

**San Diego Gas & Electric Company**  
**Statement BK-1**  
**Derivation of End Use Prior Year Revenue Requirements (PYRR<sub>EU</sub>)**

**For the Base Period Ending xxxxxx**  
**(\$1,000)**

| Line No.  | Amounts <sup>5</sup> | Reference                        | Line No. |
|---|----------------------|----------------------------------|----------|
| 1   |                      |                                  | 1        |
| <b><u>A. Revenues:</u></b>  |                      |                                  |          |
| 2   | \$ -                 | Statement AH; Page 5, Line 9     | 2        |
| 3   |                      |                                  | 3        |
| 4   | #DIV/0!              | Statement AH; Page 5, Line 56    | 4        |
| 5   |                      |                                  | 5        |
| 6   | -                    | Statement AH; Page 5, Line 17    | 6        |
| 7   |                      |                                  | 7        |
| 8   | #DIV/0!              | Sum Lines 2 thru 6               | 8        |
| 9   |                      |                                  | 9        |
| 10  | #DIV/0!              | Statement AJ; Page 7, Line 17    | 10       |
| 11  |                      |                                  | 11       |
| 12  | -                    | Statement AJ; Page 7, Line 19    | 12       |
| 13  |                      |                                  | 13       |
| 14  | -                    | Statement AJ; Page 7, Line 23    | 14       |
| 15  |                      |                                  | 15       |
| 16  | #DIV/0!              | Statement AK; Page 8, Line 27    | 16       |
| 17  |                      |                                  | 17       |
| 18  | #DIV/0!              | Statement AK; Page 8, Line 33    | 18       |
| 19  |                      |                                  | 19       |
| 20  | #DIV/0!              | Sum Lines 8 thru 18              | 20       |
| 21  |                      |                                  | 21       |
| 22  | #DIV/0!              | Statement AV; Page 15, Line 31   | 22       |
| 23  | #DIV/0!              | Statement BK-1; Page 2, Line 26  | 23       |
| 24  | #DIV/0!              | Line 22 x Line 23                | 24       |
| 25  |                      |                                  | 25       |
| 26  | \$ -                 | Statement AQ; Page 11, Line 1    | 26       |
| 27  | -                    | Statement AR; Page 12, Line 1    | 27       |
| 28  | -                    | Statement AR; Page 12, Line 3    | 28       |
| 29  | -                    | Statement AU; Page 13, Line 11   | 29       |
| 30  | -                    | Misc. Statement; Page 17, Line 1 | 30       |
| 31  | -                    | Statement AU; Page 13, Line 13   | 31       |
| 32  |                      |                                  | 32       |
| 33  | #DIV/0!              | Line 20 + Sum Lines (24 thru 31) | 33       |
| 34  |                      |                                  | 34       |
| <b><u>B. Incentive ROE Project Transmission Revenue:</u></b>                          |                      |                                  |          |
| 35  |                      |                                  | 35       |
| 36  | \$ -                 | Statement AJ; Page 7; Line 21    | 36       |
| 37  |                      |                                  | 37       |
| 38  | #DIV/0! <sup>4</sup> | Statement AV; Page 16, Line 31   | 38       |
| 39  | \$ -                 | Statement BK-1; Page 2; Line 31  | 39       |
| 40  | #DIV/0!              | Line 38 x Line 39                | 40       |
| 41  |                      |                                  | 41       |
| 42  | #DIV/0!              | Sum Lines 36; 40                 | 42       |
| 43  |                      |                                  | 43       |
| <b><u>C. Incentive Transmission Plant Abandoned Project Revenue:</u></b>              |                      |                                  |          |
| 44  |                      |                                  | 44       |
| 45  | \$ -                 | Statement AJ; Page 7; Line 25    | 45       |
| 46  |                      |                                  | 46       |
| 47  | \$ -                 | Statement BK-1; Page 2; Line 36  | 47       |
| 48  | #DIV/0!              | Statement AV; Page 15, Line 31   | 48       |
| 49  | #DIV/0!              | Line 47 x Line 48                | 49       |
| 50  |                      |                                  | 50       |
| 51  | #DIV/0!              | Sum Lines 45; 49                 | 51       |
| 52  |                      |                                  | 52       |
| <b><u>D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:</u></b> |                      |                                  |          |
| 53  |                      |                                  | 53       |
| 54  | \$ -                 | Statement BK-1; Page 2; Line 38  | 54       |
| 55  | #DIV/0!              | Statement AV; Page 15, Line 31   | 55       |
| 56  | #DIV/0!              | Line 54 x Line 55                | 56       |
| 57  |                      |                                  | 57       |
| 58  | #DIV/0!              | Sum Lines 42; 51; 56             | 58       |
| 59  |                      |                                  | 59       |
| 60  | #DIV/0! <sup>3</sup> | Sum Lines 33; 58                 | 60       |

