

San Diego Gas & Electric Company

Appendix XII Cycle 3 Informational Posting

Transmittal Letter; Base Period and
True-Up Period Cost Statements and
Workpapers

July 15, 2020

Docket No. ER21- -

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DRAFT
 October 30, 2020

The Honorable Kimberly D. Bose
 Secretary
 Federal Energy Regulatory Commission
 888 First Street, N.E.
 Washington, D.C. 20426

**Re: San Diego Gas & Electric Company, Third Informational Filing Under the
 Appendix XII Formula of the Transmission Owner Tariff,
 Docket No. ER21-___-000**

Dear Secretary Bose:

Pursuant to the Appendix XII Formula (“Appendix XII”) of San Diego Gas & Electric Company’s (“SDG&E”) Transmission Owner (“TO”) Tariff, SDG&E hereby submits to the Federal Energy Regulatory Commission (“Commission” or “FERC”) the Appendix XII Cycle 3¹ Informational Filing (“Filing” or “Cycle 3 Filing”). The proposed effective date is January 1, 2021.

This filing is provided to the Commission for informational purposes only. This Filing is not subject to the requirements of Section 205 of the Federal Power Act.² Nor does this Filing subject SDG&E’s Appendix XII Formula to modification.³

SDG&E submitted Appendix XII and its Cycle 1 Informational Filing concurrently on April 2, 2019. Additionally, in response to Commission Deficiency Letter dated May 28, 2019, on June 27, 2019, SDG&E submitted an Amendment to Filing and Response to Deficiency Letter including revised Appendix XII Formula Rate Protocols. On August 21, 2019 the

¹ The term “Cycle” refers to the number of annual filings made under the applicable formula. Cycle 3 is the third annual filing under the Appendix XII Formula.

² 16 U.S.C § 824d.

³ See Section C.5.c. of the Appendix XII Formula Rate Protocols.

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Commission issued a letter order approving the amendment and accepted the proposed Appendix XII effective June 1, 2019.⁴

I. NATURE AND PURPOSE OF THE FILING

On February 19, 2019, the Commission authorized a transaction in which SDG&E leases to Citizens Sycamore-Penasquitos Transmission LLC (“Citizens”), a wholly owned subsidiary of Citizens Energy Corporation, transfer capability of a portion of the Sycamore-Penasquitos 230 Kilovolt Transmission Line Project. *See generally San Diego Gas & Electric Company and Citizens Sycamore-Penasquitos Transmission LLC*, 166 FERC ¶ 62,078 (2019). The parties executed the Transfer Capability Lease (the “Lease”) transaction on September 23, 2019.

SDG&E operates and maintains the underground line segment in which Citizens is leasing transfer capability and allocates to Citizens a portion of the costs via the Citizens SX-PQ Line Rate. The ratemaking methodology is set forth in Appendix XII.

In general, under Appendix XII SDG&E develops its rate for Citizens on the basis of certain recorded costs and submits such rate via a filing with the Commission made on or before October 31 of each year. Such charge will remain in effect through December 31 of the subsequent year.

Pursuant to Appendix XII, the Citizens SX-PQ Line Rate consists of the following six parts: (i) the Direct Maintenance Expense Cost Component; (ii) the Non-Direct Expenses Cost Component; (iii) the Cost Component Containing Other Specific Expenses; (iv) the True-Up Adjustment Cost Component; (v) the Interest True-Up Adjustment Cost Component; and (vi) Other Adjustments. At bottom, the Citizens SX-PQ Line Rate is designed to reflect SDG&E’s cost to own, operate, and maintain the SX-PQ underground line segment.

The cost components identified above are calculated based on the previous calendar year’s data shown in SDG&E’s FERC Form 1. The True-Up Adjustment cost component for each Rate Effective Period is an annual reconciliation of the difference between (a) SDG&E’s actual costs of providing the transmission service during that Rate Effective Period, less (b) actual revenues received from Citizens for transmission services during the same period.

II. SUMMARY OF THE INSTANT APPENDIX XII FILING

The Appendix XII Formula in this Informational Filing is based upon the following:

- a 2019 calendar Base Period, and

⁴ Docket No. ER19-1513 (Letter dated Aug. 21, 2020). SDG&E submitted its Cycle 2 informational filing in Docket No. ER20-209-000 on October 28, 2019.

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- a 12-month Rate Effective Period from January 1, 2021 through December 31, 2021.

This Cycle 3 Filing reflects a charge of \$0.813M compared to the charge of \$0.910M in the Cycle 2 Filing. This change reflects a decrease of approximately \$0.097M, or approximately 10.7%, primarily due to a reduction in Section 3 expenses of \$0.079M and Section 4 true-up adjustment overcollection of \$0.036M as reflected in the following cost components:

(i)	Direct Maintenance Expense	=	\$0.000M
(ii)	Non-Direct Expenses	=	\$0.841M
(iii)	Other Specific Expenses	=	\$0.008M
(iv)	True-Up Adjustment	=	\$(0.036M)
(v)	Interest True-Up Adjustment	=	<u>\$0.000M</u>
	SUB-TOTAL	=	\$0.813M
(vi)	Other Adjustments	=	<u>\$0.000M</u>
	TOTAL	=	\$0.813M

III. DESCRIPTION OF THE FILING AND LIST OF DOCUMENTS SUBMITTED

This Cycle 3 Informational Filing consists of the following:

1. Transmittal Letter;
2. The Appendix XII Cycle 3 Formula, which consists of the following Sections listed below:
 - Section 1 – Direct Maintenance Expense Cost Component;
 - Section 2 – Non-Direct Expense Cost Component;
 - Section 3 – Cost Component Containing Other Specific Expenses;
 - Section 4 – True-Up Adjustment Cost Component;
 - Section 5 – Interest True-Up Adjustment Cost Component;⁵
 - Section 6 – 2019 Base Period and True-Up Period Cost Statements and Work papers.

⁵ Section 5 is blank for Cycle 3 because there will be no interest true-up applicable until Cycle 4.

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IV. SERVICE

Copies of this Filing have been served on all parties to Docket Nos. ER19-221 and ER19-1513, including the CAISO, and counsel to Citizens.

V. COMMUNICATIONS

Correspondence and other communications concerning this Informational Filing should be addressed to:⁶

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Respectfully submitted,

/s/ Jonathan J. Newlander
Jonathan J. Newlander
Attorney for
San Diego Gas & Electric Company

Enclosures

⁶ SDG&E requests waiver of Rule 203(b)(3) to the extent necessary to permit each of these individuals to be placed on the Commission's official service list in this proceeding.

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Summary of Cost Components

Rate Effective Period January 1, 2021 to December 31, 2021
(\$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	841	Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	8	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 849	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(36)	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	\$ 813	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	-	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 813	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 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	70.090	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	0.641	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 70.731	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	(3.018)	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	-	Line 11 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 67.713	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 813	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, 2019

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
A. Derivation of Direct Maintenance Expense Allocated to Citizens			
2	\$ -	Statement AH; Line 2	2
3	13.10%		3
4	\$ -	Line 2 x Line 3	4
5			5
6	12.50%	FERC Method = 1/8 of O&M Expense	6
7	\$ -	Line 4 x Line 6	7
8			8
9	10.4050%	Statement AV2; Line 31	9
10			10
11	\$ -	Line 7 x Line 9	11
12			12
13	\$ -	Line 4 + Line 11	13
14			14
15	1.0275%	Line 13 x Franchise Fee Rate	15
16			16
17	\$ -	Line 13 + Line 15	17

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, 2019
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
<u>A. Non-Direct Annual Carrying Charge Percentages</u>			
2	0.72%	Page 2; Line 6	2
3			3
4	0.77%	Page 2; Line 11	4
5			5
6	0.99%	Page 2; Line 16	6
7			7
8	0.03%	Page 2; Line 21	8
9			9
10	0.18%	Page 2; Line 34	10
11			11
12	0.41%	Page 2; Line 51	12
13			13
14	3.08%	Sum Lines 2 thru 12	14
15			15
16	1.0275%	Line 14 x Franchise Fee Rate	16
17	0.03%		17
18	3.12%	Line 14 + Line 16	18
19			19
<u>B. Derivation of Non-Direct Expense</u>			
20			20
21	\$ 27,000	Lease Agreement	21
22			22
23	3.12%	Line 18 Above	23
24			24
25	\$ 841	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, 2019
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 5,036,002	AV-4; Line 6	1
2			2
3			3
4	\$ 36,277	Statement AH; Line 17	4
5			5
6	0.72%	Line 4 / Line 1	6
7			7
8			8
9	\$ 38,572	Statement AH; Line 39	9
10			10
11	0.77%	Line 9 / Line 1	11
12			12
13			13
14	\$ 49,613	Statement AK; Line 17	14
15			15
16	0.99%	Line 14 / Line 1	16
17			17
18			18
19	\$ 1,339	Statement AK; Line 28	19
20			20
21	0.03%	Line 19 / Line 1	21
22			22
23			23
24			24
25	\$ 50,560	Statement AL; Line 5	25
26	26,052	Statement AL; Line 9	26
27	9,685	Statement AL; Line 19	27
28	\$ 86,296	Sum Lines 25 thru 27	28
29			29
30	10.4050%	Statement AV2; Line 31	30
31			31
32	\$ 8,979	Line 28 x Line 30	32
33			33
34	0.18%	Line 32 / Line 1	34
35			35
36			36
37	\$ 29,318	AV-4; Line 4	37
38			38
39	55,106	AV-4; Line 5	39
40			40
41	\$ 84,424	Line 37 + Line 39	41
42			42
43	10.4050%	Line 30	43
44			44
45	\$ 8,784	Line 41 * Line 43	45
46			46
47	\$ 11,716	Statement AJ; Line 17	47
48			48
49	\$ 20,500	Line 45 + Line 47	49
50			50
51	0.41%	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, 2019
 (\$1,000)

