ATTACHMENT E

Appendix VIII Attachment 2 - Formula Rate Spreadsheet, Unpopulated (Clean)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of Non-CAISO Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending xxxxxx
($1,000)

Line No.		Amounts	Reference	Line No.
	A. End of Prior Year Revenue Requirement ($PYRR_{EU}$):			
1	Transmission Operation & Maintenance Expense	$ -	Statement AH; Line 5	1
2				2
3	Transmission Related A&G Expense	-	Statement AH; Line 20	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 10	5
6	Total O&M Expenses	$ -	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	-	Statement AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense[1]	-	Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	-	Statement AK; Line 5	12
13				13
14	Transmission Related Payroll Taxes Expense	-	Statement AK; Line 12	14
15	Sub-Total Expense	$ -	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate $_{(COCR)}$ - Base ROE	0.0000%	Statement AV; Page 3; Line 38	17
18	Transmission Rate Base	$ -	Page 3; Line 28	18
19	Return and Associated Income Taxes - Base ROE	$ -	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Statement AV; Page 3; Line 78	21
22	Transmission Rate Base	$ -	Page 3; Line 28 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	$ -	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	-	Statement AU; Line 13	26
27	Other $BTRR_{EU}$ Adjustments - Black Box Adjustment Per Settlement Agreement	-	Per Settlement Agreement	27
28	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	28
29	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	29
30				30
31	End of Prior Year Revenue Requirement ($PYRR_{EU}$) Excluding FF&U	$ -	Line 15 + Line 19+ Line 23 + (Sum Lines 25 thru 29)	31

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of Non-CAISO Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending xxxxxx
($1,000)

Line No.		Amounts	Reference	Line No.
	B. Incentive ROE Project Transmission Revenue Requirement:[1, 2]			
1	Incentive Transmission Plant Depreciation Expense	$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE	0.0000%	Statement AV; Page 4; Line 38	3
4	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 33	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Statement AV; Page 4; Line 78	7
8	Total Incentive ROE Project Transmission Rate Base	$ -	Page 3; Line 33	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue Requirement	$ -	Line 1 + Line 5 +Line 9	11
12				12
13	**C. Incentive Transmission Plant Abandoned Project Revenue Requirement:**[1, 2]			13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 38	16
17	Cost of Capital Rate $_{(COCR)}$ [3] - Base ROE	0.0000%	Statement AV; Page 3; Line 38	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	$ -	Page 3; Line 38	20
21	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue Requirement	$ -	Line 14 + Line 18 + Line 22	24
25				25
26	**D. Incentive Transmission Construction Work In Progress (CWIP) Revenue Requirement:**[1, 2]			26
27	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 40	27
28	Cost of Capital Rate $_{(COCR)}$ [3] - Base ROE	0.0000%	Statement AV; Page 3; Line 38	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	$ -	Page 3; Line 40	31
32	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Statement AV; Page 3; Line 78	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue Requirement	$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenue Requirement (PYRR $_{EU-IR}$) Excluding FF&U	$ -	Sum Lines 11, 24, 35	37
38				38
39	**E. Total (PYRR $_{EU}$) Excluding FF&U**[4]	$ -	Page 1; Line 31 + Line 37	39

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

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

3 The revenue requirements attributed to Transmission Plant Abandoned Projects and Transmission Construction Work in Progress (CWIP) incentives are derived using the regular Cost of Capital Rate.

4 Total Prior Year Revenue Requirements (PYRR) or Base Period Revenue Requirement is for 12 months ending the applicable cycle base period.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of Non-CAISO Prior Year Revenue Requirements (PYRR $_{EU}$)
For the Base Period & True-Up Period Ending xxxxxx
($1,000)

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

[1] Represents Transmission Related Net ADIT (Liab)/Asset and Net (Excess)/Deficient ADIT.

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of Non-CAISO Prior Year Revenue Requirements ($PYRR_{EU}$)
For the Base Period & True-Up Period Ending xxxxxx
($1,000)

Line No.		Amounts		Reference	Line No.
	A. Transmission Plant:				
1	Gross Transmission Plant:				1
2	Transmission Plant	$	-	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant		-	Statement AD; Line 27	3
4	Transmission Related General Plant		-	Statement AD; Line 29	4
5	Transmission Related Common Plant		-	Statement AD; Line 31	5
6	Total Gross Transmission Plant	$	-	Sum Lines 2 thru 5	6
7					7
8	Transmission Related Depreciation Reserve:				8
9	Transmission Plant Depreciation Reserve	$	-	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve		-	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve		-	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve		-	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	$	-	Sum Lines 9 thru 12	13
14					14
15	Net Transmission Plant:				15
16	Transmission Plant	$	-	Line 2 - Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant		-	Line 3 - Line 10	17
18	Transmission Related General Plant		-	Line 4 - Line 11	18
19	Transmission Related Common Plant		-	Line 5 - Line 12	19
20	Total Net Transmission Plant	$	-	Sum Lines 16 thru 19	20
21					21
22	**B. Incentive Project Transmission Plant:** [1]				22
23	Incentive Transmission Plant	$	-	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve		-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	$	-	Line 23 - Line 24	25

[1] The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of Non-CAISO Forecast Period Capital Additions Revenue Requirements (FC_{EU})
For the Forecast Period xxxxxx
($1,000)

Line No.		Amounts	Reference	Line No.
	ANNUAL FIXED CHARGES APPLICABLE TO CAPITAL PROJECTS			
	A. Derivation of Annual Fix Charge Rate ($AFCR_{EU}$) Applicable to Weighted Forecast Plant Additions:			
1	Transmission Rate Base	$ -	Page 3; Line 28	1
2	Add back ADIT	-	Positive of Page 3; Line 16	2
3	Less ADIT Adjustment	-	Statement AF; Line 15	3
4	Transmission Rate Base Excluding ADIT Adjustment	$ -	Sum Lines 1 thru 3	4
5				5
6	Cost of Capital Rate $_{(COCR)}$	0.0000%	Statement AV; Page 3; Line 38	6
7				7
8	Adjusted Return and Associated Income Taxes	$ -	Line 4 x Line 6	8
9	Return and Associated Income Taxes	-	Page 1; Line 19 + Line 23	9
10	ADIT Revenue Requirements Adjustment	$ -	Line 8 - Line 9	10
11				11
12	$PYRR_{EU}$ Excluding Franchise Fees and Uncollectible	$ -	Page 1; Line 31	12
13	60% of Transmission O&M Expense	-	Negative of Page 1; Line 1 x 60%	13
14	60% of Transmission Related A&G Expense	-	Negative of Page 1; Line 3 x 60%	14
15	CPUC Intervenor Funding Expense - Transmission	-	Negative of Page 1; Line 5	15
16	Total of Federal Income Tax Deductions, Other Than Interest	-	Negative of Page 1; Line 25	16
17	(Gains)/Losses from Sale of Plant Held for Future Use	-	Negative of Page 1; Line 29	17
18	ADIT Revenue Requirements Adjustment	-	Line 10 Above	18
19	Adjusted Total ($PYRR_{EU}$) Excluding FF&U	$ -	Sum Lines 12 thru 18	19
20				20
21	Net Transmission Plant	$ -	Page 4; Line 20	21
22				22
23	Annual Fix Charge Rate ($AFCR_{EU}$)	0.0000%	Line 19 / Line 21	23
24				24
25	Weighted Forecast Plant Additions	$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 5; Col. f	25
26				26
27	Composite Depreciation Rate	0.00%	Tab AJ-1B; Line 38; Col. c	27
28	Weighted Forecast Plant Additions Depreciation Expense	$ -	Line 25 x Line 27	28
29				29
30	Net Weighted Forecast Plant Additions	$ -	Line 25 - Line 28	30
31				31
32	Forecast Period Capital Addition Revenue Requirements	$ -	Line 23 x Line 30	32

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of Non-CAISO Forecast Period Capital Additions Revenue Requirements (FC_{EU})
For the Forecast Period xxxxxx
($1,000)

