SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Summary of Cost Components
Rate Effective Period January 1, 2027 to December 31, 2027
($1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	$ -	Section 1; Page 1; Line 8	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	#DIV/0!	Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	#DIV/0!	Section 3; Page 1; Line 31	5
6				6
7	**Total Citizens Annual Prior Year Cost of Service**	#DIV/0!	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	#DIV/0!	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	#DIV/0!	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	**Subtotal Annual Costs**	#DIV/0!	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments		Cost Adjustment Workpapers	15
16				16
17	**Total Annual Costs**	**#DIV/0!**	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	$ -	Line 1 / 0 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	#DIV/0!	Line 3 / 0 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	#DIV/0!	Line 5 / 0 Months	24
25				25
26	**Total Citizens Monthly Prior Year Cost of Service**	#DIV/0!	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	#DIV/0!	Line 9 / 0 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	#DIV/0!	Line 11 / 0 Months	30
31				31
32	Other Adjustments	-	Line 15 / 0 Months	32
33				33
34	**Total Monthly Costs**	**#DIV/0!**	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	-		36
37				37
38	**Total Annual Costs**	**#DIV/0!**	Line 34 x Line 36	38
39				39

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Section 1 - Direct Maintenance Expense Cost Component
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.			Amounts	Reference	Line No.
1	**A. Derivation of Direct Maintenance Expense Allocated to Citizens**				1
2	Total Direct Maintenance Cost		$ -	Statement AH; Line 2	2
3	Citizens' Share of Direct Maintenance		0.00%		3
4	Citizens Direct Maintenance		$ -	Line 2 x Line 3	4
5					5
6	Transmission Related Municipal Franchise Fees Expense	0.0000%	$ -	Line 4 x Franchise Fee Rate	6
7					7
8	**Total Direct Maintenance Expense Including FF**		$ -	Line 4 + Line 6	8

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Section 2 - Non-Direct Expense Cost Component
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.			Amounts	Reference	Line No.
1	**A. Non-Direct Annual Carrying Charge Percentages**				1
2	Transmission Related O&M Expense		#DIV/0!	Page 2; Line 6	2
3					3
4	Transmission Related A&G Expense		#DIV/0!	Page 2; Line 11	4
5					5
6	Transmission Related Property Tax Expense		#DIV/0!	Page 2; Line 16	6
7					7
8	Transmission Related Payroll Tax Expense		#DIV/0!	Page 2; Line 21	8
9					9
10	Transmission Related Working Capital Revenue		#DIV/0!	Page 2; Line 34	10
11					11
12	Transmission Related General & Common Plant Revenue		#DIV/0!	Page 2; Line 51	12
13					13
14	Subtotal Annual Carrying Charge Rate		#DIV/0!	Sum Lines 2 thru 12	14
15					15
16	Transmission Related Municipal Franchise Fees Expense	0.0000%	#DIV/0!	Line 14 x Franchise Fee Rate	16
17					17
18	**Total Annual Carrying Charge Rate**		#DIV/0!	Line 14 + Line 16	18
19					19
20	**B. Derivation of Non-Direct Expense**				20
21	Citizens Lease Payment		$ -	Lease Agreement	21
22					22
23	Total Annual Carrying Charge Rate		#DIV/0!	Line 18 Above	23
24					24
25	**Total Non-Direct Expense**		#DIV/0!	Line 21 x Line 23	25

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Section 2 - Non-Direct Expense Cost Component
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		Amounts	Reference	Line No.
1	Net Transmission Plant	#DIV/0!	AV-4; Line 6	1
2				2
3	**A. Transmission Related O&M Expense**			3
4	Transmission O&M Expense	#DIV/0!	Statement AH; Line 8	4
5				5
6	Transmission O&M Expense Carrying Charge Percentage	#DIV/0!	Line 4 / Line 1	6
7				7
8	**B. Transmission Related A&G Expense**			8
9	Total Transmission Related A&G Expense Including Property Ins.	#DIV/0!	Statement AH; Line 22	9
10				10
11	Transmission Related A&G Carrying Charge Percentage	#DIV/0!	Line 9 / Line 1	11
12				12
13	**C. Transmission Related Property Tax Expense**			13
14	Transmission Related Property Tax Expense	#DIV/0!	Statement AK; Line 9	14
15				15
16	Transmission Related Property Tax Carrying Charge Percentage	#DIV/0!	Line 14 / Line 1	16
17				17
18	**D. Transmission Related Payroll Tax Expense**			18
19	Transmission Related Payroll Tax Expense	#DIV/0!	Statement AK; Line 20	19
20				20
21	Transmission Related Payroll Tax Carrying Charge Percentage	#DIV/0!	Line 19 / Line 1	21
22				22
23	**E. Transmission Related Working Capital Revenue**			23
24	Citizens Financed Transmission Projects:			24
25	Transmission Related M&S Allocated to Transmission	#DIV/0!	Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	#DIV/0!	Statement AL; Line 11	26
27	Transmission Related Working Cash	#DIV/0!	Statement AL; Line 21	27
28	Total Transmission Related Working Capital	#DIV/0!	Sum Lines 25 thru 27	28
29				29
30	Cost of Capital Rate	#DIV/0!	Statement AV2; Line 38	30
31				31
32	Transmission Working Capital Revenue	#DIV/0!	Line 28 x Line 30	32
33				33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	#DIV/0!	Line 32 / Line 1	34
35				35
36	**F. Transmission Related General & Common Plant Revenue**			36
37	Net Transmission Related General Plant	#DIV/0!	AV-4; Line 4	37
38				38
39	Net Transmission Related Common Plant	#DIV/0!	AV-4; Line 5	39
40				40
41	Total Net Transmission Related General and Common Plant	#DIV/0!	Line 37 + Line 39	41
42				42
43	Cost of Capital Rate	#DIV/0!	Line 30	43
44				44
45	Transmission Related General and Common Return and Associated Income Taxes	#DIV/0!	Line 41 * Line 43	45
46				46
47	Transmission Related General and Common Depreciation Expense	#DIV/0!	Statement AJ; Line 17	47
48				48
49	Total Transmission Related General and Common Plant Revenues	#DIV/0!	Line 45 + Line 47	49
50				50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	#DIV/0!	Line 49 / Line 1	51

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Section 3 - Cost Component Containing Other Specific Expenses
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		(a) Total Costs	(b) Removal Rate	(c) = (a) x (b) Amounts	Reference	Line No.
1	**A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:**					1
2						2
3	Average ADIT Difference With and Without Bonus			$ -	AF-3; Line 5; Col. Average	3
4						4
5	Cost of Capital Rate			#DIV/0!	Statement AV2; Line 38	5
6						6
7	**Total ADIT Revenue Credit**			#DIV/0!	Line 3 x Line 5	7
8						8
9	**B. Equity AFUDC Component of Transmission Depreciation Expense**					9
10	Annual Equity AFUDC Allocated to Citizens			$ -	AV-2B; Line 17	10
11						11
12	**C. Derivation of Citizens SX-PQ Underground Line Segment Cost of Removal**					12
13	FERC Account					13
14	357 - Underground Conduit	$ -	-	$ -	TO6 Transmission Plant Deprec. Rates WP	14
15						15
16	358 - Underground Conductors & Devices	-	-	-	TO6 Transmission Plant Deprec. Rates WP	16
17						17
18	359 - Roads & Trails	-	-	-	TO6 Transmission Plant Deprec. Rates WP	18
19						19
20	350.1 - Land	-	-	-	TO6 Transmission Plant Deprec. Rates WP	20
21						21
22	350.2 - Land Rights	-	-	-	TO6 Transmission Plant Deprec. Rates WP	22
23		$ -			Col. a = Sum Lines 14 thru 22	23
24						24
25	Subtotal Annual Cost of Removal			$ -	Sum Lines 14 thru 22	25
26						26
27	Transmission Related Municipal Franchise Fees Expense		0.0000%	-	Line 25 x Franchise Fee Rate	27
28						28
29	Total Annual Cost of Removal			$ -	Line 25 + Line 27	29
30						30
31	**Total Other Specific Expenses**			#DIV/0!	Line 7 + Line 10 + Line 29	31

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
DERIVATION OF CITIZENS' TRUE-UP ADJUSTMENT - (OVER) / UNDERCOLLECTION
True-Up Period - January 1, 2025 to December 31, 2025
($1,000)

Line No.													Line No.
1													1
2		**Col. 1**	**Col. 2**	**Col. 3**	**Col. 4**	**Col. 5**	**Col. 6**	**Col. 7**	**Col. 8**	**Col. 9**	**Col. 10**	**Col. 11**	2
3	Calculations:				= Col. 4; Line 22 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	3
4													4
5										**Cumulative**		**Cumulative**	5
6								**Monthly**		**Overcollection (-) or**		**Overcollection (-) or**	6
7			**Monthly**	**Monthly**	**Prior**			**Overcollection (-) or**		**Undercollection (+)**		**Undercollection (+)**	7
8			**True-Up**	**True-Up**	**True-Up**		**Adjusted Monthly**	**Undercollection (+)**	**Monthly**	**in Revenue**		**in Revenue**	8
9	**Month**	**Year**	**Cost of Service** [1]	**Revenues** [2]	**Adjustment** [3]	**Prior Other Adjustments** [4]	**True-Up Revenues**	**in Revenue**	**Interest Rate** [5]	**wo Interest**	**Interest**	**with Interest**	9
10	January	2025	#DIV/0!	-	-	-	$ -	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	10
11	February	2025	#DIV/0!	-	-	-	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	11
12	March	2025	#DIV/0!	-	-	-	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	12
13	April	2025	#DIV/0!	-	-	-	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	13
14	May	2025	#DIV/0!	-	-	-	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	14
15	June	2025	#DIV/0!	-	-	-	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	15
16	July	2025	#DIV/0!	-	-	-	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	16
17	August	2025	#DIV/0!	-	-	-	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	17
18	September	2025	#DIV/0!	-	-	-	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	18
19	October	2025	#DIV/0!	-	-	-	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	19
20	November	2025	#DIV/0!	-	-	-	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	20
21	December	2025	#DIV/0!	-	-	-	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	21
22			#DIV/0!	$ -	$ -	$ -	$ -	#DIV/0!			#DIV/0!		22

[1] Monthly True-Up Cost of Service comprises Sections 1 thru 3 Direct Maintenance, Non-Direct Expense, and Other Specific Expenses Cost Components.

[2] Monthly True-Up Revenues comprises the prior cycle costs applicable to the true-up period.

[3] Adjustment to back-out the applicable prior year true-up and interest true-up adjustments that are included in the recorded monthly true-up revenues in Column 3.

[4] Adjustment to back-out Other Adjustments from a prior year which would be 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.

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

[6] Derived using the prior month balance in Column 11 plus the current month balance in Column 7.

