

**ATTACHMENT F**

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

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

Line No.	Amounts	Reference	Line No.
<b>A. End of Prior Year Revenue Requirement (PYRR<sub>EU</sub>):</b>			
1	\$ -	Statement AH; Line 5	1
2			2
3	-	Statement AH; Line 20	3
4			4
5	-	Negative of Statement AH; Line 10	5
6	\$ -	Sum Lines 1 thru 5	6
7			7
8	-	Statement AJ; Line 17	8
9			9
10	-	Statement AJ; Line 23	10
11			11
12	-	Statement AK; Line 5	12
13			13
14	-	Statement AK; Line 12	14
15	\$ -	Sum Lines 6 thru 14	15
16			16
17	0.0000%	Statement AV; Page 3; Line 38	17
18	\$ -	Page 3; Line 28	18
19	\$ -	Line 17 x Line 18	19
20			20
21	0.0000%	Statement AV; Page 3; Line 78	21
22	\$ -	Page 3; Line 28 - Line 10	22
23	\$ -	Line 21 x Line 22	23
24			24
25	\$ -	Statement AQ; Line 3	25
26	-	Statement AU; Line 13	26
27	-	Per Settlement Agreement	27
28	-	Statement Misc; Line 1	28
29	-	Statement AU; Line 15	29
30			30
31	\$ -	Line 15 + Line 19+ Line 23 + (Sum Lines 25 thru 29)	31

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

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

Line No.	Amounts	Reference	Line No.
<b>B. Incentive ROE Project Transmission Revenue Requirement:<sup>1,2</sup></b>			
1	\$ -	Statement AJ; Line 19	1
2			2
3	0.0000%	Statement AV; Page 4; Line 38	3
4	\$ -	Page 3; Line 33	4
5	\$ -	Line 3 x Line 4	5
6			6
7	0.0000%	Statement AV; Page 4; Line 78	7
8	\$ -	Page 3; Line 33	8
9	\$ -	Line 7 x Line 8	9
10			10
11	\$ -	Line 1 + Line 5 + Line 9	11
12			12
<b>C. Incentive Transmission Plant Abandoned Project Revenue Requirement:<sup>1,2</sup></b>			
14	\$ -	Statement AJ; Line 21	14
15			15
16	\$ -	Page 3; Line 38	16
17	0.0000%	Statement AV; Page 3; Line 38	17
18	\$ -	Line 16 x Line 17	18
19			19
20	\$ -	Page 3; Line 38	20
21	0.0000%	Shall be Zero	21
22	\$ -	Line 20 x Line 21	22
23			23
24	\$ -	Line 14 + Line 18 + Line 22	24
25			25
<b>D. Incentive Transmission Construction Work In Progress (CWIP) Revenue Requirement:<sup>1,2</sup></b>			
27	\$ -	Page 3; Line 40	27
28	0.0000%	Statement AV; Page 3; Line 38	28
29	\$ -	Line 27 x Line 28	29
30			30
31	\$ -	Page 3; Line 40	31
32	0.0000%	Statement AV; Page 3; Line 78	32
33	\$ -	Line 31 x Line 32	33
34			34
35	\$ -	Line 29 + Line 33	35
36			36
37	\$ -	Sum Lines 11, 24, 35	37
38			38
39	\$ -	Page 1; Line 31 + Line 37	39

<sup>1</sup> Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.  
<sup>2</sup> The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.  
<sup>3</sup> 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.  
<sup>4</sup> 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<sub>ET</sub>)  
For the Base Period & True-Up Period Ending xxxxxx  
(\$1,000)

Line No.	Amounts	Reference	Line No.
<b>A. Transmission Rate Base:</b>			
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40

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

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

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

Line No.	Amounts	Reference	Line No.
<b>A. Transmission Plant:</b>			
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

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

SAN DIEGO GAS & ELECTRIC COMPANY  
Statement BK-1

**Derivation of Non-CAISO Forecast Period Capital Additions Revenue Requirements (FC<sub>EU</sub>)  
For the Forecast Period xxxxx  
(\$1,000)**

Line No.	Amounts	Reference	Line No.
<b><u>ANNUAL FIXED CHARGES APPLICABLE TO CAPITAL PROJECTS</u></b>			
<b><u>A. Derivation of Annual Fix Charge Rate (AFCR<sub>EU</sub>) Applicable to Weighted Forecast Plant Additions:</u></b>			
1	\$ -	Page 3; Line 28	1
2	-	Positive of Page 3; Line 16	2
3	-	Statement AF; Line 15	3
4	\$ -	Sum Lines 1 thru 3	4
5			5
6	0.0000%	Statement AV; Page 3; Line 38	6
7			7
8	\$ -	Line 4 x Line 6	8
9	-	Page 1; Line 19 + Line 23	9
10	\$ -	Line 8 - Line 9	10
11			11
12	\$ -	Page 1; Line 31	12
13	-	Negative of Page 1; Line 1 x 60%	13
14	-	Negative of Page 1; Line 3 x 60%	14
15	-	Negative of Page 1; Line 5	15
16	-	Negative of Page 1; Line 25	16
17	-	Negative of Page 1; Line 29	17
18	-	Line 10 Above	18
19	\$ -	Sum Lines 12 thru 18	19
20			20
21	\$ -	Page 4; Line 20	21
22			22
23	0.0000%	Line 19 / Line 21	23
24			24
25	\$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 5; Col. f	25
26			26
27	0.00%	Tab AJ-1B; Line 38; Col. c	27
28	\$ -	Line 25 x Line 27	28
29			29
30	\$ -	Line 25 - Line 28	30
31			31
32	\$ -	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<sub>EU</sub>)