Line No.	(a) Total Costs	(b) Removal Rate	(c) = (a) x (b) Amounts	Reference	Line No.	
1	<u>A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:</u>					1
2						2
3			\$ (970)	AF-3; Line 5; Col. Average	3	
4					4	
5			10.4050%	Statement AV2; Line 31	5	
6					6	
7			\$ (101)	Line 3 x Line 5	7	
8						8
9	<u>B. Equity AFUDC Component of Transmission Depreciation Expense</u>					9
10			\$ 22	AV-2B; Line 17	10	
11						11
12	<u>C. Derivation of Citizens SX-PQ Underground Line Segment Cost of Removal</u>					12
13	FERC Account					13
14	\$ 11,661	0.0049	\$ 57	TO5 Transmission Plant Deprec. Rates WP	14	
15					15	
16	15,150	0.0019	29	TO5 Transmission Plant Deprec. Rates WP	16	
17					17	
18	186	-	-	TO5 Transmission Plant Deprec. Rates WP	18	
19					19	
20	-	-	-	TO5 Transmission Plant Deprec. Rates WP	20	
21					21	
22	3	-	-	TO5 Transmission Plant Deprec. Rates WP	22	
23	\$ 27,000			Col. a = Sum Lines 14 thru 22	23	
24					24	
25			\$ 86	Sum Lines 14 thru 22	25	
26					26	
27		1.0275%	1	Line 25 x Franchise Fee Rate	27	
28					28	
29			\$ 87	Line 25 + Line 27	29	
30					30	
31			\$ 8	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 - June 1, 2019 to December 31, 2019
 (\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Line No.
1												1
2												2
3	Calculations:											3
4												4
5												5
6												6
7												7
8												8
9	Month	Year	Monthly True-Up Revenues ²	Prior True-Up Adjustment ³	Prior Other Adjustments ⁴	Adjusted Monthly True-Up Revenues	Monthly Overcollection (-) or Undercollection (+) in Revenue	Monthly Interest Rate ⁵	Cumulative Overcollection (-) or Undercollection (+) in Revenue wo Interest	Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue with Interest	9
10	January	2019	\$ -	\$ -	\$ -	\$ -	\$ -	0.44%	\$ -	\$ -	\$ -	10
11	February	2019	-	-	-	-	-	0.40%	-	-	-	11
12	March	2019	-	-	-	-	-	0.44%	-	-	-	12
13	April	2019	-	-	-	-	-	0.45%	-	-	-	13
14	May	2019	-	-	-	-	-	0.46%	-	-	-	14
15	June	2019	71	76	-	76	(5)	0.45%	(5)	(0)	(0)	15
16	July	2019	71	76	-	76	(5)	0.47%	(10)	(0)	(10)	16
17	August	2019	71	76	-	76	(5)	0.47%	(15)	(0)	(15)	17
18	September	2019	71	76	-	76	(5)	0.45%	(20)	(0)	(21)	18
19	October	2019	71	76	-	76	(5)	0.46%	(26)	(0)	(26)	19
20	November	2019	71	76	-	76	(5)	0.45%	(31)	(0)	(31)	20
21	December	2019	71	76	-	76	(5)	0.46%	(36)	(0)	(36)	21
22			\$ 495	\$ 531	\$ -	\$ 531	\$ (36)		\$ -	\$ -	\$ (1)	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, 2020 to December 31, 2020
(\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Cycle 2; Summary of Cost Components; Line 1	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	823	Cycle 2; Summary of Cost Components; Line 3	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	87	Cycle 2; Summary of Cost Components; Line 5	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 910	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	-	Cycle 2; Summary of Cost Components; Line 9	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	-	Cycle 2; Summary of Cost Components; Line 11	11
12				12
13	Subtotal Annual Costs	\$ 910	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	-	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 910	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 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	68.588	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	7.234	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 75.822	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 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 75.822	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 910	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 2
True-Up Period - June 1, 2019 to December 31, 2019
(\$1,000)**

Line No.	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	Line No.
	Year	Prior Cycle True Up Adjustment ¹	Monthly Interest Rate	Cumulative Overcollection (+) or Undercollection (-) or <u>wo Interest</u>	Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue <u>with Interest</u>	
1	2019	-	0.44%	-	-	-	1
2	2019		0.40%	-	-	-	2
3	2019		0.44%	-	-	-	3
4	2019		0.45%	-	-	-	4
5	2019		0.46%	-	-	-	5
6	2019		0.45%	-	-	-	6
7	2019		0.47%	-	-	-	7
8	2019		0.47%	-	-	-	8
9	2019		0.45%	-	-	-	9
10	2019		0.46%	-	-	-	10
11	2019		0.45%	-	-	-	11
12	2019		0.45%	-	-	-	12
13	2019		0.46%	-	-	-	13
14	2019		0.45%	-	-	-	14
15	2019		0.45%	-	-	-	15
16	2019		0.46%	-	-	-	16
17	2019		0.45%	-	-	-	17
18	2019		0.46%	-	-	-	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 2
True-Up Period - June 1, 2019 to December 31, 2019
(\$1,000)**

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Line No.	
	Year	Monthly Interest Rate ¹	Month Beginning Balance	Amortization	Principal	Interest	Month Ending Balance		
1	2020	0.45%	\$ -	\$ -	\$ -	\$ -	\$ -	1	
2	2020	0.45%	-	-	-	-	-	2	
3	2020	0.45%	-	-	-	-	-	3	
4	2020	0.45%	-	-	-	-	-	4	
5	2020	0.45%	-	-	-	-	-	5	
6	2020	0.45%	-	-	-	-	-	6	
7	2020	0.45%	-	-	-	-	-	7	
8	2020	0.45%	-	-	-	-	-	8	
9	2020	0.45%	-	-	-	-	-	9	
10	2020	0.45%	-	-	-	-	-	10	
11	2020	0.45%	-	-	-	-	-	11	
12	2020	0.45%	-	-	-	-	-	12	
13	2020	0.45%	-	-	-	-	-	13	
14	2020	0.45%	-	-	-	-	-	14	
15	2020	0.45%	-	-	-	-	-	15	
16	2020	0.45%	-	-	-	-	-	16	
17	2020	0.45%	-	-	-	-	-	17	
18	2020	0.45%	-	-	-	-	-	18	
19	Total Base Period Interest⁴							-	19
20	Total Base Period Interest and Current Year Interest							\$ -	20

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 worksheet 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 - Workpapers
Cost of Plant

Base Period & True-Up Period 12 - Months Ending December 31, 2019
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-18	(b) 31-Dec-19	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.	
1	Total Steam Production Plant ^{1,3}	450.1; Sch. Pg. 204; 104; b		\$ 549,686	AD-1; Line 18	1	
2						2	
3	Total Nuclear Production Plant ^{1,3}	450.1; Sch. Pg. 204; 104; b		-	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}	450.1; Sch. Pg. 204; 104; b		523,340	AD-4; Line 18	7	
8						8	
9	Total Distribution Plant ^{2,3}	450.1; Sch. Pg. 204; 104; b	\$ 6,940,410	\$ 7,414,163	7,177,286	AD-5; Line 6	9
10						10	
11	Transmission Plant ^{1,3}	450.1; Sch. Pg. 204; 104; b		6,197,907	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 ^{2,4}	450.1; Sch. Pg. 204; 104; b	180,374	176,890	178,632	AD-8; Line 6	15
16						16	
17	Total General Plant ^{2,4}	450.1; Sch. Pg. 204; 104; b	429,249	495,492	462,370	AD-9; Line 6	17
18						18	
19	Total Common Plant ^{2,4}		1,020,299	1,051,636	1,035,968	AD-10; Line 10	19
20						20	
21	Total Plant in Service			<u>\$ 16,125,189</u>	Sum Lines 1 thru 19	21	
22						22	
23	Transmission Wages and Salaries Allocation Factor			<u>10.14%</u>	Statement AI; Line 17	23	
24						24	
25	Total Transmission Plant & Incentive Transmission Plant			\$ 6,197,907	Line 11 + Line 13	25	
26						26	
27	Transmission Related Electric Miscellaneous Intangible Plant			18,119	Line 15 x Line 23	27	
28						28	
29	Transmission Related General Plant			46,899	Line 17 x Line 23	29	
30						30	
31	Transmission Related Common Plant			<u>105,080</u>	Line 19 x Line 23	31	
32						32	
33	Transmission Related Total Plant in Service			<u>\$ 6,368,005</u>	Sum Lines 25 thru 31	33	
34						34	
35	Transmission Plant Allocation Factor ⁵			<u>39.49%</u>	Line 33 / Line 21	35	

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

⁵ 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 - 12/31/2019 PER BOOK
(\$1,000)

STEAM PRODUCTION

Line No.	Month	Total Steam Production Per Book	Reference	Steam Production Ratemaking ¹	Reference	Line No.
1	Dec-18	\$ 530,749	SDG&E Records	\$ 545,574	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY	1
2	Jan-19	530,853		545,678		2
3	Feb	530,882		546,547		3
4	Mar	531,505		547,170		4
5	Apr	534,300		549,965		5
6	May	534,352		550,016		6
7	Jun	534,775		550,439		7
8	Jul	534,766		550,431		8
9	Aug	534,242		549,907		9
10	Sep	534,846		550,510		10
11	Oct	535,441		551,105		11
12	Nov	536,557		552,222		12
13	Dec-19	540,686	SDG&E Records	556,350	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY	13
14						14
15	Total 13 Months	\$ 6,943,954	Sum Lines 1 thru 13	\$ 7,145,914	Sum Lines 1 thru 13	15
16						16
17	13-Month Average Balance	\$ 534,150	Average of Lines 1 thru 13	\$ 549,686	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; 13-Month Avg.	17
18						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 - 12/31/2019 PER BOOK
(\$1,000)