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

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Transmission Revenues Data to Reflect Changed Rates
Rate Effective Period January 1, 2026 to December 31, 2026
($1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	$ -	Cycle 8; Summary of Cost Components; Line 1	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	-	Cycle 8; Summary of Cost Components; Line 3	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	-	Cycle 8; Summary of Cost Components; Line 5	5
6				6
7	**Total Citizens Annual Prior Year Cost of Service**	$ -	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	-	Cycle 8; Summary of Cost Components; Line 9	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	-	Cycle 8; Summary of Cost Components; Line 11	11
12				12
13	**Subtotal Annual Costs**	$ -	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	-	Cost Adjustment Workpapers	15
16				16
17	**Total Annual Costs**	**$ -**	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	$ -	Line 1 / 0 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	-	Line 3 / 0 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	-	Line 5 / 0 Months	24
25				25
26	**Total Citizens Monthly Prior Year Cost of Service**	$ -	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	-	Line 9 / Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	-	Line 11 / 0 Months	30
31				31
32	Other Adjustments	-	Line 15 / 0 Months	32
33				33
34	**Total Monthly Costs**	**$ -**	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	-		36
37				37
38	**Total Annual Costs**	$ -	Line 34 x Line 36	38
39				39

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Summary of Cost Components
Rate Effective Period January 1, 2025 to December 31, 2025
($1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	-	Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	-	Section 3; Page 1; Line 31	5
6				6
7	**Total Citizens Annual Prior Year Cost of Service**	$ -	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	-	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	-	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	**Subtotal Annual Costs**	$ -	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	-	Cost Adjustment Workpapers	15
16				16
17	**Total Annual Costs**	**$ -**	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	$ -	Line 1 / 0 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	-	Line 3 / 0 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	-	Line 5 / 0 Months	24
25				25
26	**Total Citizens Monthly Prior Year Cost of Service**	$ -	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	-	Line 9 / 0 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	-	Line 11 / 0 Months	30
31				31
32	Other Adjustments	-	Line 15 / 0 Months	32
33				33
34	**Total Monthly Costs**	**$ -**	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	-		36
37				37
38	**Total Annual Costs**	$ -	Line 34 x Line 36	38
39				39

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Derivation of Interest on the 12-Month True-Up Adjustment Applicable to Citizens Cycle 8
True-Up Period - January 1, 2025 to December 31, 2025
($1,000)

Line No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.
2	Calculations:			See Footnote 2	See Footnote 3	See Footnote 4	= Col. 4 + Col. 5	2
6	Month	Year	Prior Cycle True Up Adjustment [1]	Monthly Interest Rate	Cumulative Overcollection (-) or Undercollection (+) in Revenue wo Interest	Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue with Interest	6
7	January	2025	$ -	0.00%	$ -	$ -	$ -	7
8	February	2025		0.00%	-	-	-	8
9	March	2025		0.00%	-	-	-	9
10	April	2025		0.00%	-	-	-	10
11	May	2025		0.00%	-	-	-	11
12	June	2025		0.00%	-	-	-	12
13	July	2025		0.00%	-	-	-	13
14	August	2025		0.00%	-	-	-	14
15	September	2025		0.00%	-	-	-	15
16	October	2025		0.00%	-	-	-	16
17	November	2025		0.00%	-	-	-	17
18	December	2025		0.00%	-	-	-	18
19						$ -		19

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Derivation of Interest on the 12-Month True-Up Adjustment Applicable to Citizens Cycle 8
True-Up Period - January 1, 2025 to December 31, 2025
($1,000)

Line No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Line No.
1				See Footnote 2	See Footnote 3	= - (Col. 4 + Col. 6)	= Col. 2 x Col. 3	= Col. 3 - Col. 5	1
2									2
3			Monthly	Month				Month	3
4			Interest	Beginning				Ending	4
5	**Month**	**Year**	**Rate** [1]	**Balance**	**Amortization**	**Principal**	**Interest**	**Balance**	5
6	January	2026	0.00%	$ -	#DIV/0!	#DIV/0!	$ -	#DIV/0!	6
7	February	2026	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	7
8	March	2026	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	8
9	April	2026	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	9
10	May	2026	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	10
11	June	2026	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	11
12	July	2026	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	12
13	August	2026	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	13
14	September	2026	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	14
15	October	2026	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	15
16	November	2026	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	16
17	December	2026	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	17
18	**Total Base Period Interest** [4]						-		18
19	**Total Base Period Interest and Current Year Interest**						#DIV/0!		19

[1] Rate is an average of the base period FERC Rates presented in the Section 4a True-Up calculation in Column 8 to derive a more accurate and consistent amortization amount (Column 4).

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

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

[4] Total Base Period Interest comes from Section 5; Page Interest TU (BP); Col. 5; Line 19

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AD
Cost of Plant
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	(a) 31-Dec-24	(b) 31-Dec-25	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Total Steam Production Plant[1, 3]	204-207; Footnote Data (a)			$ - v	AD-1; Line 18	1
2							2
3	Total Nuclear Production Plant[1, 3]	204-207; Footnote Data (a)			-	AD-2; Line 18	3
4							4
5	Total Hydraulic Production Plant[1, 3]				-	AD-3; Line 18	5
6							6
7	Total Other Production Plant[1, 3, 4]	204-207; Footnote Data (a)			-	AD-4; Line 18	7
8							8
9	Total Distribution Plant[2, 3, 4]	204-207; Footnote Data (a); BOY and EOY	$ - v	$ -	-	AD-5; Line 6	9
10							10
11	Transmission Plant[1, 3]				- v	AD-6; Line 23	11
12							12
13	Incentive Transmission Plant[1]				-	AD-7; Line 18	13
14							14
15	Total Electric Miscellaneous Intangible Plant[2, 5]	204-207; Footnote Data (a); BOY and EOY	- v	-	-	AD-8; Line 6	15
16							16
17	Total General Plant[2, 5]	204-207; Footnote Data (a); BOY and EOY	- v	-	-	AD-9; Line 6	17
18							18
19	Total Common Plant[2, 5]		-	-	-	AD-10; Line 10	19
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 17	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[6]				#DIV/0!	Line 33 / Line 21	35

v Includes adjustments for the following: a) AFUDC adjustments resulting from TO6 settlement, where the impacts of the RTO adder included in AFUDC was reversed; b) the capital related cost discovered during the Transmission Project Review process attributed to the Southwest Powerlink HVDC that was incorrectly capitalized versus expensed; and c) reversing the impacts of TL 698 that was placed in service earlier than should have been.

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

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

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

[4] Other Production Plant and Distribution Plant include Other Renewable Production Plant and Energy Storage Plant, respectively.

[5] Not affected by the "Seven-Element Adjustment Factor".

[6] Used to allocate all elements of working capital, other than working cash.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

STEAM PRODUCTION

Line No.	Month	Total Steam Production Per Book		Reference	Steam Production Ratemaking [1]		Reference	Line No.
1	Dec-24	$ -	√	SDG&E Records	$ -	√	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-25	-			-			2
3	Feb	-			-			3
4	Mar	-			-			4
5	Apr	-			-			5
6	May	-			-			6
7	Jun	-			-			7
8	Jul	-			-			8
9	Aug	-			-			9
10	Sep	-			-			10
11	Oct	-			-			11
12	Nov	-			-			12
13	Dec-25	-		SDG&E Records	-		Form 1; Page 204-207; Footnote Data (a); EOY	13
14								14
15	**Total 13 Months**	**$ -**		Sum Lines 1 thru 13	**$ -**		Sum Lines 1 thru 13	15
16								16
17								17
18	**13-Month Average Balance**	**$ -**		Average of Lines 1 thru 13	**$ -**	√	Form 1; Page 204-207; Footnote Data (a)	18
19								19

√ Includes adjustments for the following: a) AFUDC adjustments resulting from TO6 settlement, where the impacts of the RTO adder included in AFUDC was reversed; b) the capital related cost discovered during the Transmission Project Review process attributed to the Southwest Powerlink HVDC that was incorrectly capitalized versus expensed; and c) reversing the impacts of TL 698 that was placed in service earlier than should have been.

[1] This column represents the monthly ratemaking plant balances for the base & true-up periods. These plant balances reflect the amounts shifted between functions (Transmission to Distribution, Transmission to Generation, Distribution to Transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment Factor.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

NUCLEAR PRODUCTION

Line No.	Month	Total Nuclear Production Per Book	Reference	Nuclear Production Ratemaking[1]	Reference	Line No.
1	Dec-24	$ -	SDG&E Records	$ -	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-25	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-25	-	SDG&E Records	-	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	**Total 13 Months**	**$ -**	Sum Lines 1 thru 13	**$ -**	Sum Lines 1 thru 13	15
16						16
17						17
18	**13-Month Average Balance**	**$ -**	Average of Lines 1 thru 13	**$ -**	Form 1; Page 204-207; Footnote Data (a)	18
19						19

[1] This column represents the monthly ratemaking plant balances for the base & true-up periods. These plant balances reflect the amounts shifted between functions (Transmission to Distribution, Transmission to Generation, Distribution to Transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment Factor.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

HYDRAULIC PRODUCTION PLANT

Line No.	Month	Total Hydraulic Production Per Book	Reference	Hydraulic Production Ratemaking[1]	Reference	Line No.
1	Dec-24	$ -	SDG&E Records	$ -	SDG&E Records	1
2	Jan-25	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-25	-	SDG&E Records	-	SDG&E Records	13
14						14
15	**Total 13 Months**	**$ -**	Sum Lines 1 thru 13	**$ -**	Sum Lines 1 thru 13	15
16						16
17						17
18	**13-Month Average Balance**	**$ -**	Average of Lines 1 thru 13	**$ -**	Average of Lines 1 thru 13	18
19						19

[1] This column represents the monthly ratemaking plant balances for the base & true-up periods. These plant balances reflect the amounts shifted between functions (Transmission to Distribution, Transmission to Generation, Distribution to Transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment Factor.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

OTHER PRODUCTION

Line No.	Month	Total Other Production Per Book [1]	Reference	Other Production Ratemaking [2]	Reference	Line No.
1	Dec-24	$ -	SDG&E Records	$ -	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-25	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-25	-	SDG&E Records	-	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	**Total 13 Months**	**$ -**	Sum Lines 1 thru 13	**$ -**	Sum Lines 1 thru 13	15
16						16
17						17
18	**13-Month Average Balance**	**$ -**	Average of Lines 1 thru 13	**$ - √**	Form 1; Page 204-207; Footnote Data (a)	18
19						19

√ Includes adjustments for the following: a) AFUDC adjustments resulting from TO6 settlement, where the impacts of the RTO adder included in AFUDC was reversed; b) the capital related cost discovered during the Transmission Project Review process attributed to the Southwest Powerlink HVDC that was incorrectly capitalized versus expensed; and c) reversing the impacts of TL 698 that was placed in service earlier than should have been.

1 These balances include Other Renewable Production Plant.

2 This column represents the monthly ratemaking plant balances for the base & true-up periods. These plant balances reflect the amounts shifted between functions (Transmission to Distribution, Transmission to Generation, Distribution to Transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment Factor.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

DISTRIBUTION PLANT

Line No.	Month	Total Distribution Plant Per Book [1]	Reference	Distribution Plant Ratemaking [2]	Reference	Line No.
1	Dec-24	$ - √	SDG&E Records	$ - √	Form 1; Page 204-207; Footnote Data (a); BOY	1
2						2
3	Dec-25	-	SDG&E Records	- √	Form 1; Page 204-207; Footnote Data (a); EOY	3
4						4
5						5
6	**Beginning and End Period Average**	**$ -**	Average of Line 1 and Line 3	**$ -**	Average of Line 1 and Line 3	6
7						7

√ Includes adjustments for the following: a) AFUDC adjustments resulting from TO6 settlement, where the impacts of the RTO adder included in AFUDC was reversed; b) the capital related cost discovered during the Transmission Project Review process attributed to the Southwest Powerlink HVDC that was incorrectly capitalized versus expensed; and c) reversing the impacts of TL 698 that was placed in service earlier than should have been.

[1] These balances include Energy Storage Plant.

[2] This column represents the monthly ratemaking plant balances for the base & true-up periods. These plant balances reflect the amounts shifted between functions (Transmission to Distribution, Transmission to Generation, Distribution to Transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment Factor.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Plant Per Book		Reference	Transmission Plant Ratemaking[1]		Reference	Line No.
1	Dec-24	$ -	√	SDG&E Records	$ -	√	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-25	-			-			2
3	Feb	-			-			3
4	Mar	-			-			4
5	Apr	-			-			5
6	May	-			-			6
7	Jun	-			-			7
8	Jul	-			-			8
9	Aug	-			-			9
10	Sep	-			-			10
11	Oct	-			-			11
12	Nov	-			-			12
13	Dec-25	-		SDG&E Records	-		Form 1; Page 204-207; Footnote Data (a); EOY	13
14								14
15	**Total 13 Months**	**$ -**		Sum Lines 1 thru 13	**$ -**		Sum Lines 1 thru 13	15
16								16
17								17
18	**13-Month Average Balance**	**$ -**		Average of Lines 1 thru 13	**$ -**	√	Form 1; Page 204-207; Footnote Data (a)	18
19								19
20								20
21	Add: Citizens Weighted Average Lease Amount[2]				$ -		Lease Agreement	21
22								22
23	**Total Transmission Plant Cost Average Balance**				**$ -**		Line 18 + Line 21	23
24								24
25								25
26	13-Month Average Balance Including I	$ -			$ -		Col C; Line 18 and Col F; Line 23	26
27								27
28	Transmission O&M Allocation Factor				#DIV/0!		Ratio of Col F; Line 26 and Col C; Line 26	28

√ Includes adjustments for the following: a) AFUDC adjustments resulting from TO6 settlement, where the impacts of the RTO adder included in AFUDC was reversed; b) the capital related cost discovered during the Transmission Project Review process attributed to the Southwest Powerlink HVDC that was incorrectly capitalized versus expensed; and c) reversing the impacts of TL 698 that was placed in service earlier than should have been.