For the Forecast Period xxxxx

(\$1,000)

Line No.	Amounts	Reference	Line No.
<b>ANNUAL FIXED CHARGES APPLICABLE TO INCENTIVE CAPITAL PROJECTS</b>			
<b>A. Derivation of Annual Fix Charge Rate (AFCR<sub>EU-IR-ROE</sub>) Applicable to</b>			
<b>Incentive Weighted Forecast Plant Additions (ROE Incentive Only):</b>			
1	\$ -	Page 3; Line 28	1
2	-	Positive of Page 3; Line 16	2
3	-	Statement AF; Line 15	3
4	\$ -	Sum Lines 1 thru 3	4
5			5
6	0.0000%	Statement AV; Page 3; Line 38	6
7			7
8	\$ -	Line 4 x Line 6	8
9	-	Page 1; Line 19 + Line 23	9
10	\$ -	Line 8 - Line 9	10
11			11
12	\$ -	Page 1; Line 31 + Page 2; Line 11	12
13	-	Negative of Page 1; Line 1 x 60%	13
14	-	Negative of Page 1; Line 3 x 60%	14
15	-	Negative of Page 1; Line 5	15
16	-	Negative of Page 1; Line 25	16
17	-	Negative of Page 1; Line 29	17
18	-	Line 10 Above	18
19	\$ -	Sum Lines 12 thru 18	19
20			20
21	\$ -	Page 4; (Line 20 + Line 25)	21
22			22
23	0.0000%	Line 19 / Line 21	23
24			24
25	\$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 8; Col. f	25
26			26
27	0.00%	Page 5; Line 27	27
28	\$ -	Line 25 x Line 27	28
29			29
30	\$ -	Line 25 - Line 28	30
31			31
32	\$ -	Line 23 x Line 30	32
33			33
34	<b>B. Derivation of Incentive Forecast Transmission CWIP Revenues:</b>		
35	\$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 10 + Line 12; Col. f	35
36			36
37	0.0000%	Statement AV; Page 3; Line 38	37
38			38
39	\$ -	Line 35 x Line 37	39
40			40
41	\$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 10 + Line 12; Col. f	41
42			42
43	0.0000%	Statement AV; Page 3; Line 78	43
44			44
45	\$ -	Line 41 x Line 43	45
46			46
47	\$ -	Line 39 + Line 45	47

<sup>1</sup> The regular Cost of Capital Rate is used for calculation purposes.

<sup>2</sup> The Incentive Annual Fixed Charge Rate will be tracked and shown for each incentive project as applicable.

SAN DIEGO GAS & ELECTRIC COMPANY  
Statement BK-1

Derivation of Non-CAISO Base Transmission Revenue Requirements (BTRR<sub>EU</sub>)

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

Line No.	Amounts	Reference	Line No.
<b><u>A. Non-CAISO Customer Base Transmission Revenue Requirement (BTRR<sub>EU</sub>):</u></b>			
1			1
2	\$ -	Page 1; Line 31	2
3			3
4	-	Page 2; Line 37	4
5			5
6	-	Tab "True-Up"; Line 25; Col. 11	6
7			7
8	-	Interest True-Up CY; Line 22; Col. 2	8
9			9
10	-	Page 5; Line 32	10
11			11
12	-	Page 6; Line 32	12
13			13
14	-	Page 6; Line 47	14
15			15
16	\$ -	Sum Lines 2 thru 14	16
17			17
18	0.0000% <sup>1</sup> -	Line 16 x Franchise Fee Rate	18
19	0.0000% <sup>1</sup> -	Line 16 x Uncollectible Rate	19
20			20
21	\$ -	Sum Lines 16 thru 19	21
22			22
23	-	Cost Adjustment Workpapers	23
24			24
25	\$ -	Line 21 + Line 23	25

<sup>1</sup> 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 FER 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 preceding lines) or links to cells on the same page

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

**Derivation of CAISO HV Transmission Facility (BTRR<sub>CAISO-HV</sub>) & LV Transmission Facility (BTRR<sub>CAISO-LV</sub>) Revenue Requirements**  
**For the Rate Effective Period xxxxxx**  
**(\$1,000)**

Line No.	Total	Reference			Line No.
<b><u>A. Derivation of Revenue Requirement Related With Total Transmission Facilities:</u></b>					
1	\$ -	Statement BK-1; Page 7; Line 16			1
2					2
3	-	Negative of Statement BK-1; Page 1; Line 5			3
4					4
5	-	Negative of Statement AL; Line 32			5
6					6
7	-	Negative of Statement AL; Line 36			7
8					8
9	-	Negative of Statement AQ; Line 1			9
10					10
11	-	SDG&E Records			11
12					12
13	\$ -	Sum Lines 1 thru 11			13
14					14
<b><u>B. Derivation of Split Between HV and LV:</u></b> <sup>1</sup>					
16	(a)	(b)	(c)	Reference	
17	Total	High Voltage	Low Voltage		
<b>1. Percent Split Between HV &amp; LV for Recorded Non-Incentive &amp; Incentive Gross Transmission Plant Facilities and Incentive CWIP:</b>					
18	0.00%	0.00%	0.00%	Summary of HV/LV Plant Allocation Study; Line 34; Col. c and b	18
19	\$ -	\$ -	\$ -	Col. a = Line 13 - Line 23	19
20				Col. b and c = Line 18 x (Line 19; Col. a)	20
<b>2. Percent Split Between HV &amp; LV Forecast Plant Additions:</b>					
22	0.00%	0.00%	0.00%	Summary of HV/LV Splits for Forecast Plant Additions; Line 19; Col. d and e	22
23	\$ -	\$ -	\$ -	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
<b><u>C. Summary of CAISO Transmission Facilities by High Voltage and Low Voltage Classification:</u></b>					
27	\$ -	\$ -	\$ -	Line 19 + Line 23	27
28	0.0000% <sup>3</sup>	-	-	Line 27 x Franchise Fee Rate	28
29	\$ -	\$ -	\$ -	Line 27 + Line 28	29
30					30
31	-	-	-	Col. a = Cost Adjustment Workpapers	31
32				Col. b and c = Line 18 x (Line 31; Col. a)	32
33					33
34	\$ -	\$ -	\$ -	Line 29 + Line 31	34

