -                            | Negative of Statement AH; Line 16 | 14          |
| 15       | Total   |                            | #DIV/0!                      | Sum Lines 12 thru 14              | 15          |
| 16       |   |                            |                              |                                   | 16          |
| 17       | One Eighth O&M Rule   |                            | 12.50%                       | FERC Method = 1/8 of O&M Expense  | 17          |
| 18       |   |                            |                              |                                   | 18          |
| 19       | Transmission Related Cash Working Capital - Retail Customers                              |                            | #DIV/0!                      | Line 15 x Line 17                 | 19          |
| 20       |   |                            |                              |                                   | 20          |
| 21       | <u>D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:</u>  |                            |                              |                                   | 21          |
| 22       | CPUC Intervenor Funding Expense - Transmission  |                            | \$ -                         | Line 14 Above                     | 22          |
| 23       |   |                            |                              |                                   | 23          |
| 24       | One Eighth O&M Rule   |                            | 12.50%                       | Line 17 Above                     | 24          |
| 25       |   |                            |                              |                                   | 25          |
| 26       | Adj. to Transmission Related Cash Working Capital - Wholesale Customers                   |                            | \$ -                         | Line 22 x Line 24                 | 26          |
| 27       |   |                            |                              |                                   | 27          |
| 28       | Cost of Capital Rate <sub>(COCR)</sub> - Base ROE:  |                            | #DIV/0!                      | Statement AV; Page 3; Line 32     | 28          |
| 29       |   |                            |                              |                                   | 29          |
| 30       | CPUC Intervenor Funding Expense Revenue Adj. - Base ROE <sup>2</sup>                      |                            | #DIV/0!                      | Line 26 x Line 28                 | 30          |
| 31       |   |                            |                              |                                   | 31          |
| 32       | Cost of Capital Rate <sub>(COCR)</sub> - CAISO Participation ROE Adder:                   |                            | #DIV/0!                      | Statement AV; Page 3; Line 66     | 32          |
| 33       |   |                            |                              |                                   | 33          |
| 34       | CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder <sup>2</sup> |                            | #DIV/0!                      | Line 26 x Line 32                 | 34          |

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

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

**SAN DIEGO GAS & ELECTRIC COMPANY**

**Statement AM**

**Construction Work In Progress (CWIP)**

**Base Period & True-Up Period 12 - Months Ending xxxxxx  
(\$1,000)**

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

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

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Statement AQ**  
**Federal Income Tax Deductions, Other Than Interest**  
**Base Period & True-Up Period 12 - Months Ending xxxxxx**  
**(\$1,000)**

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

**SAN DIEGO GAS & ELECTRIC COMPANY**

**Statement AR**

**Federal Tax Adjustments**

**Base Period & True-Up Period 12 - Months Ending xxxxxx**

**(\$1,000)**

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

<sup>1</sup> Input value from FERC Form 1 should be entered as a negative.

SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AR  
AMORTIZATION OF TRANSMISSION RELATED (EXCESS)/DEFICIENT DEFERRED TAXES  
Base Period 12 Months Ending xxxxxx  
(\$1,000)

| Line No. | Description                       | (a)<br>(Excess) Reserve <sup>1,3</sup><br>Account 254 | (b)<br>Deficient Reserve <sup>1,2</sup><br>Account 182.3 | (c) = [(a) + (b)]<br>Total | Reference   | Line No. |
|----------|-----------------------------------|---|--|----------------------------|---|----------|
| 1        | Account 190                       |   |  |                            |   | 1        |
| 2        | Non-Property Related              | \$ -  | \$ -   | \$ -                       | SDG&E Records                                       | 2        |
| 3        | Property Related                  | -   | -  | -                          | SDG&E Records                                       | 3        |
| 4        |                                   | -   | -  | -                          |   | 4        |
| 5        |                                   | -   | -  | -                          |   | 5        |
| 6        |                                   | -   | -  | -                          |   | 6        |
| 7        | <b>Total of Account 190</b>       | <u>\$ -</u>   | <u>\$ -</u>  | <u>\$ -</u>                | Sum Lines 2 thru 6                                  | 7        |
| 8        |                                   |   |  |                            |   | 8        |
| 9        | Account 282                       |   |  |                            |   | 9        |
| 10       | Property Related                  | \$ -  | \$ -   | \$ -                       | XXXX Form 1; Page 450.1; Sch. Pg 274; Line 2; Col k | 10       |
| 11       |                                   | -   | -  | -                          |   | 11       |
| 12       |                                   | -   | -  | -                          |   | 12       |
| 13       |                                   | -   | -  | -                          |   | 13       |
| 14       | <b>Total of Account 282</b>       | <u>\$ -</u>   | <u>\$ -</u>  | <u>\$ -</u>                | Sum Lines 10 thru 13                                | 14       |
| 15       |                                   |   |  |                            |   | 15       |
| 16       | Account 283                       |   |  |                            |   | 16       |
| 17       | Non-Property Related              | \$ -  | \$ -   | \$ -                       | XXXX Form 1; Page 450.1; Sch. Pg 276; Line 3; Col k | 17       |
| 18       |                                   | -   | -  | -                          |   | 18       |
| 19       |                                   | -   | -  | -                          |   | 19       |
| 20       |                                   | -   | -  | -                          |   | 20       |
| 21       |                                   | -   | -  | -                          |   | 21       |
| 22       | <b>Total of Account 283</b>       | <u>\$ -</u>   | <u>\$ -</u>  | <u>\$ -</u>                | Sum Lines 17 thru 21                                | 22       |
| 23       |                                   |   |  |                            |   | 23       |
| 24       | <b>Total Federal Amortization</b> | <u>\$ -</u>   | <u>\$ -</u>  | <u>\$ -</u>                | Line 7 + Line 14 + Line 22                          | 24       |

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

<sup>2</sup> Deficient amounts reported in column (b) are sourced from Order 864-3; Col. 7.

<sup>3</sup> (Excess) amounts reported in column (a) are sourced from Order 864-3; Col. 8.

**SAN DIEGO GAS & ELECTRIC COMPANY**

**Statement AT**

**State and Local Tax Adjustments**

**Base Period & True-Up Period 12 - Months Ending xxxxxx**

(\$1,000)

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

<sup>1</sup> Input value from FERC Form 1 should be entered as a negative.



**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AT**  
**AMORTIZATION OF TRANSMISSION RELATED (EXCESS)/DEFICIENT DEFERRED TAXES**  
**Base Period 12 Months Ending xxxxxx**  
**(\$1,000)**

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

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

**SAN DIEGO GAS & ELECTRIC COMPANY**

**Statement AU**

**Revenue Credits**

**Base Period & True-Up Period 12 - Months Ending xxxxx**  
**(\$1,000)**

| Line No. | FERC Form 1<br>Page; Line; Col.                                     | Amounts | Reference                     | Line No. |
|----------|---|---------|-------------------------------|----------|
| 1        | (451) Miscellaneous Service Revenues <sup>1</sup>                   | \$ -    |                               | 1        |
| 2        |   |         |                               | 2        |
| 3        | (453) Sales of Water and Water Power                                | -       |                               | 3        |
| 4        |   |         |                               | 4        |
| 5        | (454) Rent from Electric Property                                   | -       | AU-1; Page 2; Line 4; Col. m  | 5        |
| 6        |   |         |                               | 6        |
| 7        | (455) Interdepartmental Rents                                       | -       |                               | 7        |
| 8        |   |         |                               | 8        |
| 9        | (456) Other Electric Revenues                                       | -       | AU-1; Page 2; Line 18; Col. m | 9        |
| 10       |   |         |                               | 10       |
| 11       | Electric Transmission Revenues from Citizens                        | -       | AU-1; Page 2; Line 20; Col. m | 11       |
| 12       |   |         |                               | 12       |
| 13       | Transmission Related Revenue Credits                                | \$ -    | Sum Lines 1 thru 11           | 13       |
| 14       |   |         |                               | 14       |
| 15       | (411.6 & 411.7) Gain or Loss From Sale of Plant Held for Future Use | \$ -    | FERC Accounts 411.6 and 411.7 | 15       |

<sup>1</sup> Confirmed the amounts reported for Acct 451 on FERC Form 1; Page 450.1; Sch. Pg. 300; Line 17; Col. b are not Transmission-related with an exception for Franchise Fees. Part of the Franchise Fees reported are Transmission-related, however, they are excluded in Statement AU because they are collected as a part of the BTRR in the BK Cost Statements.