[1] This column represents the monthly ratemaking plant balances for the base & true-up periods. These plant balances reflect the amounts shifted between functions (Transmission to Distribution, Transmission to Generation, Distribution to Transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment Factor.

[2] Represents the lease amount for the term of service that is added to the 13-Month Average Balance for Transmission ratemaking.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Plant Per Book	Reference	Transmission Plant Ratemaking [1]	Reference	Line No.
1	Dec-24	$ -	SDG&E Records	-	SDG&E Records	1
2	Jan-25	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-25	-	SDG&E Records	-	2025 Form 1; Page 213; Line 2; Col. f	13
14						14
15	**Total 13 Months**	**$ -**	Sum Lines 1 thru 13	**$ -**	Sum Lines 1 thru 13	15
16						16
17						17
18	**13-Month Average Balance**	**$ -**	Average of Lines 1 thru 13	**$ -**	Average of Lines 1 thru 13	18
19						19

[1] Represents the monthly Citizens Lease amount for term of service.

SAN DIEGO GAS & ELECTRIC COMPANY
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS
BALANCES AS OF 12/31/2024
($1,000)

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Reference	Line No.
		Production Related to Trans										
1	303.0	Intangibles	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	-	-	-	-	-	-	-	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	-	-	-	-	-	-	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	-	-	-	-	-	-	SDG&E Records	5
6												6
7	**TOTAL**	**TRANSMISSION RELATED**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	SDG&E Records	9
10	351.1	Computer Hardware	-	-	-	-	-	-	-	-	SDG&E Records	10
11	351.2	Computer Software	-	-	-	-	-	-	-	-	SDG&E Records	11
12	351.3	Communication Equipment	-	-	-	-	-	-	-	-	SDG&E Records	12
13	352.0	Structures & Improvements	-	-	-	-	-	-	-	-	SDG&E Records	13
14	353.0	Station Equipment	-	-	-	-	-	-	-	-	SDG&E Records	14
15	354.0	Towers and Fixtures	-	-	-	-	-	-	-	-	SDG&E Records	15
16	355.0	Poles and Fixtures	-	-	-	-	-	-	-	-	SDG&E Records	16
17	356.0	OH Conductors and Device	-	-	-	-	-	-	-	-	SDG&E Records	17
18	357.0	Underground Conduit	-	-	-	-	-	-	-	-	SDG&E Records	18
19	358.0	UG Conductors & Devices	-	-	-	-	-	-	-	-	SDG&E Records	19
20	359.0	Roads & Trails	-	-	-	-	-	-	-	-	SDG&E Records	20
21												21
22	**TOTAL**	**TRANSMISSION PLANT**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	Sum Lines 9 thru 20	22
23												23
24	**GRAND TOTAL RECLASS TRANS PLANT**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	Line 7 + Line 22	24

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

SAN DIEGO GAS & ELECTRIC COMPANY
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS
BALANCES AS OF 12/31/2025
($1,000)

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Reference	Line No.
		Production Related to Trans										
1	303.0	Intangibles	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	-	-	-	-	-	-	-	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	-	-	-	-	-	-	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	-	-	-	-	-	-	SDG&E Records	5
6												6
7	**TOTAL**	**TRANSMISSION RELATED**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	SDG&E Records	9
10	351.1	Computer Hardware	-	-	-	-	-	-	-	-	SDG&E Records	10
11	351.2	Computer Software	-	-	-	-	-	-	-	-	SDG&E Records	11
12	351.3	Communication Equipment	-	-	-	-	-	-	-	-	SDG&E Records	12
13	352.0	Structures & Improvements	-	-	-	-	-	-	-	-	SDG&E Records	13
14	353.0	Station Equipment	-	-	-	-	-	-	-	-	SDG&E Records	14
15	354.0	Towers and Fixtures	-	-	-	-	-	-	-	-	SDG&E Records	15
16	355.0	Poles and Fixtures	-	-	-	-	-	-	-	-	SDG&E Records	16
17	356.0	OH Conductors and Device	-	-	-	-	-	-	-	-	SDG&E Records	17
18	357.0	Underground Conduit	-	-	-	-	-	-	-	-	SDG&E Records	18
19	358.0	UG Conductors & Devices	-	-	-	-	-	-	-	-	SDG&E Records	19
20	359.0	Roads & Trails	-	-	-	-	-	-	-	-	SDG&E Records	20
21												21
22	**TOTAL**	**TRANSMISSION PLANT**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	Sum Lines 9 thru 20	22
23												23
24	**GRAND TOTAL RECLASS TRANS PLANT**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	Line 7 + Line 22	24

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

INCENTIVE TRANSMISSION PLANT

Line No.	Month	Total Incentive Transmission Plant Per Book	Reference	Incentive Transmission Plant Ratemaking	Reference	Line No.
1	Dec-24	$ -	SDG&E Records	$ -	SDG&E Records	1
2	Jan-25	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-25	-	SDG&E Records	-	SDG&E Records	13
14						14
15	**Total 13 Months**	**$ -**	Sum Lines 1 thru 13	**$ -**	Sum Lines 1 thru 13	15
16						16
17						17
18	**13-Month Average Balance**	**$ -**	Average of Lines 1 thru 13	**$ -**	Average of Lines 1 thru 13	18
19						19

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Plant Balance	Reference	Line No.
1	Dec-24	$ -	Form 1; Page 204-207; Footnote Data (a); BOY	1
2				2
3	Dec-25	-	Form 1; Page 204-207; Footnote Data (a); EOY	3
4				4
5				5
6	**Beginning and End Period Average**	**$ -**	Average of Line 1 and Line 3	6
7				7

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Plant Balance		Reference	Line No.
1	Dec-24	$ -	√	Form 1; Page 204-207; Footnote Data (a); BOY	1
2					2
3	Dec-25	-		Form 1; Page 204-207; Footnote Data (a); EOY	3
4					4
5					5
6	**Beginning and End Period Average**	**$ -**		Average of Line 1 and Line 3	6
7					7

√ Includes adjustments for the following: a) AFUDC adjustments resulting from TO6 settlement, where the impacts of the RTO adder included in AFUDC was reversed; b) the capital related cost discovered during the Transmission Project Review process attributed to the Southwest Powerlink HVDC that was incorrectly capitalized versus expensed; and c) reversing the impacts of TL 698 that was placed in service earlier than should have been.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-24	Total Common Plant Per Book	$ -	Form 1; Page 356; Accts 303 to 398; BOY	1
2		Electric Split of Common Utility Plant	0.00%	Form 1; Page 356; Electric	2
3		Total Common Plant to Electric Per Book	$ -	Line 1 x Line 2	3
4					4
5	Dec-25	Total Common Plant Per Book	$ -	Form 1; Page 356; Accts 303 to 398; EOY	5
6		Electric Split of Common Utility Plant	0.00%	Form 1; Page 356; Electric	6
7		Total Common Plant to Electric Per Book	$ -	Line 5 x Line 6	7
8					8
9					9
10	**Beginning and End Period Average**		**$ -**	Average of Line 3 and Line 7	10
11					11

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AE
Accumulated Depreciation and Amortization
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	(a) 31-Dec-24	(b) 31-Dec-25	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Transmission Plant Depreciation Reserve[1, 3]				$ - √	AE-1; Line 23	1
2							2
3	Electric Misc. Intangible Plant Amortization Reserve[2, 4]		$ -	$ -	-	AE-2; Line 6	3
4							4
5	General Plant Depreciation Reserve[2, 4]		-	-	-	AE-3; Line 6	5
6							6
7	Common Plant Depreciation Reserve [2, 4]		-	-	-	AE-4; Line 10	7
8							8
9	Transmission Wages and Salaries Allocation Factor				#DIV/0!	Statement AI; Line 17	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[1]				$ -	Shall be Zero	19

√ Includes adjustments for the following: a) AFUDC adjustments resulting from TO6 settlement, where the impacts of the RTO adder included in AFUDC was reversed; b) the capital related cost discovered during the Transmission Project Review process attributed to the Southwest Powerlink HVDC that was incorrectly capitalized versus expensed; and c) reversing the impacts of TL 698 that was placed in service earlier than should have been.

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

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

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

[4] Not affected by the "Seven-Element Adjustment Factor".

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Reserves Per Book		Reference	Transmission Reserves Ratemaking[1]		Reference	Line No.
1	Dec-24	$ -	√	SDG&E Records	$ -	√	2024 Form 1; Page 200-201; Footnote Data (b)	1
2	Jan-25	-			-			2
3	Feb	-			-			3
4	Mar	-			-			4
5	Apr	-			-			5
6	May	-			-			6
7	Jun	-			-			7
8	Jul	-			-			8
9	Aug	-			-			9
10	Sep	-			-			10
11	Oct	-			-			11
12	Nov	-			-			12
13	Dec-25	-		SDG&E Records	-		2025 Form 1; Page 200-201; Footnote Data (b)	13
14								14
15	**Total 13 Months**	**$ -**		Sum Lines 1 thru 13	**$ -**		Sum Lines 1 thru 13	15
16								16
17								17
18	**13-Month Average Balance**	**$ -**		Average of Lines 1 thru 13	**$ -**	√	2025 Form 1; Page 200-201; Footnote Data (b)	18
19								19
20								20
21	Add: Citizens Weighted Average Accumulated Depreciation				$ -		AE-1A; Line 18	21
22								22
23	**Total Transmission Plant Accumulated Depreciation Average Balance**				**$ -**		Line 18 + Line 21	23

√ Includes adjustments for the following: a) AFUDC adjustments resulting from TO6 settlement, where the impacts of the RTO adder included in AFUDC was reversed; b) the capital related cost discovered during the Transmission Project Review process attributed to the Southwest Powerlink HVDC that was incorrectly capitalized versus expensed; and c) reversing the impacts of TL 698 that was placed in service earlier than should have been.

[1] This column represents the monthly ratemaking depreciation reserve balances for the base & true-up periods. These depreciation reserve balances reflect the amounts shifted between functions (Transmission to Distribution, Transmission to Generation, Distribution to Transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment Factor.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Reserves Per Book	Reference	Transmission Reserves Ratemaking[1]	Reference	Line No.
1	Dec-24	$ -	SDG&E Records	$ -	SDG&E Records	1
2	Jan-25	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-25	-	SDG&E Records	-	SDG&E Records	13
14						14
15	**Total 13 Months**	**$ -**	Sum Lines 1 thru 13	**$ -**	Sum Lines 1 thru 13	15
16						16
17						17
18	**13-Month Average Balance**	**$ -**	Average of Lines 1 thru 13	**$ -**	Average of Lines 1 thru 13	18
19						19

[1] Represents the monthly accumulated depreciation and amortization on the Citizens Lease amount for term of service.