Line No.		Amounts	Reference	Line No.
	ANNUAL FIXED CHARGES APPLICABLE TO INCENTIVE CAPITAL PROJECTS			
	A. Derivation of Annual Fix Charge Rate ($AFCR_{EU-IR-ROE}$) Applicable to Incentive Weighted Forecast Plant Additions (ROE Incentive Only):			
1	Transmission Rate Base	$ -	Page 3; Line 28	1
2	Add back ADIT	-	Positive of Page 3; Line 16	2
3	Less ADIT Adjustment	-	Statement AF; Line 15	3
4	Transmission Rate Base Excluding ADIT Adjustment	$ -	Sum Lines 1 thru 3	4
5				5
6	Cost of Capital Rate $_{(COCR)}$ [1]	0.0000%	Statement AV; Page 3; Line 38	6
7				7
8	Adjusted Return and Associated Income Taxes	$ -	Line 4 x Line 6	8
9	Return and Associated Income Taxes	-	Page 1; Line 19 + Line 23	9
10	ADIT Revenue Requirements Adjustment	$ -	Line 8 - Line 9	10
11				11
12	$PYRR_{EU-IR-ROE}$ Excluding Franchise Fees and Uncollectible	$ -	Page 1; Line 31 + Page 2; Line 11	12
13	60% of Transmission O&M Expense	-	Negative of Page 1; Line 1 x 60%	13
14	60% of Transmission Related A&G Expense	-	Negative of Page 1; Line 3 x 60%	14
15	CPUC Intervenor Funding Expense - Transmission	-	Negative of Page 1; Line 5	15
16	Total of Federal Income Tax Deductions, Other Than Interest	-	Negative of Page 1; Line 25	16
17	(Gains)/Losses from Sale of Plant Held for Future Use	-	Negative of Page 1; Line 29	17
18	ADIT Revenue Requirements Adjustment	-	Line 10 Above	18
19	Adjusted Total ($PYRR_{EU-IR-ROE}$) Excluding FF&U	$ -	Sum Lines 12 thru 18	19
20				20
21	Net Transmission Plant & Incentive Transmission Plant	$ -	Page 4; (Line 20 + Line 25)	21
22				22
23	Incentive Annual Fix Charge Rate ($AFCR_{EU-IR-ROE}$) [2]	0.0000%	Line 19 / Line 21	23
24				24
25	Incentive Weighted Forecast Plant Additions	$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 8; Col. f	25
26				26
27	Composite Depreciation Rate	0.00%	Page 5; Line 27	27
28	Weighted Forecast Plant Additions Depreciation Expense	$ -	Line 25 x Line 27	28
29				29
30	Net Weighted Forecast Plant Additions	$ -	Line 25 - Line 28	30
31				31
32	Forecast Period Incentive Capital Addition Revenue Requirements ($FC_{EU-IR-ROE}$)	$ -	Line 23 x Line 30	32
33				33
34	**B. Derivation of Incentive Forecast Transmission CWIP Revenues:**			34
35	Incentive Weighted Forecast Transmission Construction Work In Progress	$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 10 + Line 12; Col. f	35
36				36
37	Cost of Capital Rate $_{(COCR)}$ [1]	0.0000%	Statement AV; Page 3; Line 38	37
38				38
39	Incentive Transmission Forecast CWIP Projects Revenue Requirements	$ -	Line 35 x Line 37	39
40				40
41	Incentive Weighted Forecast Transmission Construction Work In Progress	$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 10 + Line 12; Col. f	41
42				42
43	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Statement AV; Page 3; Line 78	43
44				44
45	Incentive Transmission Forecast CWIP Projects Revenue Requirements - CAISO Participation ROE Adder	$ -	Line 41 x Line 43	45
46				46
47	Total Incentive Transmission Forecast CWIP Projects Revenue Requirements	$ -	Line 39 + Line 45	47

[1] The regular Cost of Capital Rate is used for calculation purposes.
[2] The Incentive Annual Fixed Charge Rate will be tracked and shown for each incentive project as applicable.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of Non-CAISO Base Transmission Revenue Requirements ($BTRR_{EU}$)
For the Rate Effective Period xxxxxx
($1,000)

Line No.			Amounts	Reference	Line No.
	A. Non-CASIO Customer Base Transmission Revenue Requirement ($BTRR_{EU}$):				
1					1
2	End of Prior Year Revenue Requirement ($PYRR_{EU}$) Excluding FF&U		$ -	Page 1; Line 31	2
3					3
4	Incentive End of Prior Year Revenue Requirement ($PYRR_{EU\text{-}IR}$) Excluding FF&U		-	Page 2; Line 37	4
5					5
6	Non-CAISO True-Up Period Adjustment		-	Tab "True-Up"; Line 25; Col. 11	6
7					7
8	Non-CAISO Interest True-Up Adjustment		-	Interest True-Up CY; Line 22; Col. 2	8
9					9
10	Forecast Period Capital Addition Revenue Requirements		-	Page 5; Line 32	10
11					11
12	Forecast Period Incentive Capital Additions Revenue Requirements ($FC_{EU\text{-}IR\text{-}ROE}$)		-	Page 6; Line 32	12
13					13
14	Incentive Transmission Forecast CWIP Projects Revenue Requirements		-	Page 6; Line 47	14
15					15
16	**B. Subtotal $BTRR_{EU}$ Excluding FF&U:**		$ -	Sum Lines 2 thru 14	16
17					17
18	Transmission Related Municipal Franchise Fees Expenses	0.0000% [1]	-	Line 16 x Franchise Fee Rate	18
19	Transmission Related Uncollectible Expense	0.0000% [1]	-	Line 16 x Uncollectible Rate	19
20					20
21	**C. Subtotal $BTRR_{EU}$ With FF&U:**		$ -	Sum Lines 16 thru 19	21
22					22
23	**D. Other $BTRR_{EU}$ Adjustments:**		-	Cost Adjustment Workpapers	23
24					24
25	**E. Total $BTRR_{EU}$ With FF&U:**		$ -	Line 21 + Line 23	25

[1] Represents the current Franchise Fees and Uncollectible (FF&U) expense rates approved in SDG&E's General Rate Case (GRC).

Per Section II.B. of Appendix VIII:
Data cells that are colored coded green are manual inputs based on the workpapers and/or FERC Form 1 that are external to the Formula Rate Spreadsheet
Data cells that are color coded yellow are linked to cells on other pages within the Formula Rate Spreadsheet
Data cells color coded grey shall be zero
Uncolored cells reflect formulas (e.g., cells representing the sum of proceding lines) or links to cells on the same page

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-2
Derivation of CAISO HV Transmission Facility (BTRR $_{CAISO\text{-}HV}$) & LV Transmission Facility (BTRR $_{CAISO\text{-}LV}$) Revenue Requirements
For the Rate Effective Period xxxxxx
($1,000)

Line No.		(a) Total	(b) High Voltage	(c) Low Voltage	Reference	Line No.
	A. Derivation of Revenue Requirement Related With Total Transmission Facilities:	Total			Reference	
1	BTRR $_{EU}$ Excluding FF&U	$ -			Statement BK-1; Page 7; Line 16	1
2						2
3	Less: CPUC Intervenor Funding Expense - Transmission	-			Negative of Statement BK-1; Page 1; Line 5	3
4						4
5	Less: CPUC Intervenor Funding Expense Revenue Requirement Adjustment - Base ROE	-			Negative of Statement AL; Line 32	5
6						6
7	Less: CPUC Intervenor Funding Expense Revenue Requirement Adjustment - CAISO Participation	-			Negative of Statement AL; Line 36	7
8						8
9	Less: South Georgia Income Tax Adjustment	-			Negative of Statement AQ; Line 1	9
10						10
11	Less: Electric Power Research Institute (EPRI) Dues	-			SDG&E Records	11
12						12
13	Total BTRR $_{CAISO}$ Excluding Franchise Fees	$ -			Sum Lines 1 thru 11	13
14						14
15	**B. Derivation of Split Between HV and LV:** [1]	(a)	(b)	(c)		15
16	**1. Percent Split Between HV & LV for Recorded Non-Incentive & Incentive**	Total	High Voltage	Low Voltage	Reference	16
17	**Gross Transmission Plant Facilities and Incentive CWIP:**					17
18	HV/LV Plant Allocation Ratios	0.00%	0.00%	0.00%	Summary of HV/LV Plant Allocation Study; Line 34; Col. c and b	18
19	Total HV/LV Transmission Plant Facilities Revenues	$ -	$ -	$ -	Col. a = Line 13 - Line 23	19
20					Col. b and c = Line 18 x (Line 19; Col. a)	20
21	**2. Percent Split Between HV & LV Forecast Plant Additions:**					21
22	HV/LV Plant Allocation Ratios Based on Forecast Plant Additions	0.00%	0.00%	0.00%	Summary of HV/LV Splits for Forecast Plant Additions; Line 19; Col. d and e	22
23	Total HV/LV Transmission Forecast Plant Additions Revenue Requirements	$ -	$ -	$ -	Col. a = Statement BK-1; Page 7; Sum Lines 10 thru 14	23
24					Col. b and c = Line 22 x (Line 23; Col. a)	24
25	**C. Summary of CAISO Transmission Facilities by**					25
26	**High Voltage and Low Voltage Classification:**					26
27	Transmission Facilities (BTRR $_{CAISO}$) Excluding Franchise Fees	$ -	$ -	$ -	Line 19 + Line 23	27
28	Franchise Fee [2] 0.0000% [3]	-	-	-	Line 27 x Franchise Fee Rate	28
29	Subtotal BTRR $_{CAISO}$ With Franchise Fees	$ -	$ -	$ -	Line 27 + Line 28	29
30						30
31	**D. Other BTRR Adjustments with Franchise Fees**	-	-	-	Col. a = Cost Adjustment Workpapers	31
32					Col. b and c = Line 18 x (Line 31; Col. a)	32
33						33
34	**E. Total BTRR $_{CAISO}$ With Franchise Fees** [4]	$ -	$ -	$ -	Line 29 + Line 31	34