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

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

<sup>3</sup> Represents the current Franchise Fees expense rates that will be updated once SDG&E's General Rate Case (GRC) is approved.

<sup>4</sup> The following HV/LV BTRR<sub>CAISO</sub> 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 <sup>1,3</sup>	204-207; Footnote Data (a)		\$ -	AD-1; Line 18	1	
2						2	
3	Total Nuclear Production Plant <sup>1,3</sup>	204-207; Footnote Data (a)		-	AD-2; Line 18	3	
4						4	
5	Total Hydraulic Production Plant <sup>1,3</sup>			-	AD-3; Line 18	5	
6						6	
7	Total Other Production Plant <sup>1,3</sup>	204-207; Footnote Data (a)		-	AD-4; Line 18	7	
8						8	
9	Total Distribution Plant <sup>2,3</sup>	204-207; Footnote Data (a); BOY and EOY	\$ -	\$ -	-	AD-5; Line 6	9
10						10	
11	Transmission Plant <sup>1,3</sup>	204-207; Footnote Data (a)		-	AD-6; Line 18	11	
12						12	
13	Incentive Transmission Plant <sup>1</sup>			-	AD-7; Line 18	13	
14						14	
15	Total Electric Miscellaneous Intangible Plant <sup>2,4</sup>	204-207; Footnote Data (a); BOY and EOY	-	-	-	AD-8; Line 6	15
16						16	
17	Total General Plant <sup>2,4</sup>	204-207; Footnote Data (a); BOY and EOY	-	-	-	AD-9; Line 6	17
18						18	
19	Total Common Plant <sup>2,4</sup>		-	-	-	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 <sup>5</sup>			0.00%	Line 33 / Line 21	35	

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

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

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

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

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

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

Line No.	FERC Form 1 Page; Line; Col.	(a) 12/31/xx	(b) 12/31/xx	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Transmission Plant Depreciation Reserve <sup>1,3</sup>			\$ -	AE-1; Line 18	1
2						2
3	Electric Misc. Intangible Plant Amortization Reserve <sup>2,4</sup>	\$ -	\$ -	-	AE-2; Line 6	3
4						4
5	General Plant Depreciation Reserve <sup>2,4</sup>	-	-	-	AE-3; Line 6	5
6						6
7	Common Plant Depreciation Reserve <sup>2,4</sup>	-	-	-	AE-4; Line 10	7
8						8
9	Transmission Wages and Salaries Allocation Factor			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 <sup>1</sup>			\$ -	AE-5; Line 18	19

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AF

Deferred Credits

Base Period & True-Up Period 12 - Months Ending 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 <sup>1,2</sup>	\$ -	\$ -	\$ -	Sum Lines 1 thru 5	7
8						8
9	Incentive Transmission Plant ADIT	\$ -	\$ -	\$ -	AF-3; Line 1; Col. c	9
10						10
11	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	AF-3; Line 3, Col. c	11
12						12
13	Incentive Transmission Plant Abandoned Project Cost ADIT	\$ -	\$ -	\$ -	AF-3; Line 5; Col. c	13
14						14
15	ADIT Adjustment - Annual Fixed Charge Rate (AFCR)	\$ -	\$ -	\$ -	AF-4; Line 1; Col. c	15

<sup>1</sup> The allocated general and common accumulated deferred income taxes are included in the total transmission related accumulated deferred income taxes. See FERC Form 1; Page 274-275; Footnote Data (a) and (b)

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

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

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

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

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

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

<sup>4</sup> 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.

<sup>5</sup> 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 <sup>1,2</sup> Account 182.3	(c) (Excess) Reserve <sup>1,3</sup> 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) <sup>5</sup>	-	-	-	-	TBD	4
5		-	-	-	-		5
6		-	-	-	-		6
7	<b>Total of Account 190</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 2 thru 6	7
8							8
9	Account 282						9
10	Property Related	\$ -	\$ -	\$ -	\$ -	XXXX Form 1; Page 274-275; Footnote Data (b)	10
11	Others (TBD) <sup>5</sup>	-	-	-	-	TBD	11
12		-	-	-	-		12
13		-	-	-	-		13
14	<b>Total of Account 282</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 10 thru 13	14
15							15
16	Account 283						16
17	Non-Property Related	\$ -	\$ -	\$ -	\$ -	XXXX Form 1; Page 276-277; Footnote Data (b)	17
18	Others (TBD) <sup>5</sup>	-	-	-	-	TBD	18
19		-	-	-	-		19
20		-	-	-	-		20
21		-	-	-	-		21
22	<b>Total of Account 283</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 17 thru 21	22
23							23
24	<b>Total ADIT <sup>4</sup></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Line 7 + Line 14 + Line 22	24

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

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

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

<sup>4</sup> 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.