**SAN DIEGO GAS & ELECTRIC COMPANY**

**Statement AV**

**Cost of Capital and Fair Rate of Return**

**Base Period & True-Up Period 12 - Months Ending xxxxxx**

**(\$1,000)**

| Line No. | FERC Form 1 Page; Line; Col.  | Amounts              | Reference                 | Line No.                    |                          |   |    |
|----------|---|----------------------|---------------------------|-----------------------------|--------------------------|---|----|
| 1        | <u>Long-Term Debt Component - Denominator:</u>                          |                      |                           | 1                           |                          |   |    |
| 2        | Bonds (Acct 221)  | \$ -                 |                           | 2                           |                          |   |    |
| 3        | Less: Reacquired Bonds (Acct 222)                                       | -                    |                           | 3                           |                          |   |    |
| 4        | Other Long-Term Debt (Acct 224)   | -                    |                           | 4                           |                          |   |    |
| 5        | Unamortized Premium on Long-Term Debt (Acct 225)                        | -                    |                           | 5                           |                          |   |    |
| 6        | Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)           | -                    |                           | 6                           |                          |   |    |
| 7        | LTD = Long Term Debt  | \$ -                 | Sum Lines 2 thru 6        | 7                           |                          |   |    |
| 8        |   |                      |                           | 8                           |                          |   |    |
| 9        | <u>Long-Term Debt Component - Numerator:</u>                            |                      |                           | 9                           |                          |   |    |
| 10       | Interest on Long-Term Debt (Acct 427)                                   | \$ -                 |                           | 10                          |                          |   |    |
| 11       | Amort. of Debt Disc. and Expense (Acct 428)                             | -                    |                           | 11                          |                          |   |    |
| 12       | Amortization of Loss on Reacquired Debt (Acct 428.1)                    | -                    |                           | 12                          |                          |   |    |
| 13       | Less: Amort. of Premium on Debt-Credit (Acct 429)                       | -                    |                           | 13                          |                          |   |    |
| 14       | Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)       | -                    |                           | 14                          |                          |   |    |
| 15       | i = LTD interest  | \$ -                 | Sum Lines 10 thru 14      | 15                          |                          |   |    |
| 16       |   |                      |                           | 16                          |                          |   |    |
| 17       | <u>Cost of Long-Term Debt:</u>  | #DIV/0!              | Line 15 / Line 7          | 17                          |                          |   |    |
| 18       |   |                      |                           | 18                          |                          |   |    |
| 19       | <u>Preferred Equity Component:</u>                                      |                      |                           | 19                          |                          |   |    |
| 20       | PF = Preferred Stock (Acct 204)   | \$ -                 |                           | 20                          |                          |   |    |
| 21       | d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)            | \$ -                 |                           | 21                          |                          |   |    |
| 22       | Cost of Preferred Equity  | 0.00%                | Line 21 / Line 20         | 22                          |                          |   |    |
| 23       |   |                      |                           | 23                          |                          |   |    |
| 24       | <u>Common Equity Component:</u>   |                      |                           | 24                          |                          |   |    |
| 25       | Proprietary Capital   | \$ -                 |                           | 25                          |                          |   |    |
| 26       | Less: Preferred Stock (Acct 204)  | -                    | Negative of Line 20 Above | 26                          |                          |   |    |
| 27       | Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)     | -                    |                           | 27                          |                          |   |    |
| 28       | Accumulated Other Comprehensive Income (Acct 219)                       | -                    |                           | 28                          |                          |   |    |
| 29       | CS = Common Stock   | \$ -                 | Sum Lines 25 thru 28      | 29                          |                          |   |    |
| 30       |   |                      |                           | 30                          |                          |   |    |
| 31       |   |                      |                           | 31                          |                          |   |    |
| 32       | <u>Base Return on Common Equity:</u>                                    |                      | 0.00%                     | SDG&E Base Return on Equity | 32                       |   |    |
| 33       |   |                      |                           |                             | 33                       |   |    |
| 34       |   | (a)                  | (b)                       | (c)                         | (d) = (b) x (c)          | 34  |    |
| 35       | <u>Weighted Cost of Capital:</u>  | Amounts <sup>1</sup> | Cap. Struct. Ratio        | Cost of Capital             | Weighted Cost of Capital | 35  |    |
| 36       |   |                      |                           |                             |                          | 36  |    |
| 37       | Long-Term Debt  | \$ -                 | #DIV/0!                   | #DIV/0!                     | #DIV/0!                  | Col. c = Line 17 Above                    | 37 |
| 38       | Preferred Equity  | -                    | #DIV/0!                   | 0.00%                       | #DIV/0!                  | Col. c = Line 22 Above                    | 38 |
| 39       | Common Equity   | -                    | #DIV/0!                   | 0.00%                       | #DIV/0!                  | Col. c = Line 32 Above                    | 39 |
| 40       | Total Capital   | \$ -                 | #DIV/0!                   |                             | #DIV/0!                  | Sum Lines 37 thru 39                      | 40 |
| 41       |   |                      |                           |                             |                          |   | 41 |
| 42       | <u>Cost of Equity Component (Preferred &amp; Common):</u>               |                      |                           |                             | #DIV/0!                  | Line 38 + Line 39; Col. d                 | 42 |
| 43       |   |                      |                           |                             |                          |   | 43 |
| 44       |   |                      |                           |                             |                          |   | 44 |
| 45       | <u>CAISO Participation ROE Adder:</u>                                   |                      |                           |                             | 0.00%                    | Order No. 679, 116 FERC ¶ 61,057 at P 326 | 45 |
| 46       |   |                      |                           |                             |                          |   | 46 |
| 47       |   | (a)                  | (b)                       | (c)                         | (d) = (b) x (c)          |   | 47 |
| 48       | <u>Weighted Cost of Capital:</u>  | Amounts <sup>1</sup> | Ratio                     | Capital                     | Cost of Capital          |   | 48 |
| 49       |   |                      |                           |                             |                          |   | 49 |
| 50       | Long-Term Debt  | \$ -                 | #DIV/0!                   | 0.00%                       | #DIV/0!                  | Shall be Zero for ROE Adder               | 50 |
| 51       | Preferred Equity  | -                    | #DIV/0!                   | 0.00%                       | #DIV/0!                  | Shall be Zero for ROE Adder               | 51 |
| 52       | Common Equity   | -                    | #DIV/0!                   | 0.00%                       | #DIV/0!                  | Col. c = Line 45 Above                    | 52 |
| 53       | Total Capital   | \$ -                 | #DIV/0!                   |                             | #DIV/0!                  | Sum Lines 50 thru 52                      | 53 |
| 54       |   |                      |                           |                             |                          |   | 54 |
| 55       | <u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u> |                      |                           |                             | #DIV/0!                  | Line 52; Col. d                           | 55 |

<sup>1</sup> Amount is based upon December 31 balances.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
Statement AV

**Cost of Capital and Fair Rate of Return**

**Base Period & True-Up Period 12 - Months Ending xxxxxx**  
(S1,000)

| Line No. | FERC Form 1<br>Page; Line; Col.   |              |         |                 | Amounts         | Reference                                 | Line No. |
|----------|---|--------------|---------|-----------------|-----------------|---|----------|
| 1        | <u>Incentive Return on Common Equity:</u> <sup>1</sup>                  |              |         |                 | 0.00%           |   | 1        |
| 2        | (a)   | (b)          | (c)     | (d) = (b) x (c) |                 |   | 2        |
| 3        |   | Cap. Struct. | Cost of | Weighted        |                 |   | 3        |
| 4        | <u>Incentive Weighted Cost of Capital:</u>                              |              |         |                 | Cost of Capital |   | 4        |
| 5        | Amounts <sup>2</sup>  | Ratio        | Capital | Cost of Capital |                 |   | 5        |
| 6        | Long-Term Debt  | \$ -         | #DIV/0! | #DIV/0!         | #DIV/0!         | Col. c = Page 1, Line 17                  | 6        |
| 7        | Preferred Equity  | -            | #DIV/0! | 0.00%           | #DIV/0!         | Col. c = Page 1, Line 22                  | 7        |
| 8        | Common Equity   | -            | #DIV/0! | 0.00%           | #DIV/0!         | Col. c = Line 1 Above                     | 8        |
| 9        | Total Capital   | \$ -         | #DIV/0! |                 | #DIV/0!         | Sum Lines 6 thru 8                        | 9        |
| 10       |   |              |         |                 |                 |   | 10       |
| 11       | <u>Incentive Cost of Equity Component (Preferred &amp; Common):</u>     |              |         |                 | #DIV/0!         | Line 7 + Line 8; Col. d                   | 11       |
| 12       |   |              |         |                 |                 |   | 12       |
| 13       | <hr/>   |              |         |                 |                 |   | 13       |
| 14       | <u>CAISO Participation ROE Adder:</u>                                   |              |         |                 | 0.00%           | Order No. 679, 116 FERC ¶ 61,057 at P 326 | 14       |
| 15       | (a)   | (b)          | (c)     | (d) = (b) x (c) |                 |   | 15       |
| 16       |   | Cap. Struct. | Cost of | Weighted        |                 |   | 16       |
| 17       | <u>Weighted Cost of Capital:</u>  |              |         |                 | Cost of Capital |   | 17       |
| 18       | Amounts <sup>2</sup>  | Ratio        | Capital | Cost of Capital |                 |   | 18       |
| 19       | Long-Term Debt  | \$ -         | #DIV/0! | 0.00%           | #DIV/0!         | Shall be Zero for ROE Adder               | 19       |
| 20       | Preferred Equity  | -            | #DIV/0! | 0.00%           | #DIV/0!         | Shall be Zero for ROE Adder               | 20       |
| 21       | Common Equity   | -            | #DIV/0! | 0.00%           | #DIV/0!         | Col. c = Line 14 Above                    | 21       |
| 22       | Total Capital   | \$ -         | #DIV/0! |                 | #DIV/0!         | Sum Lines 19 thru 21                      | 22       |
| 23       |   |              |         |                 |                 |   | 23       |
| 24       | <u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u> |              |         |                 | #DIV/0!         | Line 21; Col. d                           | 24       |