<sup>1</sup> The incentive rate cost components for each ROE incentive project will be tracked and shown separately for each project and lines 36 through 40 will be repeated for each project. As a result, the data on this page may carryover to the next page.

<sup>2</sup> Incentive Transmission CWIP shall be the CWIP for which SDG&E is authorized to collect incentives under FERC Order No. 679 and will be tracked and shown for each project and lines 54 through 56 will be repeated for each project.

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

<sup>4</sup> The Incentive Cost of Capital Rate will be tracked and shown separately for each project. However, this will be entered as 0% in BK-1 when there's no incentive project to show.

<sup>5</sup> Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

**San Diego Gas & Electric Company**  
**Statement BK-1**  
**Derivation of End Use Prior Year Revenue Requirements (PYRR EU)**

**For the Base Period Ending xxxxxx**  
**(\$1,000)**

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

<sup>1</sup> The Incentive ROE Transmission Plant will be tracked and shown for each incentive project and lines 29 through 31 will be repeated for each project.

<sup>2</sup> Incentive CWIP projects will be tracked separately and line 38 will be shown for each project.

**San Diego Gas & Electric Company**  
**Statement BK-1**  
**Derivation of End Use Prior Year Revenue Requirements (PYRR<sub>EU</sub>)**

**For the Base Period Ending xxxxxx**  
**(\$1,000)**

| Line No.   | Amounts        | Reference                     | Line No. |
|--|----------------|-------------------------------|----------|
| <b><u>A. Transmission Plant:</u></b>                     |                |                               |          |
| 1  |                |                               | 1        |
| <b><u>Gross Transmission Plant:</u></b>                  |                |                               |          |
| 2  | \$ -           | Statement AD; Page 1, Line 15 | 2        |
| 3  | #DIV/0!        | Statement AD; Page 1, Line 31 | 3        |
| 4  | #DIV/0!        | Statement AD; Page 1, Line 33 | 4        |
| 5  | #DIV/0!        | Statement AD; Page 1, Line 35 | 5        |
| 6  | <u>#DIV/0!</u> | Sum Lines 2 thru 5            | 6        |
| 7  |                |                               | 7        |
| <b><u>Transmission Related Depreciation Reserve:</u></b> |                |                               |          |
| 8  |                |                               | 8        |
| 9  | \$ -           | Statement AE; Page 2, Line 1  | 9        |
| 10   | #DIV/0!        | Statement AE; Page 2, Line 11 | 10       |
| 11   | #DIV/0!        | Statement AE; Page 2, Line 13 | 11       |
| 12   | #DIV/0!        | Statement AE; Page 2, Line 15 | 12       |
| 13   | <u>#DIV/0!</u> | Sum Lines 9 thru 12           | 13       |
| 14   |                |                               | 14       |
| <b><u>Net Transmission Plant:</u></b>                    |                |                               |          |
| 15   |                |                               | 15       |
| 16   | \$ -           | Line 2 Minus Line 9           | 16       |
| 17   | #DIV/0!        | Line 3 Minus Line 10          | 17       |
| 18   | #DIV/0!        | Line 4 Minus Line 11          | 18       |
| 19   | #DIV/0!        | Line 5 Minus Line 12          | 19       |
| 20   | <u>#DIV/0!</u> | Sum Lines 16 thru 19          | 20       |
| 21   |                |                               | 21       |
| <b><u>B. Incentive Project Transmission Plant:</u></b>   |                |                               |          |
| 22   |                |                               | 22       |
| 23   | \$ -           | Statement AD; Page 1, Line 17 | 23       |
| 24   | -              | Statement AE; Page 2, Line 19 | 24       |
| 25   | <u>\$ -</u>    | Line 23 Minus Line 24         | 25       |

<sup>1</sup> The Incentive ROE Transmission Plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 and 24 will be repeated for each project.