<sup>5</sup> 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 <sup>1</sup>	214	\$ -	AG-1; Line 18	1

<sup>1</sup> The balances for Transmission Plant Held for Future Use are derived based on a 13-month average balance.  
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				1
<u>Derivation of Transmission Operation and Maintenance Expense:</u>				
2				2
2	320-323; 112; b	\$ -	AH-1; Line 33; Col. a	2
3		-	Negative of AH-1; Line 33; Col. b	3
3		-		3
4		-	Negative AH-1; Line 62; Col. c	4
4		-		4
4		-		4
5		-	Sum Lines 2 thru 4	5
5		-		5
6				6
7				7
<u>Derivation of Administrative and General Expense:</u>				
8	320-323; 197; b	\$ -	AH-2; Line 16; Col. a	8
8		-	Negative of AH-2; Line 16; Col. B + AH-2; Line 28;	8
9		-	Col. A	9
9		-		9
9		-	Negative of AH-2; Line 28; Col. a	9
10		-		10
10		-		10
10		-		10
11		-		11
11		-		11
12		-	Sum Lines 8 thru 10	12
12		-		12
12		-	Negative of AH-2; Line 5; Col. c	12
13		-	Negative of AH-2; Line 6; Col. c	13
13		-		13
14		-	Sum Lines 12 thru 14	14
14		-		14
14		-		14
15		-	Statement AI; Line 15	15
15		-		15
15		-	Line 15 x Line 16	15
16		-	Negative of Line 13 x Line 39	16
16		-		16
16		-	Negative of Line 14 x Line 41	16
17		-	Sum Lines 17 thru 19	17
17		-		17
17		-		17
18		-		18
18		-		18
18		-		18
19		-		19
19		-		19
19		-		19
20		-		20
20		-		20
21				21
21				21
22				22
22				22
22				22
23		-	Statement AD; Line 25	23
23		-	Shall be Zero	23
24		-	Statement AD; Line 29	24
24		-	Statement AD; Line 31	24
25		-	Sum Lines 23 thru 26	25
25		-		25
25		-		25
26		-	Line 23 Above	26
26		-	Statement AD; Line 1	26
26		-	Shall be Zero	26
27		-	Statement AD; Line 7	27
27		-	Statement AD; Line 9	27
27		-	Shall be Zero	27
28		-	Statement AD; Line 17	28
28		-	Statement AD; Line 19	28
28		-	Sum Lines 29 thru 36	28
29		-		29
29		-		29
29		-		29
30		-	Line 27 / Line 37	30
30		-		30
30		-		30
31		-		31
31		-		31
31		-		31
32		-		32
32		-		32
32		-		32
33		-		33
33		-		33
33		-		33
34		-		34
34		-		34
34		-		34
35		-		35
35		-		35
35		-		35
36		-		36
36		-		36
36		-		36
37		-		37
37		-		37
37		-		37
38		-		38
38		-		38
38		-		38
39		0.00%	Line 27 / Line 37	39
39		0.00%		39
39		0.00%		39
40		0.00%		40
40		0.00%		40
40		0.00%		40
41		0.00%	((Line 16 x 0.8) + (Stmt AD; Line 35 x 0.2))	41
41		0.00%		41
41		0.00%		41

<sup>1</sup> The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the BTRR<sub>EU</sub> on Statement BK-1; Page 1; Line 5. This expense will be excluded in BTRR<sub>CAISO</sub> 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)	\$ -		1
2				2
3	Transmission Wages & Salaries	-	Line 19 Below	3
4				4
5	Distribution Wages & Salaries	-	Line 24 Below	5
6				6
7	Customer Accounts Wages & Salaries	-		7
8				8
9	Customer Services and Informational Wages & Salaries	-		9
10				10
11	Sales Wages & Salaries	-		11
12				12
13	Total Operating & Maintenance Wages & Salaries Excl. A&G	\$ -	Sum Lines 1 thru 11	13
14				14
15	Transmission Wages and Salaries Allocation Factor	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	-	AJ-2; Line 1	3
4				4
5	General Plant Depreciation Expense	-	AJ-3; Line 1	5
6				6
7	Common Plant Depreciation Expense	-	AJ-4; Line 3	7
8				8
9	Transmission Wages and Salaries Allocation Factor	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 <sup>1</sup>	\$ -	AJ-6; Line 1	21
22				22
23	Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	AJ-7; Line 1	23

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

**SAN DIEGO GAS & ELECTRIC COMPANY**

**Statement AK**

**Taxes Other Than Income Taxes**

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

**(\$1,000)**

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Total Property Taxes Expense <sup>1</sup>	\$ -		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	<hr/>			
8	Total Payroll Taxes Expense <sup>2</sup>	\$ -		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

<sup>1</sup> Property tax expense excludes Citizens property taxes as shown in FERC Form 1; Page 262-263; Footnote Data (e).