SAN DIEGO GAS & ELECTRIC COMPANY
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED
ACCUMULATED DEPRECIATION AND AMORTIZATION
BALANCES AS OF 12/31/2024
($1,000)

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclass as Transmission	(3) Distribution Account 108 Reserves Reclass to Transmission	(4) Transmission Account 108 Reserves Reclass as Steam Prod.	(5) Transmission Account 108 Reserves Reclass as Other Prod.	(6) Transmission Account 108 Reserves Reclass as Nuclear	(7) Transmission Account 108 Reserves Reclass as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1:7	Reference	Line No.
		Production Related to Trans										
1	303.0	Intangibles	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	-	-	-	-	-	-	-	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	-	-	-	-	-	-	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	-	-	-	-	-	-	SDG&E Records	5
6												6
7	**TOTAL**	**TRANSMISSION RELATED**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	SDG&E Records	9
10	351.1	Computer Hardware	-	-	-	-	-	-	-	-	SDG&E Records	10
11	351.2	Computer Software	-	-	-	-	-	-	-	-	SDG&E Records	11
12	351.3	Communication Equipment	-	-	-	-	-	-	-	-	SDG&E Records	12
13	352.0	Structures & Improvements	-	-	-	-	-	-	-	-	SDG&E Records	13
14	353.0	Station Equipment	-	-	-	-	-	-	-	-	SDG&E Records	14
15	354.0	Towers and Fixtures	-	-	-	-	-	-	-	-	SDG&E Records	15
16	355.0	Poles and Fixtures	-	-	-	-	-	-	-	-	SDG&E Records	16
17	356.0	OH Conductors and Device	-	-	-	-	-	-	-	-	SDG&E Records	17
18	357.0	Underground Conduit	-	-	-	-	-	-	-	-	SDG&E Records	18
19	358.0	UG Conductors & Devices	-	-	-	-	-	-	-	-	SDG&E Records	19
20	359.0	Roads & Trails	-	-	-	-	-	-	-	-	SDG&E Records	20
21												21
22	**TOTAL**	**TRANSMISSION PLANT**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	Sum Lines 9 thru 20	22
23												23
24	**GRAND TOTAL RECLASS TRANS PLANT**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	Line 7 + Line 22	24

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

SAN DIEGO GAS & ELECTRIC COMPANY
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED
ACCUMULATED DEPRECIATION AND AMORTIZATION
BALANCES AS OF 12/31/2025
($1,000)

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclass as Transmission	(3) Distribution Account 108 Reserves Reclass to Transmission	(4) Transmission Account 108 Reserves Reclass as Steam Prod.	(5) Transmission Account 108 Reserves Reclass as Other Prod.	(6) Transmission Account 108 Reserves Reclass as Nuclear	(7) Transmission Account 108 Reserves Reclass as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1:7	Reference	Line No.
		Production Related to Trans										
1	303.0	Intangibles	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	-	-	-	-	-	-	-	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	-	-	-	-	-	-	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	-	-	-	-	-	-	SDG&E Records	5
6												6
7	**TOTAL**	**TRANSMISSION RELATED**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	SDG&E Records	9
10	351.1	Computer Hardware	-	-	-	-	-	-	-	-	SDG&E Records	10
11	351.2	Computer Software	-	-	-	-	-	-	-	-	SDG&E Records	11
12	351.3	Communication Equipment	-	-	-	-	-	-	-	-	SDG&E Records	12
13	352.0	Structures & Improvements	-	-	-	-	-	-	-	-	SDG&E Records	13
14	353.0	Station Equipment	-	-	-	-	-	-	-	-	SDG&E Records	14
15	354.0	Towers and Fixtures	-	-	-	-	-	-	-	-	SDG&E Records	15
16	355.0	Poles and Fixtures	-	-	-	-	-	-	-	-	SDG&E Records	16
17	356.0	OH Conductors and Device	-	-	-	-	-	-	-	-	SDG&E Records	17
18	357.0	Underground Conduit	-	-	-	-	-	-	-	-	SDG&E Records	18
19	358.0	UG Conductors & Devices	-	-	-	-	-	-	-	-	SDG&E Records	19
20	359.0	Roads & Trails	-	-	-	-	-	-	-	-	SDG&E Records	20
21												21
22	**TOTAL**	**TRANSMISSION PLANT**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	Sum Lines 9 thru 20	22
23												23
24	**GRAND TOTAL RECLASS TRANS PLANT**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	Line 7 + Line 22	24

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Reserve Balance		Reference	Line No.
1	Dec-24	$ -	∨	2024 Form 1; Page 200-201; Footnote Data (b)	1
2					2
3	Dec-25	-		2025 Form 1; Page 200-201; Footnote Data (b)	3
4					4
5					5
6	**Beginning and End Period Average**	**$ -**		Average of Line 1 and Line 3	6
7					7

∨ Includes adjustments for the following: a) AFUDC adjustments resulting from TO6 settlement, where the impacts of the RTO adder included in AFUDC was reversed; b) the capital related cost discovered during the Transmission Project Review process attributed to the Southwest Powerlink HVDC that was incorrectly capitalized versus expensed; and c) reversing the impacts of TL 698 that was placed in service earlier than should have been.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Reserve Balance		Reference	Line No.
1	Dec-24	$ -	√	2024 Form 1; Page 200-201; Footnote Data (b)	1
2					2
3	Dec-25	-	√	2025 Form 1; Page 200-201; Footnote Data (b)	3
4					4
5					5
6	**Beginning and End Period Average**	**$ -**		Average of Line 1 and Line 3	6
7					7

√ Includes adjustments for the following: a) AFUDC adjustments resulting from TO6 settlement, where the impacts of the RTO adder included in AFUDC was reversed; b) the capital related cost discovered during the Transmission Project Review process attributed to the Southwest Powerlink HVDC that was incorrectly capitalized versus expensed; and c) reversing the impacts of TL 698 that was placed in service earlier than should have been.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-24	Total Common Plant Per Book	$ -	2024 Form 1; Page 356; Accts 303 to 398	1
2		Electric Split of Common Utility Plant	0.00%	2024 Form 1; Page 356; Electric	2
3		Total Common Reserves to Electric Per Book	$ -	Line 1 x Line 2	3
4					4
5	Dec-25	Total Common Plant Per Book	$ -	2025 Form 1; Page 356; Accts 303 to 398	5
6		Electric Split of Common Utility Plant	0.00%	2025 Form 1; Page 356; Electric	6
7		Total Common Reserves to Electric Per Book	$ -	Line 5 x Line 6	7
8					8
9					9
10	**Beginning and End Period Average**		**$ -**	Average of Line 3 and Line 7	10
11					11

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AF [1]
Deferred Credits
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	(a) 31-Dec-24	(b) 31-Dec-25	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	FERC Account 190		$ -	$ -	$ -	AF-1 and AF-2; Line 5 + Line 21; Col. d	1
2							2
3	FERC Account 282		-	-	-	AF-1 and AF-2; Line 10 + Line 26; Col. d	3
4							4
5	FERC Account 283		-	-	-	AF-1 and AF-2; Line 15 + Line 31; Col. d	5
6							6
7	Total Transmission Related ADIT [2]		$ -	$ -	$ -	Sum Lines 1 thru 5	7
8							8
9	Incentive Transmission Plant ADIT		$ -	$ -	$ -	Shall be Zero	9
10							10
11	Transmission Plant Abandoned ADIT		$ -	$ -	$ -	AF-1 and AF-2; Line 34; Col. d	11
12							12
13	Incentive Transmission Plant Abandoned Project Cost ADIT		$ -	$ -	$ -	Shall be Zero	13

[1] Statement AF is utilized in the derivation of Transmission Rate Base for use in Statement AV.
[2] The allocated general and common accumulated deferred income taxes are included in the total transmission related accumulated deferred income taxes. See FERC Form 1; Page 274-275; Footnote Data (a) and (b).

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
Base Period 12 Months Ending December 31, 2024
($1,000)

Line No.	Description	(a) Remeasured Amount	(b) Excess Reserve Protected	(c) Excess Reserve Unprotected	(d) = [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190 (Non-Citizens)						1
2	Compensation Related Items	$ -	$ -	$ -	$ -	2024 Form 1; Page 234; Footnote Data (c)	2
3	Post Retirement Benefits	-	-	-	-	2024 Form 1; Page 234; Footnote Data (c)	3
4	Net Operating Loss	-	-	-	-	2024 Form 1; Page 234; Footnote Data (c)	4
5	**Total of Account 190**	**$ -**	**$ -**	**$ -**	**$ -**	Sum Lines 2 thru 4	5
6							6
7	Account 282 (Non-Citizens)						7
8	Accumulated Depreciation Timing Differences	$ -	$ -	$ -	$ -	2024 Form 1; Page 274-275; Footnote Data (a)	8
9		-	-	-	-		9
10	**Total of Account 282**	**$ -**	**$ -**	**$ -**	**$ -**	Sum Lines 8 thru 9	10
11							11
12	Account 283 (Non-Citizens)						12
13	Ad Valorem Taxes	$ -	$ -	$ -	$ -	2024 Form 1; Page 276-277; Footnote Data (a)	13
14		-	-	-	-		14
15	**Total of Account 283**	**$ -**	**$ -**	**$ -**	**$ -**	Sum Lines 13 thru 14	15
16							16
17							17
18	Account 190 (Citizens SX-PQ)						18
19	Net Operating Loss	$ -	$ -	$ -	$ -	Not Applicable to 2024 Base Period	19
20		-	-	-	-		20
21	**Total of Account 190**	**$ -**	**$ -**	**$ -**	**$ -**	Sum Lines 19 thru 20	21
22							22
23	Account 282 (Citizens SX-PQ)						23
24	Accumulated Depreciation Timing Differences	$ -	$ -	$ -	$ -	2024 Form 1; Page 274-275; Footnote Data (a)	24
25		-	-	-	-		25
26	**Total of Account 282**	**$ -**	**$ -**	**$ -**	**$ -**	Sum Lines 24 thru 25	26
27							27
28	Account 283 (Citizens SX-PQ)						28
29		$ -	$ -	$ -	$ -	Not Applicable to 2024 Base Period	29
30		-	-	-	-		30
31	**Total of Account 283**	**$ -**	**$ -**	**$ -**	**$ -**	Sum Lines 29 thru 30	31
32							32
33							33
34	Transmission Plant Abandoned ADIT	$ -	$ -	$ -	$ -	Not Applicable to 2024 Base Period	34

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
Base Period 12 Months Ending December 31, 2025
($1,000)

Line No.	Description	(a) Remeasured Amount	(b) Excess Reserve Protected	(c) Excess Reserve Unprotected	(d) = [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190 (Non-Citizens)						1
2	Compensation Related Items	$ -	$ -	$ -	$ -	2025 Form 1; Page 234; Footnote Data (d)	2
3	Post Retirement Benefits	-	-	-	-	2025 Form 1; Page 234; Footnote Data (d)	3
4	Net Operating Loss	-	-	-	-	2025 Form 1; Page 234; Footnote Data (d)	4
5	**Total of Account 190**	**$ -**	**$ -**	**$ -**	**$ -**	Sum Lines 2 thru 4	5
6							6
7	Account 282 (Non-Citizens)						7
8	Accumulated Depreciation Timing Differences	$ -	$ -	$ -	$ -	2025 Form 1; Page 274-275; Footnote Data (b)	8
9		-	-	-	-		9
10	**Total of Account 282**	**$ -**	**$ -**	**$ -**	**$ -**	Sum Lines 8 thru 9	10
11							11
12	Account 283 (Non-Citizens)						12
13	Ad Valorem Taxes	$ -	$ -	$ -	$ -	2025 Form 1; Page 276-277; Footnote Data (b)	13
14		-	-	-	-		14
15	**Total of Account 283**	**$ -**	**$ -**	**$ -**	**$ -**	Sum Lines 13 thru 14	15
16							16
17							17
18	Account 190 (Citizens SX-PQ)						18
19	Net Operating Loss	$ -	$ -	$ -	$ -	Not Applicable to 2025 Base Period	19
20		-	-	-	-		20
21	**Total of Account 190**	**$ -**	**$ -**	**$ -**	**$ -**	Sum Lines 19 thru 20	21
22							22
23	Account 282 (Citizens SX-PQ)						23
24	Accumulated Depreciation Timing Differences	$ -	$ -	$ -	$ -	2025 Form 1; Page 274-275; Footnote Data (b)	24
25		-	-	-	-		25
26	**Total of Account 282**	**$ -**	**$ -**	**$ -**	**$ -**	Sum Lines 24 thru 25	26
27							27
28	Account 283 (Citizens SX-PQ)						28
29		$ -	$ -	$ -	$ -	Not Applicable to 2025 Base Period	29
30		-	-	-	-		30
31	**Total of Account 283**	**$ -**	**$ -**	**$ -**	**$ -**	Sum Lines 29 thru 30	31
32							32
33							33
34	Transmission Plant Abandoned ADIT	$ -	$ -	$ -	$ -	Not Applicable to 2025 Base Period	34

CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Accumulated Deferred Income Tax Comparison With and Without Bonus Depreciation
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.	Description	12/31/2024 ADIT	12/31/2025 ADIT	Average	Reference	Line No.
1	Citizens With Bonus D	$ -	$ -	$ -	SDG&E Records	1
2						2
3	Citizens Without Bonus D	-	-	-	SDG&E Records	3
4						4
5	Difference With and Without Bonus Deprec. [1]	$ -	$ -	$ -	Line 1 Minus Line 3	5
6						6

[1] Page AF-3 is utilized in Section 3; Part A - Direct Assignment of ADIT to Citizens.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AG
Specified Plant Account (Other than Plant in Service) and Deferred Debits
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

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

[1] The balances for Transmission Plant Held for Future Use are derived based on a 13-month average balance.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)
AND DEFERRED DEBITS
BASE PERIOD / TRUE UP PERIOD - 12/31/2025
($1,000)