[1] SDG&E has followed the CAISO's guidelines to separate all elements of its Transmission facilities into HV and LV components as outlined in Appendix F; Schedule 3; Section 12 of the CAISO tariff.
[2] Base franchise fees are applicable to all SDG&E customers.
[3] Represents the current Franchise Fees expense rates that will be updated once SDG&E's General Rate Case (GRC) is approved.
[4] The following HV/LV BTRR $_{CAISO}$ will be used by the CAISO to develop the TAC rates for the applicable rate effective period.

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

Line No.		FERC Form 1 Page; Line; Col.	(a) 12/31/xx	(b) 12/31/xx	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Total Steam Production Plant[1,3]	204-207; Footnote Data (a)			$ -	AD-1; Line 18	1
2							2
3	Total Nuclear Production Plant[1,3]	204-207; Footnote Data (a)			-	AD-2; Line 18	3
4							4
5	Total Hydraulic Production Plant[1,3]				-	AD-3; Line 18	5
6							6
7	Total Other Production Plant[1,3]	204-207; Footnote Data (a)			-	AD-4; Line 18	7
8							8
9	Total Distribution Plant[2,3]	204-207; Footnote Data (a); BOY and EOY	$ -	$ -	-	AD-5; Line 6	9
10							10
11	Transmission Plant[1,3]	204-207; Footnote Data (a)			-	AD-6; Line 18	11
12							12
13	Incentive Transmission Plant[1]				-	AD-7; Line 18	13
14							14
15	Total Electric Miscellaneous Intangible Plant[2,4]	204-207; Footnote Data (a); BOY and EOY	-	-	-	AD-8; Line 6	15
16							16
17	Total General Plant[2,4]	204-207; Footnote Data (a); BOY and EOY	-	-	-	AD-9; Line 6	17
18							18
19	Total Common Plant[2,4]		-	-	-	AD-10; Line 10	19
20							20
21	Total Plant in Service				$ -	Sum Lines 1 thru 19	21
22							22
23	Transmission Wages and Salaries Allocation Factor				0.00%	Statement AI; Line 15	23
24							24
25	Total Transmission Plant & Incentive Transmission Plant				$ -	Line 11 + Line 13	25
26							26
27	Transmission Related Electric Miscellaneous Intangible Plant				-	Line 15 x Line 23	27
28							28
29	Transmission Related General Plant				-	Line 17 x Line 23	29
30							30
31	Transmission Related Common Plant				-	Line 19 x Line 23	31
32							32
33	Transmission Related Total Plant in Service				$ -	Sum Lines 25 thru 31	33
34							34
35	Transmission Plant Allocation Factor[5]				0.00%	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 AE
Accumulated Depreciation and Amortization
Base Period & True-Up Period 12 - Months Ending xxxxxx
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	(a) 12/31/xx	(b) 12/31/xx	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Transmission Plant Depreciation Reserve [1, 3]	200-201; Footnote Data (b)			$ -	AE-1; Line 18	1
2							2
3	Electric Misc. Intangible Plant Amortization Reserve [2, 4]		$ -	$ -	-	AE-2; Line 6	3
4							4
5	General Plant Depreciation Reserve [2, 4]		-	-	-	AE-3; Line 6	5
6							6
7	Common Plant Depreciation Reserve [2, 4]		-	-	-	AE-4; Line 10	7
8							8
9	Transmission Wages and Salaries Allocation Factor				0.00%	Statement AI; Line 15	9
10							10
11	Transmission Related Electric Misc. Intangible Plant Amortization Reserve				$ -	Line 3 x Line 9	11
12							12
13	Transmission Related General Plant Depreciation Reserve				-	Line 5 x Line 9	13
14							14
15	Transmission Related Common Plant Depreciation Reserve				-	Line 7 x Line 9	15
16							16
17	Total Transmission Related Depreciation Reserve				$ -	Line 1 + (Sum Lines 11 thru 15)	17
18							18
19	Incentive Transmission Plant Depreciation Reserve [1]				$ -	AE-5; Line 18	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 AF
Deferred Credits
Base Period & True-Up Period 12 - Months Ending xxxxxx
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	(a) 12/31/xx	(b) 12/31/xx	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	FERC Account 190	234; Footnote Data (c) and (d)	$ -	$ -	$ -	AF-1 and AF-2; Line 7; Col. d	1
2							2
3	FERC Account 282	274-275; Footnote Data (a) and (b)	-	-	-	AF-1 and AF-2; Line 14; Col. d	3
4							4
5	FERC Account 283	276-277; Footnote Data (a) and (b)	-	-	-	AF-1 and AF-2; Line 22; Col. d	5
6							6
7	Total Transmission Related ADIT[1, 2]		$ -	$ -	$ -	Sum Lines 1 thru 5	7
8							8
9	Incentive Transmission Plant ADIT		$ -	$ -	$ -	AF-3; Line 1; Col. c	9
10							10
11	Transmission Plant Abandoned ADIT		$ -	$ -	$ -	AF-3; Line 3, Col. c	11
12							12
13	Incentive Transmission Plant Abandoned Project Cost ADIT		$ -	$ -	$ -	AF-3; Line 5; Col. c	13
14							14
15	ADIT Adjustment - Annual Fixed Charge Rate (AFCR)		$ -	$ -	$ -	AF-4; Line 1; Col. c	15

[1] The allocated general and common accumulated deferred income taxes are included in the total transmission related accumulated deferred income taxes. See FERC Form 1; Page 274-275; Footnote Data (a) and (b)
[2] Represents Transmission Related Net ADIT (Liab)/Asset and Net (Excess)/Deficient ADIT.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
BASE PERIOD 12 MONTHS ENDING xxxxxx
($1,000)

Line No.	Description	(a) Remeasured Amount	(b) Deficient Reserve [1, 2] Account 182.3	(c) (Excess) Reserve [1, 3] Account 254	(d) = [Sum (a) thru (c)] Total		Reference	Line No.
1	Account 190							1
2	Non-Property Related	$ -	$ -	$ -	$ -	√	XXXX Form 1; Page 234; Footnote Data (c)	2
3	Property Related	-	-	-	-		XXXX Form 1; Page 234; Footnote Data (c)	3
4	Others (TBD) [5]	-	-	-	-		TBD	4
5		-	-	-	-			5
6		-	-	-	-			6
7	**Total of Account 190**	**$ -**	**$ -**	**$ -**	**$ -**	√	Sum Lines 2 thru 6	7
8								8
9	Account 282							9
10	Property Related	$ -	$ -	$ -	$ -		SDG&E Records	10
11	Others (TBD) [5]	-	-	-	-		TBD	11
12		-	-	-	-			12
13		-	-	-	-			13
14	**Total of Account 282**	**$ -**	**$ -**	**$ -**	**$ -**		Sum Lines 10 thru 13	14
15								15
16	Account 283							16
17	Non-Property Related	$ -	$ -	$ -	$ -		XXXX Form 1; Page 276-277; Footnote Data (a)	17
18	Others (TBD) [5]	-	-	-	-		TBD	18
19		-	-	-	-			19
20		-	-	-	-			20
21		-	-	-	-			21
22	**Total of Account 283**	**$ -**	**$ -**	**$ -**	**$ -**		Sum Lines 17 thru 21	22
23								23
24	**Total ADIT [4]**	**$ -**	**$ -**	**$ -**	**$ -**	√	Line 7 + Line 14 + Line 22	24

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

[2] Deficient amounts reported in column (b) are sourced from Order 864-1; Col. 12. Total ADIT calculated on Line 24; column (b) agrees to the Grand Total calculated Order 864-1; Line 32; Col. 12.