NUCLEAR PRODUCTION

Line No.	Month	Total Nuclear Production Per Book	Reference	Nuclear Production Ratemaking ¹	Reference	Line No.
1	Dec-18	\$ -	SDG&E Records	\$ -	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY	1
2	Jan-19	-		-		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-19	-	SDG&E Records	-	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16						16
17	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; 13-Month Avg.	17
18						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 - 12/31/2019 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-18	\$	SDG&E Records	-	SDG&E Records	1
2	Jan-19	-		-		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-19	-	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	13-Month Average Balance	\$	Average of Lines 1 thru 13	-	Average of Lines 1 thru 13	17
18						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 - 12/31/2019 PER BOOK
(\$1,000)

OTHER PRODUCTION

Line No.	Month	Total Other Production Per Book	Reference	Other Production Ratemaking ¹	Reference	Line No.
1	Dec-18	\$ 564,511	SDG&E Records	\$ 522,514	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY	1
2	Jan-19	564,545		522,594		2
3	Feb	564,549		522,597		3
4	Mar	564,571		522,620		4
5	Apr	565,477		523,526		5
6	May	565,555		523,604		6
7	Jun	565,554		523,603		7
8	Jul	565,418		523,467		8
9	Aug	565,420		523,469		9
10	Sep	565,642		523,691		10
11	Oct	565,670		523,415		11
12	Nov	565,672		523,417		12
13	Dec-19	567,153	SDG&E Records	524,898	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY	13
14						14
15	Total 13 Months	\$ 7,349,736	Sum Lines 1 thru 13	\$ 6,803,415	Sum Lines 1 thru 13	15
16						16
17	13-Month Average Balance	\$ 565,364	Average of Lines 1 thru 13	\$ 523,340	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; 13-Month Avg.	17
18						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 - 12/31/2019 PER BOOK
 (\$1,000)

DISTRIBUTION PLANT

Line No.	Month	Total Distribution Plant Per Book	Reference	Distribution Plant Ratemaking ¹	Reference	Line No.
1	Dec-18	\$ 6,832,321	SDG&E Records	\$ 6,940,410	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY	1
2	Dec-19	7,297,524	SDG&E Records	7,414,163	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY	2
3						3
4						4
5						5
6	Beginning and End Period Average	\$ 7,064,922	Average of Line 1 and Line 3	\$ 7,177,286	Average of Line 1 and Line 3	6
7						7

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 - 12/31/2019 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Plant Per Book	Reference	Transmission Plant Ratemaking ¹	Reference	Line No.
1	Dec-18	\$ 6,132,006	SDG&E Records	\$ 6,051,312	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY	1
2	Jan-19	6,145,192		6,064,503		2
3	Feb	6,152,092		6,069,619		3
4	Mar	6,174,518		6,092,080		4
5	Apr	6,179,152		6,092,361		5
6	May	6,181,866		6,092,198		6
7	Jun	6,273,960		6,184,282		7
8	Jul	6,326,105		6,236,418		8
9	Aug	6,325,821		6,236,101		9
10	Sep	6,308,970		6,219,194		10
11	Oct	6,415,645		6,325,825		11
12	Nov	6,437,065		6,347,245		12
13	Dec-19	6,462,480	SDG&E Records	6,372,654	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY	13
14						14
15	Total 13 Months	\$ 81,514,871	Sum Lines 1 thru 13	\$ 80,383,791	Sum Lines 1 thru 13	15
16						16
17	13-Month Average Balance	\$ 6,270,375	Average of Lines 1 thru 13	\$ 6,183,369	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; 13-Month Avg.	17
18						18
19						19
20						20
21	Add: Citizens Weighted Average Lease Amount ²			\$ 14,538	Lease Agreement	21
22						22
23	Total Transmission Plant Cost Average Balance			\$ 6,197,907	Line 18 + Line 21	23

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 - 12/31/2019 PER BOOK
(\$1,000)**

TRANSMISSION PLANT

Line No.	Month	Total Transmission Plant Per Book	Reference	Transmission Plant Ratemaking ¹	Reference	Line No.
1	Dec-18	\$	SDG&E Records	-	SDG&E Records	1
2	Jan-19			-		2
3	Feb			-		3
4	Mar			-		4
5	Apr			-		5
6	May			-		6
7	Jun			27,000		7
8	Jul			27,000		8
9	Aug			27,000		9
10	Sep			27,000		10
11	Oct			27,000		11
12	Nov			27,000		12
13	Dec-19		SDG&E Records	27,000	2019 Form 1; Page 213; Line 1; Col. e	13
14						14
15	Total 13 Months	\$	Sum Lines 1 thru 13	189,000	Sum Lines 1 thru 13	15
16						16
17	13-Month Average Balance	\$	Average of Lines 1 thru 13	14,538	Average of Lines 1 thru 13	17
18						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 12/31/2018
(\$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
1	303.0	Production Related to Trans									
2	310.1	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records
3	340.0	Land & Land Rights	-	-	-	-	-	-	-	-	SDG&E Records
4	360.0	Land & Land Rights	-	5	3,634	-	-	-	-	3,634	SDG&E Records
5	361.0	Structures & Improvements	-	-	1,039	-	-	-	-	1,039	SDG&E Records
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 4,673	\$ -	\$ -	\$ -	\$ -	\$ 4,678	Sum Lines 1 thru 5
9	350.0	Land & Land Rights	\$ 239,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,100)	226,140	SDG&E Records
10	352.0	Structures & Improvements	599,717	-	-	(1,928)	-	-	(53,599)	544,189	SDG&E Records
11	353.0	Station Equipment	1,817,622	-	-	(11,171)	(1,420)	-	(2,427)	1,802,604	SDG&E Records
12	354.0	Towers and Fixtures	901,633	-	-	-	-	-	-	901,633	SDG&E Records
13	355.0	Poles and Fixtures	611,304	-	-	-	-	-	-	611,304	SDG&E Records
14	356.0	OH Conductors and Device	661,523	-	-	-	-	-	-	661,523	SDG&E Records
15	357.0	Underground Conduit	459,482	-	-	-	-	-	-	459,482	SDG&E Records
16	358.0	UG Conductors & Devices	520,563	-	-	(1,726)	-	-	-	518,836	SDG&E Records
17	359.0	Roads & Trails	320,923	-	-	-	-	-	-	320,923	SDG&E Records
19	TOTAL	TRANSMISSION PLANT	\$ 6,132,006	\$ -	\$ -	\$ (14,825)	\$ (1,420)	\$ -	\$ (69,126)	\$ 6,046,634	Sum Lines 9 thru 17
21	GRAND TOTAL RECLASS TRANS PLANT		\$ 6,132,006	\$ 5	\$ 4,673	\$ (14,825)	\$ (1,420)	\$ -	\$ (69,126)	\$ 6,051,312	Line 7 + Line 19

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 12/31/2019
(\$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
1	303.0	Production Related to Trans									
2	310.1	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records
3	340.0	Land & Land Rights	-	-	-	-	-	-	-	-	SDG&E Records
4	360.0	Land & Land Rights	-	5	3,634	-	-	-	-	3,634	SDG&E Records
5	361.0	Structures & Improvements	-	-	1,039	-	-	-	-	1,039	SDG&E Records
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 4,673	\$ -	\$ -	\$ -	\$ -	\$ 4,678	Sum Lines 1 thru 5
9	350.0	Land & Land Rights	\$ 243,026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,529)	\$ 229,497	SDG&E Records
10	352.0	Structures & Improvements	631,967	-	-	(1,928)	-	-	(61,434)	568,605	SDG&E Records
11	353.0	Station Equipment	1,907,478	-	-	(12,010)	(1,420)	-	(2,456)	1,891,592	SDG&E Records
12	354.0	Towers and Fixtures	905,834	-	-	-	-	-	-	905,834	SDG&E Records
13	355.0	Poles and Fixtures	747,025	-	-	-	-	-	-	747,025	SDG&E Records
14	356.0	OH Conductors and Device	724,896	-	-	-	-	-	-	724,896	SDG&E Records
15	357.0	Underground Conduit	467,461	-	-	-	-	-	-	467,461	SDG&E Records
16	358.0	UG Conductors & Devices	505,866	-	-	(1,726)	-	-	-	504,140	SDG&E Records
17	359.0	Roads & Trails	328,926	-	-	-	-	-	-	328,926	SDG&E Records
19	TOTAL	TRANSMISSION PLANT	\$ 6,462,480	\$ -	\$ -	\$ (15,665)	\$ (1,420)	\$ -	\$ (77,419)	\$ 6,367,976	Sum Lines 9 thru 17
20	GRAND TOTAL RECLASS TRANS PLANT		\$ 6,462,480	\$ 5	\$ 4,673	\$ (15,665)	\$ (1,420)	\$ -	\$ (77,419)	\$ 6,372,654	Line 7 + Line 19

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 - 12/31/2019 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-18	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-19	-		-		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-19	-	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 - 12/31/2019 PER BOOK
(\$1,000)**