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

<sup>2</sup> Amount is based upon December 31 balances.

**SAN DIEGO GAS & ELECTRIC COMPANY**

**Statement AV**

**Cost of Capital and Fair Rate of Return**

**Base Period & True-Up Period 12 - Months Ending xxxxxx**

**(\$1,000)**

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

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Statement AV**

**Cost of Capital and Fair Rate of Return**

**Base Period & True-Up Period 12 - Months Ending xxxxxx**  
**(\$1,000)**

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

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

**SAN DIEGO GAS & ELECTRIC COMPANY**

**Miscellaneous Statement**

**Base Period & True-Up Period 12 - Months Ending xxxxxx**

**(\$1,000)**

| Line No. | FERC Form 1<br>Page; Line; Col.                                  | Amounts | Reference               | Line No. |
|----------|--|---------|-------------------------|----------|
| 1        | Transmission Related Regulatory Debits/Credits <sup>1</sup>      | \$ -    |                         | 1        |
| 2        |  |         |                         | 2        |
| 3        | Transmission Plant Abandoned Project Cost <sup>1</sup>           | \$ -    |                         | 3        |
| 4        |  |         |                         | 4        |
| 5        | Other Regulatory Assets/Liabilities <sup>1</sup>                 | \$ -    |                         | 5        |
| 6        |  |         |                         | 6        |
| 7        | Unfunded Reserves  | #DIV/0! | Misc.-1; Line 9; Col. c | 7        |
| 8        |  |         |                         | 8        |
| 9        | Incentive Transmission Plant Abandoned Project Cost <sup>1</sup> | \$ -    |                         | 9        |

<sup>1</sup> None of the above items apply to SDG&E's TO5 Cycle x filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.

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

Year:  

| Line No. | Description (Note 1)                          | Col. 1    | Col. 2                                | Col. 3                             | Col. 4   | Col. 5   | Col. 6                       | Col. 7                       | Col. 8   | Col. 9               | Col. 10              | Col. 11             | Col. 12             | Col. 13 | Reference                   | Line No. |
|----------|---|-----------|---------------------------------------|------------------------------------|--|--|------------------------------|------------------------------|--|----------------------|----------------------|---------------------|---------------------|---------|-----------------------------|----------|
|          |   | FERC Acct | Beginning Deficient ADIT - Acct 182.3 | Beginning (Excess) ADIT - Acct 254 | Return to Provision and Other Adjustments Acct 182.3 | Return to Provision and Other Adjustments Acct 254 | ADIT Amortization Acct 410.1 | ADIT Amortization Acct 411.1 | SDG&E Records Cumulative Amortization of Excess/Deficient ADIT | Σ Col. 3 thru Col. 8 | = Order 864-2 Col. 8 | = Col. 10 + Col. 11 | = Col. 10 + Col. 11 |         |                             |          |
| 1        | Unprotected - Non-Property Related - (Note 2) |           |                                       |                                    |  |  |                              |                              |  |                      |                      |                     |                     |         |                             | 1        |
| 2        | Compensation Related Items:                   |           |                                       |                                    |  |  |                              |                              |  |                      |                      |                     |                     |         |                             | 2        |
| 3        | Accrued Bonus                                 | 190       | -                                     | -                                  |  |  |                              |                              |  |                      |                      |                     |                     |         | SDG&E Records               | 3        |
| 4        | Accrued Vacation                              | 190       | -                                     | -                                  |  |  |                              |                              |  |                      |                      |                     |                     |         | SDG&E Records               | 4        |
| 5        | Workers Compensation                          | 190       | -                                     | -                                  |  |  |                              |                              |  |                      |                      |                     |                     |         | SDG&E Records               | 5        |
| 6        | Post Retirement Benefits:                     |           |                                       |                                    |  |  |                              |                              |  |                      |                      |                     |                     |         |                             | 6        |
| 7        | SERP  | 190       | -                                     | -                                  |  |  |                              |                              |  |                      |                      |                     |                     |         | SDG&E Records               | 7        |
| 8        | Ad Valorem Taxes:                             |           |                                       |                                    |  |  |                              |                              |  |                      |                      |                     |                     |         |                             | 8        |
| 9        | Property Tax: Calend Year - Book              | 283       | -                                     | -                                  |  |  |                              |                              |  |                      |                      |                     |                     |         | SDG&E Records               | 9        |
| 10       | Property Tax: Lien (Tax)                      | 283       | -                                     | -                                  |  |  |                              |                              |  |                      |                      |                     |                     |         | SDG&E Records               | 10       |
| 11       |   |           |                                       |                                    |  |  |                              |                              |  |                      |                      |                     |                     |         |                             | 11       |
| 12       | Total Non-Property Related (Note 3)           |           | -                                     | -                                  | -  | -  | -                            | -                            | -  | -                    | -                    | -                   | -                   | -       | Sum Lines 2 thru 10         | 12       |
| 13       |   |           |                                       |                                    |  |  |                              |                              |  |                      |                      |                     |                     |         |                             | 13       |
| 14       | Protected - Property Related - (Note 4)       |           |                                       |                                    |  |  |                              |                              |  |                      |                      |                     |                     |         |                             | 14       |
| 15       | Net Operating Loss                            | 190       | -                                     | -                                  |  |  |                              |                              |  |                      |                      |                     |                     |         | SDG&E Records               | 15       |
| 16       | Accumulated Depreciation Timing Differences:  |           |                                       |                                    |  |  |                              |                              |  |                      |                      |                     |                     |         |                             | 16       |
| 17       | Depreciable Plant - Method/Life               | 282       | -                                     | -                                  |  |  |                              |                              |  |                      |                      |                     |                     |         | SDG&E Records               | 17       |
| 18       | CIAC  | 282       | -                                     | -                                  |  |  |                              |                              |  |                      |                      |                     |                     |         | SDG&E Records               | 18       |
| 19       | Capitalized Interest                          | 282       | -                                     | -                                  |  |  |                              |                              |  |                      |                      |                     |                     |         | SDG&E Records               | 19       |
| 20       | Sub-Total                                     |           | -                                     | -                                  | -  | -  | -                            | -                            | -  | -                    | -                    | -                   | -                   | -       | Sum Lines 15 thru 19        | 20       |
| 21       |   |           |                                       |                                    |  |  |                              |                              |  |                      |                      |                     |                     |         |                             | 21       |
| 22       | Unprotected - Property Related - (Note 4)     |           |                                       |                                    |  |  |                              |                              |  |                      |                      |                     |                     |         |                             | 22       |
| 23       | AFUDC Debt                                    | 282       | -                                     | -                                  |  |  |                              |                              |  |                      |                      |                     |                     |         | SDG&E Records               | 23       |
| 24       | Repairs                                       | 282       | -                                     | -                                  |  |  |                              |                              |  |                      |                      |                     |                     |         | SDG&E Records               | 24       |
| 25       | Other   | 282       | -                                     | -                                  |  |  |                              |                              |  |                      |                      |                     |                     |         | SDG&E Records               | 25       |
| 26       | Sub-Total                                     |           | -                                     | -                                  | -  | -  | -                            | -                            | -  | -                    | -                    | -                   | -                   | -       | Sum Lines 23 thru 25        | 26       |
| 27       |   |           |                                       |                                    |  |  |                              |                              |  |                      |                      |                     |                     |         |                             | 27       |
| 28       | Unprotected - Property Related - (Note 4)     |           |                                       |                                    |  |  |                              |                              |  |                      |                      |                     |                     |         |                             | 28       |
| 29       | Cost of Removal - Book Accrual                | 282       | -                                     | -                                  |  |  |                              |                              |  |                      |                      |                     |                     |         | SDG&E Records               | 29       |
| 30       |   |           |                                       |                                    |  |  |                              |                              |  |                      |                      |                     |                     |         |                             | 30       |
| 31       | Total Property Related (Note 5)               |           | -                                     | -                                  | -  | -  | -                            | -                            | -  | -                    | -                    | -                   | -                   | -       | Line 20 + Line 26 + Line 29 | 31       |
| 32       |   |           |                                       |                                    |  |  |                              |                              |  |                      |                      |                     |                     |         |                             | 32       |
| 33       | Grand Total (Note 6)                          |           | -                                     | -                                  | -  | -  | -                            | -                            | -  | -                    | -                    | -                   | -                   | -       | Line 12 + Line 31           | 33       |