San Diego Gas & Electric Company  
Statement BK-1  
Derivation of End Use Forecast Period Capital Additions Revenue Requirements (FC<sub>EU</sub>)  
For the Forecast Period xxxxxx  
(\$1,000)

| Line No.  | Amounts   | Reference | Line No.   |    |
|---|---|-----------|--|----|
| <b><u>ANNUAL FIXED CHARGES APPLICABLE TO CAPITAL PROJECTS</u></b> |   |           |  |    |
| 1   | <b><u>A. Derivation of Annual Fix Charge Rate (AFCR<sub>EU</sub>) Applicable to</u></b> |           | 1  |    |
| 2   | <b><u>Weighted Forecast Plant Additions:</u></b>  |           | 2  |    |
| 3   | PYRR <sub>EU</sub> Excluding Franchise Fees and Uncollectible                           | #DIV/0!   | Statement BK-1; Page 1; Line 33                        | 3  |
| 4   | 50% of Transmission O&M Expense   | -         | Statement BK-1; Page 1; Line 2 * 50%                   | 4  |
| 5   | 50% of Transmission Related A&G Expense   | #DIV/0!   | Statement BK-1; Page 1; Line 4 * 50%                   | 5  |
| 6   | CPUC Intervenor Funding Expense - Transmission  | -         | Statement BK-1; Page 1; Line 6                         | 6  |
| 7   | Valley Rainbow Project Cost Amortization Expense  | -         | Statement BK-1; Page 1; Line 12                        | 7  |
| 8   | South Georgia Income Tax Adjustment   | -         | Statement BK-1; Page 1; Line 26                        | 8  |
| 9   | Transmission Related Amortization of Investment Tax Credit                              | -         | Statement BK-1; Page 1; Line 27                        | 9  |
| 10  | Transmission Related Amortization of Excess Deferred Tax Liabilities                    | -         | Statement BK-1; Page 1; Line 28                        | 10 |
| 11  | (Gains)/Losses from Sale of Plant Held for Future Use                                   | -         | Statement BK-1; Page 1; Line 31                        | 11 |
| 12  | Adjusted Total (PYRR <sub>EU</sub> ) Excluding FF&U                                     | #DIV/0!   | Sum Lines 3 thru 11                                    | 12 |
| 13  |   |           |  | 13 |
| 14  | Gross Transmission Plant  | #DIV/0!   | Statement BK-1; Page 3, Line 6                         | 14 |
| 15  |   |           |  | 15 |
| 16  | Annual Fix Charge Rate (AFCR <sub>EU</sub> )  | #DIV/0!   | Line 12 / Line 14                                      | 16 |
| 17  |   |           |  | 17 |
| 18  | Weighted Forecast Plant Additions   | \$ -      | Summary of HV-LV Plant Additions; Pg 1; Ln 5, Col. (f) | 18 |
| 19  |   |           |  | 19 |
| 20  | Forecast Period Capital Addition Revenue Requirements                                   | #DIV/0!   | Line 16 x Line 18                                      | 20 |

**San Diego Gas & Electric Company**  
**Statement BK-1**  
**Derivation of End Use Forecast Period Capital Additions Revenue Requirements (FC<sub>EU</sub>)**

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

| Line No.  | Amounts | Reference | Line No. |
|---|---------|-----------|----------|
| <b><u>ANNUAL FIXED CHARGES APPLICABLE TO INCENTIVE CAPITAL PROJECTS</u></b> |         |           |          |
| 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       |

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

**San Diego Gas & Electric Company**  
**Statement BK-1**  
**Derivation of End Use Base Transmission Revenue Requirements (BTRR<sub>EU</sub>)**

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

| Line No. | Amounts | Reference | Line No. |
|----------|---------|-----------|----------|
| 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       |

**A. End Use Customer Base Transmission Revenue Requirement (BTRR<sub>EU</sub>):**

End of Prior Year Revenues (PYRR<sub>EU</sub>) Excluding FF&U

Incentive End of Prior Year Revenues (PYRR<sub>EU-IR</sub>) Excluding FF&U

Sub-Total Base Period Revenues

Retail True-Up Period Adjustment

Retail Interest True-Up Adjustment

Sub-Total True-Up Adjustments

**B. Annual Fixed Charges Applicable to Capital Projects:**

Forecast Period Capital Addition Revenue Requirements

**C. Annual Fixed Charges Applicable to Incentive Capital Projects:**

Forecast Period Incentive Capital Additions Revenue Requirements (FC<sub>EU-IR-ROE</sub>)