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Plant Balance	Reference	Line No.
1	Dec-18	\$ 180,374	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY	1
2				2
3	Dec-19	176,890	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY	3
4				4
5				5
6	Beginning and End Period Average	\$ 178,632	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 - 12/31/2019 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Plant Balance	Reference	Line No.
1	Dec-18	\$ 429,249	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY	1
2				2
3	Dec-19	495,492	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY	3
4				4
5				5
6	Beginning and End Period Average	\$ 462,370	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 - 12/31/2019 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-18	Total Common Plant Per Book	\$ 1,387,973	2019 Form 1; Page 356; Accts 303 to 398; BOY 2018 Form 1; Page 356.1; Electric Line 1 x Line 2	1
2		Electric Split of Common Utility Plant	73.51%		2
3		Total Common Plant to Electric Per Book	\$ 1,020,299		3
4					4
5	Dec-19	Total Common Plant Per Book	\$ 1,456,157	2019 Form 1; Page 356; Accts 303 to 398; EOY 2019 Form 1; Page 356.1; Electric Line 5 x Line 6	5
6		Electric Split of Common Utility Plant	72.22%		6
7		Total Common Plant to Electric Per Book	\$ 1,051,636		7
8					8
9					9
10	Beginning and End Period Average		\$ 1,035,968	Average of Line 3 and Line 7	10
11					11

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AE - Workpapers

Accumulated Depreciation and Amortization

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-18	(b) 31-Dec-19	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Transmission Plant Depreciation Reserve ^{1,3}			\$ 1,250,520	AE-1; Line 23	1
2						2
3	Electric Misc. Intangible Plant Amortization Reserve ^{2,4}	\$ 131,071	\$ 143,543	137,307	AE-2; Line 6	3
4						4
5	General Plant Depreciation Reserve ^{2,4}	162,544	184,121	173,332	AE-3; Line 6	5
6						6
7	Common Plant Depreciation Reserve ^{2,4}	466,071	519,305	492,688	AE-4; Line 10	7
8						8
9	Transmission Wages and Salaries Allocation Factor			10.14%	Statement AI; Line 17	9
10						10
11	Transmission Related Electric Misc. Intangible Plant Amortization Reserve			\$ 13,927	Line 3 x Line 9	11
12						12
13	Transmission Related General Plant Depreciation Reserve			17,581	Line 5 x Line 9	13
14						14
15	Transmission Related Common Plant Depreciation Reserve			49,974	Line 7 x Line 9	15
16						16
17	Total Transmission Related Depreciation Reserve			<u>\$ 1,332,003</u>	Line 1 + (Sum Lines 11 thru 15)	17
18						18
19	Incentive Transmission Plant Depreciation Reserve ¹			<u>\$ -</u>	Shall be Zero	19

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 - 12/31/2019 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Reserves Per Book	Reference	Transmission Reserves Ratemaking ¹	Reference	Line No.
1	Dec-18	\$ 1,199,427	SDG&E Records	\$ 1,180,379	2018 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b	1
2	Jan-19	1,211,877		1,192,735		2
3	Feb	1,224,639		1,205,309		3
4	Mar	1,237,241		1,217,757		4
5	Apr	1,248,530		1,228,535		5
6	May	1,261,389		1,241,225		6
7	Jun	1,273,262		1,252,953		7
8	Jul	1,284,511		1,264,089		8
9	Aug	1,293,858		1,273,298		9
10	Sep	1,305,130		1,284,465		10
11	Oct	1,316,694		1,295,874		11
12	Nov	1,324,998		1,304,075		12
13	Dec-19	1,336,481	SDG&E Records	1,315,465	2019 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b	13
14						14
15	Total 13 Months	\$ 16,518,035	Sum Lines 1 thru 13	\$ 16,256,158	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 1,270,618	Average of Lines 1 thru 13	\$ 1,250,474	2019 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b; 13-Month Avg.	18
19						19
20						20
21	Add: Citizens Weighted Average Accumulated Depreciation			\$ 46	AE-1A; Line 18	21
22						22
23	Total Transmission Plant Accumulated Depreciation Average Balance			\$ 1,250,520	Line 18 + Line 21	23

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 - 12/31/2019 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Reserves Per Book	Reference	Transmission Reserves Ratemaking ¹	Reference	Line No.
1	Dec-18	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-19	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	37		37		10
11	Oct	112		112		11
12	Nov	187		187		12
13	Dec-19	262	SDG&E Records	262	SDG&E Records	13
14						14
15	Total 13 Months	\$ 599	Sum Lines 1 thru 13	\$ 599	Sum Lines 1 thru 13	15
16						16
17	13-Month Average Balance	\$ 46	Average of Lines 1 thru 13	\$ 46	Average of Lines 1 thru 13	17
18						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 12/31/2018
 (\$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
1	303.0	Production Related to Trans									
2	310.1	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records
3	340.0	Land & Land Rights	-	-	-	-	-	-	-	-	SDG&E Records
4	360.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records
5	361.0	Structures & Improvements	-	-	52	-	-	-	-	52	SDG&E Records
6			-	-	392	-	-	-	-	392	SDG&E Records
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 1	\$ 445	\$ -	\$ -	\$ -	\$ -	\$ 446	Sum Lines 1 thru 5
8											
9	350.0	Land & Land Rights	\$ 24,265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (331)	\$ 23,934	SDG&E Records
10	352.0	Structures & Improvements	81,405	-	-	(423)	-	-	(14,033)	66,949	SDG&E Records
11	353.0	Station Equipment	358,277	-	-	(2,374)	(392)	-	(1,445)	354,066	SDG&E Records
12	354.0	Towers and Fixtures	188,386	-	-	-	-	-	-	188,386	SDG&E Records
13	355.0	Poles and Fixtures	124,282	-	-	-	-	-	-	124,282	SDG&E Records
14	356.0	OH Conductors and Device	246,076	-	-	-	-	-	-	246,076	SDG&E Records
15	357.0	Underground Conduit	69,949	-	-	-	-	-	-	69,949	SDG&E Records
16	358.0	UG Conductors & Devices	68,577	-	-	(495)	-	-	-	68,082	SDG&E Records
17	359.0	Roads & Trails	38,210	-	-	-	-	-	-	38,210	SDG&E Records
18											
19	TOTAL	TRANSMISSION PLANT	\$ 1,199,427	\$ -	\$ -	\$ (3,292)	\$ (392)	\$ -	\$ (15,808)	\$ 1,179,934	Sum Lines 9 thru 17
20											
21	GRAND TOTAL RECLASS TRANS PLANT		\$ 1,199,427	\$ 1	\$ 445	\$ (3,292)	\$ (392)	\$ -	\$ (15,808)	\$ 1,180,379	Line 7 + Line 19

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 12/31/2019
 (\$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
1	303.0	Production Related to Trans									
2	310.1	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records
3	340.0	Land & Land Rights	-	-	-	-	-	-	-	-	SDG&E Records
4	360.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records
5	361.0	Structures & Improvements	-	-	53	-	-	-	-	53	SDG&E Records
6			-	-	419	-	-	-	-	419	SDG&E Records
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 1	\$ 472	\$ -	\$ -	\$ -	\$ -	\$ 473	Sum Lines 1 thru 5
8											
9	350.0	Land & Land Rights	\$ 26,213	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (353)	\$ 25,861	SDG&E Records
10	352.0	Structures & Improvements	92,235	-	-	(460)	-	-	(15,400)	76,376	SDG&E Records
11	353.0	Station Equipment	411,054	-	-	(2,750)	(439)	-	(1,556)	406,310	SDG&E Records
12	354.0	Towers and Fixtures	203,665	-	-	-	-	-	-	203,665	SDG&E Records
13	355.0	Poles and Fixtures	143,328	-	-	-	-	-	-	143,328	SDG&E Records
14	356.0	OH Conductors and Device	257,047	-	-	-	-	-	-	257,047	SDG&E Records
15	357.0	Underground Conduit	80,264	-	-	-	-	-	-	80,264	SDG&E Records
16	358.0	UG Conductors & Devices	79,049	-	-	(533)	-	-	-	78,516	SDG&E Records
17	359.0	Roads & Trails	43,625	-	-	-	-	-	-	43,625	SDG&E Records
18											
19	TOTAL	TRANSMISSION PLANT	\$ 1,336,481	\$ -	\$ -	\$ (3,742)	\$ (439)	\$ -	\$ (17,309)	\$ 1,314,992	Sum Lines 9 thru 17
20											
21	GRAND TOTAL RECLASS TRANS PLANT		\$ 1,336,481	\$ 1	\$ 472	\$ (3,742)	\$ (439)	\$ -	\$ (17,309)	\$ 1,315,465	Line 7 + Line 19

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 - 12/31/2019 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Reserve Balance	Reference	Line No.
1	Dec-18	\$ 131,071	2018 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b	1
2				2
3	Dec-19	143,543	2019 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b	3
4				4
5				5
6	Beginning and End Period Average	\$ 137,307	Average of Line 1 and Line 3	6
7				7

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2019 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Reserve Balance	Reference	Line No.
1	Dec-18	\$ 162,544	2018 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b	1
2				2
3	Dec-19	184,121	2019 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b	3
4				4
5				5
6	Beginning and End Period Average	\$ 173,332	Average of Line 1 and Line 3	6
7				7

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2019 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-18	Total Common Plant Per Book	\$ 634,024	2018 Form 1; Page 356.1; Accts 303 to 398 2018 Form 1; Page 356.1; Electric Line 1 x Line 2	1
2		Electric Split of Common Utility Plant	73.51%		2
3		Total Common Reserves to Electric Per Book	\$ 466,071		3
4					4
5	Dec-19	Total Common Plant Per Book	\$ 719,060	2019 Form 1; Page 356.1; Accts 303 to 398 2019 Form 1; Page 356.1; Electric Line 5 x Line 6	5
6		Electric Split of Common Utility Plant	72.22%		6
7		Total Common Reserves to Electric Per Book	\$ 519,305		7
8					8
9					9
10		Beginning and End Period Average	\$ 492,688	Average of Line 3 and Line 7	10
11					11