[3] (Excess) amounts reported in column (c) are sourced from Order 864-1; Col. 13. Total ADIT calculated on Line 24; column (c) agrees to the Grand Total calculated on Order 864-1; Line 32; Col. 13.

[4] Remeasured amount reported in column (a) includes ($XX) million in state related deferred tax liabilities. Deficient reserve amount in column (b) and the Grand Total calculated on Order 864-1; Line 32; Col. 12 for federal taxes includes $XX million related to Federal Benefit of State Taxes.

[5] SDG&E will adjust the supporting workpaper for any future events that impacts ADIT.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
BASE PERIOD 12 MONTHS ENDING xxxxxx
($1,000)

Line No.	Description	(a) Remeasured Amount	(b) Deficient Reserve [1, 2] Account 182.3	(c) (Excess) Reserve [1, 3] Account 254	(d) = [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190						1
2	Non-Property Related	$ -	$ -	$ -	$ -	XXXX Form 1; Page 234; Footnote Data (d)	2
3	Property Related	-	-	-	-	XXXX Form 1; Page 234; Footnote Data (d)	3
4	Others (TBD) [5]	-	-	-	-	TBD	4
5		-	-	-	-		5
6		-	-	-	-		6
7	**Total of Account 190**	**$ -**	**$ -**	**$ -**	**$ -**	Sum Lines 2 thru 6	7
8							8
9	Account 282						9
10	Property Related	$ -	$ -	$ -	$ -	XXXX Form 1; Page 274-275; Footnote Data (b)	10
11	Others (TBD) [5]	-	-	-	-	TBD	11
12		-	-	-	-		12
13		-	-	-	-		13
14	**Total of Account 282**	**$ -**	**$ -**	**$ -**	**$ -**	Sum Lines 10 thru 13	14
15							15
16	Account 283						16
17	Non-Property Related	$ -	$ -	$ -	$ -	XXXX Form 1; Page 276-277; Footnote Data (b)	17
18	Others (TBD) [5]	-	-	-	-	TBD	18
19		-	-	-	-		19
20		-	-	-	-		20
21		-	-	-	-		21
22	**Total of Account 283**	**$ -**	**$ -**	**$ -**	**$ -**	Sum Lines 17 thru 21	22
23							23
24	**Total ADIT [4]**	**$ -**	**$ -**	**$ -**	**$ -**	Line 7 + Line 14 + Line 22	24

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

[2] Deficient amounts reported in column (b) are sourced from Order 864-3; Col. 12. Total ADIT calculated on Line 24; column (b) agrees to the Grand Total calculated Order 864-3; Line 32; Col. 12.

[3] (Excess) amounts reported in column (c) are sourced from Order 864-3; Col. 13. Total ADIT calculated on Line 24; column (c) agrees to the Grand Total calculated on Order 864-3; Line 32; Col. 13.

[4] Remeasured amount reported in column (a) includes ($XXX) million in state related deferred tax liabilities. Deficient reserve amount in column (b) and the Grand Total calculated on Order 864-3; Line 32; Col. 12 for federal taxes includes $XXX M related to Federal Benefit of State Taxes.

[5] SDG&E will adjust the supporting workpaper for any future events that impacts ADIT.

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

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

[1] The balances for Transmission Plant Held for Future Use are derived based on a 13-month average balance.
The balance in the Electric Plant Held for Future Use in the xxxx FERC Form 1 Page 214, Line 2 at $XXX is for distribution use.

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Derivation of Transmission Operation and Maintenance Expense:				1
2	Total Transmission O&M Expense	320-323; 112; b	$ -	AH-1; Line 33; Col. a	2
3	Adjustments to Per Book Transmission O&M Expense		-	Negative of AH-1; Line 33; Col. b	3
4	Transmission O&M Expense Adjustment - Plant Transfers between G, T and D.		-	Negative AH-1; Line 62; Col. c	4
5	Total Adjusted Transmission O&M Expenses		$ -	Sum Lines 2 thru 4	5
6					6
7	Derivation of Administrative and General Expense:				7
8	Total Administrative & General Expense	320-323; 197; b	$ -	AH-2; Line 16; Col. a	8
9	Adjustments to Per Book A&G Expense		-	Negative of AH-2; Line 16; Col. B + AH-2; Line 28; Col. A	9
10	CPUC Intervenor Funding Expense - Transmission [1]		-	Negative of AH-2; Line 28; Col. a	10
11					11
12	Total Adjusted A&G Expenses Including Property Insurance		$ -	Sum Lines 8 thru 10	12
13	Less: Property Insurance (Due to different allocation factor)		-	Negative of AH-2; Line 5; Col. c	13
14	Less: Injuries and Damages (Due to different allocation factor)		-	Negative of AH-2; Line 6; Col. c	14
15	Total Adjusted A&G Expenses Excluding Property Insurance		$ -	Sum Lines 12 thru 14	15
16	Transmission Wages and Salaries Allocation Factor		0.00%	Statement AI; Line 15	16
17	Transmission Related Administrative & General Expenses		$ -	Line 15 x Line 16	17
18	Property Insurance Allocated to Transmission, General, and Common Plant		-	Negative of Line 13 x Line 39	18
19	Injuries & Damages - Cost Recovery		-	Negative of Line 14 x Line 41	19
20	Transmission Related A&G Expense Including Property Insurance Expense		$ -	Sum Lines 17 thru 19	20
21					21
22	Derivation of Transmission Plant Property Insurance Allocation Factor:				22
23	Transmission Plant & Incentive Transmission Plant		$ -	Statement AD; Line 25	23
24	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	24
25	Transmission Related General Plant		-	Statement AD; Line 29	25
26	Transmission Related Common Plant		-	Statement AD; Line 31	26
27	Total Transmission Related Investment in Plant		$ -	Sum Lines 23 thru 26	27
28					28
29	Total Transmission Plant & Incentive Transmission Plant		$ -	Line 23 Above	29
30	Total Steam Production Plant		-	Statement AD; Line 1	30
31	Total Nuclear Production Plant		-	Shall be Zero	31
32	Total Other Production Plant		-	Statement AD; Line 7	32
33	Total Distribution Plant		-	Statement AD; Line 9	33
34	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	34
35	Total General Plant		-	Statement AD; Line 17	35
36	Total Common Plant		-	Statement AD; Line 19	36
37	Total Plant in Service Excluding SONGS		$ -	Sum Lines 29 thru 36	37
38					38
39	Transmission Property Insurance and Tax Allocation Factor		0.00%	Line 27 / Line 37	39
40					40
41	Transmission Wages and Plant Blended Allocation Factor		0.00%	((Line 16 x 0.8) + (Stmt AD; Line 35 x 0.2))	41

[1] The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the $BTRR_{EU}$ on Statement BK-1; Page 1; Line 5. This expense will be excluded in $BTRR_{CAISO}$ on Statement BK-2; Line 3.