**D. Incentive Forecast Transmission CWIP Revenues:**

Incentive Transmission Forecast CWIP Projects Revenue Requirements

**E. Subtotal BTRR<sub>EU</sub> Excluding FF&U:**

Transmission Related Municipal Franchise Fees Expenses

Transmission Related Uncollectible Expense

**F. Total Retail BTRR<sub>EU</sub> With FF&U**

#DIV/0!

Statement BK-1; Page 1; Line 33

#DIV/0!

Statement BK-1; Page 1; Line 58

#DIV/0!

Sum Lines 3 thru 5

\$ -

(Retail TU Adj; Total Col; Line 29) / 1,000

-

(Retl Int TU-1 + Retl Int TU-2; Ttl Col; Ln 20)/1,000

\$ -

Sum Lines 9 thru 11

#DIV/0!

Statement BK-1; Page 4, Line 20

#DIV/0!

Statement BK-1; Page 5, Line 20

#DIV/0!

Statement BK-1; Page 5, Line 37

#DIV/0!

Sum Lines 7; 13; 17; 21; 25

#DIV/0!

Line 27 x 1.031%

#DIV/0!

Line 27 x 0.174%

#DIV/0!

Sum Lines 27 thru 30

**San Diego Gas & Electric Company**  
**Statement BK-2**  
**Derivation of CAISO Total Base Transmission Revenue Requirements**  
**For the Base Period Ending xxxxxx**  
(\$1,000)

| Line No. | Amounts               | Reference  | Line No. |
|----------|-----------------------|--|----------|
| 1        | <b><u>#DIV/0!</u></b> | Statement BK-1; Page 1; Line 60                                  | 1        |
| 2        |                       |  | 2        |
| 3        |                       |  | 3        |
| 4        | -                     | Statement BK-1; Page 1; Line 6                                   | 4        |
| 5        |                       |  | 5        |
| 6        | #DIV/0!               | Statement AL; Page 9; Line 30                                    | 6        |
| 7        |                       |  | 7        |
| 8        | -                     | Statement BK-1; Page 1; Line 26                                  | 8        |
| 9        |                       |  | 9        |
| 10       | -                     | Statement BK-1; Page 1; Line 28                                  | 10       |
| 11       |                       |  | 11       |
| 12       | <b><u>#DIV/0!</u></b> | Sum Lines 4 thru 10  | 12       |
| 13       |                       |  | 13       |
| 14       | #DIV/0!               | Sum Lines 1; 12  | 14       |
| 15       |                       |  | 15       |
| 16       | -                     | (Wholesale TU Adj; Total Col; Line 29) / 1,000                   | 16       |
| 17       |                       |  | 17       |
| 18       | -                     | (Wholesale Int TU-1 + Wholesale Int TU-2; Ttl Col; Ln 20) / 1000 | 18       |
| 19       |                       |  | 19       |
| 20       | #DIV/0!               | Sum Lines 14 thru 18   | 20       |
| 21       |                       |  | 21       |
| 22       | <b><u>#DIV/0!</u></b> | Statement BK-1; Page 4; Line 20                                  | 22       |
| 23       |                       |  | 23       |
| 24       | <b><u>#DIV/0!</u></b> | Statement BK-1; Page 5; Line 20                                  | 24       |
| 25       |                       |  | 25       |
| 26       | <b><u>#DIV/0!</u></b> | Statement BK-1; Page 5; Line 37                                  | 26       |
| 27       |                       |  | 27       |
| 28       | <b><u>#DIV/0!</u></b> | Sum Lines 20 thru 26   | 28       |