<sup>2</sup> 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 <sup>1</sup>		\$ -	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 <sup>1</sup>		\$ -	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	<u>C. Derivation of Transmission Related Cash Working Capital - BTRR<sub>EU</sub>:</u>				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 <sub>EU</sub>	\$ -		Line 17 x Line 19	21
22					22
23	<u>D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in BTRR<sub>EU</sub> Working Cash:</u>				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 <sub>CAISO</sub>	\$ -		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

<sup>1</sup> 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 <sup>1</sup>	\$ -	AM-1; Line 18	1

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

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

Line No.	FERC Form 1 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	<u>\$ -</u>	Line 1	3

**SAN DIEGO GAS & ELECTRIC COMPANY**

**Statement AR**

**Federal Tax Adjustments**

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

**(\$1,000)**

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

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

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

Line No.	Description	(a) (Excess) Reserve <sup>1,3</sup> Account 254	(b) Deficient Reserve <sup>1,2</sup> 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	<b>Total of Account 190 <sup>4</sup></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	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	<b>Total of Account 282</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	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	<b>Total of Account 283</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	Sum Lines 17 thru 21	22
23						23
24	<b>Total Federal Amortization</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	Line 7 + Line 14 + Line 22	24

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

<sup>2</sup> Deficient amounts reported in column (b) are sourced from Order 864-3; Col. 5 and Col. 7.

<sup>3</sup> (Excess) amounts reported in column (a) are sourced from Order 864-3; Col. 6 and Col. 8.

<sup>4</sup> 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 <sup>1</sup>	\$ -	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

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

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

Line No.	Description	(a) Deficient Reserve <sup>1</sup> Account 182.3	(b) (Excess) Reserve <sup>1</sup> 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	<b>Total of Account 190</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 2 thru 6	7
8						8
9	Account 282					9
10	Property Related	\$ -	\$ -	\$ -	Not Applicable to 2023 Base Period	10
11		-	-	-		11
12		-	-	-		12
13		-	-	-		13
14	<b>Total of Account 282</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 10 thru 13	14
15						15
16	Account 283					16
17	Non-Property Related	\$ -	\$ -	\$ -	Not Applicable to 2023 Base Period	17
18		-	-	-		18
19		-	-	-		19
20		-	-	-		20
21		-	-	-		21
22	<b>Total of Account 283</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 17 thru 21	22
23						23
24	<b>Total State Amortization</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Line 7 + Line 14 + Line 22	24

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

**SAN DIEGO GAS & ELECTRIC COMPANY**

**Statement AU  
Revenue Credits**

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	(451) Miscellaneous Service Revenues <sup>1</sup>	\$ -		1
2				2
3	(453) Sales of Water and Water Power	-		3
4				4
5	(454) Rent from Electric Property	-	AU-1; Page 2; Line 6; Col. m	5
6				6
7	(455) Interdepartmental Rents	-		7
8				8
9	(456) Other Electric Revenues	-	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

<sup>1</sup> 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	<u>Long-Term Debt Component - Denominator:</u>			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	<b>Gross Long Term Debt</b>	<b>\$ -</b>	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	<b>Net Long-Term Debt</b>	<b>\$ -</b>	Sum Lines 5 thru 7	8	
9				9	
10	<u>Long-Term Debt Component - Numerator:</u>			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	<b>Cost of Long-Term Debt:</b>	<b>0.00%</b>	Line 16 / Line 8	18	
19				19	
20				20	
21	<u>Return on Common Equity:</u>	<b>0.00%</b>	Per TO6 Settlement Agreement	21	
22		(a) (b) (c) = (a) x (b)		22	
23		Cap. Struct. Cost of Weighted		23	
24	<u>Weighted Cost of Capital:</u>	Ratio <sup>1</sup> Capital Cost of Capital		24	
25				25	
26	Gross Long-Term Debt	46.00%	0.00%	0.00%	Col. b = Line 18 Above
27	Common Equity	54.00%	0.00%	0.00%	Col. b = Line 21 Above
28	Total Capital	<u>100.00%</u>	<u>0.00%</u>	<u>0.00%</u>	Sum Lines 26 thru 27
29					29
30	Cost of Equity Component		<u>0.00%</u>	Line 27; Col. c	30
31				31	
32				32	
33	<u>CAISO Participation ROE Adder:</u>	<b>0.00%</b>	Per TO6 Settlement Agreement	33	
34		(a) (b) (c) = (a) x (b)		34	
35		Cap. Struct. Cost of Weighted		35	
36	<u>Weighted Cost of Capital:</u>	Ratio <sup>1</sup> Capital Cost of Capital		36	
37				37	
38	Gross Long-Term Debt	46.00%	0.00%	0.00%	Shall be Zero for ROE Adder
39	Common Equity	54.00%	0.00%	0.00%	Col. b = Line 33 Above
40	Total Capital	<u>100.00%</u>	<u>0.00%</u>	<u>0.00%</u>	Sum Lines 38 thru 39
41					41
42	<b>Cost of Common Equity Component (CAISO Participation ROE Adder):</b>		<b>0.00%</b>	Line 39; Col. c	42

<sup>1</sup> Hypothetical Capital Structure reached in the TO6 Settlement: Common Equity Ratio = 54%; Long-Term Debt Ratio = 46%.