**Notes:**

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

| Calculation of Gross-up Rate                       | New Tax Rate | g         | h       | i = f - 1 | j = g x i   | k = h x i  |
|--|--------------|-----------|---------|-----------|---|--|
|  |              | Col. 12   | Col. 13 |           | Gross-up on Deficient<br>Deferred Taxes - Acct<br>182.3 | Gross-up on (Excess)<br>Deferred Taxes - Acct<br>254 |
| Federal Tax Rate                                   | a            | 0.00%     |         |           |   |  |
| California Tax Rate                                | b            | 0.00%     |         |           |   |  |
| Fed Offset of State Benefit                        | c = -a x b   | 0.00%     |         |           |   |  |
| Combined Statutory Tax Rate (net of state benefit) | d = a+b+c    | 0.0000%   |         |           |   |  |
| Net of Tax Rate                                    | e = 1 - d    | 100.0000% |         |           |   |  |
| Gross-up Rate                                      | f = 1/e      | 1.0000    |         |           |   |  |
| Total Non-Property Related (Line No. 12)           |              |           |         | 0.0000    |   |  |
| Total Property Related (Line No. 31)               |              |           |         | 0.0000    |   |  |



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

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

| Line No. | Description (Note 1)                          | FERC Acct | New Tax Rate Adjustment Calculation      |  |                 |                   |                      |                   | Reference                   | Line No. |
|----------|---|-----------|--|--|-----------------|-------------------|----------------------|-------------------|-----------------------------|----------|
|          |   |           | Col. 1                                   | Col. 2                                 | Col. 3          | Col. 4            | Col. 5               | Col. 6            |                             |          |
|          |   |           | Gross Accumulated Schedule M Adjustments | Ending ADIT Balances at Prior Tax Rate | = Col. 3 x (NR) | = Col. 4 - Col. 5 | = Order 864-1 Col. 9 | = Col. 6 - Col. 7 |                             |          |
| 1        | Unprotected - Non-Property Related - (Note 2) |           |  |  |                 |                   |                      |                   |                             | 1        |
| 2        | Compensation Related Items:                   |           |  |  |                 |                   |                      |                   |                             | 2        |
| 3        | Accrued Bonus                                 | 190       |  |  | -               | -                 | -                    | -                 | SDG&E Records               | 3        |
| 4        | Accrued Vacation                              | 190       |  |  | -               | -                 | -                    | -                 | SDG&E Records               | 4        |
| 5        | Workers Compensation                          | 190       |  |  | -               | -                 | -                    | -                 | SDG&E Records               | 5        |
| 6        | Post Retirement Benefits:                     |           |  |  |                 |                   |                      |                   |                             | 6        |
| 7        | SERP  | 190       |  |  | -               | -                 | -                    | -                 | SDG&E Records               | 7        |
| 8        | Ad Valorem Taxes:                             |           |  |  |                 |                   |                      |                   |                             | 8        |
| 9        | Property Tax: Calend Year - Book              | 283       |  |  | -               | -                 | -                    | -                 | SDG&E Records               | 9        |
| 10       | Property Tax: Lien (Tax)                      | 283       |  |  | -               | -                 | -                    | -                 | SDG&E Records               | 10       |
| 11       |   |           |  |  |                 |                   |                      |                   |                             | 11       |
| 12       | Total Non-Property Related (Note 3)           |           | -  | -                                      | -               | -                 | -                    | -                 | Sum Lines 2 thru 10         | 12       |
| 13       |   |           |  |  |                 |                   |                      |                   |                             | 13       |
| 14       | Protected - Property Related - (Note 4)       |           |  |  |                 |                   |                      |                   |                             | 14       |
| 15       | Net Operating Loss                            | 190       |  |  | -               | -                 | -                    | -                 | SDG&E Records               | 15       |
| 16       | Accumulated Depreciation Timing Differences:  |           |  |  |                 |                   |                      |                   |                             | 16       |
| 17       | Depreciable Plant - Method/Life               | 282       |  |  | -               | -                 | -                    | -                 | SDG&E Records               | 17       |
| 18       | CIAC  | 282       |  |  | -               | -                 | -                    | -                 | SDG&E Records               | 18       |
| 19       | Capitalized Interest                          | 282       |  |  | -               | -                 | -                    | -                 | SDG&E Records               | 19       |
| 20       | Sub-Total                                     |           | -  | -                                      | -               | -                 | -                    | -                 | Sum Lines 15 thru 19        | 20       |
| 21       |   |           |  |  |                 |                   |                      |                   |                             | 21       |
| 22       | Unprotected - Property Related - (Note 4)     |           |  |  |                 |                   |                      |                   |                             | 22       |
| 23       | AFUDC Debt                                    | 282       |  |  | -               | -                 | -                    | -                 | SDG&E Records               | 23       |
| 24       | Repairs                                       | 282       |  |  | -               | -                 | -                    | -                 | SDG&E Records               | 24       |
| 25       | Other   | 282       |  |  | -               | -                 | -                    | -                 | SDG&E Records               | 25       |
| 26       | Sub-Total                                     |           | -  | -                                      | -               | -                 | -                    | -                 | Sum Lines 23 thru 25        | 26       |
| 27       |   |           |  |  |                 |                   |                      |                   |                             | 27       |
| 28       | Unprotected - Property Related - (Note 4)     |           |  |  |                 |                   |                      |                   |                             | 28       |
| 29       | Cost of Removal - Book Accrual                | 282       |  |  | -               | -                 | -                    | -                 | SDG&E Records               | 29       |
| 30       |   |           |  |  |                 |                   |                      |                   |                             | 30       |
| 31       | Total Property Related (Note 5)               |           | -  | -                                      | -               | -                 | -                    | -                 | Line 20 + Line 26 + Line 29 | 31       |
| 32       |   |           |  |  |                 |                   |                      |                   |                             | 32       |
| 33       | Grand Total (Note 6)                          |           | -  | -                                      | -               | -                 | -                    | -                 | Line 12 + Line 31           | 33       |