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AF - Workpapers

Deferred Credits

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-18	(b) 31-Dec-19	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	FERC Account 190	\$ 235,503	\$ 229,259	\$ 232,381	AF-1 and AF-2; Line 5 + Line 21; Col. d	1
2						2
3	FERC Account 282	(1,046,922)	(1,104,048)	(1,075,485)	AF-1 and AF-2; Line 10 + Line 26; Col. d	3
4						4
5	FERC Account 283	(5,328)	(5,988)	(5,658)	AF-1 and AF-2; Line 15 + Line 31; Col. d	5
6						6
7	Total Transmission Related ADIT ²	\$ (816,748)	\$ (880,777)	\$ (848,762)	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 450.1; Sch. Pg. 274; Line 2; Col. b and k.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
Base Period 12 Months Ending December 31, 2018
(\$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	\$ 632	-	\$ 214	\$ 846	2019 Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. b	2
3	Post Retirement Benefits	740	-	555	1,295	2019 Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. b	3
4	Net Operating Loss	123,894	109,467	-	233,361	2019 Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. b	4
5	Total of Account 190	<u>\$ 125,266</u>	<u>\$ 109,467</u>	<u>\$ 770</u>	<u>\$ 235,503</u>	Sum Lines 2 thru 4	5
6							6
7	Account 282 (Non-Citizens)						7
8	Accumulated Depreciation Timing Differences	\$ (661,425)	\$ (375,542)	\$ (9,956)	\$ (1,046,922)	2019 Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. b	8
9		-	-	-	-		9
10	Total of Account 282	<u>\$ (661,425)</u>	<u>\$ (375,542)</u>	<u>\$ (9,956)</u>	<u>\$ (1,046,922)</u>	Sum Lines 8 thru 9	10
11							11
12	Account 283 (Non-Citizens)						12
13	Ad Valorem Taxes	\$ (5,328)	-	-	\$ (5,328)	2019 Form 1; Page 450.1; Sch. Pg. 276; Line 3; Col. b	13
14		-	-	-	-		14
15	Total of Account 283	<u>\$ (5,328)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,328)</u>	Sum Lines 13 thru 14	15
16							16
17							17
18	Account 190 (Citizens)						18
19	Net Operating Loss	\$ -	-	-	-	Not Applicable to 2019 Base Period	19
20		-	-	-	-		20
21	Total of Account 190	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 19 thru 20	21
22							22
23	Account 282 (Citizens)						23
24	Accumulated Depreciation Timing Differences	\$ -	-	-	-	Not Applicable to 2019 Base Period	24
25		-	-	-	-		25
26	Total of Account 282	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 24 thru 25	26
27							27
28	Account 283 (Citizens)						28
29		\$ -	-	-	-	Not Applicable to 2019 Base Period	29
30		-	-	-	-		30
31	Total of Account 283	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 29 thru 30	31
32							32
33							33
34	Transmission Plant Abandoned ADIT	\$ -	-	-	-	Not Applicable to 2019 Base Period	34

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
 Base Period 12 Months Ending December 31, 2019
 (\$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	\$ 773	\$ -	\$ 214	\$ 987	2019 Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. c	2
3	Post Retirement Benefits	245	-	555	801	2019 Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. c	3
4	Net Operating Loss	119,233	108,239	-	227,471	2019 Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. c	4
5	Total of Account 190	<u>\$ 120,251</u>	<u>\$ 108,239</u>	<u>\$ 770</u>	<u>\$ 229,259</u>	Sum Lines 2 thru 4	5
6							6
7	Account 282 (Non-Citizens)						7
8	Accumulated Depreciation Timing Differences	\$ (720,245)	\$ (372,881)	\$ (8,050)	\$ (1,101,176)	2019 Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. k	8
9		-	-	-	-		9
10	Total of Account 282	<u>\$ (720,245)</u>	<u>\$ (372,881)</u>	<u>\$ (8,050)</u>	<u>\$ (1,101,176)</u>	Sum Lines 8 thru 9	10
11							11
12	Account 283 (Non-Citizens)						12
13	Ad Valorem Taxes	\$ (5,988)	\$ -	\$ -	\$ (5,988)	2019 Form 1; Page 450.1; Sch. Pg. 276; Line 3; Col. k	13
14		-	-	-	-		14
15	Total of Account 283	<u>\$ (5,988)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,988)</u>	Sum Lines 13 thru 14	15
16							16
17							17
18	Account 190 (Citizens)						18
19	Net Operating Loss	\$ -	\$ -	\$ -	\$ -	Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. c	19
20		-	-	-	-		20
21	Total of Account 190	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 19 thru 20	21
22							22
23	Account 282 (Citizens)						23
24	Accumulated Depreciation Timing Differences	\$ (2,872)	\$ -	\$ -	\$ (2,872)	Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. k	24
25		-	-	-	-		25
26	Total of Account 282	<u>\$ (2,872)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,872)</u>	Sum Lines 24 thru 25	26
27							27
28	Account 283 (Citizens)						28
29		\$ -	\$ -	\$ -	\$ -	Not Applicable to 2019 Base Period	29
30		-	-	-	-		30
31	Total of Account 283	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 29 thru 30	31
32							32
33							33
34	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	\$ -	Not Applicable to 2019 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, 2019
(\$1,000)

Line No.	Description	12/31/2018		12/31/2019		Average	Reference	Line No.
		ADIT		ADIT				
1	Citizens With Bonus D	\$ -		\$ (2,872)		\$ (1,436)	SDG&E Records	1
2								
3	Citizens Without Bonus D	-		(933)		(467)	SDG&E Records	2
4								3
5	Difference With and Without Bonus Deprec. ¹	\$ -		\$ (1,939)		\$ (970)	Line 1 Minus Line 3	4
6								5
								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 - Workpapers
Specified Plant Account (Other than Plant in Service) and Deferred Debits
Base Period & True-Up Period 12 - Months Ending December 31, 2019
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Average Balance	Reference	Line No.
1	Transmission Plant Held for Future Use ¹	450.1; Sch. Pg. 214; 46; d \$ -	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 - 12/31/2019
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Transmission Plant Held for Future Use	Reference	Line No.
1	Dec-18	\$ -	SDG&E Records	1
2	Jan-19	-		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-19	-		13
14			14	
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	15
16			16	
17			17	
18	13-Month Average	\$ -	Form 1; Page 450.1; Sch. Pg. 214; Line 46; Col. d	18
19			19	

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)
BASE PERIOD / TRUE UP PERIOD - 12/31/2019
(\$1,000)

Line No.	Project Description	(a) FERC Amounts (\$)	(b) CPUC Amounts (\$)	(c) = (a)+(b) Total Project Amounts (\$)	Reference	Line No.
1		\$ -	\$ -	\$ -	Not Applicable to 2019 Base Period	1
2		-	-	-		2
3		-	-	-		3
4						4
5	Total	\$ -	\$ -	\$ -	Sum Lines 1 thru 3	5
6						6

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH - Workpapers

Operation and Maintenance Expenses

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Derivation of Direct Maintenance Expense:</u>			1
2	Total Direct Maintenance Cost	\$ -	AH-1; Line 48	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ 96,483	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	(5,093)	Negative of AH-2; Line 41; Col. b	7
8	Reliability, Planning & Standards Development	(2,419)	Negative of AH-2; Line 42; Col. b	8
9	Station Expenses	(6,284)	Negative of AH-2; Line 43; Col. b	9
10	Overhead Line Expense	(8,316)	Negative of AH-2; Line 44; Col. b	10
11	Transmission of Electricity by Others	-	Negative of AH-2; Line 45; Col. b	11
12	Miscellaneous Transmission Expense	(3,186)	Negative of AH-2; Line 51; Col. b	12
13	Maintenance of Station Equipment	(16,048)	Negative of AH-2; Line 52; Col. b	13
14	Maintenance of Overhead Lines	(18,140)	Negative of AH-2; Line 53; Col. b	14
15	Maintenance of Underground Lines	(720)	Negative of AH-2; Line 54; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	-	Not Applicable to 2019 Base Period	16
17	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 36,277	Sum Lines 5 thru 16	17
18				18
19	<u>Derivation of Non-Direct Administrative and General Expense:</u>			19
20	Total Non-Direct Administrative & General Expense	\$ 498,407	AH-3; Line 20; Col. a	20
21	Adjustments to Per Book A&G Expense:			21
22	Abandoned Projects	(577)	Negative of AH-3; Line 41; Col. b	22
23	CPUC energy efficiency programs	(2,632)	Negative of AH-3; Sum Lines 24, 25, 27, 28, 31, 34, 40, 43; Col. a or b	23
24	CPUC Intervenor Funding Expense - Transmission	-	Negative of AH-3; Line 35; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution	(1,212)	Negative of AH-3; Line 36; Col. a	25
26	CPUC reimbursement fees	(9,791)	Negative of AH-3; Line 37; Col. a	26
27	Injuries & Damages	-	Negative of AH-3; Line 29; Col. a	27
28	General Advertising Expenses	(113)	Negative of AH-3; Line 39; Col. b	28
29	Franchise Requirements	(127,616)	Negative of AH-3; Line 33; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account	(39)	Negative of AH-3; Line 42; Col. a	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(206)	Negative of AH-3; Sum Lines 26, 38; Col. a	31
32	Other A&G Exclusion Adjustments	(250)	Negative of AH-3; Sum Lines 30, 32; Col. a	32
33	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 355,972	Sum Lines 20 thru 32	33
34	Less: Property Insurance (Due to different allocation factor)	(8,306)	Negative of AH-3; Line 5; Col. c	34
35	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 347,666	Line 33 + Line 34	35
36	Transmission Wages and Salaries Allocation Factor	10.14%	Statement A; Line 17	36
37	Transmission Related Non-Direct Administrative & General Expenses	\$ 35,264	Line 35 x Line 36	37
38	Property Insurance Allocated to Transmission, General, and Common Plant	3,307	Negative of Line 34 x Line 58	38
39	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 38,572	Line 37 + Line 38	39
40				40
41	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			41
42	Transmission Plant & Incentive Transmission Plant	\$ 6,197,907	Statement AD; Line 25	42
43	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	43
44	Transmission Related General Plant	46,899	Statement AD; Line 29	44
45	Transmission Related Common Plant	105,080	Statement AD; Line 31	45
46	Total Transmission Related Investment in Plant	\$ 6,349,886	Sum Lines 42 thru 45	46
47				47
48	Total Transmission Plant & Incentive Transmission Plant	\$ 6,197,907	Line 42 Above	48
49	Total Steam Production Plant	549,686	Statement AD; Line 1	49
50	Total Nuclear Production Plant	-	Shall be Zero	50
51	Total Other Production Plant	523,340	Statement AD; Line 7	51
52	Total Distribution Plant	7,177,286	Statement AD; Line 9	52
53	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	53
54	Total General Plant	462,370	Statement AD; Line 17	54
55	Total Common Plant	1,035,968	Statement AD; Line 19	55
56	Total Plant in Service Excluding SONGS	\$ 15,946,556	Sum Lines 48 thru 55	56
57				57
58	Transmission Property Insurance and Tax Allocation Factor ¹	39.82%	Line 46 / Line 56	58

¹ Used to allocate property insurance in conformance with the TO5 Formula Rate Mechanism.