<sup>1</sup> Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

**San Diego Gas & Electric Company  
Statement BK-2**

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

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

| Line No.   |   | Total        | Reference                       |                    | Line No.                               |
|--|---|--------------|---------------------------------|--------------------|--|
| <b>A. Derivation of Revenues Related With Total Transmission Facilities:</b> |   |              |                                 |                    |  |
| 1  | Wholesale BTRR Before Forecast Prior Year Revenue Requirements (PYRR <sub>CAISO</sub> )     | #DIV/0!      | Statement BK-2; Page 1; Line 20 |                    | 1                                      |
| 2  |   |              |                                 |                    | 2                                      |
| 3  | Forecast Period Capital Addition Revenue Requirements                                       | #DIV/0!      | Statement BK-2; Page 1; Line 22 |                    | 3                                      |
| 4  |   |              |                                 |                    | 4                                      |
| 5  | Forecast Period Incentive Capital Additions Revenue Requirements (FC <sub>EU-IR-ROE</sub> ) | #DIV/0!      | Statement BK-2; Page 1; Line 24 |                    | 5                                      |
| 6  |   |              |                                 |                    | 6                                      |
| 7  | Incentive Transmission Forecast CWIP Projects Revenue Requirements                          | #DIV/0!      | Statement BK-2; Page 1; Line 26 |                    | 7                                      |
| 8  |   |              |                                 |                    | 8                                      |
| 9  | Total Wholesale BTRR Excluding Franchise Fees   | #DIV/0!      | Sum Lines 1 thru 7              |                    | 9                                      |
| 10   |   |              |                                 |                    | 10                                     |
| 11   | <b>B. Derivation of Split Between HV and LV: <sup>1</sup></b>                               |              |                                 |                    |  |
| 12   | <b>1. Percent Split Between HV &amp; LV for Recorded Non-Incentive &amp; Incentive</b>      | (a)<br>Total | (b)<br>High Voltage             | (c)<br>Low Voltage | Reference                              |
| 13   | <b>Gross Transmission Plant Facilities and Incentive CWIP:</b>                              |              |                                 |                    |  |
| 14   | Gross Transmission Plant Facilities <sup>2</sup>  | \$ -         | \$ -                            | \$ -               | HV-LV Study, Line 3 below <sup>6</sup> |
| 15   | HV-LV Plant Allocation Ratios <sup>3</sup>  | #DIV/0!      | #DIV/0!                         | #DIV/0!            | Ratios Based on Line 14                |
| 16   | Total HV-LV Transmission Plant Facilities Revenues  | #DIV/0!      | #DIV/0!                         | #DIV/0!            | Line 15 x Line 16; Col A               |
| 17   |   |              |                                 |                    |  |
| 18   | <b>2. Percent Split Between HV and LV of Forecast</b>                                       |              |                                 |                    | Summary of HV-LV Splits for            |
| 19   | <b>Plant Adds Applicable to Forecast Period:</b>  | \$ -         | \$ -                            | \$ -               | Forecast Plant Adds; Page 1; Line 16   |
| 20   | HV-LV Plant Allocation Ratios Based on Forecast Plant Additions                             | #DIV/0!      | #DIV/0!                         | #DIV/0!            | Ratios Based on Line 19                |
| 21   | Total HV-LV Transmission Forecast Plant Additions Revenues                                  | #DIV/0!      | #DIV/0!                         | #DIV/0!            | Line 20 x Line 21; Col A               |
| 22   |   |              |                                 |                    |  |
| 23   | <b>C. Summary of CAISO Transmission Facilities by</b>                                       |              |                                 |                    |  |
| 24   | <b>High Voltage and Low Voltage Classification:</b>   |              |                                 |                    |  |
| 25   | Recorded Transmission Facilities (BTRR <sub>CAISO</sub> ) Excluding Franchise Fees          | #DIV/0!      | #DIV/0!                         | #DIV/0!            | Line 16 From Above                     |
| 26   | Franchise Fee (FF) @ 1.031% <sup>4</sup>  | #DIV/0!      | #DIV/0!                         | #DIV/0!            | Line 25 x 1.031%                       |
| 27   | Total Recorded Transmission Facilities BTRR <sub>CAISO</sub> With Franchise Fees            | #DIV/0!      | #DIV/0!                         | #DIV/0!            | Sum Lines 25 thru 26                   |
| 28   |   |              |                                 |                    |  |
| 29   | Forecast Transmission Facilities (BTRR <sub>CAISO</sub> ) Excluding Franchise Fees          | #DIV/0!      | #DIV/0!                         | #DIV/0!            | Line 21 From Above                     |
| 30   | Franchise Fee (FF) @ 1.031% <sup>4</sup>  | #DIV/0!      | #DIV/0!                         | #DIV/0!            | Line 29 x 1.031%                       |
| 31   | Total Recorded Transmission Facilities BTRR <sub>CAISO</sub> With Franchise Fees            | #DIV/0!      | #DIV/0!                         | #DIV/0!            | Sum Lines 29 thru 30                   |
| 32   |   |              |                                 |                    |  |
| 33   | <b>D. Total (BTRR<sub>CAISO</sub>) With Franchise Fees <sup>5</sup></b>                     | #DIV/0!      | #DIV/0!                         | #DIV/0!            | Line 27 + Line 31                      |