<sup>2</sup> 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	<u>Incentive Return on Common Equity:</u> <sup>1</sup>			<u>0.00%</u>		1
2		(a)	(b)	(c) = (a) x (b)		2
3		Cap. Struct.	Cost of	Weighted		3
4	<u>Incentive Weighted Cost of Capital:</u>			<u>Cost of Capital</u>		4
5		Ratio <sup>2</sup>	Capital	Cost of Capital		5
6		46.00%	0.00%	0.00%	Col. b = Page 1, Line 18	6
7		54.00%	0.00%	0.00%	Col. b = Line 1 Above	7
8		<u>100.00%</u>		<u>0.00%</u>	Sum Lines 6 thru 7	8
9						9
10	Incentive Cost of Equity Component			<u>0.00%</u>	Line 7; Col. c	10
11						11
12						12
13	<u>CAISO Participation ROE Adder:</u> <sup>3</sup>			<u>0.00%</u>	Col. c = Page 1, Line 33	13
14		(a)	(b)	(c) = (a) x (b)		14
15		Cap. Struct.	Cost of	Weighted		15
16	<u>Weighted Cost of Capital:</u>			<u>Cost of Capital</u>		16
17		Ratio <sup>2</sup>	Capital	Cost of Capital		17
18		46.00%	0.00%	0.00%	Shall be Zero for ROE Adder	18
19		54.00%	0.00%	0.00%	Col. b = Line 13 Above	19
20		<u>100.00%</u>		<u>0.00%</u>	Sum Lines 18 thru 19	20
21						21
22	Cost of Common Equity Component (CAISO Participation ROE Adder):			<u>0.00%</u>	Line 19; Col. c	22

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

<sup>2</sup> Hypothetical Capital Structure reached in the TO6 Settlement: Common Equity Ratio = 54%; Long-Term Debt Ratio = 46%.

<sup>3</sup> 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			1
2			2
3			3
4			4
5			5
6	0.00%	Page 1; Line 30	6
7	\$ -	Negative of Statement AR; Line 9	7
8	\$ -	AV-1A; Line 17	8
9	\$ -	Statement BK-1; Page 3; Line 28	9
10	0	Federal Income Tax Rate	10
11			11
12	0.0000%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	0.00%	Line 6 Above	18
19	\$ -	Negative of Statement AT; Line 9	19
20	\$ -	Line 8 Above	20
21	\$ -	Line 9 Above	21
22	0.0000%	Line 12 Above	22
23	0	State Income Tax Rate	23
24			24
25	0.0000%	State Income Tax Expense	25
26			26
27			27
28	0.0000%	Line 12 + Line 25	28
29			29
30	\$ -	Line 9 x Line 12	30
31	-	Line 9 x Line 25	31
32	\$ -	Line 30 + Line 31	32
33			33
34	0.0000%	Page 1; Line 28; Col. c	34
35			35
36	\$ -	Line 9 x Line 34	36
37			37
38	0.0000%	Line 28 + Line 34	38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46	0.00%	Page 1; Line 42; Col. c	46
47	\$ -	Shall be Zero for ROE Adder	47
48	\$ -	Shall be Zero for ROE Adder	48
49	\$ -	Statement BK-1; Page 3; Line 28	49
50	0	Federal Income Tax Rate	50
51			51
52	0.0000%	Federal Income Tax Expense	52
53			53
54			54
55			55
56			56
57			57
58	0.00%	Line 46 Above	58
59	\$ -	Shall be Zero for ROE Adder	59
60	\$ -	Line 48 Above	60
61	\$ -	Line 49 Above	61
62	0.0000%	Line 52 Above	62
63	0	State Income Tax Rate	63
64			64
65	0.0000%	State Income Tax Expense	65
66			66
67			67
68	0.0000%	Line 52 + Line 65	68
69			69
70	\$ -	Line 49 x Line 52	70
71	-	Line 49 x Line 65	71
72	\$ -	Line 70 + Line 71	72
73			73
74	0.0000%	Page 1; Line 42; Col. c	74
75			75
76	\$ -	Line 49 x Line 74	76
77			77
78	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			1
2			2
3			3
4			4
5			5
6	0.00%	Page 2; Line 10	6
7	\$ -	Shall be Zero for Incentive ROE Projects	7
8	\$ -	SDG&E Records	8
9	\$ -	Statement BK-1; Page 3; Line 33	9
10	0%	Page 3; Line 10	10
11			11
12	0.0000%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	0.00%	Line 6 Above	18
19	\$ -	Shall be Zero for Incentive ROE Projects	19
20	\$ -	Line 8 Above	20
21	\$ -	Line 9 Above	21
22	0.0000%	Line 12 Above	22
23	0.00%	Page 3; Line 23	23
24			24
25	0.0000%	State Income Tax Expense	25
26			26
27			27
28	0.0000%	Line 12 + Line 25	28
29			29
30	\$ -	Line 9 x Line 12	30
31	-	Line 9 x Line 25	31
32	\$ -	Line 30 + Line 31	32
33			33
34	0.0000%	Page 2; Line 8; Col. c	34
35			35
36	\$ -	Line 9 x Line 34	36
37			37
38	0.0000%	Line 28 + Line 34	38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46	0.00%	Page 2; Line 22	46
47	\$ -	Shall be Zero for Incentive ROE Projects	47
48	\$ -	SDG&E Records	48
49	\$ -	Statement BK-1; Page 3; Line 33	49
50	0%	Page 3; Line 50	50
51			51
52	0.0000%	Federal Income Tax Expense	52
53			53
54			54
55			55
56			56
57			57
58	0.00%	Line 46 Above	58
59	\$ -	Shall be Zero for Incentive ROE Projects	59
60	\$ -	Line 48 Above	60
61	\$ -	Line 49 Above	61
62	0.0000%	Line 52 Above	62
63	0.00%	Page 3; Line 63	63
64			64
65	0.0000%	State Income Tax Expense	65
66			66
67			67
68	0.0000%	Line 52+ Line 65	68
69			69
70	\$ -	Line 49 x Line 52	70
71	-	Line 49 x Line 65	71
72	\$ -	Line 70 + Line 71	72
73			73
74	0.0000%	Page 2; Line 20	74
75			75
76	\$ -	Line 49 x Line 74	76
77			77
78	0.0000%	Line 68 + Line 74	78