SAN DIEGO GAS & ELECTRIC COMPANY
2019 Citizens Direct Maintenance
12 Months Ending December 31, 2019
(\$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, 2019
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		<u>Electric Transmission Operation</u>					
1	560	Operation Supervision and Engineering	\$ 7,279	\$ -	\$ 7,279	Form 1; Page 321; Line 83	1
2	561.1	Load Dispatch - Reliability	668	-	668	Form 1; Page 321; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,352	-	1,352	Form 1; Page 321; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	183	-	183	Form 1; Page 321; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	5,093	5,093	(0)	Form 1; Page 321; Line 88	5
6	561.5	Reliability, Planning and Standards Development	94	-	94	Form 1; Page 321; Line 89	6
7	561.6	Transmission Service Studies	-	-	-	Form 1; Page 321; Line 90	7
8	561.7	Generation Interconnection Studies	2	-	2	Form 1; Page 321; Line 91	8
9	561.8	Reliability, Planning and Standards Development Services	3,080	2,419	661	Form 1; Page 321; Line 92	9
10	562	Station Expenses ¹	6,284	-	-	Form 1; Page 321; Line 93	10
11	563	Overhead Line Expenses	8,316	8,316	-	Form 1; Page 321; Line 94	11
12	564	Underground Line Expenses	12	-	12	Form 1; Page 321; Line 95	12
13	565	Transmission of Electricity by Others	-	-	-	Form 1; Page 321; Line 96	13
14	566	Misc. Transmission Expenses	20,246	3,186	17,060	Form 1; Page 321; Line 97	14
15	567	Rents	2,830	-	2,830	Form 1; Page 321; Line 98	15
16							16
17		<i>Total Electric Transmission Operation</i>	\$ 55,439	\$ 25,298	\$ 30,141	Sum Lines 1 thru 15	17
18							18
19		<u>Electric Transmission Maintenance</u>					19
20	568	Maintenance Supervision and Engineering	\$ 2,017	\$ -	\$ 2,017	Form 1; Page 321; Line 101	20
21	569	Maintenance of Structures	579	-	579	Form 1; Page 321; Line 102	21
22	569.1	Maintenance of Computer Hardware	1,249	-	1,249	Form 1; Page 321; Line 103	22
23	569.2	Maintenance of Computer Software	2,091	-	2,091	Form 1; Page 321; Line 104	23
24	569.3	Maintenance of Communication Equipment	0	-	0	Form 1; Page 321; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	144	-	144	Form 1; Page 321; Line 106	25
26	570	Maintenance of Station Equipment ¹	16,048	16,048	-	Form 1; Page 321; Line 107	26
27	571	Maintenance of Overhead Lines ¹	18,140	18,140	-	Form 1; Page 321; Line 108	27
28	572	Maintenance of Underground Lines ²	720	720	-	Form 1; Page 321; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	3	-	3	Form 1; Page 321; Line 110	29
30							30
31		<i>Total Electric Transmission Maintenance</i>	\$ 40,991	\$ 34,908	\$ 6,082	Sum Lines 20 thru 29	31
32							32
33		Total Electric Transmission O&M Expenses	\$ 96,429	\$ 60,206	\$ 36,224	Line 17 + Line 31	33
34							34
35	413	Transmission O&M Expenses Charged to Citizens ³	53	-	53		35
36							36
37		Total Adjusted Electric Transmission O&M Expenses	\$ 96,483	\$ 60,206	\$ 36,277	Line 33 + Line 35	37
38							38
39							39
40		<u>Excluded Expenses (recovery method in parentheses)</u>					40
41	561.4	Scheduling, System Control and Dispatch Services (ERRA)		\$ 5,093			41
42	561.8	Reliability, Planning and Standards Development Services (ERRA)		2,419			42
43	562	Station Expenses ¹		6,284			43
44	563	Overhead Line Expenses		8,316			44
45	565	Transmission of Electricity by Others (ERRA)		-			45
46	566	Misc. Transmission Expenses:					46
47		Century Energy Systems Balancing Account (CES-21BA)	\$ 252				47
48		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	-				48
49		ISO Grid Management Costs (ERRA)	2,588				49
50		Reliability Services (RS rates)	701				50
51		Other (TRBAA, TACBAA)	(355)	3,186			51
52	570	Maintenance of Station Equipment ¹		16,048			52
53	571	Maintenance of Overhead Lines ¹		18,140			53
54	572	Maintenance of Underground Lines ²		720			54
55							55
56		Total Excluded Expenses		\$ 60,206			56
57							57
58							58
59		¹ Citizens O&M should not include substation, underground, and overhead line maintenance per the Appendix XII Tariff (See Section I.C - number 31). As a result, such items are excluded in Column b.					59
60							60
61		² Account 572 for Underground Line Maintenance is excluded because Citizens is charged via a Direct Maintenance order, which is reflected on AH-1.					61
62		³ This amount represents the Direct Maintenance and Non-Direct O&M expenses billed to Citizens in 2019, which is added back to derive Total Adjusted Electric Transmission O&M Expenses in SAP Account 7000721, which was created to track Citizens SX-PQ O&M Expense.					62
63							63
64							64

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		<u>Administrative & General</u>					
1	920	A&G Salaries	\$ 31,012	\$ 92	\$ 30,920	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	16,773	(1)	16,775	Form 1; Page 323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(13,570)	-	(13,570)	Form 1; Page 323; Line 183	3
4	923	Outside Services Employed	90,246	153	90,093	Form 1; Page 323; Line 184	4
5	924	Property Insurance	8,306	-	8,306	Form 1; Page 323; Line 185	5
6	925	Injuries & Damages	140,446	336	140,110	Form 1; Page 323; Line 186	6
7	926	Employee Pensions & Benefits	54,077	913	53,164	Form 1; Page 323; Line 187	7
8	927	Franchise Requirements	127,616	127,616	-	Form 1; Page 323; Line 188	8
9	928	Regulatory Commission Expenses	22,402	11,135	11,268	Form 1; Page 323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(2,181)	-	(2,181)	Form 1; Page 323; Line 190	10
11	930.1	General Advertising Expenses	113	113	-	Form 1; Page 323; Line 191	11
12	930.2	Miscellaneous General Expenses	2,207	577	1,630	Form 1; Page 323; Line 192	12
13	931	Rents	8,564	-	8,564	Form 1; Page 323; Line 193	13
14	935	Maintenance of General Plant	12,342	1,503	10,839	Form 1; Page 323; Line 196	14
15							15
16		Total Administrative & General Expenses	\$ 498,353	\$ 142,436	\$ 355,917	Sum Lines 1 thru 14	16
17							17
18	413	Transmission Related A&G Expenses Charged to Citizens ¹	54	-	54		18
19							19
20		Total Adjusted Administrative & General Expenses	\$ 498,407	\$ 142,436	\$ 355,972	Line 16 + Line 18	20
21							21
22							22
23		<u>Excluded Expenses:</u>					23
24	920	CPUC energy efficiency programs		\$ 92			24
25	921	CPUC energy efficiency programs		(1)			25
26	923	Litigation expenses (ERRA)	\$ 74				26
27		CPUC energy efficiency programs	79	153			27
28	925	CPUC energy efficiency programs	269				28
29		Injuries & Damages	-				29
30		Other A&G Exclusion Adjustments	67	336			30
31	926	CPUC energy efficiency programs	730				31
32		Other A&G Exclusion Adjustments	183	913			32
33	927	Franchise Requirements		127,616			33
34	928	CPUC energy efficiency programs	-				34
35		CPUC Intervenor Funding Expense - Transmission	-				35
36		CPUC Intervenor Funding Expense - Distribution	1,212				36
37		CPUC reimbursement fees	9,791				37
38		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	132	11,135			38
39	930.1	General Advertising Expenses		113			39
40	930.2	CPUC energy efficiency programs	-				40
41		Abandoned Projects	577	577			41
42	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account	39				42
43		CPUC energy efficiency programs	1,463	1,503			43
44							44
45		Total Excluded Expenses		\$ 142,436			45
46							46
47							47
48		¹ This amount represents the Non-Direct A&G expenses billed to Citizens in 2019, which is added back to derive Total Adjusted A&G Expenses in SAP					48
49		Account 7000722, which was created to track Citizens SX-PQ A&G Expense.					49
50							50

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AI - Workpapers
Wages and Salaries