<sup>1</sup> Pursuant to the CAISO's July 5, 2005 filing in compliance with the Commission's December 21, 2004 order, 109 FERC ¶ 61,301 (December 21, Order) and June 2, 2005 Order, 111 FERC ¶ 61,337 (June 2 Order), SDG&E in the instant filing has followed the CAISO's new guidelines to separate all elements of its transmission facilities into HV and LV components. TRBAA cost components shown in the instant filing are separated into the HV and LV components applicable to the CAISO's HV and LV guidelines in effect 1/1/2005 pursuant to CAISO Tariff Appendix F, Sch.3, Section 8.1.

<sup>2</sup> Use gross plant facilities as of December 31 for the applicable base period.

<sup>3</sup> HV-LV plant ratios based upon footnote 2.

<sup>4</sup> Base franchise fees are applicable to all SDG&E customers.

<sup>5</sup> The following HV-LV Wholesale Base Transmission Revenue Requirements will be used by the CAISO to develop the TAC rates for the rate effective applicable period.

<sup>6</sup> Transmission Plant HV/LV Study Classification Summary (\$1,000):

| Ln | Total | HV   | LV   |
|----|-------|------|------|
| 1  | \$ -  |      |      |
| 2  | -     |      |      |
| 3  | \$ -  | \$ - | \$ - |

See HV-LV Study WP

**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Statement AD**

**Cost of Plant**

**Base Period 12 - Months Ending xxxxxx**

**(\$1,000)**

| Line No   | Amounts | Reference                      | Line No |
|---|---------|--------------------------------|---------|
| 1 Total Electric Miscellaneous Intangible Plant <sup>1</sup>    | \$ -    | Stmnt AD WP; Page AD1; Line 1  | 1       |
| 2   |         |                                | 2       |
| 3 Total Steam Production Plant                                  | -       | Stmnt AD WP; Page AD1; Line 3  | 3       |
| 4   |         |                                | 4       |
| 5 Total Nuclear Production Plant                                | -       | Stmnt AD WP; Page AD1; Line 5  | 5       |
| 6   |         |                                | 6       |
| 7 Total Hydraulic Production Plant                              | -       | Stmnt AD WP; Page AD1; Line 7  | 7       |
| 8   |         |                                | 8       |
| 9 Total Other Production Plant                                  | -       | Stmnt AD WP; Page AD1; Line 9  | 9       |
| 10  |         |                                | 10      |
| 11 Total Production Plant and Intangible Plant                  | \$ -    | Sum Lines 1 thru 9             | 11      |
| 12  |         |                                | 12      |
| 13 Total Distribution Plant                                     | \$ -    | Stmnt AD WP; Page AD1; Line 13 | 13      |
| 14  |         |                                | 14      |
| 15 Transmission Plant <sup>2</sup>                              | \$ -    | Stmnt AD WP; Page AD1; Line 15 | 15      |
| 16  |         |                                | 16      |
| 17 Incentive Transmission Plant <sup>3</sup>                    | -       | Stmnt AD WP; Page AD1; Line 17 | 17      |
| 18  |         |                                | 18      |
| 19 Total Transmission Plant & Incentive Transmission Plant      | \$ -    | Sum Lines 15 thru 17           | 19      |
| 20  |         |                                | 20      |
| 21 Total General Plant <sup>1</sup>                             | \$ -    | Stmnt AD WP; Page AD1; Line 21 | 21      |
| 22  |         |                                | 22      |
| 23 Total Common Plant <sup>1</sup>                              | \$ -    | Stmnt AD WP; Page AD1; Line 23 | 23      |
| 24  |         |                                | 24      |
| 25 Total Plant in Service                                       | \$ -    | Sum Lines 11; 13; 19; 21; 23   | 25      |
| 26  |         |                                | 26      |
| 27 Transmission Wages and Salaries Allocation Factor            | #DIV/0! | Statement AI; Line 19          | 27      |
| 28  |         |                                | 28      |
| 29 Total Transmission Plant & Incentive Transmission Plant      | \$ -    | See Line 19 Above              | 29      |
| 30  |         |                                | 30      |
| 31 Transmission Related Electric Miscellaneous Intangible Plant | #DIV/0! | Line 1 x Line 27               | 31      |
| 32  |         |                                | 32      |
| 33 Transmission Related General Plant                           | #DIV/0! | Line 21 x Line 27              | 33      |
| 34  |         |                                | 34      |
| 35 Transmission Related Common Plant                            | #DIV/0! | Line 23 x Line 27              | 35      |
| 36  |         |                                | 36      |
| 37 Transmission Related Total Plant in Service                  | #DIV/0! | Sum Lines 29; 31; 33; 35       | 37      |
| 38  |         |                                | 38      |
| 39 Transmission Plant Allocation Factor <sup>4</sup>            | #DIV/0! | Line 37 / Line 25              | 39      |