TRANSMISSION PLANT

Line No.	Month	Transmission Plant Held for Future Use	Reference	Line No.
1	Dec-24	$ -	SDG&E Records	1
2	Jan-25	-		2
3	Feb	-		3
4	Mar	-		4
5	Apr	-		5
6	May	-		6
7	Jun	-		7
8	Jul	-		8
9	Aug	-		9
10	Sep	-		10
11	Oct	-		11
12	Nov	-		12
13	Dec-25	-	SDG&E Records	13
14				14
15	**Total 13 Months**	**$ -**	Sum Lines 1 thru 13	15
16				16
17				17
18	**13-Month Average**	**$ -**		18
19				19

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)
BASE PERIOD / TRUE UP PERIOD - 12/31/2025
($1,000)

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH
Operation and Maintenance Expenses
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Derivation of Direct Maintenance Expense:				1
2	Total Direct Maintenance Cost		$ -	AH-1; Line 48	2
3					3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:				4
5	Total Non-Direct Transmission O&M Expense		$ -	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:		$ -	Negative of AH-2; Line 37; Col. b	6
7	Transmission O&M Expense Adjustment - Plant Transfers between G, T and D.		#DIV/0!	Negative of AH-2; Line 62; Col. c	7
8	Total Non-Direct Adjusted Transmission O&M Expenses		#DIV/0!	Sum Lines 5 thru 7	8
9					9
10	Derivation of Non-Direct Administrative and General Expense:				10
11	Total Non-Direct Administrative & General Expense		$ -	AH-3; Line 20; Col. a	11
12	Adjustments to Per Book A&G Expense:		-	Negative of AH-3; Line 20; Col. B + AH-3; Line 35; Col. A	12
13	CPUC Intervenor Funding Expense - Transmission		-	Negative of AH-3; Line 35; Col. a	13
14	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		$ -	Sum Lines 11 thru 13	14
15	Less: Property Insurance (Due to different allocation factor)		-	Negative of AH-3; Line 5; Col. c	15
16	Less: Injuries and Damages (Due to different allocation factor)		-	#REF!	16
17	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		$ -	Line 14 + Line 15 + Line 16	17
18	Transmission Wages and Salaries Allocation Factor		#DIV/0!	Statement AI; Line 17	18
19	Transmission Related Non-Direct Administrative & General Expenses		#DIV/0!	Line 17 x Line 18	19
20	Property Insurance Allocated to Transmission, General, and Common Plant		#DIV/0!	Negative of Line 15 x Line 41	20
21	Injuries & Damages - Cost Recovery		#DIV/0!	Negative of Line 16 x Line 43	21
22	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		#DIV/0!	Line 19 + Line 20 + Line 21	22
23					23
24	Derivation of Transmission Plant Property Insurance Allocation Factor:				24
25	Transmission Plant & Incentive Transmission Plant		$ -	Statement AD; Line 25	25
26	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	26
27	Transmission Related General Plant		#DIV/0!	Statement AD; Line 29	27
28	Transmission Related Common Plant		#DIV/0!	Statement AD; Line 31	28
29	Total Transmission Related Investment in Plant		#DIV/0!	Sum Lines 25 thru 28	29
30					30
31	Total Transmission Plant & Incentive Transmission Plant		$ -	Line 25 Above	31
32	Total Steam Production Plant		-	Statement AD; Line 1	32
33	Total Nuclear Production Plant		-	Shall be Zero	33
34	Total Other Production Plant		-	Statement AD; Line 7	34
35	Total Distribution Plant		-	Statement AD; Line 9	35
36	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	36
37	Total General Plant		-	Statement AD; Line 17	37
38	Total Common Plant		-	Statement AD; Line 19	38
39	Total Plant in Service Excluding SONGS		$ -	Sum Lines 31 thru 38	39
40					40
41	Transmission Property Insurance and Tax Allocation Factor[1]		#DIV/0!	Line 29 / Line 39	41
42					42
43	Transmission Wages and Plant Blended Allocation Factor		#DIV/0!	((Line 18 x 0.8) + (Stmt AD; Line 35 x 0.2))	43

[1] Used to allocate property insurance in conformance with the TO6 Formula Rate Mechanism.

SAN DIEGO GAS & ELECTRIC COMPANY
2025 Citizens Direct Maintenance
12 Months Ending December 31, 2025
($1,000)

Line No.	Natural Account	Description	Amounts	Line No.
1	6110020	SALARIES-MANAGEMENT STRAIGHT-TIME	$ -	1
2	6110030	SALARIES-MANAGEMENT TIME AND ONE HALF	-	2
3	6110080	SALARIES-CLERICAL AND TECHNICAL STRAIGH	-	3
4	6110090	SALARIES-CLERICAL AND TECHNICAL TIME AN	-	4
5	6110100	SALARIES-CLERICAL AND TECHNICAL DOUBLE	-	5
6	6110110	SALARIES-UNION STRAIGHT-TIME	-	6
7	6110120	SALARIES-UNION TIME AND ONE HALF	-	7
8	6110130	SALARIES-UNION DOUBLE TIME	-	8
9	6110335	SALARIES-DELAYED LUNCH PREMIUM	-	9
10	6130020	EMP TRAVEL-HOTEL/LODG (ROOM AND TAX ONLY	-	10
11	6220007	SRV-CONTRACTORS-TIME & EQUIPMENT	-	11
12	6220100	SRV-TREE TRIMMING	-	12
13	6220600	SRV-CONSULTING-OTHER	-	13
14	6220850	SRV-VEHICLE & EQUIP RENTAL W/OPERATOR	-	14
15	6221000	SRV-CONSTRUCTION-ELECTRIC	-	15
16	6231042	HELICOPTER UTILIZATION	-	16
17	6261050	VEHICLE UTILIZATION-LABOR	-	17
18	6262050	VEHICLE UTILIZATION-NONLABOR	-	18
19	6340000	Cash Discounts on Purchases	-	19
20	9121100	Vacation & Sick (Costing sheet)	-	20
21	9121200	ICP (Costing Sheet)	-	21
22	9121400	Public Liab.& Property Damage-Lab(CS)	-	22
23	9121500	Worker's Comp -Labor (Costing sheet)	-	23
24	9121600	Pension & Benefits - Labor	-	24
25	9122300	Payroll Taxes (Costing sheet)	-	25
26	9122400	Public Liab.& Property Damage-NonLab(CS)	-	26
27	9122500	Worker's Comp -Non Labor (Costing sheet)	-	27
28	9122600	Pension & Benefit - NonLabor	-	28
29	9122900	PENSION & BENEFIT - REFUNDABLE - NL	-	29
30	9123100	VACATION & SICK (CL)	-	30
31	9123200	ICP (CL)	-	31
32	9123400	PUBLIAB PROPDAM L(CL)	-	32
33	9123500	WK COMP-LABOR (CL)	-	33
34	9123600	PENSION & BENEFIT-NONREF-LBR (CL)	-	34
35	9124300	PAYROLL TAXES (CL)	-	35
36	9124400	PUBLIAB PROPDAM NL(CL)	-	36
37	9124500	WK COMP-NONLABOR (CL)	-	37
38	9124600	PENSION & BENEFIT-NONREF-NL (CL)	-	38
39	9124900	PENSION & BENEFIT-REF-NL (CL)	-	39
40	9131150	Purchasing Labor (Costing sheet)	-	40
41	9131700	Shop Order Labor (Costing sheet)	-	41
42	9131850	Small Tools Labor (Costing sheet)	-	42
43	9131860	Union Contract Labor (CS)	-	43
44	9132150	Purchasing NonLabor (Costing sheet)	-	44
45	9132700	Shop Order NonLabor (Costing sheet)	-	45
46	9132850	Small Tools NonLabor (Costing sheet)	-	46
47				47
48	**Total Direct Maintenance Cost** [1, 2]		**$ -**	48
49				49

[1] Reflects direct maintenance expenses incurred on the 11.5-mile SX-PQ Underground Line Segment, which are tracked via a specific work order.

[2] Direct Maintenance expenses are utilized and allocated in Section 1 of this Filing.

SAN DIEGO GAS & ELECTRIC COMPANY
Electric Transmission O&M Expenses
12 Months Ending December 31, 2025
($1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		Electric Transmission Operation					
1	560	Operation Supervision and Engineering	$ -	$ -	$ -	Form 1; Page 320-323; Line 83	1
2	561.1	Load Dispatch - Reliability	-	-	-	Form 1; Page 320-323; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	-	-	-	Form 1; Page 320-323; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	-	-	-	Form 1; Page 320-323; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	-	-	-	Form 1; Page 320-323; Line 88	5
6	561.5	Reliability, Planning and Standards Development	-	-	-	Form 1; Page 320-323; Line 89	6
7	561.6	Transmission Service Studies	-	-	-	Form 1; Page 320-323; Line 90	7
8	561.7	Generation Interconnection Studies	-	-	-	Form 1; Page 320-323; Line 91	8
9	561.8	Reliability, Planning and Standards Development Services	-	-	-	Form 1; Page 320-323; Line 92	9
10	562	Station Expenses [1]	-	-	-	Form 1; Page 320-323; Line 93	10
11	563	Overhead Line Expenses [1]	-	-	-	Form 1; Page 320-323; Line 94	11
12	564	Underground Line Expenses	-	-	-	Form 1; Page 320-323; Line 95	12
13	565	Transmission of Electricity by Others	-	-	-	Form 1; Page 320-323; Line 96	13
14	566	Misc. Transmission Expenses	-	-	-	Form 1; Page 320-323; Line 97	14
15	567	Rents	-	-	-	Form 1; Page 320-323; Line 98	15
16							16
17		*Total Electric Transmission Operation*	$ -	$ -	$ -	Sum Lines 1 thru 15	17
18							18
19		***Electric Transmission Maintenance***					19
20	568	Maintenance Supervision and Engineering	$ -	$ -	$ -	Form 1; Page 320-323; Line 101	20
21	569	Maintenance of Structures	-	-	-	Form 1; Page 320-323; Line 102	21
22	569.1	Maintenance of Computer Hardware	-	-	-	Form 1; Page 320-323; Line 103	22
23	569.2	Maintenance of Computer Software	-	-	-	Form 1; Page 320-323; Line 104	23
24	569.3	Maintenance of Communication Equipment	-	-	-	Form 1; Page 320-323; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	-	-	-	Form 1; Page 320-323; Line 106	25
26	570	Maintenance of Station Equipment [1]	-	-	-	Form 1; Page 320-323; Line 107	26
27	571	Maintenance of Overhead Lines [1, 4]	-	-	-	Form 1; Page 320-323; Line 108	27
28	572	Maintenance of Underground Lines [2]	-	-	-	Form 1; Page 320-323; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	-	-	-	Form 1; Page 320-323; Line 110	29
30							30
31		*Total Electric Transmission Maintenance*	$ -	$ -	$ -	Sum Lines 20 thru 29	31
32							32
33		**Total Electric Transmission O&M Expenses**	**$ -**	**$ -**	**$ -**	Line 17 + Line 31	33
34							34
35	413	Transmission O&M Expenses Charged to Citizens [3]	-	-	-		35
36							36
37		**Total Adjusted Electric Transmission O&M Expenses**	**$ -**	**$ -**	**$ -**	Line 33 + Line 35	37
38							38
39							39
40		**Excluded Expenses (recovery method in parentheses)**					40
41	560	SDG&E Executive Compensation [5]		$ -			41
42		SDG&E Non-Executive ICP Financial Metrics and LTIP [5]		-			42
43		Sempra Executive Compensation [5]		-			43
44		Sempra Non-Executive ICP Financial Metrics and LTIP [5]		-			44
45	561.4	Scheduling, System Control and Dispatch Services (ERRA)		-			45
46	561.8	Reliability, Planning and Standards Development Services (ERRA)		-			46
47	562	Station Expenses [1]		-			47
48	563	Overhead Line Expenses [1]		-			48
49	565	Transmission of Electricity by Others (ERRA)		-			49
50	566	Misc. Transmission Expenses:					50
51		Century Energy Systems Balancing Account (CES-21BA)	$ -				51
52		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	-				52
53		ISO Grid Management Costs (ERRA)	-				53
54		Reliability Services (RS rates)	-				54
55		Other (TRBAA, TACBAA)	-	$ -			55
56	570	Maintenance of Station Equipment [1]		-			56
57	571	Maintenance of Overhead Lines [1]		-			57
58	572	Maintenance of Underground Lines [2]		-			58
59							59
60		**Total Excluded Expenses**		**$ -**			60
61							61
62							62
63		Transmission O&M Allocation Factor			#DIV/0!	From Statement AD-6; Line 28	63
64		Adjusted O&M Expense			#DIV/0!	Line 37 x Line 63	64
65		Transmission O&M Expense Adjustment - Plant Transfers between G, T and D.			#DIV/0!	Line 37 minus Line 64	65
66							66
67							67
68	[1]	Citizens O&M should not include substation, underground, and overhead line maintenance per the Appendix XII Tariff (See Section I.C - number 31).					68
69		As a result, such items are excluded in Column b.					69
70	[2]	Account 572 for Underground Line Maintenance is excluded because Citizens is charged via a Direct Maintenance order, which is reflected on AH-1.					70
71	[3]	This amount represents the Direct Maintenance and Non-Direct O&M expenses billed to Citizens in 2025, which is added back to derive Total Adjusted Electric					71
72		Transmission O&M Expenses in SAP Account 7000721, which was created to track Citizens SX-PQ O&M Expense.					72
73	[4]	Account 571 in the TO6 Cycle 3 Annual Informational Filing reports an exclusion for Tree Trimming error correction, but it is not identified in this instant Citizens Appendix XII filing because the entire Account 571 for Overhead Line Maintenance is excluded.					73
74	[5]	For simplicity purposes, total exclusion will be made to O&M.					74
75							75