Base Period & True-Up Period 12 - Months Ending December 31, 2019
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	\$ 12,140		1
2				2
3	Transmission Wages & Salaries ¹	12,875	AI-1; Line 49	3
4				4
5	Transmission Wages & Salaries ²	11,435	AI-1; Line 47	5
6				6
7	Distribution Wages & Salaries	54,457		7
8				8
9	Customer Accounts Wages & Salaries	18,055		9
10				10
11	Customer Services and Informational Wages & Salaries	17,969		11
12				12
13	Sales Wages & Salaries	-		13
14				14
15	Total Operating & Maintenance Wages & Salaries Excl. A&G	<u>\$ 126,931</u>	Sum Lines 1 thru 13	15
16				16
17	Transmission Wages and Salaries Allocation Factor	<u>10.14%</u>	Line 3 / Line 15	17

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, 2019
(\$1,000)

Line No.	FERC Account	Description	Amounts ¹	Exclusions ²	Line No.
1	560100E	OPERATION SUPERVISION	\$ 2,523		1
2	560170E	OPERATION EXECUTIVE COMPENSATION	\$ 428		2
3	560200E	OPERATION ENGINEERING	1,118		3
4	561100E	LOAD DISPATCHING - RELIABILITY	470		4
5	561200E	LOAD DISPATCHING - MONITOR & OPERATE SYSTEM	1,004		5
6	561300E	LOAD DISPATCHING-TRANSMISSION SERVICE & SCHEDULING	129		6
7	561400E	SCHEDULING SYSTEM CONTROL & DISPATCH SERVICES	-		7
8	561500E	RELIABILITY, PLANNING & STANDARDS DEVELOPMENT	65		8
9	561600E	TRANSMISSION SERVICE STUDIES	-		9
10	561700E	GENERATION INTERCONNECTION STUDIES	1		10
11	561800E	RELIABILITY, PLANNING & STANDARDS DEVELOPMENT SERVICES	461		11
12	562000E	STATION EXPENSES	58	\$ 58	12
13	562100E	STATION OPERATION EXPENSE	1,946	1,946	13
14	563000E	OVERHEAD LINE EXPENSES	2	2	14
15	563100E	OPERATION OVERHEAD LINES	412	412	15
16	563200E	ENCROACHMENTS OVERHEAD R/W	-	-	16
17	564000E	UNDERGROUND LINE EXPENSES	9		17
18	566000E	MISCELLANEOUS TRANSMISSION EXPENSES	3,691		18
19	566ABPE	MISCELLANEOUS TRANSMISSION ABANDONED PROJECTS	-		19
20	567000E	RENTS	-		20
21	568100E	MAINTENANCE SUPERVISION	847		21
22	568200E	MAINTENANCE ENGINEERING	14		22
23	569000E	MAINTENANCE OF STRUCTURES	11		23
24	569100E	MAINTENANCE OF COMPUTER HARDWARE	688		24
25	569200E	MAINTENANCE OF COMPUTER SOFTWARE	740		25
26	569300E	MAINTENANCE OF COMPUTER EQUIPMENT	-		26
27	569400E	MAINTENANCE OF MISC REGIONAL TRANSMISSION PLANT	-		27
28	570000E	MAINTENANCE OF STATION EQUIPMENT	218	218	28
29	570100E	MAINTENANCE OF STATION EQUIPMENT GENERAL	5,819	5,819	29
30	570121E	RTU SUPERVISORY EQUIPMENT	618		30
31	570122E	TELEMETER SYSTEM MAINTENANCE	58		31
32	570200E	MAINTENANCE STATION EQUIPMENT CLEAN TREAT	368	368	32
33	570600E	MAINTENANCE STATION EQUIPMENT	213	213	33
34	570700E	SAN ONOFRE SUBSTATION	38	38	34
35	571000E	MAINTENANCE OF OVERHEAD LINES	761	761	35
36	571100E	MAINTENANCE OF OVERHEAD LINES GENERAL	740	740	36
37	571120E	TRAINING IN HOTSTICK MAINTENANCE	8	8	37
38	571200E	MAINTENANCE OF OVERHEAD LINES - TREE TRIMMING	72	72	38
39	571310E	MAINTENANCE OF OVERHEAD INSULATOR WASHING	308	308	39
40	571700E	ACCESS & PATROL ROAD MAINTENANCE	95	95	40
41	571800E	CONSTRUCTION RELATED EXPENSES	-	-	41
42	571930E	OH PREV MAINT - INSPECTIONS	-	-	42
43	571960E	OH PREV MAINT - FOLLOW-UP	25	25	43
44	572000E	MAINTENANCE OF UNDERGROUND LINES	353	353	44
45	573000E	MAINTENANCE OF MISCELLANEOUS TRANSMISSION	-		45
46					46
47		Total Transmission Wages & Salaries	\$ 24,310	\$ 11,435	47
48					48
49		Total Adjusted Citizens Transmission Wages & Salaries		\$ 12,875	49
50					50

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 - Workpapers
Depreciation and Amortization Expense

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

(\$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	-	Shall be Zero	3
4				4
5	General Plant Depreciation Expense	22,970	AJ-1; Line 1	5
6				6
7	Common Plant Depreciation Expense	92,539	AJ-2; Line 3	7
8				8
9	Transmission Wages and Salaries Allocation Factor	10.14%	Statement AI; Line 17	9
10				10
11	Transmission Related Electric Misc. Intangible Plant Amortization Expense	\$ -	Line 3 x Line 9	11
12				12
13	Transmission Related General Plant Depreciation Expense	2,330	Line 5 x Line 9	13
14				14
15	Transmission Related Common Plant Depreciation Expense	9,386	Line 7 x Line 9	15
16				16
17	Total Transmission, General, Common, and Electric Misc. Intangible Exp.	<u>\$ 11,716</u>	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 2019 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 - 12/31/2019 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	FERC General Plant Expense	Reference	Line No.
1	Dec-19	\$ 22,970	Form 1; Page 336; Line 10; Col. f	1
2				2

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2019 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-19	Total Common Plant Per Book	\$ 128,134	2019 Form 1; Page 356.2; Accts 303 to 398 2019 Form 1; Page 356.1; Electric (Line 1 x Line 2); Form 1; Page 336; Line 11; Col. f	1
2		Electric Split of Common Utility Plant	72.22%		2
3		Total Common Expense to Electric Per Book	\$ 92,539		3
4					4

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AK - Workpapers
Taxes Other Than Income Taxes

Base Period & True-Up Period 12 - Months Ending December 31, 2019
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Total Property Taxes ¹	\$ 124,527		1
2				2
3	Less: Other Taxes (Business license taxes) ²	-	Not Applicable to 2019 Base Period	3
4				4
5	Net Property Taxes Excl. Citizens	\$ 124,527	Line 1 + Line 3	5
6				6
7	Add: Citizens Allocated Portion of Property Taxes	67		7
8				8
9	Net Property Taxes Incl. Citizens	\$ 124,594	Line 5 + Line 7	9
10				10
11	Less: SONGS Property Taxes ³	-	Not Applicable to 2019 Base Period	11
12				12
13	Total Property Taxes Expense	<u>\$ 124,594</u>	Line 9 + Line 11	13
14				14
15	Transmission Property Insurance and Tax Allocation Factor	<u>39.82%</u>	Statement AH; Line 58	15
16				16
17	Transmission Related Property Taxes Expense	<u>\$ 49,613</u>	Line 13 x Line 15	17
18				18
19				19
20	Total Payroll Taxes Expense ⁴	\$ 13,203		20
21				21
22	Add: Citizens Allocated Portion of Payroll Taxes	2		22
23				23
24	Total Payroll Taxes Expense Incl. Citizens	\$ 13,205	Line 20 + Line 22	24
25				25
26	Transmission Wages and Salaries Allocation Factor	<u>10.14%</u>	Statement AI; Line 17	26
27				27
28	Transmission Related Payroll Taxes Expense	<u>\$ 1,339</u>	Line 24 x Line 26	28

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

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

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 450.1; Sch. Pg. 262; Line 18; Col. i.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL - Workpapers
Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2019
(\$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	450.1; Sch. Pg. 227; 12; c	\$ 128,028	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		39.49%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 50,560	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c	\$ 65,968	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 26,052	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense		\$ 36,277	Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		38,572	Statement AH; Line 39	13
14	CPUC Intervenor Funding Expense - Transmission		2,632	Negative of Statement AH; Line 23	14
15	Total		\$ 77,480	Sum Lines 12 thru 14	15
16					16
17	One Eighth O&M Rule		12.50%	FERC Method = 1/8 of O&M Expense	17
18					18
19	Transmission Related Cash Working Capital - Retail Customers		\$ 9,685	Line 15 x Line 17	19

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 - 12/31/2019 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-18	\$ 132,306	SDG&E Records	1
2	Jan-19	132,211		2
3	Feb	132,043		3
4	Mar	129,338		4
5	Apr	127,915		5
6	May	126,756		6
7	Jun	125,568		7
8	Jul	125,546		8
9	Aug	125,621		9
10	Sep	125,381		10
11	Oct	127,266		11
12	Nov	127,284		12
13	Dec-19	127,134		SDG&E Records
14				14
15	Total 13 Months	\$ 1,664,369	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average Balance	\$ 128,028	Form 1; Page 450.1; Sch. Pg. 227; Line 12; Col. c	18
19				19

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
BASE PERIOD / TRUE UP PERIOD - 12/31/2019 PER BOOK
(\$1,000)

ACCOUNT 165 PREPAYMENTS - ELECTRIC

Line No.	Month	Total Electric Plant Prepayments	Reference	Line No.
1	Dec-18	\$ 55,513	SDG&E Records	1
2	Jan-19	49,279		2
3	Feb	41,295		3
4	Mar	40,868		4
5	Apr	59,919		5
6	May	45,483		6
7	Jun	61,357		7
8	Jul	97,618		8
9	Aug	90,013		9
10	Sep	88,006		10
11	Oct	81,708		11
12	Nov	73,162		12
13	Dec-19	73,364		13
14			SDG&E Records	14
15	Total 13 Months	\$ 857,586	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average	\$ 65,968	SDG&E Records ¹	18
19				19