<sup>1</sup> Electric Miscellaneous Intangible Plant, General Plant, and Common Plant are not affected by the "Seven-Element Adjustment Factor" because there's no transfer of transmission or distribution plant among these categories.

<sup>2</sup> The amounts stated above are ratemaking utility plant in service and as a result of implementing the "Seven-Element Adjustment Factor" which reflects transfers between generation and distribution functions.

<sup>3</sup> The purpose of this footnote is to indicate for incentive projects the cost of the project.

<sup>4</sup> Used to allocate all elements of working capital, other than working cash.

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

| Line<br>No   | Amounts | Reference                      | Line<br>No |
|--|---------|--------------------------------|------------|
| 1 Transmission Plant Depreciation Reserve <sup>1</sup>                       | \$ -    | Stmnt AE WP; Page AE1; Line 1  | 1          |
| 2  |         |                                | 2          |
| 3 Electric Miscellaneous Intangible Plant Amortization Reserve <sup>2</sup>  | \$ -    | Stmnt AE WP; Page AE1; Line 3  | 3          |
| 4  |         |                                | 4          |
| 5 General Plant Depreciation Reserve <sup>2</sup>                            | -       | Stmnt AE WP; Page AE1; Line 5  | 5          |
| 6  |         |                                | 6          |
| 7 Common Plant Depreciation Reserve <sup>2</sup>                             | -       | Stmnt AE WP; Page AE1; Line 7  | 7          |
| 8  |         |                                | 8          |
| 9 Transmission Wages and Salaries Allocation Factor                          | #DIV/0! | Stmnt AE WP; Page AE1; Line 9  | 9          |
| 10   |         |                                | 10         |
| 11 Transmission Related Electric Misc. Intangible Plant Amortization Reserve | #DIV/0! | Line 3 x Line 9                | 11         |
| 12   |         |                                | 12         |
| 13 Transmission Related General Plant Depreciation Reserve                   | #DIV/0! | Line 5 x Line 9                | 13         |
| 14   |         |                                | 14         |
| 15 Transmission Related Common Plant Depreciation Reserve                    | #DIV/0! | Line 7 x Line 9                | 15         |
| 16   |         |                                | 16         |
| 17 Total Transmission Related Depreciation Reserve                           | #DIV/0! | Sum Lines 1; 11; 13; 15        | 17         |
| 18   |         |                                | 18         |
| 19 Incentive Transmission Plant Depreciation Reserve                         | \$ -    | Stmnt AE WP; Page AE1; Line 19 | 19         |

<sup>1</sup> The amounts stated above are ratemaking utility plant in service as a result of implementing the "Seven-Element Adjustment Factor" which reflects transfers between generation and distribution functions.

<sup>2</sup> Electric Miscellaneous Intangible Plant, General Plant, and Common Plant are not affected by the "Seven-Element Adjustment Factor" because there's no transfer of transmission or distribution plant among these categories.