SAN DIEGO GAS & ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2025
($1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		Administrative & General					
1	920	A&G Salaries	$ -	$ -	$ -	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	-	-	-	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	-		-	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	-	-	-	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	-		-	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	-	-	-	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits	-	-	-	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	-	-	-	Form 1; Page 320-323; Line 188	8
9	928	Regulatory Commission Expenses	-	-	-	Form 1; Page 320-323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	-	-	-	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	-	-	-	Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses	-	-	-	Form 1; Page 320-323; Line 192	12
13	931	Rents	-	-	-	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	-	-	-	Form 1; Page 320-323; Line 196	14
15							15
16		**Total Administrative & General Expenses**	**$ -**	**$ -**	**$ -**	Sum Lines 1 thru 14	16
17							17
18	413	Transmission Related A&G Expenses Charged to Citizens [1]	-	-	-		18
19							19
20		**Total Adjusted Administrative & General Expenses**	**$ -**	**$ -**	**$ -**	Line 16 + Line 18	20
21							21
22							22
23		**Excluded Expenses:**					23
24	920	Energy Efficiency		-			24
25	921	Energy Efficiency		-			25
26	923	Energy Efficiency		-			26
27	925	Energy Efficiency	-				27
28		Electric Power Research Institute (EPRI) Dues	-	-			28
29	926	Energy Efficiency		-			29
30	927	Franchise Requirements		-			30
31	928	CPUC reimbursement fees	-				31
32		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	-				32
33		Energy Efficiency	-				33
34		Gas-Only Expenses	-				34
35		CPUC Intervenor Funding Expense - Transmission	-				35
36		CPUC Intervenor Funding Expense - Distribution	-	-			36
37	929	Duplicate Charges		-			37
38	930.1	General Advertising Expenses		-			38
39	930.2	Abandoned Projects	-				39
40		Energy Efficiency	-				40
41		Credit Facility Fees	-	-			41
42	931	Energy Efficiency		-			42
43	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account	-				43
44		Gas-Only Expenses	-	-			44
45							45
46		**Total Excluded Expenses**		**$ -**			46
47							47
48							48
49	[1]	This amount represents the Non-Direct A&G expenses billed to Citizens in 2025, which is added back to derive Total Adjusted A&G Expenses in SAP					49
50		Account 7000722, which was created to track Citizens SX-PQ A&G Expense.					50
51							51

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AI
Wages and Salaries
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	354-355; 20; b	$ -		1
2					2
3	Transmission Wages & Salaries [1]		#DIV/0!	From Line 22 Below	3
4					4
5	Transmission Wages & Salaries [2]		#DIV/0!	From Line 27 Below	5
6					6
7	Distribution Wages & Salaries	354-355; 23; b	#DIV/0!	From Line 33 Below	7
8					8
9	Customer Accounts Wages & Salaries	354-355; 24; b	-		9
10					10
11	Customer Services and Informational Wages & Salaries	354-355; 25; b	-		11
12					12
13	Sales Wages & Salaries	354-355; 26; b	-		13
14					14
15	Total Operating & Maintenance Wages & Salaries Excl. A&G		#DIV/0!	Sum Lines 1 thru 13	15
16					16
17	Transmission Wages and Salaries Allocation Factor		#DIV/0!	Line 3 / Line 15	17
18					18
19					19
20	Transmission Wages & Salaries [1]		$ -	AI-1; Line 51	20
21	Transmission O&M Allocation Factor		#DIV/0!	AD-6; Line 28	21
22	Adjusted Transmission Wages & Salaries		#DIV/0!	Line 20 x Line 21	22
23	Transmission Wages & Salaries Adjustment		#DIV/0!	Line 20 Minus Line 22	23
24					24
25	Transmission Wages & Salaries [2]		$ -	AI-1; Line 49	25
26	Transmission O&M Allocation Factor		#DIV/0!	AD-6; Line 28	26
27	Adjusted Transmission Wages & Salaries		#DIV/0!	Line 25 x Line 26	27
28	Transmission Wages & Salaries Adjustment		#DIV/0!	Line 25 Minus Line 27	28
29					29
30	Distribution Wages & Salaries Per Book		$ -	SDG&E Records	30
31	Transmission Wages & Salaries Adjustment		#DIV/0!	Line 23 Above	31
32	Transmission Wages & Salaries Adjustment		#DIV/0!	Line 28 Above	32
33	Adjusted Distribution Wages & Salaries		#DIV/0!	Sum Lines 30 through 32	33

[1] Excludes FERC Accounts 562, 563, 570, 571, and 572 associated with substation, underground, and overhead wages & salaries not applicable to Citizens.

[2] Reflects FERC Accounts 562, 563, 570, 571, and 572 associated with substation, underground, and overhead wages & salaries not applicable to Citizens.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AI - Workpapers
Transmission Wages & Salaries
12 Months Ending December 31, 2025
($1,000)

Line No.	FERC Account	Description	Amounts [1]	Exclusions [2]	Line No.
1	560000E	OPERATION SUPERVISION & ENGINEERING	$ -		1
2	560100E	OPERATION SUPERVISION	-		2
3	560170E	OPERATION EXECUTIVE COMPENSATION	-		3
4	560200E	OPERATION ENGINEERING	-		4
5	561100E	LOAD DISPATCHING - RELIABILITY	-		5
6	561200E	LOAD DISPATCHING - MONITOR & OPERATE SYSTEM	-		6
7	561300E	LOAD DISPATCHING-TRANSMISSION SERVICE & SCHEDULING	-		7
8	561400E	SCHEDULING SYSTEM CONTROL & DISPATCH SERVICES	-		8
9	561500E	RELIABILITY, PLANNING & STANDARDS DEVELOPMENT	-		9
10	561600E	TRANSMISSION SERVICE STUDIES	-		10
11	561700E	GENERATION INTERCONNECTION STUDIES	-		11
12	561800E	RELIABILITY, PLANNING & STANDARDS DEVELOPMENT SERVICES	-		12
13	562000E	STATION EXPENSES	-	$ -	13
14	562100E	STATION OPERATION EXPENSE	-	-	14
15	563000E	OVERHEAD LINE EXPENSES	-	-	15
16	563100E	OPERATION OVERHEAD LINES	-	-	16
17	563200E	ENCROACHMENTS OVERHEAD R/W	-	-	17
18	564000E	UNDERGROUND LINE EXPENSES	-		18
19	566000E	MISCELLANEOUS TRANSMISSION EXPENSES	-		19
20	566ABPE	MISCELLANEOUS TRANSMISSION ABANDONED PROJECTS	-		20
21	567000E	RENTS	-		21
22	568100E	MAINTENANCE SUPERVISION	-		22
23	568200E	MAINTENANCE ENGINEERING	-		23
24	569000E	MAINTENANCE OF STRUCTURES	-		24
25	569100E	MAINTENANCE OF COMPUTER HARDWARE	-		25
26	569200E	MAINTENANCE OF COMPUTER SOFTWARE	-		26
27	569300E	MAINTENANCE OF COMPUTER EQUIPMENT	-		27
28	569400E	MAINTENANCE OF MISC REGIONAL TRANSMISSION PLANT	-		28
29	570000E	MAINTENANCE OF STATION EQUIPMENT	-	-	29
30	570100E	MAINTENANCE OF STATION EQUIPMENT GENERAL	-	-	30
31	570121E	RTU SUPERVISORY EQUIPMENT	-		31
32	570122E	TELEMETER SYSTEM MAINTENANCE	-		32
33	570200E	MAINTENANCE STATION EQUIPMENT CLEAN TREAT	-	-	33
34	570600E	MAINTENANCE STATION EQUIPMENT	-	-	34
35	570700E	SAN ONOFRE SUBSTATION	-	-	35
36	571000E	MAINTENANCE OF OVERHEAD LINES	-	-	36
37	571100E	MAINTENANCE OF OVERHEAD LINES GENERAL	-	-	37
38	571120E	TRAINING IN HOTSTICK MAINTENANCE	-	-	38
39	571200E	MAINTENANCE OF OVERHEAD LINES - TREE TRIMMING	-	-	39
40	571310E	MAINTENANCE OF OVERHEAD INSULATOR WASHING	-	-	40
41	571700E	ACCESS & PATROL ROAD MAINTENANCE	-	-	41
42	571800E	CONSTRUCTION RELATED EXPENSES	-	-	42
43	571930E	OH PREV MAINT - INSPECTIONS	-	-	43
44	571960E	OH PREV MAINT - FOLLOW-UP	-	-	44
45	572000E	MAINTENANCE OF UNDERGROUND LINES	-	-	45
46	573000E	MAINTENANCE OF MISCELLANEOUS TRANSMISSION	-		46
47		reconciling adjustment	-		47
48					48
49	**Total Transmission Wages & Salaries**		**$ -**	**$ -**	49
50					50
51	**Total Adjusted Citizens Transmission Wages & Salaries**			**$ -**	51
52					52

[1] Ties to FERC Form 1; Page 354; Line 21; Col. b.

[2] Citizens should exclude expenses associated with substation, overhead, and underground maintenance.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AJ
Depreciation and Amortization Expense
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Plant Depreciation Expense		$ -	Shall be Zero	1
2					2
3	Electric Miscellaneous Intangible Plant Amortization Expense	336-337; 1; f	-	Shall be Zero	3
4					4
5	General Plant Depreciation Expense	336-337; 10; f	-	AJ-1; Line 1	5
6					6
7	Common Plant Depreciation Expense	336-337; 11; f	-	AJ-2; Line 3	7
8					8
9	Transmission Wages and Salaries Allocation Factor		#DIV/0!	Statement AI; Line 17	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		$ -	Shall be Zero	19
20					20
21	Incentive Transmission Plant Abandoned Project Cost Amortization Expense[1]		$ -	Not Applicable to 2025 Base Period	21
22					22
23	Transmission Plant Abandoned Project Cost Amortization Expense		$ -	Shall be Zero	23

[1] Net of Incentive Transmission Plant Depreciation Expense.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

GENERAL PLANT

Line No.	Month	FERC General Plant Expense	Reference	Line No.
1	Dec-25	$ -	Form 1; Page 336-337; Line 10; Col. f	1
2				2

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-25	Total Common Plant Per Book	$ -	2025 Form 1; Page 356; Accts 303 to 398	1
2		Electric Split of Common Utility Plant	0.00%	2025 Form 1; Page 356; Electric	2
3		Total Common Expense to Electric Per Book	**$ -**	(Line 1 x Line 2); Form 1; Page 336-337; Line 11; Col. f	3
4					4

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AK
Taxes Other Than Income Taxes
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Total Property Taxes [1]	262-263; 12; l	$ -		1
2					2
3	Add: Citizens Allocated Portion of Property Taxes	262-263; Footnote Data (e)	-		3
4					4
5	Total Property Taxes Expense		$ -	Line 1 + Line 3	5
6					6
7	Transmission Property Insurance and Tax Allocation Factor		#DIV/0!	Statement AH; Line 41	7
8					8
9	Transmission Related Property Taxes Expense		#DIV/0!	Line 5 x Line 7	9
10					10
11					11
12	Total Payroll Taxes Expense [4]	262-263; 2,3,4,8; l	$ -		12
13					13
14	Add: Citizens Allocated Portion of Payroll Taxes	262-263; Footnote Data (d)	-		14
15					15
16	Total Payroll Taxes Expense Incl. Citizens		$ -	Line 12 + Line 14	16
17					17
18	Transmission Wages and Salaries Allocation Factor		#DIV/0!	Statement AI; Line 17	18
19					19
20	Transmission Related Payroll Taxes Expense		#DIV/0!	Line 16 x Line 18	20

[1] Property tax expense excludes Citizens property taxes as shown in FERC Form 1; Page 262-263; Footnote Data (c).
[2] Business license taxes are no longer recorded in Total Property Taxes and are separately shown in FERC Form 1; Page 262-263; Line 14; Col. l.
[3] As of July 1, 2018, SDG&E is no longer assessed property taxes on SONGS.
[4] Payroll tax expense excludes Citizens payroll taxes as shown in FERC Form 1; Page 262-263; Footnote Data (b).