**Instructions:**

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

**Notes:**

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

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

Year: 2018

| Line No. | Col. 1<br>Description (Note 1)                | Col. 2<br>FERC Acct | Col. 3<br>Beginning Deficient ADIT - Acct 182.3 | Col. 4<br>Beginning (Excess) ADIT - Acct 254 | Col. 5<br>Return to Provision and Other Adjustments Acct 182.3 | Col. 6<br>Return to Provision and Other Adjustments Acct 254 | Col. 7<br>ADIT Amortization Acct 410.1 | Col. 8<br>ADIT Amortization Acct 411.1 | Col. 9<br>SDG&E Records | Col. 10<br>Σ Col. 3 thru Col. 8 | Col. 11<br>= Order 864-4 Col. 8 | Col. 12<br>= Col. 10 + Col. 11 | Col. 13<br>= Col. 10 + Col. 11 | Reference                   | Line No. |
|----------|---|---------------------|---|--|--|--|--|--|-------------------------|---------------------------------|---------------------------------|--------------------------------|--------------------------------|-----------------------------|----------|
| 1        | Unprotected - Non-Property Related - (Note 2) |                     |   |  |  |  |  |  |                         |                                 |                                 |                                |                                |                             | 1        |
| 2        | Compensation Related Items:                   |                     |   |  |  |  |  |  |                         |                                 |                                 |                                |                                |                             | 2        |
| 3        | Accrued Bonus                                 | 190                 | -   | -  |  |  |  |  | -                       | -                               | -                               | -                              | -                              | SDG&E Records               | 3        |
| 4        | Accrued Vacation                              | 190                 | -   | -  |  |  |  |  | -                       | -                               | -                               | -                              | -                              | SDG&E Records               | 4        |
| 5        | Workers Compensation                          | 190                 | -   | -  |  |  |  |  | -                       | -                               | -                               | -                              | -                              | SDG&E Records               | 5        |
| 6        | Post Retirement Benefits:                     |                     |   |  |  |  |  |  |                         |                                 |                                 |                                |                                |                             | 6        |
| 7        | SERP  | 190                 | -   | -  |  |  |  |  | -                       | -                               | -                               | -                              | -                              | SDG&E Records               | 7        |
| 8        | Ad Valorem Taxes:                             |                     |   |  |  |  |  |  |                         |                                 |                                 |                                |                                |                             | 8        |
| 9        | Property Tax: Calend Year - Book              | 283                 | -   | -  |  |  |  |  | -                       | -                               | -                               | -                              | -                              | SDG&E Records               | 9        |
| 10       | Property Tax: Lien (Tax)                      | 283                 | -   | -  |  |  |  |  | -                       | -                               | -                               | -                              | -                              | SDG&E Records               | 10       |
| 11       |   |                     |   |  |  |  |  |  |                         |                                 |                                 |                                |                                |                             | 11       |
| 12       | Total Non-Property Related (Note 3)           |                     | -   | -  | -  | -  | -                                      | -                                      | -                       | -                               | -                               | -                              | -                              | Sum Lines 2 thru 10         | 12       |
| 13       |   |                     |   |  |  |  |  |  |                         |                                 |                                 |                                |                                |                             | 13       |
| 14       | Protected - Property Related - (Note 4)       |                     |   |  |  |  |  |  |                         |                                 |                                 |                                |                                |                             | 14       |
| 15       | Net Operating Loss                            | 190                 | -   | -  |  |  |  |  | -                       | -                               | -                               | -                              | -                              | SDG&E Records               | 15       |
| 16       | Accumulated Depreciation Timing Differences:  |                     |   |  |  |  |  |  |                         |                                 |                                 |                                |                                |                             | 16       |
| 17       | Depreciable Plant - Method/Life               | 282                 | -   | -  |  |  |  |  | -                       | -                               | -                               | -                              | -                              | SDG&E Records               | 17       |
| 18       | CIAC  | 282                 | -   | -  |  |  |  |  | -                       | -                               | -                               | -                              | -                              | SDG&E Records               | 18       |
| 19       | Capitalized Interest                          | 282                 | -   | -  |  |  |  |  | -                       | -                               | -                               | -                              | -                              | SDG&E Records               | 19       |
| 20       | Sub-Total                                     |                     | -   | -  | -  | -  | -                                      | -                                      | -                       | -                               | -                               | -                              | -                              | Sum Lines 15 thru 19        | 20       |
| 21       |   |                     |   |  |  |  |  |  |                         |                                 |                                 |                                |                                |                             | 21       |
| 22       | Unprotected - Property Related - (Note 4)     |                     |   |  |  |  |  |  |                         |                                 |                                 |                                |                                |                             | 22       |
| 23       | AFUDC Debt                                    | 282                 | -   | -  |  |  |  |  | -                       | -                               | -                               | -                              | -                              | SDG&E Records               | 23       |
| 24       | Repairs                                       | 282                 | -   | -  |  |  |  |  | -                       | -                               | -                               | -                              | -                              | SDG&E Records               | 24       |
| 25       | Other   | 282                 | -   | -  |  |  |  |  | -                       | -                               | -                               | -                              | -                              | SDG&E Records               | 25       |
| 26       | Sub-Total                                     |                     | -   | -  | -  | -  | -                                      | -                                      | -                       | -                               | -                               | -                              | -                              | Sum Lines 23 thru 25        | 26       |
| 27       |   |                     |   |  |  |  |  |  |                         |                                 |                                 |                                |                                |                             | 27       |
| 28       | Unprotected - Property Related - (Note 4)     |                     |   |  |  |  |  |  |                         |                                 |                                 |                                |                                |                             | 28       |
| 29       | Cost of Removal - Book Accrual                | 282                 | -   | -  |  |  |  |  | -                       | -                               | -                               | -                              | -                              | SDG&E Records               | 29       |
| 30       |   |                     |   |  |  |  |  |  |                         |                                 |                                 |                                |                                |                             | 30       |
| 31       | Total Property Related (Note 5)               |                     | -   | -  | -  | -  | -                                      | -                                      | -                       | -                               | -                               | -                              | -                              | Line 20 + Line 26 + Line 29 | 31       |
| 32       |   |                     |   |  |  |  |  |  |                         |                                 |                                 |                                |                                |                             | 32       |
| 33       | Grand Total (Note 6)                          |                     | -   | -  | -  | -  | -                                      | -                                      | -                       | -                               | -                               | -                              | -                              | Line 12 + Line 31           | 33       |

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

|  | <b>g</b>                           | <b>h</b>                        | <b>i = f - 1</b>                         | <b>j = g x i</b>                                  | <b>k = h x i</b>                               |        |
|--|------------------------------------|---------------------------------|--|---|--|--------|
|  | <b>Col. 12</b>                     | <b>Col. 13</b>                  |  |   |  |        |
|  | Ending Deficient ADIT - Acct 182.3 | Ending (Excess) ADIT - Acct 254 | Gross-up Rate                            | Gross-up on Deficient Deferred Taxes - Acct 182.3 | Gross-up on (Excess) Deferred Taxes - Acct 254 |        |
| Calculation of Gross-up Rate                       |                                    | New Tax Rate                    |  |   |  |        |
| Federal Tax Rate                                   | <b>a</b>                           | 0.0000%                         |  |   |  |        |
| California Tax Rate                                | <b>b</b>                           | 0.0000%                         |  |   |  |        |
| Fed Offset of State Benefit                        | <b>c = -a x b</b>                  | 0.0000%                         |  |   |  |        |
| Combined Statutory Tax Rate (net of state benefit) | <b>d = a + b + c</b>               | 0.0000%                         |  |   |  |        |
| Net of Tax Rate                                    | <b>e = 1 - d</b>                   | 100.0000%                       |  |   |  |        |
| Gross-up Rate                                      | <b>f = 1/e</b>                     | 1.0000                          |  |   |  |        |
|  |                                    |                                 | Total Non-Property Related (Line No. 12) | -   | -  | 0.0000 |
|  |                                    |                                 | Total Property Related (Line No. 31)     | -   | -  | 0.0000 |