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	354-355; 20; b	$ -		1
2					2
3	Transmission Wages & Salaries	354-355; 21; b	-	Line 19 Below	3
4					4
5	Distribution Wages & Salaries	354-355; 23; b	-	Line 24 Below	5
6					6
7	Customer Accounts Wages & Salaries	354-355; 24; b	-		7
8					8
9	Customer Services and Informational Wages & Salaries	354-355; 25; b	-		9
10					10
11	Sales Wages & Salaries	354-355; 26; b	-		11
12					12
13	Total Operating & Maintenance Wages & Salaries Excl. A&G		$ -	Sum Lines 1 thru 11	13
14					14
15	Transmission Wages and Salaries Allocation Factor		0.00%	Line 3 / Line 13	15
16					16
17	Transmission Wages & Salaries Per Book		$ -	SDG&E Records	17
18	Transmission O&M Allocation Factor		0.00%	AD-6; Line 21	18
19	Adjusted Transmission Wages & Salaries		$ -	Line 17 x Line 18	19
20	Transmission Wages & Salaries Adjustment		$ -	Line 17 Minus Line 19	20
21					21
22	Distribution Wages & Salaries Per Book		$ -	SDG&E Records	22
23	Transmission Wages & Salaries Adjustment		$ -	Line 20 Above	23
24	Adjusted Distribution Wages & Salaries		$ -	Line 22 Plus Line 23	24

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Plant Depreciation Expense		$ -	AJ-1; Line 15	1
2					2
3	Electric Miscellaneous Intangible Plant Amortization Expense	336-337; 1; f	-	AJ-2; Line 1	3
4					4
5	General Plant Depreciation Expense	336-337; 10; f	-	AJ-3; Line 1	5
6					6
7	Common Plant Depreciation Expense	336-337; 11; f	-	AJ-4; Line 3	7
8					8
9	Transmission Wages and Salaries Allocation Factor		0.00%	Statement AI; Line 15	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		-	Line 5 x Line 9	13
14					14
15	Transmission Related Common Plant Depreciation Expense		-	Line 7 x Line 9	15
16					16
17	Total Transmission, General, Common, and Electric Misc. Intangible Exp.		$ -	Line 1 + (Sum Lines 11 thru 15)	17
18					18
19	Incentive Transmission Plant Depreciation Expense		$ -	AJ-5; Line 15	19
20					20
21	Incentive Transmission Plant Abandoned Project Cost Amortization Expense [1]		$ -	AJ-6; Line 1	21
22					22
23	Transmission Plant Abandoned Project Cost Amortization Expense		$ -	AJ-7; Line 1	23

[1] Net of Incentive Transmission Plant Depreciation Expense.

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Total Property Taxes Expense [1]	262-263; 12; l	$ -		1
2					2
3	Transmission Property Insurance and Tax Allocation Factor		0.00%	Statement AH; Line 39	3
4					4
5	Transmission Related Property Taxes Expense		$ -	Line 1 x Line 3	5
6					6
7					7
8	Total Payroll Taxes Expense [2]	262-263; 2,3,4,8; l	$ -		8
9					9
10	Transmission Wages and Salaries Allocation Factor		0.00%	Statement AI; Line 15	10
11					11
12	Transmission Related Payroll Taxes Expense		$ -	Line 8 x Line 10	12

[1] Property tax expense excludes Citizens property taxes as shown in FERC Form 1; Page 262-263; Footnote Data (e).
[2] Payroll tax expense excludes Citizens payroll taxes as shown in FERC Form 1; Page 262-263; Footnote Data (d).

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

Line No.		FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies [1]	227; Footnote Data (a)		$ -	AL-1; Line 18	1
2						2
3	Transmission M&S Allocation Factor			0.00%	AL-1.1; Line 13	3
4						4
5	Transmission Related Materials and Supplies			$ -	Line 1 x Line 3	5
6						6
7	B. Prepayments [1]	110-111; Footnote Data (c)		$ -	AL-2; Line 18	7
8						8
9	Transmission Wages and Salaries Allocation Factor			0.00%	Statement AI; Line 15	9
10						10
11	Transmission Related Prepayments			$ -	Line 7 x Line 9	11
12						12
13	C. Derivation of Transmission Related Cash Working Capital - $BTRR_{EU}$:					13
14	Transmission O&M Expense		$ -		Statement AH; Line 5	14
15	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		-		Statement AH; Line 20	15
16	CPUC Intervenor Funding Expense - Transmission		-		Negative of Statement AH; Line 10	16
17	Total		$ -		Sum Lines 14 thru 16	17
18						18
19	Transmission Related Cash Working Capital Allocation Ratio		0.00%		Settlement Agreement Allocation % = 0%	19
20						20
21	Transmission Related Cash Working Capital - $BTRR_{EU}$		$ -		Line 17 x Line 19	21
22						22
23	D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in $BTRR_{EU}$ Working Cash:					23
24	CPUC Intervenor Funding Expense - Transmission		$ -		Line 16 Above	24
25						25
26	Transmission Related Cash Working Capital Allocation Ratio		0.00%		Line 19 Above	26
27						27
28	Adj. to Transmission Related Cash Working Capital - $BTRR_{CASIO}$		$ -		Line 24 x Line 26	28
29						29
30	Cost of Capital Rate $_{(COCR)}$ - Base ROE		0.0000%		Statement AV; Page 3; Line 38	30
31						31
32	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE		$ -		Line 28 x Line 30	32
33						33
34	Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder		0.0000%		Statement AV; Page 3; Line 78	34
35						35
36	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder		$ -		Line 28 x Line 34	36

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AM
Construction Work In Progress (CWIP)
Base Period & True-Up Period 12 - Months Ending xxxxxx
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	13-Months Average Balance	Reference	Line No.
1	Incentive Transmission Construction Work In Progress[1]		$ -	AM-1; Line 18	1

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

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	South Georgia Income Tax Adjustment	261; Footnote Data (a)	$ -		1
2					2
3	Total Federal Income Tax Deductions Other Than Interest		$ -	Line 1	3

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits [1]	266-267; Footnote Data (a)	$ -		1
2					2
3	Transmission Related Amortization of (Excess)/Deficient Deferred Taxes				3
4	FERC Account 190		-	AR-1; Line 7; Col. c	4
5	FERC Account 282		-	AR-1; Line 14; Col. c	5
6	FERC Account 283		-	AR-1; Line 22; Col. c	6
7	Total Transmission Related Amortization of (Excess)/Deficient Deferred Taxes		$ -	Sum Lines 4 thru 6	7
8					8
9	Total Federal Tax Adjustments		$ -	Line 1 + Line 7	9

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

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

Line No.	Description	(a) (Excess) Reserve [1,3] Account 254	(b) Deficient Reserve [1,2] Account 182.3	(c) = [(a) + (b)] Total	Reference	Line No.
1	Account 190					1
2	Non-Property Related	$ -	$ -	$ -	SDG&E Records	2
3	Property Related	-	-	-	SDG&E Records	3
4		-	-	-		4
5		-	-	-		5
6		-	-	-		6
7	**Total of Account 190 [4]**	**$ -**	**$ -**	**$ -**	Sum Lines 2 thru 6	7
8						8
9	Account 282					9
10	Property Related	$ -	$ -	$ -	Form 1; Page 274-275; Footnote Data (b)	10
11		-	-	-		11
12		-	-	-		12
13		-	-	-		13
14	**Total of Account 282**	**$ -**	**$ -**	**$ -**	Sum Lines 10 thru 13	14
15						15
16	Account 283					16
17	Non-Property Related	$ -	$ -	$ -	SDG&E Records	17
18		-	-	-		18
19		-	-	-		19
20		-	-	-		20
21		-	-	-		21
22	**Total of Account 283**	**$ -**	**$ -**	**$ -**	Sum Lines 17 thru 21	22
23						23
24	**Total Federal Amortization**	**$ -**	**$ -**	**$ -**	Line 7 + Line 14 + Line 22	24

1 FERC Order No. 864 worksheets are included in this formula rate spreadsheet to report all components of (excess)/deficient ADIT resulting from a change in tax rate.
2 Deficient amounts reported in column (b) are sourced from Order 864-3; Col. 5 and Col. 7.
3 (Excess) amounts reported in column (a) are sourced from Order 864-3; Col. 6 and Col. 8.
4 The total year-end Account 190 electric balance reported on FERC Form 1; Page 234; Footnote Data (b) is $XXX. The amortization of Account 190 at $XXX.
shown in line 7 excludes the portion of Account 190 attributable to Citizens in the amount of $XXX which is recovered separately in the Appendix X Citizens Sunrise rate filing.