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL
Working Capital
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies[1]	227; Footnote Data (a)		$ -	AL-1; Line 18	1
2						2
3	Transmission M&S Allocation Factor			#DIV/0!	AL-1.1; Line 13	3
4						4
5	Transmission Related Materials and Supplies			#DIV/0!	Line 1 x Line 3	5
6						6
7	B. Prepayments [1]	110-111; Footnote Data (c)		$ -	AL-2; Line 18	7
8						8
9	Transmission Wages and Salaries Allocation Factor			#DIV/0!	Statement AI; Line 17	9
10						10
11	Transmission Related Prepayments			#DIV/0!	Line 7 x Line 9	11
12						12
13	C. Derivation of Transmission Related Cash Working Capital - Retail:					13
14	Transmission O&M Expense		#DIV/0!		Statement AH; Line 8	14
15	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		#DIV/0!		Statement AH; Line 22	15
16	CPUC Intervenor Funding Expense - Transmission		-		Negative of Statement AH; Line 13	16
17	Total		#DIV/0!		Sum Lines 14 thru 16	17
18						18
19	Transmission Related Cash Working Capital Allocation Ratio		0.00%		Shall be zero percent per the Settlement Agreement	19
20						20
21	Transmission Related Cash Working Capital - Retail Customers		#DIV/0!		Line 17 x Line 19	21

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

ACCOUNT 154 PLANT MATERIALS AND OPERATING SUPPLIES
ELECTRIC ALLOWABLE PER FERC FORMULA

Line No.	Month	Total Electric Plant Materials & Supplies	Reference	Line No.
1	Dec-24	$ -	SDG&E Records	1
2	Jan-25	-		2
3	Feb	-		3
4	Mar	-		4
5	Apr	-		5
6	May	-		6
7	Jun	-		7
8	Jul	-		8
9	Aug	-		9
10	Sep	-		10
11	Oct	-		11
12	Nov	-		12
13	Dec-25	-	SDG&E Records	13
14				14
15	**Total 13 Months**	**$ -**	Sum Lines 1 thru 13	15
16				16
17				17
18	**13-Month Average Balance**	**$ -**	Form 1; Page 227; Footnote Data (a)	18
19				19

San Diego Gas & Electric Company
Statement AL - Working Capital
Derivation of Transmission M&S 3-Year Rolling Average Ratio

Line No.	Description	(a) 2023	(b) 2024	(c) 2025	Line No.
1	Total Electric Materials Expensed	$ -	$ -	$ -	1
2	Total Electric Materials Capitalized	$ -	$ -	$ -	2
3	Total Electric Materials	$ -	$ -	$ -	3
4					4
5					5
6		**2023**	**2024**	**2025**	6
7	Total Elec. Transmission Materials Expensed	$ -	$ -	$ -	7
8	Total Elec. Transmission Materials Capitalized	$ -	$ -	$ -	8
9	Total Elec. Transmission Materials	$ -	$ -	$ -	9
10					10
11	Transmission Percent of Materials Used	#DIV/0!	#DIV/0!	#DIV/0!	11
12					12
13	Transmission M&S Rolling 3-Year Average Ratio			#DIV/0!	13

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
BASE PERIOD / TRUE UP PERIOD - 12/31/2025 PER BOOK
($1,000)

ACCOUNT 165 PREPAYMENTS - ELECTRIC

Line No.	Month	Total Electric Plant Prepayments	Reference	Line No.
1	Dec-24	$ -	SDG&E Records	1
2	Jan-25	-		2
3	Feb	-		3
4	Mar	-		4
5	Apr	-		5
6	May	-		6
7	Jun	-		7
8	Jul	-		8
9	Aug	-		9
10	Sep	-		10
11	Oct	-		11
12	Nov	-		12
13	Dec-25	-	SDG&E Records	13
14				14
15	**Total 13 Months**	**$ -**	Sum Lines 1 thru 13	15
16				16
17				17
18	**13-Month Average**	**$ -**	Form 1; Page 110-111; Footnote Data (c)	18
19				19

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AR
Federal Tax Adjustments
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits	266-267; Footnote Data (a)	$ -		1
2					2
3	Transmission Related Amortization of Excess Deferred Tax Liabilities				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 Deferred Tax Liabilities		$ -	Sum Lines 4 thru 6	7
8					8
9	Other Federal Tax Adjustments		-	Not Applicable to 2025 Base Period	9
10					10
11	Total Federal Tax Adjustments [1]		$ -	Sum Lines 1, 7, 9	11

[1] Information on Statement AR is used in Statement AV2, Line 7 to calculate the Cost of Capital Rate.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AR
AMORTIZATION OF TRANSMISSION RELATED EXCESS DEFERRED TAX LIABILITIES[1]
Base Period 12 Months Ending December 31, 2025
($1,000)

Line No.	Description	(a) Excess Reserve Protected	(b) Excess Reserve Unprotected	(c) = [(a) + (b)] Total	Reference	Line No.
1	Account 190					1
2	Compensation Related Items	$ -	$ -	$ -		2
3	Post Retirement Benefits	-	-	-		3
4	Net Operating Loss	-	-	-		4
5		-	-	-		5
6		-	-	-		6
7	**Total of Account 190**	**$ -**	**$ -**	**$ -**	Sum Lines 2 thru 6	7
8						8
9	Account 282					9
10	Accumulated Depreciation Timing Differences	$ -	$ -	$ -		10
11		-	-	-		11
12		-	-	-		12
13		-	-	-		13
14	**Total of Account 282**	**$ -**	**$ -**	**$ -**	Sum Lines 10 thru 13	14
15						15
16	Account 283					16
17	Ad Valorem Taxes	$ -	$ -	$ -		17
18		-	-	-		18
19		-	-	-		19
20		-	-	-		20
21		-	-	-		21
22	**Total of Account 283**	**$ -**	**$ -**	**$ -**	Sum Lines 17 thru 21	22

[1] This workpaper does not include the amortization of excess ADIT associated with SX-PQ because the original ADIT balance was measured at the 21% tax rate and thus there is no excess ADIT.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AT
State and Local Tax Adjustments
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AT
AMORTIZATION OF TRANSMISSION RELATED (EXCESS)/DEFICIENT DEFERRED TAXES
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2025
($1,000)

Line No.	Description	(a) Deficient Reserve [1] Account 182.3	(b) (Excess) Reserve [1] Account 254	(c) = [(a) + (b)] Total	Reference	Line No.
1	Account 190					1
2	Non-Property Related	$ -	$ -	$ -	Not Applicable to 2025 Base Period	2
3	Property Related	-	-	-	Not Applicable to 2025 Base Period	3
4		-	-	-		4
5		-	-	-		5
6		-	-	-		6
7	**Total of Account 190**	**$ -**	**$ -**	**$ -**	Sum Lines 2 thru 6	7
8						8
9	Account 282					9
10	Property Related	$ -	$ -	$ -	Not Applicable to 2025 Base Period	10
11		-	-	-		11
12		-	-	-		12
13		-	-	-		13
14	**Total of Account 282**	**$ -**	**$ -**	**$ -**	Sum Lines 10 thru 13	14
15						15
16	Account 283					16
17	Non-Property Related	$ -	$ -	$ -	Not Applicable to 2025 Base Period	17
18		-	-	-		18
19		-	-	-		19
20		-	-	-		20
21		-	-	-		21
22	**Total of Account 283**	**$ -**	**$ -**	**$ -**	Sum Lines 17 thru 21	22
23						23
24	**Total State Amortization**	**$ -**	**$ -**	**$ -**	Line 7 + Line 14 + Line 22	24

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

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Long-Term Debt Component - Denominator:						1
2	Bonds (Acct 221)			112-113; 18; c	$ -		2
3	Less: Reacquired Bonds (Acct 222)			112-113; 19; c	-		3
4	Other Long-Term Debt (Acct 224)			112-113; 21; c	-		4
5	Gross Long Term Debt				$ -	Sum Lines 2 thru 4	5
6	Unamortized Premium on Long-Term Debt (Acct 225)			112-113; 22; c	-		6
7	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)			112-113; 23; c	-		7
8	Net Long Term Debt				$ -	Sum Lines 5 thru 7	8
9							9
10	Long-Term Debt Component - Numerator:						10
11	Interest on Long-Term Debt (Acct 427)			114-117; 62; c	$ -		11
12	Amort. of Debt Disc. and Expense (Acct 428)			114-117; 63; c	-		12
13	Amortization of Loss on Reacquired Debt (Acct 428.1)			114-117; 64; c	-		13
14	Less: Amort. of Premium on Debt-Credit (Acct 429)			114-117; 65; c	-		14
15	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)			114-117; 66; c	-		15
16	i = LTD interest				$ -	Sum Lines 11 thru 15	16
17							17
18	Cost of Long-Term Debt:				#DIV/0!	Line 16/ Line 8	18
19							19
20							20
21	Return on Common Equity:				0.00%	Per TO6 Settlement Agreement	21
22		(a)	(b)		(c) = (a) x (b)		22
23		Cap. Struct.	Cost of		Weighted		23
24	Weighted Cost of Capital:	Ratio [1]	Capital		Cost of Capital		24
25							25
26	Gross Long-Term Debt	0.00%	#DIV/0!		#DIV/0!	Col. b = Line 18 Above	26
27	Common Equity	0.00%	0.00%		0.00%	Col. b = Line 21 Above	27
28	Total Capital	0.00%			#DIV/0!	Sum Lines 26 thru 27	28
29							29
30	Cost of Equity Component:				0.00%	Line 27; Col. c	30
31							31
32							32
33	CAISO Participation ROE Adder[2]:				0.00%	Per TO6 Settlement Agreement	33
34		(a)	(b)		(c) = (a) x (b)		34
35		Cap. Struct.	Cost of		Weighted		35
36	Incentive Weighted Cost of Capital:	Ratio [1]	Capital		Cost of Capital		36
37							37
38	Gross Long-Term Debt	0.00%	0.00%		0.00%	Shall be Zero for ROE Adder	38
39	Common Equity	0.00%	0.00%		0.00%	Col b = Line 33 Above	39
40	Total Capital	0.00%			0.00%	Sum Lines 38 thru 39	40
41							41
42	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.00%	Line 39; Col. c	42

[1] Hypothetical Capital Structure reached in the TO6 Settlement: Common Equity Ratio = 54%; Long-Term Debt = 46%.

[2] CAISO Participation ROE Adder will not be changed unless FERC or a court of competent jurisdiction issues an order authorizing SDG&E to include the 50 basis point CAISO participation adder in the TO6 Formula Rate.