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

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

| Line No. | Description (Note 1)                          | Col. 1<br>FERC Acct | Col. 2<br>Gross Accumulated Schedule M Adjustments | Col. 3<br>Ending ADIT Balances at Prior Tax Rate | New Tax Rate Adjustment Calculation |                   |                      |                   | Col. 7<br>Net (Excess)/ Deficient ADIT at Prior Tax Rate | Col. 8<br>Adjustment for New Tax Rate | Reference                   | Line No. |
|----------|---|---------------------|--|--|-------------------------------------|-------------------|----------------------|-------------------|--|---------------------------------------|-----------------------------|----------|
|          |   |                     |  |  | Col. 4                              | Col. 5            | Col. 6               | Col. 7            |  |                                       |                             |          |
|          |   |                     |  |  | = Col. 3 x (NR)                     | = Col. 4 - Col. 5 | = Order 864-3 Col. 9 | = Col. 6 - Col. 7 |  |                                       |                             |          |
| 1        | Unprotected - Non-Property Related - (Note 2) |                     |  |  |                                     |                   |                      |                   |  |                                       |                             | 1        |
| 2        | Compensation Related Items:                   |                     |  |  |                                     |                   |                      |                   |  |                                       |                             | 2        |
| 3        | Accrued Bonus                                 | 190                 |  |  | -                                   | -                 | -                    | -                 |  |                                       | SDG&E Records               | 3        |
| 4        | Accrued Vacation                              | 190                 |  |  | -                                   | -                 | -                    | -                 |  |                                       | SDG&E Records               | 4        |
| 5        | Workers Compensation                          | 190                 |  |  | -                                   | -                 | -                    | -                 |  |                                       | SDG&E Records               | 5        |
| 6        | Post Retirement Benefits:                     |                     |  |  |                                     |                   |                      |                   |  |                                       |                             | 6        |
| 7        | SERP  | 190                 |  |  | -                                   | -                 | -                    | -                 |  |                                       | SDG&E Records               | 7        |
| 8        | Ad Valorem Taxes:                             |                     |  |  |                                     |                   |                      |                   |  |                                       |                             | 8        |
| 9        | Property Tax: Calend Year - Book              | 283                 |  |  | -                                   | -                 | -                    | -                 |  |                                       | SDG&E Records               | 9        |
| 10       | Property Tax: Lien (Tax)                      | 283                 |  |  | -                                   | -                 | -                    | -                 |  |                                       | SDG&E Records               | 10       |
| 11       |   |                     |  |  |                                     |                   |                      |                   |  |                                       |                             | 11       |
| 12       | Total Non-Property Related (Note 3)           |                     | -  | -  | -                                   | -                 | -                    | -                 |  |                                       | Sum Lines 2 thru 10         | 12       |
| 13       |   |                     |  |  |                                     |                   |                      |                   |  |                                       |                             | 13       |
| 14       | Protected - Property Related - (Note 4)       |                     |  |  |                                     |                   |                      |                   |  |                                       |                             | 14       |
| 15       | Net Operating Loss                            | 190                 |  |  | -                                   | -                 | -                    | -                 |  |                                       | SDG&E Records               | 15       |
| 16       | Accumulated Depreciation Timing Differences:  |                     |  |  |                                     |                   |                      |                   |  |                                       |                             | 16       |
| 17       | Depreciable Plant - Method/Life               | 282                 |  |  | -                                   | -                 | -                    | -                 |  |                                       | SDG&E Records               | 17       |
| 18       | CIAC  | 282                 |  |  | -                                   | -                 | -                    | -                 |  |                                       | SDG&E Records               | 18       |
| 19       | Capitalized Interest                          | 282                 |  |  | -                                   | -                 | -                    | -                 |  |                                       | SDG&E Records               | 19       |
| 20       | Sub-Total                                     |                     | -  | -  | -                                   | -                 | -                    | -                 |  |                                       | Sum Lines 15 thru 19        | 20       |
| 21       |   |                     |  |  |                                     |                   |                      |                   |  |                                       |                             | 21       |
| 22       | Unprotected - Property Related - (Note 4)     |                     |  |  |                                     |                   |                      |                   |  |                                       |                             | 22       |
| 23       | AFUDC Debt                                    | 282                 |  |  | -                                   | -                 | -                    | -                 |  |                                       | SDG&E Records               | 23       |
| 24       | Repairs                                       | 282                 |  |  | -                                   | -                 | -                    | -                 |  |                                       | SDG&E Records               | 24       |
| 25       | Other   | 282                 |  |  | -                                   | -                 | -                    | -                 |  |                                       | SDG&E Records               | 25       |
| 26       | Sub-Total                                     |                     | -  | -  | -                                   | -                 | -                    | -                 |  |                                       | Sum Lines 23 thru 25        | 26       |
| 27       |   |                     |  |  |                                     |                   |                      |                   |  |                                       |                             | 27       |
| 28       | Unprotected - Property Related - (Note 4)     |                     |  |  |                                     |                   |                      |                   |  |                                       |                             | 28       |
| 29       | Cost of Removal - Book Accrual                | 282                 |  |  | -                                   | -                 | -                    | -                 |  |                                       | SDG&E Records               | 29       |
| 30       |   |                     |  |  |                                     |                   |                      |                   |  |                                       |                             | 30       |
| 31       | Total Property Related (Note 5)               |                     | -  | -  | -                                   | -                 | -                    | -                 |  |                                       | Line 20 + Line 26 + Line 29 | 31       |
| 32       |   |                     |  |  |                                     |                   |                      |                   |  |                                       |                             | 32       |
| 33       | Grand Total (Note 6)                          |                     | -  | -  | -                                   | -                 | -                    | -                 |  |                                       | Line 12 + Line 31           | 33       |

**Instructions:**

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

**Notes:**

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

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**T05-Cycle x True-Up Adjustment**  
**For 12-Month True-Up Period xxxxxx**  
**(\$1,000)**

| Line No. | Reference   |               |  |  |  |  |  |   |   |  |                    | Line No.   |    |
|----------|---|---------------|--|--|--|--|--|---|---|--|--------------------|--|----|
| 1        | Total Prior Year Revenue Requirements Excluding FF&U <sup>1</sup> |               |  |  |  |  |  |   |   |  |                    | 1  |    |
| 2        | #DIV/0!   |               |  |  |  |  |  |   |   |  |                    | 2  |    |
| 3        | TO4 Statement BK-1; Page 1; Line 60                               |               |  |  |  |  |  |   |   |  |                    | 3  |    |
| 4        | Line 1 x Franchise Fee Rate                                       |               |  |  |  |  |  |   |   |  |                    | 4  |    |
| 5        | Line 1 x Uncollectible Rate                                       |               |  |  |  |  |  |   |   |  |                    | 5  |    |
| 6        | Sum Lines 1 thru 3  |               |  |  |  |  |  |   |   |  |                    | 6  |    |
| 7        | <u>Col. 1</u>   | <u>Col. 2</u> | <u>Col. 3</u>                          | <u>Col. 4</u>                                | <u>Col. 5</u>                                | <u>Col. 6</u>                                    | <u>Col. 7</u>                            | <u>Col. 8</u>   | <u>Col. 9</u>                             | <u>Col. 10</u>   | <u>Col. 11</u>     | 7  |    |
| 8        | Calculations:   | = Line 4 / 12 |  | = Col. 4; Line 26 / 12                       |  | = Sum Col. 3 thru Col. 5                         | = Col. 2 - Col. 6                        |   | See Footnote 6                            | See Footnote 7   | = Col. 9 + Col. 10 | 8  |    |
| 9        |   |               |  |  |  |  |  |   |   |  |                    | 9  |    |
| 10       |   |               |  |  |  |  |  |   |   |  |                    | 10   |    |
| 11       |   |               |  |  |  |  |  |   |   |  |                    | 11   |    |
| 12       |   |               |  |  |  |  |  |   |   |  |                    | 12   |    |
| 13       | <u>Month</u>  | <u>Year</u>   | <u>Monthly True-Up Cost of Service</u> | <u>Monthly True-Up Revenues</u> <sup>2</sup> | <u>Prior True-Up Adjustment</u> <sup>3</sup> | <u>Prior Other BTRR Adjustments</u> <sup>4</sup> | <u>Adjusted Monthly True-Up Revenues</u> | <u>Monthly Overcollection (-) or Undercollection (+) in Revenue</u> | <u>Monthly Interest Rate</u> <sup>5</sup> | <u>Cumulative Overcollection (-) or Undercollection (+) in Revenue wo Interest</u> | <u>Interest</u>    | <u>Cumulative Overcollection (-) or Undercollection (+) in Revenue with Interest</u> | 13 |
| 14       | January   | xxxx          | #DIV/0!                                | \$ -   | \$ -   | \$ -   | \$ -                                     | #DIV/0!   | 0.00%                                     | #DIV/0!  | #DIV/0!            | #DIV/0!  | 14 |
| 15       | February  | xxxx          | #DIV/0!                                | -  | -  | -  | -  | #DIV/0!   | 0.00%                                     | #DIV/0!  | #DIV/0!            | #DIV/0!  | 15 |
| 16       | March   | xxxx          | #DIV/0!                                | -  | -  | -  | -  | #DIV/0!   | 0.00%                                     | #DIV/0!  | #DIV/0!            | #DIV/0!  | 16 |
| 17       | April   | xxxx          | #DIV/0!                                | -  | -  | -  | -  | #DIV/0!   | 0.00%                                     | #DIV/0!  | #DIV/0!            | #DIV/0!  | 17 |
| 18       | May   | xxxx          | #DIV/0!                                | -  | -  | -  | -  | #DIV/0!   | 0.00%                                     | #DIV/0!  | #DIV/0!            | #DIV/0!  | 18 |
| 19       | June  | xxxx          | #DIV/0!                                | -  | -  | -  | -  | #DIV/0!   | 0.00%                                     | #DIV/0!  | #DIV/0!            | #DIV/0!  | 19 |
| 20       | July  | xxxx          | #DIV/0!                                | -  | -  | -  | -  | #DIV/0!   | 0.00%                                     | #DIV/0!  | #DIV/0!            | #DIV/0!  | 20 |
| 21       | August  | xxxx          | #DIV/0!                                | -  | -  | -  | -  | #DIV/0!   | 0.00%                                     | #DIV/0!  | #DIV/0!            | #DIV/0!  | 21 |
| 22       | September   | xxxx          | #DIV/0!                                | -  | -  | -  | -  | #DIV/0!   | 0.00%                                     | #DIV/0!  | #DIV/0!            | #DIV/0!  | 22 |
| 23       | October   | xxxx          | #DIV/0!                                | -  | -  | -  | -  | #DIV/0!   | 0.00%                                     | #DIV/0!  | #DIV/0!            | #DIV/0!  | 23 |
| 24       | November  | xxxx          | #DIV/0!                                | -  | -  | -  | -  | #DIV/0!   | 0.00%                                     | #DIV/0!  | #DIV/0!            | #DIV/0!  | 24 |
| 25       | December  | xxxx          | #DIV/0!                                | -  | -  | -  | -  | #DIV/0!   | 0.00%                                     | #DIV/0!  | #DIV/0!            | #DIV/0!  | 25 |
| 26       |   |               | #DIV/0!                                | \$ -   | \$ -   | \$ -   | \$ -                                     | #DIV/0!   |   | #DIV/0!  |                    | #DIV/0!  | 26 |