¹ The 13-Month Avg. for prepayments included on FERC Form 1; Page 450.1; Sch. Pg. 110; Line 57; Col c. is incorrect. During preparation of the TO5 Cycle 3 filing an error was identified in the allocation used to prepare the footnote. The 13-Month Avg. included in TO5 Cycle 3 and the Appendix XII Cycle 3 is the correct amount.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AR - Workpapers
Federal Tax Adjustments

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits	\$ (265)		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 2019 Base Period	9
10				10
11	Total Federal Tax Adjustments ¹	\$ (265)	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 LIABILITIES¹
Base Period 12 Months Ending December 31, 2019
(\$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	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	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	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	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	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	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 AND ELECTRIC COMPANY
Statement AV - Workpapers
Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.			
1	<u>Long-Term Debt Component - Denominator:</u>			1			
2	Bonds (Acct 221)	\$ 5,140,552		2			
3	Less: Reacquired Bonds (Acct 222)	-		3			
4	Other Long-Term Debt (Acct 224)	-		4			
5	Unamortized Premium on Long-Term Debt (Acct 225)	-		5			
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	(12,166)		6			
7	LTD = Long Term Debt	\$ 5,128,386	Sum Lines 2 thru 6	7			
8				8			
9	<u>Long-Term Debt Component - Numerator:</u>			9			
10	Interest on Long-Term Debt (Acct 427)	\$ 213,847		10			
11	Amort. of Debt Disc. and Expense (Acct 428)	3,709		11			
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	1,831		12			
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	-		13			
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	-		14			
15	i = LTD interest	\$ 219,387	Sum Lines 10 thru 14	15			
16				16			
17	<u>Cost of Long-Term Debt:</u>	4.28%	Line 15 / Line 7	17			
18				18			
19	<u>Preferred Equity Component:</u>			19			
20	PF = Preferred Stock (Acct 204)	\$ -		20			
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	\$ -		21			
22	Cost of Preferred Equity	0.00%	Line 21 / Line 20	22			
23				23			
24	<u>Common Equity Component:</u>			24			
25	Proprietary Capital	\$ 7,099,081		25			
26	Less: Preferred Stock (Acct 204)	-	Negative of Line 20 Above	26			
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	-		27			
28	Accumulated Other Comprehensive Income (Acct 219)	15,874		28			
29	CS = Common Stock	\$ 7,114,955	Sum Lines 25 thru 28	29			
30				30			
31				31			
32	<u>Return on Common Equity:</u> ²		10.60%	TOS Offer of Settlement; Section II.A.1.5.1	32		
33		(a)	(b)	(c)	(d) = (b) x (c)	33	
34			Cap. Struct.	Cost of	Weighted	34	
35	<u>Weighted Cost of Capital:</u>	Amounts ¹	Ratio	Capital	Cost of Capital	35	
36						36	
37	Long-Term Debt	\$ 5,128,386	41.89%	4.28%	1.79%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	7,114,955	58.11%	10.60%	6.16%	Col. c = Line 32 Above	39
40	Total Capital	\$ 12,243,341	100.00%		7.95%	Sum Lines 37 thru 39	40
41							41
42	<u>Cost of Equity Component (Preferred & Common):</u>				6.16%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	<u>Incentive Return on Common Equity:</u>				0.00%	Shall be Zero	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47			Cap. Struct.	Cost of	Weighted		47
48	<u>Incentive Weighted Cost of Capital:</u>	Amounts ¹	Ratio	Capital	Cost of Capital		48
49							49
50	Long-Term Debt	\$ -	0.00%	0.00%	0.00%	Shall be Zero	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero	51
52	Common Equity	-	0.00%	0.00%	0.00%	Shall be Zero	52
53	Total Capital	\$ -	0.00%		0.00%	Sum Lines 50 thru 52	53
54							54
55	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Line 51 + Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

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, 2019

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<u>Cost of Capital Rate (CCR) Calculation:</u>			1
2				2
3	<u>a. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	6.16%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 7,492	AV-2A; Line 40	8
9	D = Transmission Rate Base	\$ 4,273,537	AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.6762%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	6.16%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 7,492	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,273,537	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.6762%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7769%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	2.4531%	Line 12 + Line 24	27
28				28
29	<u>D. Total Weighted Cost of Capital:</u>	7.9519%	AV1; Line 40	29
30				30
31	<u>E. Cost of Capital Rate (CCR):</u>	10.4050%	Line 27 + Line 29	31

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, 2019
(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31

SAN DIEGO GAS & ELECTRIC COMPANY
Non-Incentive Equity AFUDC Component of Transmission Depreciation Expense
For Completed Transmission Capital Projects from 2001 Through 2019
Applicable to the 2019 Cycle 3 Base Period & True-Up Period
12 Months Ending December 31, 2019
(\$1,000)

Line No.	Vintages of Plant ¹	Non-Incentive Equity AFUDC Component of Transmission Depn Exp.	Line No.
1	2001	\$ 66	1
2			2
3	2002	7	3
4			4
5	2003	35	5
6			6
7	2004	46	7
8			8
9	2005	64	9
10			10
11	2006	120	11
12			12
13	2007	368	13
14			14
15	2008	355	15
16			16
17	2009	98	17
18			18
19	2010	135	19
20			20
21	2011	166	21
22			22
23	2012	1,608	23
24			24
25	2013	1,309	25
26			26
27	2014	172	27
28			28
29	2015	249	29
30			30
31	2016	422	31
32			32
33	2017	919	33
34			34
35	2018	1,090	35
36			36
37	2019	262	37
38			38
39			39
40	Total	\$ 7,492	40
41			41
42	Citizens SX-PQ Underground Line Segment Adj. (see w/p AV-2B)	(56)	42
43			43
44	AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens SX-PQ	\$ 7,436	44
45			45

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
T05-Cycle 3 Annual Transmission Formula Filing
Citizens' Calculation of Equity AFUDC Component of Transmission Depreciation Expenses
12 Months Ending December 31, 2019
(\$1,000)

Line No.	Description	Amounts	Reference	Line No.
1	AFUDC embedded in the Lease Payment on the SX-PQ Underground Line Segment	\$ 2,282		1
2				2
3	AFUDC Equity Percentage as of November 2018	73.64%		3
4				4
5	AFUDC Equity Embedded in the SX-PQ Underground Line Segment	\$ 1,681	Line 1 x Line 3	5
6				6
7	Annual Depreciation Rate (30 year Lease)	3.33%	1 / 30 years	7
8				8
9	Annual Book Depreciation on AFUDC Equity	\$ 56	Line 5 x Line 7	9
10				10
11	Federal and State Combined Tax Rate	27.98%		11
12				12
13	Tax Cost of Non-Deductibility of AFUDC Equity	\$ 16	Line 9 x Line 11	13
14				14
15	Gross-up Factor	1.39		15
16				16
17	Revenue Requirement	\$ 22	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, 2019

(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
1			1
<u>Net Transmission Plant:</u>			
2	\$ 4,947,387	Page 2; Line 16	2
3	4,192	Page 2; Line 17	3
4	29,318	Page 2; Line 18	4
5	55,106	Page 2; Line 19	5
6	<u>\$ 5,036,002</u>	Sum Lines 2 thru 5	6
7			7
<u>Rate Base Additions:</u>			
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc.; Line 3	10
11	<u>\$ -</u>	Line 9 + Line 10	11
12			12
<u>Rate Base Reductions:</u>			
14	\$ (848,762)	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	<u>\$ (848,762)</u>	Line 14 + Line 15	16
17			17
<u>Working Capital:</u>			
19	\$ 50,560	Statement AL; Line 5	19
20	26,052	Statement AL; Line 9	20
21	9,685	Statement AL; Line 19	21
22	<u>\$ 86,296</u>	Sum Lines 19 thru 21	22
23			23
24	-	Statement Misc.; Line 5	24
25			25
26	<u>\$ 4,273,537</u>	Sum Lines 6, 11, 16, 22, 24	26
27			27
<u>B. Incentive ROE Project Transmission Rate Base:</u>			
29	\$ -	Shall be Zero	29
30	-	Shall be Zero	30
31	<u>\$ -</u>	Line 29 + Line 30	31
32			32
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u>			
34	\$ -	Shall be Zero	34
35	-	Shall be Zero	35
36	<u>\$ -</u>	Line 34 + Line 35	36
37			37
38	<u>\$ -</u>	Shall be Zero	38
<u>D. Incentive Transmission Construction Work In Progress</u>			

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of End Use Transmission Rate Base

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

(\$1,000)

Line				
No.				
	<u>A. Derivation of Net Transmission Plant:</u>			
1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 6,197,907	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	18,119	Statement AD; Line 27	3
4	Transmission Related General Plant	46,899	Statement AD; Line 29	4
5	Transmission Related Common Plant	105,080	Statement AD; Line 31	5
6	Total Gross Transmission Plant	<u>\$ 6,368,005</u>	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,250,520	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	13,927	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	17,581	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	49,974	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	<u>\$ 1,332,003</u>	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 4,947,387	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	4,192	Line 3 Minus Line 10	17
18	Transmission Related General Plant	29,318	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	55,106	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	<u>\$ 5,036,002</u>	Sum Lines 16 thru 19	20
21				21
22	<u>B. Incentive Project Net Transmission Plant:</u>			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	<u>\$ -</u>	Line 23 Minus Line 24	25

SAN DIEGO GAS & ELECTRIC COMPANY

Miscellaneous Statement

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

(\$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	Incentive Transmission Plant Abandoned Project Cost	\$ -	Shall be Zero	7

¹ None of the above items apply to SDG&E's TO5 Cycle 3 filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.