<sup>1</sup> The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 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 <sup>1</sup>	\$ -		1
2				2
3	Transmission Plant Abandoned Project Cost <sup>1</sup>	\$ -		3
4				4
5	Other Regulatory Assets/Liabilities <sup>1</sup>	\$ -		5
6				6
7	Unfunded Reserves <sup>2</sup>	\$ -	Misc.-1; Line 11; Col. c	7
8				8
9	Incentive Transmission Plant Abandoned Project Cost <sup>1</sup>	\$ -		9
10				10
11	<b>Total Deferred Losses/(Gains) from Disposition of Utility Plant</b>	<b>\$ -</b>	Misc.-2; Line 5; Col. c	11

<sup>1</sup> 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.

<sup>2</sup> Unfunded Reserves are calculated using a five-quarter 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.	Description (Note 1)	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12	Col. 13	Reference	Line No.
		FERC Acct	Beginning Deficient ADIT - Acct 182.3	Beginning (Excess) ADIT - Acct 254	Return to Provision and Other Adjustments Acct 182.3	Return to Provision and Other Adjustments Acct 254	ADIT Amortization Acct 410.1	ADIT Amortization Acct 411.1	SDG&E Records	Σ Col. 3 thru Col. 8	= Order 864-2 Col. 8	= Col. 10 + Col. 11	= Col. 10 + Col. 11			
1	Unprotected - Non-Property Related - (Note 2)															1
2	Compensation Related Items:															2
3	Accrued Bonus	190	-	-	-	-	-	-	-	-	-	-	-	-	SDG&E Records	3
4	Accrued Vacation	190	-	-	-	-	-	-	-	-	-	-	-	-	SDG&E Records	4
5	Workers Compensation	190	-	-	-	-	-	-	-	-	-	-	-	-	SDG&E Records	5
6	Post Retirement Benefits:															6
7	SERP	190	-	-	-	-	-	-	-	-	-	-	-	-	SDG&E Records	7
8	Ad Valorem Taxes:															8
9	Property Tax: Calend Year - Book	283	-	-	-	-	-	-	-	-	-	-	-	-	SDG&E Records	9
10	Property Tax: Lien (Tax)	283	-	-	-	-	-	-	-	-	-	-	-	-	SDG&E Records	10
11																11
12	Total Non-Property Related (Note 3)		-	-	-	-	-	-	-	-	-	-	-	-	Sum Lines 2 thru 10	12
13																13
14	Protected - Property Related - (Note 4)															14
15	Net Operating Loss	190	-	-	-	-	-	-	-	-	-	-	-	-	SDG&E Records	15
16	Accumulated Depreciation Timing Differences:															16
17	Depreciable Plant - Method/Life	282	-	-	-	-	-	-	-	-	-	-	-	-	SDG&E Records	17
18	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	g	h	i = f - 1	j = g x i	k = h x i
		Col. 12	Col. 13	Gross-up Rate	Gross-up on Deficient Deferred Taxes - Acct 182.3	Gross-up on (Excess) Deferred Taxes - Acct 254
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					
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.	Description (Note 1)	Col. 1 FERC Acct	Col. 2 Gross Accumulated Schedule M Adjustments	Col. 3 Ending ADIT Balances at Prior Tax Rate	Col. 4 ADIT Balances at New Tax Rate	Col. 5 Net (Excess)/ Deficient ADIT at New Tax Rate	Col. 6 Net (Excess)/ Deficient ADIT at Prior Tax Rate	Col. 7 Adjustment for New Tax Rate	Reference	Line No.
					= Col. 3 x (NR)	= Col. 4 - Col. 5	= Order 864-1 Col. 9	= Col. 6 - Col. 7		
1	Unprotected - Non-Property Related - (Note 2)									1
2	Compensation Related Items:									2
3	Accrued Bonus	190			-	-	-	-	SDG&E Records	3
4	Accrued Vacation	190			-	-	-	-	SDG&E Records	4
5	Workers Compensation	190			-	-	-	-	SDG&E Records	5
6	Post Retirement Benefits:									6
7	SERP	190			-	-	-	-	SDG&E Records	7
8	Ad Valorem Taxes:									8
9	Property Tax: Calend Year - Book	283			-	-	-	-	SDG&E Records	9
10	Property Tax: Lien (Tax)	283			-	-	-	-	SDG&E Records	10
11										11
12	Total Non-Property Related (Note 3)		-	-	-	-	-	-	Sum Lines 2 thru 10	12
13										13
14	Protected - Property Related - (Note 4)									14
15	Net Operating Loss	190			-	-	-	-	SDG&E Records	15
16	Accumulated Depreciation Timing Differences:									16
17	Depreciable Plant - Method/Life	282			-	-	-	-	SDG&E Records	17
18	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)	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12	Col. 13	Reference	Line No.
		FERC Acct	Beginning Deficient ADIT - Acct 182.3	Beginning (Excess) ADIT - Acct 254	Return to Provision and Other Adjustments Acct 182.3	Return to Provision and Other Adjustments Acct 254	ADIT Amortization Acct 410.1	ADIT Amortization Acct 411.1	SDG&E Records	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	g	h	i = f - 1	j = g x i	k = h x i
		Col. 12	Col. 13	Gross-up Rate	Gross-up on Deficient Deferred Taxes - Acct 182.3	Gross-up on (Excess) Deferred Taxes - Acct 254
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				
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.	Description (Note 1)	FERC Acct	New Tax Rate Adjustment Calculation					Adjustment for New Tax Rate	Reference	Line No.			
			Col. 1	Col. 2	Col. 3	Col. 4	Col. 5				Col. 6	Col. 7	Col. 8
1	Unprotected - Non-Property Related - (Note 2)									1			
2	Compensation Related Items:									2			
3	Accrued Bonus	190								3			
4	Accrued Vacation	190								4			
5	Workers Compensation	190								5			
6	Post Retirement Benefits:									6			
7	SERP	190								7			
8	Ad Valorem Taxes:									8			
9	Property Tax: Calend Year - Book	283								9			
10	Property Tax: Lien (Tax)	283								10			
11										11			
12	Total Non-Property Related (Note 3)									12			
13										13			
14	Protected - Property Related - (Note 4)									14			
15	Net Operating Loss	190								15			
16	Accumulated Depreciation Timing Differences:									16			
17	Depreciable Plant - Method/Life	282								17			
18	Capitalized Interest	282								18			
19	Sub-Total									19			
20										20			
21	Unprotected - Property Related - (Note 4)									21			
22	AFUDC Debt	282								22			
23	Repairs	282								23			
24	Other	282								24			
25	Sub-Total									25			
26										26			
27	Unprotected - Property Related - (Note 4)									27			
28	Cost of Removal - Book Accrual	282								28			
29										29			
30	Total Property Related (Note 5)									30			
31										31			
32	Grand Total (Note 6)									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 <sup>1</sup>	\$	-									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
6		<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	<u>Col. 7</u>	<u>Col. 8</u>	<u>Col. 9</u>	<u>Col. 10</u>	<u>Col. 11</u>	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													9
10													10
11													11
12													12
13	<b>Month</b>	<b>Year</b>	<b>Monthly True-Up Cost of Service</b>	<b>Monthly True-Up Revenues <sup>2,8</sup></b>	<b>Prior True-Up Adjustment <sup>3</sup></b>	<b>Prior Other BTRR Adjustments <sup>4</sup></b>	<b>Adjusted Monthly True-Up Revenues</b>	<b>Monthly Overcollection (-) or Undercollection (+) in Revenue</b>	<b>Monthly Interest Rate <sup>5</sup></b>	<b>Cumulative Overcollection (-) or Undercollection (+) in Revenue wo Interest</b>	<b>Interest</b>	<b>Cumulative Overcollection (-) or Undercollection (+) in Revenue with Interest</b>	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