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

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

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

<sup>4</sup> Adjustment to back-out Other BTRR Adjustments from a prior year BK-1; Page 6, which is included in the recorded monthly true-up revenues in Column 3. Such adjustments include, but are not limited to, error adjustments and out-of-cycle recovery or refunds ordered by the Commission for a previous year.

<sup>5</sup> Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.

<sup>6</sup> Derived using the prior month balance in Column 11 plus the current month balance in Column 7.

<sup>7</sup> Interest is calculated using an average of beginning and ending balances: 1) in month 1, the average is 1/2 of balance in Column 7; and 2) in subsequent months is the average of prior month balance in Column 11 and the current month balance in Column 9.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**TO5-Cycle x Interest True-Up Adjustment**  
**For 12-Month True-Up Period xxxxxx**  
**(\$1,000)**

| Line No. | <u>Col. 1</u> | <u>Col. 2</u>      | <u>Col. 3</u>                  | <u>Col. 4</u>                           | <u>Col. 5</u>      | <u>Col. 6</u>                           | Line No.             |
|----------|---------------|--------------------|--------------------------------|---|--------------------|---|----------------------|
| 1        |               |                    |                                |   |                    |   | 1                    |
| 2        | Calculations: |                    | See Footnote 2                 | See Footnote 3                          | See Footnote 4     | = Col. 4 + Col. 5                       | 2                    |
| 3        |               |                    |                                |   |                    |   | 3                    |
| 4        |               | <b>Prior Cycle</b> | <b>Monthly</b>                 | <b>Cumulative Overcollection (-) or</b> |                    | <b>Cumulative Overcollection (-) or</b> | 4                    |
| 5        |               | <b>True Up</b>     | <b>Interest</b>                | <b>Undercollection (+) in Revenue</b>   |                    | <b>Undercollection (+) in Revenue</b>   | 5                    |
| 6        | <u>Month</u>  | <u>Year</u>        | <u>Adjustment</u> <sup>1</sup> | <u>Rate</u>                             | <u>wo Interest</u> | <u>Interest</u>                         | <u>with Interest</u> |
| 7        | January       | xxxx               | \$ -                           | 0.00%                                   | \$ -               | \$ -                                    | -                    |
| 8        | February      | xxxx               |                                | 0.00%                                   | -                  | -                                       | -                    |
| 9        | March         | xxxx               |                                | 0.00%                                   | -                  | -                                       | -                    |
| 10       | April         | xxxx               |                                | 0.00%                                   | -                  | -                                       | -                    |
| 11       | May           | xxxx               |                                | 0.00%                                   | -                  | -                                       | -                    |
| 12       | June          | xxxx               |                                | 0.00%                                   | -                  | -                                       | -                    |
| 13       | July          | xxxx               |                                | 0.00%                                   | -                  | -                                       | -                    |
| 14       | August        | xxxx               |                                | 0.00%                                   | -                  | -                                       | -                    |
| 15       | September     | xxxx               |                                | 0.00%                                   | -                  | -                                       | -                    |
| 16       | October       | xxxx               |                                | 0.00%                                   | -                  | -                                       | -                    |
| 17       | November      | xxxx               |                                | 0.00%                                   | -                  | -                                       | -                    |
| 18       | December      | xxxx               |                                | 0.00%                                   | -                  | -                                       | -                    |
| 19       |               |                    |                                |   | \$ -               | -                                       | 19                   |

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

<sup>2</sup> Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.

<sup>3</sup> The Cumulative Overcollection / Undercollection is: 1) the beginning balance in Column 2 for January; and 2) the previous month balance in Column 6 for all subsequent months.

<sup>4</sup> Interest is calculated using an average of beginning and ending balances: 1) January uses the entire balance from Column 4; and 2) subsequent months use the average of the prior month balance in Column 6 and the current month balance from Column 4.

**SAN DIEGO GAS & ELECTRIC COMPANY**

**TO5-Cycle x Interest True-Up Adjustment  
For 12-Month True-Up Period xxxxxx  
(\$1,000)**

| Line No. |                             | <u>Col. 1</u> | <u>Col. 2</u>            | <u>Col. 3</u>  | <u>Col. 4</u>       | <u>Col. 5</u>         | <u>Col. 6</u>     | <u>Col. 7</u>     | Line No. |    |
|----------|-----------------------------|---------------|--------------------------|--|---------------------|-----------------------|-------------------|-------------------|----------|----|
| 1        |                             |               |                          |  |                     |                       |                   |                   | 1        |    |
| 2        |                             |               |                          | See Footnote 2   | See Footnote 3      | = - (Col. 4 + Col. 6) | = Col. 2 x Col. 3 | = Col. 3 - Col. 5 | 2        |    |
| 3        |                             |               |                          |  |                     |                       |                   |                   | 3        |    |
| 4        |                             |               | <b>Monthly</b>           | <b>Month</b>   |                     |                       |                   | <b>Month</b>      | 4        |    |
| 5        |                             |               | <b>Interest</b>          | <b>Beginning</b>   |                     |                       |                   | <b>Ending</b>     | 5        |    |
| 6        | <b>Month</b>                | <b>Year</b>   | <b>Rate <sup>1</sup></b> | <b>Balance</b>   | <b>Amortization</b> | <b>Principal</b>      | <b>Interest</b>   | <b>Balance</b>    | 6        |    |
| 7        | January                     | #VALUE!       | 0.00%                    | \$ -   | #DIV/0!             | #DIV/0!               | \$ -              | #DIV/0!           | 7        |    |
| 8        | February                    | #VALUE!       | 0.00%                    | #DIV/0!  | #DIV/0!             | #DIV/0!               | #DIV/0!           | #DIV/0!           | 8        |    |
| 9        | March                       | #VALUE!       | 0.00%                    | #DIV/0!  | #DIV/0!             | #DIV/0!               | #DIV/0!           | #DIV/0!           | 9        |    |
| 10       | April                       | #VALUE!       | 0.00%                    | #DIV/0!  | #DIV/0!             | #DIV/0!               | #DIV/0!           | #DIV/0!           | 10       |    |
| 11       | May                         | #VALUE!       | 0.00%                    | #DIV/0!  | #DIV/0!             | #DIV/0!               | #DIV/0!           | #DIV/0!           | 11       |    |
| 12       | June                        | #VALUE!       | 0.00%                    | #DIV/0!  | #DIV/0!             | #DIV/0!               | #DIV/0!           | #DIV/0!           | 12       |    |
| 13       | July                        | #VALUE!       | 0.00%                    | #DIV/0!  | #DIV/0!             | #DIV/0!               | #DIV/0!           | #DIV/0!           | 13       |    |
| 14       | August                      | #VALUE!       | 0.00%                    | #DIV/0!  | #DIV/0!             | #DIV/0!               | #DIV/0!           | #DIV/0!           | 14       |    |
| 15       | September                   | #VALUE!       | 0.00%                    | #DIV/0!  | #DIV/0!             | #DIV/0!               | #DIV/0!           | #DIV/0!           | 15       |    |
| 16       | October                     | #VALUE!       | 0.00%                    | #DIV/0!  | #DIV/0!             | #DIV/0!               | #DIV/0!           | #DIV/0!           | 16       |    |
| 17       | November                    | #VALUE!       | 0.00%                    | #DIV/0!  | #DIV/0!             | #DIV/0!               | #DIV/0!           | #DIV/0!           | 17       |    |
| 18       | December                    | #VALUE!       | 0.00%                    | #DIV/0!  | #DIV/0!             | #DIV/0!               | #DIV/0!           | #DIV/0!           | 18       |    |
| 19       |                             |               |                          |  |                     |                       | <u>#DIV/0!</u>    |                   | 19       |    |
| 20       |                             |               |                          |  |                     |                       |                   |                   | 20       |    |
| 21       | True Up Adjustment          |               | #DIV/0!                  | Base Period True-Up Adjustment Calculation; Line 25; Col. 11   |                     |                       |                   |                   |          | 21 |
| 22       | Interest True Up Adjustment |               | #DIV/0!                  | Interest True-Up Adjustment - Base Period; Line 19; Col. 5 + Interest True-Up Adjustment - Current Year; Line 19; Col. 6 |                     |                       |                   |                   |          | 22 |
| 23       | Total                       |               | #DIV/0!                  |  |                     |                       |                   |                   | 23       |    |

<sup>1</sup> Rate is an average of the base period FERC Rates presented in the True-Up workpaper in Column 7 to derive a more accurate and consistent amortization amount (Column 4).