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate $_{(COCR)}$ Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Return on Equity Component	0.00%	AV1; Line 30	6
7	B = Transmission Total Federal Tax Adjustments	$ -	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense [1]	$ -	AV-2A; Line 16	8
9	D = Transmission Rate Base	#DIV/0!	AV-4; Page 1; Line 28	9
10	FT = Federal Income Tax Rate for Rate Effective Period	0%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	#DIV/0!	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Return on Equity Component	0.00%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Negative of Statement AT; Line 9	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 8 Above	20
21	D = Transmission Rate Base	#DIV/0!	Line 9 Above	21
22	FT = Federal Income Tax Expense	#DIV/0!	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	0	State Income Tax Rate	23
24				24
25	State Income Tax = $\frac{(((A) + (C/D) + \text{Federal Income Tax})*(ST)) - (B/D)}{(1 - ST)}$	#DIV/0!	State Income Tax Expense	25
26				26
27				27
28	C. Total Federal & State Income Tax Rate:	#DIV/0!	Line 12 + Line 25	28
29				29
30	Federal Income Tax Expense	#DIV/0!	Line 9 x Line 12	30
31	State Income Tax Expense	#DIV/0!	Line 9 x Line 25	31
32	Total Federal & State Income Tax Expense	#DIV/0!	Line 30 + Line 31	32
33				33
34	D. Total Weighted Cost of Capital:	#DIV/0!	AV1; Line 28	34
35				35
36	Return on Rate Base	#DIV/0!	Line 9 x Line 34	36
37				37
38	E. Cost of Capital Rate $_{(COCR)}$:	#DIV/0!	Line 28 + Line 34	38

[1] Citizens portion of Equity AFUDC totaling $56K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate $_{(ICOCR)}$ Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Return on Equity Component	0.00%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Shall be Zero	8
9	D = Incentive ROE Project Transmission Rate Base	$ -	Shall be Zero	9
10	FT = Federal Income Tax Rate for Rate Effective Period	0%	AV2; Line 10	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 8 Above	20
21	D = Incentive ROE Project Transmission Rate Base	$ -	Line 9 Above	21
22	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	0.00%	AV2; Line 23	23
24				24
25	State Income Tax = $\frac{(((A) + (C /D) + \text{Federal Income Tax})*(ST)) - (B/D)}{(1 - ST)}$	0.0000%	State Income Tax Expense	25
26				26
27				27
28	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 25	28
29				29
30	Federal Income Tax Expense	$ -	Line 9 x Line 12	30
31	State Income Tax Expense	-	Line 9 x Line 25	31
32	Total Federal & State Income Tax Expense	$ -	Line 30 + Line 31	32
33				33
34	D. Total Incentive Weighted Cost of Capital:	0.0000%	AV1; Line 40	34
35				35
36	Return on Rate Base	$ -	Line 9 x Line 34	36
37				37
38	E. Incentive Cost of Capital Rate $_{(ICOCR)}$:	0.0000%	Line 28 + Line 34	38

SAN DIEGO GAS & ELECTRIC COMPANY
Non-Incentive Equity AFUDC Component of Transmission Depreciation Expense
For Completed Transmission Capital Projects from 2001 Through 2025
Applicable to the 2025 Cycle 9 Base Period & True-Up Period
12 Months Ending December 31, 2025
($1,000)

Line No.	Vintages of Plant [1]	Non-Incentive Equity AFUDC Component of Transmission Depn Exp.	Line No.
1	2001 - 2010	$ -	1
2			2
3	2011 - 2020	-	3
4			4
5	2021	-	5
6			6
7	2022	-	7
8			8
9	2023	-	9
10			10
11	2024	-	11
12			12
13	2025	-	13
14			14
15			15
16	Total	**$ -**	16
17			17
18	Citizens SX-PQ Underground Line Segment Adj. (see w/p AV-2B)	-	18
19			19
20	AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens SX-PQ	**$ -**	20
21			21

[1] Reflects the years that were taken into consideration to develop the table. The table begins in 2001 because all the data needed was not available until 2001 in SAP (SDG&E's general accounting system).

SAN DIEGO GAS & ELECTRIC COMPANY
TO6-Cycle 9 Annual Transmission Formula Filing
Citizens' Calculation of Equity AFUDC Component of Transmission Depreciation Expenses
12 Months Ending December 31, 2025
($1,000)

Line No.	Description	Amounts	Reference	Line No.
1	AFUDC embedded in the Lease Payment on the SX-PQ Underground Line Segment	$ -		1
2				2
3	AFUDC Equity Percentage as of November 2018	0.00%		3
4				4
5	AFUDC Equity Embedded in the SX-PQ Underground Line Segment	$ -	Line 1 x Line 3	5
6				6
7	Annual Depreciation Rate (30 year Lease)	0.00%	1 / 30 years	7
8				8
9	**Annual Book Depreciation on AFUDC Equity**	**$ -**	Line 5 x Line 7	9
10				10
11	Federal and State Combined Tax Rate	0.00%		11
12				12
13	Tax Cost of Non-Deductibility of AFUDC Equity	$ -	Line 9 x Line 11	13
14				14
15	Gross-up Factor	-		15
16				16
17	**Revenue Requirement**	**$ -**	Line 13 x Line 15	17
18				18

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of End Use Transmission Rate Base
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		Amounts	Reference	Line No.
	A. Derivation of Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	$ -	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	#DIV/0!	Page 2; Line 17	3
4	Transmission Related General Plant	#DIV/0!	Page 2; Line 18	4
5	Transmission Related Common Plant	#DIV/0!	Page 2; Line 19	5
6	Total Net Transmission Plant	#DIV/0!	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc.; Line 3	10
11	Total Rate Base Additions	$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes	$ -	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	$ -	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	#DIV/0!	Statement AL; Line 5	19
20	Transmission Related Prepayments	#DIV/0!	Statement AL; Line 11	20
21	Transmission Related Cash Working Capital	#DIV/0!	Statement AL; Line 21	21
22	Total Working Capital	#DIV/0!	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	-	Statement Misc.; Line 5	24
25	Unfunded Reserves	#DIV/0!	Statement Misc.; Line 7	25
26	Deferred Losses/(Gains) from Disposition of Utility Plant	-	Statement Misc.; Line 11	26
27				27
28	Total Transmission Rate Base	#DIV/0!	Sum Lines 6, 11, 16, 22, 24, 25, 26	28
29				29
30	B. Incentive ROE Project Transmission Rate Base:			30
31	Net Incentive Transmission Plant	$ -	Shall be Zero	31
32	Incentive Transmission Plant Accum. Def. Income Taxes	-	Shall be Zero	32
33	Total Incentive ROE Project Transmission Rate Base	$ -	Line 31 + Line 32	33
34				34
35	C. Incentive Transmission Plant Abandoned Project Rate Base:			35
36	Incentive Transmission Plant Abandoned Project Cost	$ -	Shall be Zero	36
37	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Shall be Zero	37
38	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Line 36 + Line 37	38
39				39
40	D. Incentive Transmission Construction Work In Progress	$ -	Shall be Zero	40

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of End Use Transmission Rate Base
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.				
	A. Derivation of Net Transmission Plant:			
1	Gross Transmission Plant:			1
2	Transmission Plant	$ -	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	#DIV/0!	Statement AD; Line 27	3
4	Transmission Related General Plant	#DIV/0!	Statement AD; Line 29	4
5	Transmission Related Common Plant	#DIV/0!	Statement AD; Line 31	5
6	Total Gross Transmission Plant	#DIV/0!	Sum Lines 2 thru 5	6
7				7
8	Transmission Related Depreciation Reserve:			8
9	Transmission Plant Depreciation Reserve	$ -	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	#DIV/0!	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	#DIV/0!	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	#DIV/0!	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	#DIV/0!	Sum Lines 9 thru 12	13
14				14
15	Net Transmission Plant:			15
16	Transmission Plant	$ -	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	#DIV/0!	Line 3 Minus Line 10	17
18	Transmission Related General Plant	#DIV/0!	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	#DIV/0!	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	#DIV/0!	Sum Lines 16 thru 19	20
21				21
22	B. Incentive Project Net Transmission Plant:			22
23	Incentive Transmission Plant	$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	$ -	Line 23 Minus Line 24	25

SAN DIEGO GAS & ELECTRIC COMPANY
Miscellaneous Statement
Base Period & True-Up Period 12 - Months Ending December 31, 2025
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Regulatory Debits/Credits		$ -	Shall be Zero	1
2					2
3	Transmission Plant Abandoned Project Cost [1]		$ -		3
4					4
5	Other Regulatory Assets/Liabilities [1]		$ -		5
6					6
7	Unfunded Reserves [2]		#DIV/0!	Misc.-1; Line 11; Col. c	7
8					8
9	Incentive Transmission Plant Abandoned Project Cost		$ -	Shall be Zero	9
10					10
11	Total Deferred Losses/(Gains) from Disposition of Utility Plant		$ -	Misc.-2; Line 5; Col. c	11

[1] None of the above items apply to SDG&E's Appendix XII Cycle 8 filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.
[2] Unfunded Reserves are calculated using a five-quarter average per the TO6 Settlement Agreement

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2025
($1,000)

Line No.	Description	(a) Average Balance	(b) Allocation Factor	(c) = [(a)+(b)] Transmission Related	Reference	Line No.
1	Injuries and Damages - Acct 228 [1]	-	#DIV/0!	#DIV/0!	Col (a) = Misc.-1.1; Line 1	1
2						2
3	Workers' Compensation - Acct 228 [1]	-	#DIV/0!	#DIV/0!	Col (a) = Misc.-1.1; Line 3	3
4						4
5	SERP - Acct 228 / Acct 242 [2]	-	#DIV/0!	#DIV/0!	Col (a) = Misc.-1.1; Line 5	5
6						6
7	Accrued Vacation - Acct 232 [2]	-	#DIV/0!	#DIV/0!	Col (a) = Misc.-1.1; Line 7	7
8						8
9a	Other Unfunded Reserve - Acct XXX [3]	-	#DIV/0!	#DIV/0!	Col (a) = Misc.-1.1; Line 9a	9
10						10
11	Total Unfunded Reserves	-		#DIV/0!	Sum Lines 1 thru 9	11
						12
						13
[1]	Allocation Factor 1 shown on lines 1 and 3 is derived as follows based on recorded data:					14
a	Electric Ratio			0.00%	Tab AD-10; Line 6	15
b	Transmission Wages and Plant Blended Allocation Factor			#DIV/0!	Stmt AH; Line 43	16
c	Allocation Factor			#DIV/0!	Line 15 x Line 16	17
						18
[2]	Allocation Factor 2 shown on lines 5 and 7 is derived as follows based on recorded data:					19
a	Electric Ratio			0.00%	Tab AD-10; Line 6	20
b	Transmission Wages and Salaries Allocation Factor			#DIV/0!	Stmt AI; Line 17	21
c	Allocation Factor			#DIV/0!	Line 20 x Line 21	22

[3] Represents placeholder for New Unfunded Reserve

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2025
($1,000)

Line No.	Description	(a) 31-Dec-24	(b) 31-Mar-25	(c) 30-Jun-25	(d) 30-Sep-25	(e) 31-Dec-25	(f) = [(a)+(b)+(c)+(d)+(e)]/5 Average Balance	Reference	Line No.
1	Injuries and Damages - Acct 228	$ -	$ -	$ -	$ -	$ -	$ -	SDG&E Records	1
2									2
3	Workers' Compensation - Acct 228	$ -	$ -	$ -	$ -	$ -	$ -	SDG&E Records	3
4									4
5	SERP - Acct 228 / Acct 242	$ -	$ -	$ -	$ -	$ -	$ -	SDG&E Records	5
6									6
7	Accrued Vacation - Acct 232	$ -	$ -	$ -	$ -	$ -	$ -	SDG&E Records	7
8									8
9a	Other Unfunded Reserve - Acct XXX [1]	$ -	$ -	$ -	$ -	$ -	$ -	SDG&E Records	9
10									10
11	Total Unfunded Reserve	$ -	$ -	$ -	$ -	$ -	$ -	Sum Lines 1 through 9	11

[1] Represents placeholder for New Unfunded Reserve

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT
DEFERRED LOSSES /GAINS FROM DISPOSITION OF UTILITY PLANT
BASE PERIOD 12 MONTHS ENDING DECEMBER 31, 2025
($1,000)

Line No.	Description	(a) 31-Dec-24	(b) 31-Dec-25	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Deferred Losses from Disposition of Utility Plant - Acct 187	$ -	$ -	$ -	SDG&E Records	1
2						2
3	Deferred Gains from Disposition of Utility Plant - Acct 256	$ -	$ -	$ -	SDG&E Records	3
4						4
5	Total Deferred Losses/(Gains) from Disposition of Utility Plant	$ -	$ -	$ -	Sum Lines 1 thru 3	5