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

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

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

<sup>4</sup> Adjustment to back-out Other BTRR Adjustments from a prior year BK-1; Page 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.

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

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

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

<sup>8</sup> <b>Transmission Revenues:</b>	<b>Recorded</b>	<b>Allocated</b>
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.	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	<u>Col. 7</u>	<u>Col. 8</u>	Line No.
						Col. 5 / Tot. Days	= Col. 2 * Col. 6		
	<b>Future Test Period</b>	<b>Mthly Deferred Tax Amount<sup>1</sup></b>	<b>Deferred Tax Balance<sup>2</sup></b>	<b>Days in Month</b>	<b>Number of Days Left in Period</b>	<b>Prorata Percentages</b>	<b>Monthly Prorata Amounts</b>	<b>Annual Accumulated Prorata Calculation</b>	
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)		\$ -						

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

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

**SAN DIEGO GAS & ELECTRIC COMPANY**

**TO6-Cycle X Interest True-Up Adjustment**

**For 12-Month True-Up Period xxxxxx**

(\$1,000)

Line No.		<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	Line No.
1								1
2	Calculations:			See Footnote 2	See Footnote 3	See Footnote 4	= Col. 4 + Col. 5	2
3								3
4			<b>Prior Cycle True Up</b>	<b>Monthly Interest</b>	<b>Cumulative Overcollection (-) or Undercollection (+) in Revenue</b>		<b>Cumulative Overcollection (-) or Undercollection (+) in Revenue</b>	4
5			<b>Adjustment</b> <sup>1</sup>	<b>Rate</b>	<b>wo Interest</b>	<b>Interest</b>	<b>with Interest</b>	5
6	<b>Month</b>	<b>Year</b>						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

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

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

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

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

**SAN DIEGO GAS & ELECTRIC COMPANY**

**TO6-Cycle X Interest True-Up Adjustment  
For 12-Month True-Up Period xxxxxx  
(\$1,000)**

Line No.		<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	<u>Col. 7</u>	Line No.	
1									1	
2				See Footnote 2	See Footnote 3	= - (Col. 4 + Col. 6)	= Col. 2 x Col. 3	= Col. 3 - Col. 5	2	
3									3	
4			<b>Monthly Interest</b>	<b>Month Beginning Balance</b>				<b>Month Ending Balance</b>	4	
5			<b>Rate <sup>1</sup></b>		<b>Amortization</b>	<b>Principal</b>	<b>Interest</b>		5	
6	<b>Month</b>	<b>Year</b>							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							<u>\$ -</u>		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	

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

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

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

**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.
	<b>Non-Incentive Projects:</b>								
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	<b>Incentive Projects:</b>								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

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