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

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

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

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

Line No.	Description	(a) Deficient Reserve [1] Account 182.3	(b) (Excess) Reserve [1] Account 254	(c) = [(a) + (b)] Total	Reference	Line No.
1	Account 190					1
2	Non-Property Related	$ -	$ -	$ -	Not Applicable to 2023 Base Period	2
3	Property Related	-	-	-	Not Applicable to 2023 Base Period	3
4		-	-	-		4
5		-	-	-		5
6		-	-	-		6
7	**Total of Account 190**	**$ -**	**$ -**	**$ -**	Sum Lines 2 thru 6	7
8						8
9	Account 282					9
10	Property Related	$ -	$ -	$ -	Not Applicable to 2023 Base Period	10
11		-	-	-		11
12		-	-	-		12
13		-	-	-		13
14	**Total of Account 282**	**$ -**	**$ -**	**$ -**	Sum Lines 10 thru 13	14
15						15
16	Account 283					16
17	Non-Property Related	$ -	$ -	$ -	Not Applicable to 2023 Base Period	17
18		-	-	-		18
19		-	-	-		19
20		-	-	-		20
21		-	-	-		21
22	**Total of Account 283**	**$ -**	**$ -**	**$ -**	Sum Lines 17 thru 21	22
23						23
24	**Total State Amortization**	**$ -**	**$ -**	**$ -**	Line 7 + Line 14 + Line 22	24

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AU
Revenue Credits
Base Period & True-Up Period 12 - Months Ending xxxxxx
($1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	(451) Miscellaneous Service Revenues [1]	300-301; 17; b	$ -		1
2					2
3	(453) Sales of Water and Water Power	300-301; 18; b	-		3
4					4
5	(454) Rent from Electric Property	300-301; Footnote Data (b)	-	AU-1; Page 2; Line 6; Col. m	5
6					6
7	(455) Interdepartmental Rents	300-301; 20; b	-		7
8					8
9	(456) Other Electric Revenues	300-301; Footnote Data (c)	-	AU-1; Page 2; Line 21; Col. m	9
10					10
11	Electric Transmission Revenues from Citizens		-	AU-1; Page 2; Line 26; Col. m	11
12					12
13	Transmission Related Revenue Credits		$ -	Sum Lines 1 thru 11	13
14					14
15	(411.6 & 411.7) Gain or Loss From Sale of Plant Held for Future Use		$ -	FERC Accounts 411.6 and 411.7	15

[1] Confirmed the amounts reported for Acct 451 on FERC Form 1; Page 300-301; Line 17; Col. b are not Transmission-related with an exception for Franchise Fees. Part of the Franchise Fees reported are Transmission-related, however, they are excluded in Statement AU because they are collected as a part of the BTRR in the BK Cost Statements.

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

Line No.			FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Long-Term Debt Component - Denominator:					1
2	Bonds (Acct 221)		112-113; 18; c	$ -		2
3	Less: Reacquired Bonds (Acct 222)		112-113; 19; c	-		3
4	Other Long-Term Debt (Acct 224)		112-113; 21; c	-		4
5	Gross Long Term Debt			$ -	Sum Lines 2 thru 4	5
6	Unamortized Premium on Long-Term Debt (Acct 225)		112-113; 22; c	-		6
7	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)		112-113; 23; c	-		7
8	Net Long-Term Debt			$ -	Sum Lines 5 thru 7	8
9						9
10	Long-Term Debt Component - Numerator:					10
11	Interest on Long-Term Debt (Acct 427)		114-117; 62; c	$ -		11
12	Amort. of Debt Disc. and Expense (Acct 428)		114-117; 63; c	-		12
13	Amortization of Loss on Reacquired Debt (Acct 428.1)		114-117; 64; c	-		13
14	Less: Amort. of Premium on Debt-Credit (Acct 429)		114-117; 65; c	-		14
15	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)		114-117; 66; c	-		15
16	i = LTD interest			$ -	Sum Lines 11 thru 15	16
17						17
18	Cost of Long-Term Debt:			0.00%	Line 16 / Line 8	18
19						19
20						20
21	Return on Common Equity:			0.00%	Per TO6 Settlement Agreement	21
22		(a)	(b)	(c) = (a) x (b)		22
23		Cap. Struct.	Cost of	Weighted		23
24	Weighted Cost of Capital:	Ratio [1]	Capital	Cost of Capital		24
25						25
26	Gross Long-Term Debt	46.00%	0.00%	0.00%	Col. b = Line 18 Above	26
27	Common Equity	54.00%	0.00%	0.00%	Col. b = Line 21 Above	27
28	Total Capital	100.00%		0.00%	Sum Lines 26 thru 27	28
29						29
30	Cost of Equity Component			0.00%	Line 27; Col. c	30
31						31
32						32
33	CAISO Participation ROE Adder:			0.00%	Per TO6 Settlement Agreement	33
34		(a)	(b)	(c) = (a) x (b)		34
35		Cap. Struct.	Cost of	Weighted		35
36	Weighted Cost of Capital:	Ratio [1]	Capital	Cost of Capital		36
37						37
38	Gross Long-Term Debt	46.00%	0.00%	0.00%	Shall be Zero for ROE Adder	38
39	Common Equity	54.00%	0.00%	0.00%	Col. b = Line 33 Above	39
40	Total Capital	100.00%		0.00%	Sum Lines 38 thru 39	40
41						41
42	Cost of Common Equity Component (CAISO Participation ROE Adder):			0.00%	Line 39; Col. c	42

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

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

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

Line No.			FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Incentive Return on Common Equity: [1]			0.00%		1
2		(a)	(b)	(c) = (a) x (b)		2
3		Cap. Struct.	Cost of	Weighted		3
4	Incentive Weighted Cost of Capital:	Ratio [2]	Capital	Cost of Capital		4
5						5
6	Gross Long-Term Debt	46.00%	0.00%	0.00%	Col. b = Page 1, Line 18	6
7	Common Equity	54.00%	0.00%	0.00%	Col. b = Line 1 Above	7
8	Total Capital	100.00%		0.00%	Sum Lines 6 thru 7	8
9						9
10	Incentive Cost of Equity Component			0.00%	Line 7; Col. c	10
11						11
12						12
13	CAISO Participation ROE Adder[3]:			0.00%	Col. c = Page 1, Line 33	13
14		(a)	(b)	(c) = (a) x (b)		14
15		Cap. Struct.	Cost of	Weighted		15
16	Weighted Cost of Capital:	Ratio [2]	Capital	Cost of Capital		16
17						17
18	Gross Long-Term Debt	46.00%	0.00%	0.00%	Shall be Zero for ROE Adder	18
19	Common Equity	54.00%	0.00%	0.00%	Col. b = Line 13 Above	19
20	Total Capital	100.00%		0.00%	Sum Lines 18 thru 19	20
21						21
22	Cost of Common Equity Component (CAISO Participation ROE Adder):			0.00%	Line 19; Col. c	22

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

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

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

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

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate $_{(COCR)}$ Calculation - Base ROE:			1
2				2
3	A. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Return on Equity Component	0.00%	Page 1; Line 30	6
7	B = Transmission Total Federal Tax Adjustments	$ -	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	AV-1A; Line 17	8
9	D = Transmission Rate Base	$ -	Statement BK-1; Page 3; Line 28	9
10	FT = Federal Income Tax Rate for Rate Effective Period	0	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Return on Equity Component	0.00%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Negative of Statement AT; Line 9	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 8 Above	20
21	D = Transmission Rate Base	$ -	Line 9 Above	21
22	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	0	State Income Tax Rate	23
24				24
25	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	25
26	(1 - ST)			26
27				27
28	C. Total Federal & State Income Tax Rate	0.0000%	Line 12 + Line 25	28
29				29
30	Federal Income Tax Expense	$ -	Line 9 x Line 12	30
31	State Income Tax Expense	-	Line 9 x Line 25	31
32	Total Federal & State Income Tax Expense	$ -	Line 30 + Line 31	32
33				33
34	D. Total Weighted Cost of Capital	0.0000%	Page 1; Line 28; Col. c	34
35				35
36	Return on Rate Base	$ -	Line 9 x Line 34	36
37				37
38	E. Cost of Capital Rate $_{(COCR)}$ - Base ROE:	0.0000%	Line 28 + Line 34	38
39				39
40				40
41	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			41
42				42
43	A. Federal Income Tax Component:			43
44				44
45	Where:			45
46	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 1; Line 42; Col. c	46
47	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for ROE Adder	47
48	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Shall be Zero for ROE Adder	48
49	D = Transmission Rate Base	$ -	Statement BK-1; Page 3; Line 28	49
50	FT = Federal Income Tax Rate for Rate Effective Period	0	Federal Income Tax Rate	50
51				51
52	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	52
53	(1 - FT)			53
54				54
55	B. State Income Tax Component:			55
56				56
57	Where:			57
58	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 46 Above	58
59	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for ROE Adder	59
60	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 48 Above	60
61	D = Transmission Rate Base	$ -	Line 49 Above	61
62	FT = Federal Income Tax Expense	0.0000%	Line 52 Above	62
63	ST = State Income Tax Rate for Rate Effective Period	0	State Income Tax Rate	63
64				64
65	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	65
66	(1 - ST)			66
67				67
68	C. Total Federal & State Income Tax Rate:	0.0000%	Line 52 + Line 65	68
69				69
70	Federal Income Tax Expense	$ -	Line 49 x Line 52	70
71	State Income Tax Expense	-	Line 49 x Line 65	71
72	Total Federal & State Income Tax Expense	$ -	Line 70 + Line 71	72
73				73
74	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder	0.0000%	Page 1; Line 42; Col. c	74
75				75
76	Return on Rate Base	$ -	Line 49 x Line 74	76
77				77
78	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder	0.0000%	Line 68 + Line 74	78