<sup>2</sup> The Beginning Balance is: 1) the balance in Column 6; Line 18 from the Interest True-Up Base Period for January; and 2) the balance from previous month in Column 7 of this workpaper for all subsequent months.

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

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

**For 12-Month True-Up Period xxxxxx Through xxxxxx**  
**(\$1,000)**

| Line No. | <u>Col. 1</u>                                   | <u>Col. 2</u>                                 | <u>Col. 3</u>                            | <u>Col. 4</u>        | <u>Col. 5</u>                        | <u>Col. 6</u>              | <u>Col. 7</u>                  | <u>Col. 8</u>                                 | Line No. |
|----------|---|---|--|----------------------|--------------------------------------|----------------------------|--------------------------------|---|----------|
|          |   |   |  |                      |                                      | Col. 5 / Tot. Days         | = Col. 2 * Col. 6              |   |          |
|          | <u>Future Test Period</u>                       | <u>Mthly Deferred Tax Amount</u> <sup>1</sup> | <u>Deferred Tax Balance</u> <sup>2</sup> | <u>Days in Month</u> | <u>Number of Days Left in Period</u> | <u>Prorata Percentages</u> | <u>Monthly Prorata Amounts</u> | <u>Annual Accumulated Prorata Calculation</u> |          |
| 1        | Beginning Balance (TOX Stmt AF; Line 7; Col. a) |   |  |                      | 0                                    | 100.00%                    |                                | \$ -  | 1        |
| 2        | January   |   | -  |                      | 0                                    | #DIV/0!                    | #DIV/0!                        | #DIV/0!                                       | 2        |
| 3        | February  |   | -  |                      | 0                                    | #DIV/0!                    | #DIV/0!                        | #DIV/0!                                       | 3        |
| 4        | March   |   | -  |                      | 0                                    | #DIV/0!                    | #DIV/0!                        | #DIV/0!                                       | 4        |
| 5        | April   |   | -  |                      | 0                                    | #DIV/0!                    | #DIV/0!                        | #DIV/0!                                       | 5        |
| 6        | May   |   | -  |                      | 0                                    | #DIV/0!                    | #DIV/0!                        | #DIV/0!                                       | 6        |
| 7        | June  |   | -  |                      | 0                                    | #DIV/0!                    | #DIV/0!                        | #DIV/0!                                       | 7        |
| 8        | July  |   | -  |                      | 0                                    | #DIV/0!                    | #DIV/0!                        | #DIV/0!                                       | 8        |
| 9        | August  |   | -  |                      | 0                                    | #DIV/0!                    | #DIV/0!                        | #DIV/0!                                       | 9        |
| 10       | September                                       |   | -  |                      | 0                                    | #DIV/0!                    | #DIV/0!                        | #DIV/0!                                       | 10       |
| 11       | October   |   | -  |                      | 0                                    | #DIV/0!                    | #DIV/0!                        | #DIV/0!                                       | 11       |
| 12       | November  |   | -  |                      | 0                                    | #DIV/0!                    | #DIV/0!                        | #DIV/0!                                       | 12       |
| 13       | December  |   | -  |                      | 0                                    | #DIV/0!                    | #DIV/0!                        | #DIV/0!                                       | 13       |
|          | Ending Balance (TOX Stmt AF; Line 7; Col. b)    |   |  |                      |                                      |                            |                                |   |          |

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

<sup>2</sup> January through December equals previous month balance plus amount in Column 2.

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

| Line No. |  | (a)      | (b)      | (c) = (a) + (b)  | (d)        | (e)        | (f) = (d) + (e) | Reference                              | Line No. |
|----------|--|----------|----------|------------------|------------|------------|-----------------|--|----------|
|          |  | Gross HV | Gross LV | Unweighted Total | Net Wtd-HV | Net Wtd-LV | Weighted Total  |  |          |
|          | <b>Non-Incentive Projects:</b>   |          |          |                  |            |            |                 |  |          |
| 1        | Forecast Period - Transmission Plant Additions   | \$ -     | \$ -     | \$ -             | #DIV/0!    | #DIV/0!    | #DIV/0!         | See Footnote 1                         | 1        |
| 2        |  |          |          |                  |            |            |                 |  | 2        |
| 3        | Forecast Period - Transmission Related General; Common; and Electric Misc. Intangible Plant                        | -        | -        | -                | #DIV/0!    | #DIV/0!    | #DIV/0!         | See Footnote 2                         | 3        |
| 4        |  |          |          |                  |            |            |                 |  | 4        |
| 5        | Sub-Total Non-Incentive Projects Forecast Plant Additions  | \$ -     | \$ -     | \$ -             | #DIV/0!    | #DIV/0!    | #DIV/0!         | Line 1 + Line 3                        | 5        |
| 6        |  |          |          |                  |            |            |                 |  | 6        |
| 7        | <b>Incentive Projects:</b>   |          |          |                  |            |            |                 |  | 7        |
| 8        | Forecast Period - Incentive Transmission Plant Additions   | \$ -     | \$ -     | \$ -             | #DIV/0!    | #DIV/0!    | #DIV/0!         | See Footnote 3                         | 8        |
| 9        |  |          |          |                  |            |            |                 |  | 9        |
| 10       | Forecast Period - Incentive Transmission CWIP for the period after the base period and before the effective period | -        | -        | -                | #DIV/0!    | #DIV/0!    | #DIV/0!         | See Footnote 4                         | 10       |
| 11       |  |          |          |                  |            |            |                 |  | 11       |
| 12       | Forecast Period - Incentive Transmission CWIP for the period during the rate effective period                      | -        | -        | -                | #DIV/0!    | #DIV/0!    | #DIV/0!         | See Footnote 5                         | 12       |
| 13       |  |          |          |                  |            |            |                 |  | 13       |
| 14       | Sub-Total Incentive Projects Forecast Plant Additions  | \$ -     | \$ -     | \$ -             | #DIV/0!    | #DIV/0!    | #DIV/0!         | Sum Lines 8 thru 12                    | 14       |
| 15       |  |          |          |                  |            |            |                 |  | 15       |
| 16       | Total  | \$ -     | \$ -     | \$ -             | #DIV/0!    | #DIV/0!    | #DIV/0!         | Line 5 + Line 14                       | 16       |
| 17       |  |          |          |                  |            |            |                 |  | 17       |
| 18       |  |          |          |                  |            |            |                 | HV = Line 16; Col. d / Line 16; Col. f | 18       |
| 19       | HV/LV Ratio (Weighted Transmission Forecast Plant Additions)   |          |          |                  | #DIV/0!    | #DIV/0!    | #DIV/0!         | LV = Line 16; Col. e / Line 16; Col. f | 19       |
| 20       |  |          |          |                  |            |            |                 |  | 20       |

- <sup>1</sup> See Summary of Weighted Transmission Plant Additions Workpaper; Line 25.
- <sup>2</sup> See Summary of Weighted Transmission Related Common, General and Electric Miscellaneous Intangible Plant Additions Workpaper; Line 25.
- <sup>3</sup> See Summary of Weighted Incentive Transmission Plant Additions Workpaper; Line 25.
- <sup>4</sup> See Summary of Weighted Incentive Transmission CWIP - A Workpaper; Line 25.
- <sup>5</sup> See Summary of Weighted Incentive Transmission CWIP - B Workpaper; Line 25.