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

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate $_{(ICOCR)}$ Calculation - Base ROE:[1]			1
2				2
3	A. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Return on Equity Component	0.00%	Page 2; Line 10	6
7	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	SDG&E Records	8
9	D = Total Incentive ROE Project Transmission Rate Base	$ -	Statement BK-1; Page 3; Line 33	9
10	FT = Federal Income Tax Rate for Rate Effective Period	0%	Page 3; Line 10	10
11				11
12	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Return on Equity Component	0.00%	Line 6 Above	18
19	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	19
20	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 8 Above	20
21	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 9 Above	21
22	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	22
23	ST = State Income Tax Rate for Rate Effective Period	0.00%	Page 3; Line 23	23
24				24
25	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	25
26	(1 - ST)			26
27				27
28	C. Total Federal & State Income Tax Rate	0.0000%	Line 12 + Line 25	28
29				29
30	Federal Income Tax Expense	$ -	Line 9 x Line 12	30
31	State Income Tax Expense	-	Line 9 x Line 25	31
32	Total Federal & State Income Tax Expense	$ -	Line 30 + Line 31	32
33				33
34	D. Total Incentive Weighted Cost of Capital	0.0000%	Page 2; Line 8; Col. c	34
35				35
36	Return on Rate Base	$ -	Line 9 x Line 34	36
37				37
38	E. Incentive Cost of Capital Rate $_{(ICOCR)}$ - Base ROE:	0.0000%	Line 28 + Line 34	38
39				39
40				40
41	Cost of Capital Rate $_{(COCR)}$ Calculation - CAISO Participation ROE Adder:			41
42				42
43	A. Federal Income Tax Component:			43
44				44
45	Where:			45
46	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 22	46
47	B = Transmission Total Federal Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	47
48	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	SDG&E Records	48
49	D = Total Incentive ROE Project Transmission Rate Base	$ -	Statement BK-1; Page 3; Line 33	49
50	FT = Federal Income Tax Rate for Rate Effective Period	0%	Page 3; Line 50	50
51				51
52	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000%	Federal Income Tax Expense	52
53	(1 - FT)			53
54				54
55	B. State Income Tax Component:			55
56				56
57	Where:			57
58	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 46 Above	58
59	B = Transmission Total State Tax Adjustments	$ -	Shall be Zero for Incentive ROE Projects	59
60	C = Equity AFUDC Component of Transmission Depreciation Expense	$ -	Line 48 Above	60
61	D = Total Incentive ROE Project Transmission Rate Base	$ -	Line 49 Above	61
62	FT = Federal Income Tax Expense	0.0000%	Line 52 Above	62
63	ST = State Income Tax Rate for Rate Effective Period	0.00%	Page 3; Line 63	63
64				64
65	State Income Tax = (((A) + (C / D) + Federal Income Tax) * (ST)) - (B / D)	0.0000%	State Income Tax Expense	65
66	(1 - ST)			66
67				67
68	C. Total Federal & State Income Tax Rate:	0.0000%	Line 52+ Line 65	68
69				69
70	Federal Income Tax Expense	$ -	Line 49 x Line 52	70
71	State Income Tax Expense	-	Line 49 x Line 65	71
72	Total Federal & State Income Tax Expense	$ -	Line 70 + Line 71	72
73				73
74	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.0000%	Page 2; Line 20	74
75				75
76	Return on Rate Base	$ -	Line 49 x Line 74	76
77				77
78	E. Cost of Capital Rate $_{(COCR)}$ - CAISO Participation ROE Adder:	0.0000%	Line 68 + Line 74	78

[1] The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 78 will be repeated for each project.

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

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

[1] None of the above items apply to SDG&E's TO6 Cycle X filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.

[2] Unfunded Reserves are calculated using a five-qurter average per the TO6 Settlement Agreement

SAN DIEGO GAS & ELECTRIC COMPANY
FERC Order 864 Worksheet - Order 864-1
(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")
Base Period & True-Up Period 12-Months Ending xxxxxx
($1,000)

Year: xxxx

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

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

Calculation of Gross-up Rate		New Tax Rate
Federal Tax Rate	**a**	21.00%
California Tax Rate	**b**	8.84%
Fed Offset of State Benefit	**c = -a x b**	-1.86%
Combined Statutory Tax Rate (net of state benefit)	**d = a+b+c**	27.9836%
Net of Tax Rate	**e = 1 - d**	72.0164%
Gross-up Rate	**f = 1/e**	1.3886

	g Col. 12 Ending Deficient ADIT - Acct 182.3	h Col. 13 Ending (Excess) ADIT - Acct 254	i = f - 1 Gross-up Rate	j = g x i Gross-up on Deficient Deferred Taxes - Acct 182.3	k = h x i Gross-up on (Excess) Deferred Taxes - Acct 254
Total Non-Property Related (Line No. 12)	-	-	0.3886	-	-
Total Property Related (Line No. 30)	-	-	0.3886	-	-

SAN DIEGO GAS & ELECTRIC COMPANY
FERC Order 864 Worksheet - Order 864-2
(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")
Base Period & True-Up Period 12 - Months Ending xxxxxx
($1,000)

Year:	xxxx
New Tax Rate?	No
New Rate ("NR"):	

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
FERC Order 864 Worksheet - Order 864-3
(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")
Base Period & True-Up Period 12 - Months Ending xxxxxx
($1,000)

Year: xxxx

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

Notes:

1) In the event of future tax rate changes, transmission-related temporary differences can be added or removed to/from this worksheet without a Section 205 filing.

2) Non-plant related ADIT related to future tax rate changes was amortized into rates over one year. Non-plant related ADIT attributable to the 2017 Tax Cuts and Jobs Act was fully amortized on December 31, 2021.

3) Total company non-property, compensation and benefits related Accumulated Schedule M Adjustments are allocated to transmission using common account allocations, which are calculated using labor allocation ratios. In addition, a portion of total company property taxes is allocated to transmission based on the proportion of the historical cost of electric transmission plant in service and CWIP to total system-wide taxable plant and CWIP.

4) Amortized into rates under average rate assumption method (ARAM) over book life.

5) FERC Account 282 ADIT balances shown above represent deferred taxes on electric transmission plant in service (excluding gross-up) that are largely driven by federal accelerated depreciation and computed in the tax depreciation software ("PowerTax"). The balances also include deferred taxes related to other adjustments such as repairs, capitalized interest, and AFUDC Debt, which are posted as basis adjustments in PowerTax and allocated to transmission in the system. In addition, like the non-plant ADIT, deferred taxes related to common plant such as computer hardware, facilities, and structures are allocated to transmission based on common plant allocation factors calculated using labor allocation ratios. The deficient ADIT related to the transmission Net Operating Loss in Account 190 is computed on a FERC transmission standalone basis.

6) Balances reported in this worksheet do not include gross-up and the gross-up is not included in rate base. See below for demonstration of gross-up calculated on property and non-property related (excess)/deficient ADIT.

Calculation of Gross-up Rate		New Tax Rate
Federal Tax Rate	a	21.00%
California Tax Rate	b	8.84%
Fed Offset of State Benefit	c = -a x b	-1.86%
Combined Statutory Tax Rate (net of state benefit)	d = a+b+c	27.9836%
Net of Tax Rate	e = 1 - d	72.0164%
Gross-up Rate	f = 1/e	1.3886

	g Col. 12 Ending Deficient ADIT - Acct 182.3	h Col. 13 Ending (Excess) ADIT - Acct 254	i = f - 1 Gross-up Rate	j = g x i Gross-up on Deficient Deferred Taxes - Acct 182.3	k = h x i Gross-up on (Excess) Deferred Taxes - Acct 254
Total Non-Property Related (Line No. 12)	-	-	0.3886	-	-
Total Property Related (Line No. 30)	-	-	0.3886	-	-

SAN DIEGO GAS & ELECTRIC COMPANY
FERC Order 864 Worksheet - Order 864-4
(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")
Base Period & True-Up Period 12 - Months Ending xxxxxx
($1,000)

Year:	xxxx
New Tax Rate?	No
New Rate ("NR"):	

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
TO6-Cycle X True-Up Adjustment
For 12-Month True-Up Period xxxxxx
($1,000)

Line No.				Reference	Line No.
1	Total Prior Year Revenue Requirements Excluding FF&U [1]		$ -	TO6 True-Up BK-1; Page 2; Line 39	1
2	Franchise Fees	0.0000%	-	Line 1 x Franchise Fee Rate	2
3	Uncollectible Expense	0.0000%	-	Line 1 x Uncollectible Rate	3
4	Total True-Up Cost of Service		$ -	Sum Lines 1 thru 3	4
5					5

Line No.													Line No.
6		**Col. 1**	**Col. 2**	**Col. 3**	**Col. 4**	**Col. 5**	**Col. 6**	**Col. 7**	**Col. 8**	**Col. 9**	**Col. 10**	**Col. 11**	6
7	Calculations:		= Line 4 / 12		= Col. 4; Line 26 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	7
8													8
9										**Cumulative**		**Cumulative**	9
10								**Monthly**		**Overcollection (-) or**		**Overcollection (-) or**	10
11			**Monthly**	**Monthly**	**Prior**		**Adjusted Monthly**	**Overcollection (-) or**	**Monthly**	**Undercollection (+)**		**Undercollection (+)**	11
12			**True-Up**	**True-Up**	**True-Up**	**Prior Other**	**True-Up**	**Undercollection (+)**	**Interest**	**in Revenue**		**in Revenue**	12
13	**Month**	**Year**	**Cost of Service**	**Revenues [2,8]**	**Adjustment [3]**	**BTRR Adjustments [4]**	**Revenues**	**in Revenue**	**Rate [5]**	**wo Interest**	**Interest**	**with Interest**	13
14	January	xxxx	$ -	-	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	14
15	February	xxxx	-	-	-	-	-	-	0.00%	-	-	-	15
16	March	xxxx	-	-	-	-	-	-	0.00%	-	-	-	16
17	April	xxxx	-	-	-	-	-	-	0.00%	-	-	-	17
18	May	xxxx	-	-	-	-	-	-	0.00%	-	-	-	18
19	June	xxxx	-	-	-	-	-	-	0.00%	-	-	-	19
20	July	xxxx	-	-	-	-	-	-	0.00%	-	-	-	20
21	August	xxxx	-	-	-	-	-	-	0.00%	-	-	-	21
22	September	xxxx	-	-	-	-	-	-	0.00%	-	-	-	22
23	October	xxxx	-	-	-	-	-	-	0.00%	-	-	-	23
24	November	xxxx	-	-	-	-	-	-	0.00%	-	-	-	24
25	December	xxxx	-	-	-	-	-	-	0.00%	-	-	-	25
26			$ -	$ -	$ -	$ -	$ -	$ -			$ -		26

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

[2] SDG&E's recorded Non-CAISO Transmission Revenues, excluding TACBAA and TRBAA, during the true-up period.

[3] Adjustment to back-out the prior year true-up adjustment that is included in the recorded monthly true-up revenues in Column 3.

[4] Adjustment to back-out Other BTRR Adjustments from a prior year BK-1; Page 7, which is included in the recorded monthly true-up revenues in Column 3. Such adjustments include, but are not limited to, error adjustments and out-of-cycle recovery or refunds ordered by the Commission for a previous year. There is no "Other BTRR Adjustment" applicable in the instant true-up.

[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.

[8] **Transmission Revenues:**

		Recorded	**Allocated**
January	xxxx	-	-
February	xxxx	-	-
March	xxxx	-	-
April	xxxx	-	-
May	xxxx	-	-
June	xxxx	-	-
July	xxxx	-	-
August	xxxx	-	-
September	xxxx	-	-
October	xxxx	-	-
November	xxxx	-	-
December	xxxx	-	-
Total		$ -	$ -

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AF - Proration
Deferred Credits
For 12-Month True-Up Period January 1, xxxx Through December 31, xxxx
($1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Line No.
						Col. 5 / Tot. Days	= Col. 2 * Col. 6		
	Future Test Period	Mthly Deferred Tax Amount [1]	Deferred Tax Balance [2]	Days in Month	Number of Days Left in Period	Prorata Percentages	Monthly Prorata Amounts	Annual Accumulated Prorata Calculation	
1	Beginning Balance (TO6 Stmt AF; Line 7; Col. a)		$ -		0	100.00%		$ -	1
2	January	$ -	-	0	0	0.00%	$ -	-	2
3	February	-	-	0	0	0.00%	-	-	3
4	March	-	-	0	0	0.00%	-	-	4
5	April	-	-	0	0	0.00%	-	-	5
6	May	-	-	0	0	0.00%	-	-	6
7	June	-	-	0	0	0.00%	-	-	7
8	July	-	-	0	0	0.00%	-	-	8
9	August	-	-	0	0	0.00%	-	-	9
10	September	-	-	0	0	0.00%	-	-	10
11	October	-	-	0	0	0.00%	-	-	11
12	November	-	-	0	0	0.00%	-	-	12
13	December	-	-	0	0	0.00%	-	$ -	13
	Ending Balance (TO6 Stmt AF; Line 7; Col. b)		$ -						

[1] The monthly deferred tax amounts are equal to the ending ADIT balance minus the beginning ADIT balance, divided by 12 months.

[2] January through December equals previous month balance plus amount in Column 2.

SAN DIEGO GAS & ELECTRIC COMPANY

TO6-Cycle X Interest True-Up Adjustment

For 12-Month True-Up Period xxxxxx

($1,000)

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

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
TO6-Cycle X Interest True-Up Adjustment
For 12-Month True-Up Period xxxxxx
($1,000)

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Summary of HV/LV Splits for Forecast Plant Additions
24-Month Forecast Period xxxxxx
($1,000)

Line No.		(a) Gross HV	(b) Gross LV	(c) = (a) + (b) Unweighted Total	(d) Net Wtd-HV	(e) Net Wtd-LV	(f) = (d) + (e) Weighted Total	Reference	Line No.
	Non-Incentive Projects:								
1	Forecast Period - Transmission Plant Additions	$ -	$ -	$ -	$ -	$ -	$ -	See Footnote 1	1
2									2
3	Forecast Period - Transmission Related General; Common; and Electric Misc. Intangible Plant	-	-	-	-	-	-	See Footnote 2	3
4									4
5	Sub-Total Non-Incentive Projects Forecast Plant Additions	$ -	$ -	$ -	$ -	$ -	$ -	Line 1 + Line 3	5
6									6
7	**Incentive Projects:**								7
8	Forecast Period - Incentive Transmission Plant Additions	$ -	$ -	$ -	$ -	$ -	$ -	See Footnote 3	8
9									9
10	Forecast Period - Incentive Transmission CWIP for the period after the base period and before the effective period	-	-	-	-	-	-	See Footnote 4	10
11									11
12	Forecast Period - Incentive Transmission CWIP for the period during the rate effective period	-	-	-	-	-	-	See Footnote 5	12
13									13
14	Sub-Total Incentive Projects Forecast Plant Additions	$ -	$ -	$ -	$ -	$ -	$ -	Sum Lines 8 thru 12	14
15									15
16	Total	$ -	$ -	$ -	$ -	$ -	$ -	Line 5 + Line 14	16
17									17
18								HV = Line 16; Col. d / Line 16; Col. f	18
19	HV/LV Ratio (Weighted Transmission Forecast Plant Additions)				0.00%	0.00%	0.00%	LV = Line 16; Col. e / Line 16; Col. f	19
20									20

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