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AF**  
**Deferred Credits**

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

| Line<br>No  | Amounts     | Reference                      | Line<br>No |
|---|-------------|--------------------------------|------------|
| 1 Transmission Related ADIT- Excluding Bonus Depreciation   | \$ -        | Stmnt AF WP; Page AF1; Line 1  | 1          |
| 2   |             |                                | 2          |
| 3 Transmission Related ADIT from Bonus Depreciation         | -           | Stmnt AF WP; Page AF1; Line 3  | 3          |
| 4   |             |                                | 4          |
| 5 Total Transmission Related ADIT                           | <u>\$ -</u> | Sum Lines 1 thru 3             | 5          |
| 6   |             |                                | 6          |
| 7 Incentive Transmission Plant ADIT                         | <u>\$ -</u> | Stmnt AF WP; Page AF1; Line 8  | 7          |
| 8   |             |                                | 8          |
| 9 Transmission Plant Abandoned ADIT                         | <u>\$ -</u> | Stmnt AF WP; Page AF1; Line 10 | 9          |
| 10  |             |                                | 10         |
| 11 Incentive Transmission Plant Abandoned Project Cost ADIT | <u>\$ -</u> | Stmnt AF WP; Page AF1; Line 12 | 11         |

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

| Line<br>No  | Amounts | Reference                     | Line<br>No |
|---|---------|-------------------------------|------------|
| 1 Transmission Plant Held for Future Use <sup>1</sup> | \$ -    | Stmnt AG WP; Page AG1; Line 1 | 1          |

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

**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Statement AH**

**Operation and Maintenance Expenses**

**Base Period 12 - Months Ending xxxxxx**

**(\$1,000)**

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

<sup>1</sup> The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the Retail BTRR on BK-1, page 1, line 6. This expense will be excluded in Wholesale BTRR on BK-2, page 1, line 4.

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AI**  
**Wages and Salaries**

**Base Period 12 - Months Ending xxxxxx**

**(\$1,000)**

| Line No. |  | Amounts | Reference                      | Line No. |
|----------|--|---------|--------------------------------|----------|
| 1        | Production Wages & Salaries                          | \$ -    | Stmnt AI WP; Page AII; Line 1  | 1        |
| 2        |  |         |                                | 2        |
| 3        | Transmission Wages & Salaries                        | -       | Stmnt AI WP; Page AII; Line 3  | 3        |
| 4        |  |         |                                | 4        |
| 5        | Distribution Wages & Salaries                        | -       | Stmnt AI WP; Page AII; Line 5  | 5        |
| 6        |  |         |                                | 6        |
| 7        | Customer Accounts Wages & Salaries                   | -       | Stmnt AI WP; Page AII; Line 7  | 7        |
| 8        |  |         |                                | 8        |
| 9        | Customer Services and Informational Wages & Salaries | -       | Stmnt AI WP; Page AII; Line 9  | 9        |
| 10       |  |         |                                | 10       |
| 11       | Sales Wages & Salaries                               | -       | Stmnt AI WP; Page AII; Line 11 | 11       |
| 12       |  |         |                                | 12       |
| 13       | Sub-Total  | \$ -    | Sum Lines 1 thru 11            | 13       |
| 14       |  |         |                                | 14       |
| 15       | Administrative and General Wages & Salaries          | \$ -    | Stmnt AI WP; Page AII; Line 15 | 15       |
| 16       |  |         |                                | 16       |
| 17       | Total Operating & Maintenance Wages & Salaries       | \$ -    | Sum Lines 13; 15               | 17       |
| 18       |  |         |                                | 18       |
| 19       | Transmission Wages and Salaries Allocation Factor    | #DIV/0! | Line 3 / Line 13               | 19       |

**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Statement AJ**

**Depreciation and Amortization Expense**

**Base Period 12 - Months Ending xxxxxx**

**(\$1,000)**

| Line No. | Description   | Amounts | Reference                      | Line No. |
|----------|---|---------|--------------------------------|----------|
| 1        | Transmission Plant Depreciation Expense (net of incentive depreciation expense on line 21)            | \$ -    | Stmnt AJ WP; Page AJ1; Line 1  | 1        |
| 2        |   |         |                                | 2        |
| 3        | Electric Miscellaneous Intangible Plant Amortization Expense  | \$ -    | Stmnt AJ WP; Page AJ1; Line 3  | 3        |
| 4        |   |         |                                | 4        |
| 5        | General Plant Depreciation Expense  | -       | Stmnt AJ WP; Page AJ1; Line 5  | 5        |
| 6        |   |         |                                | 6        |
| 7        | Common Plant Depreciation Expense   | -       | Stmnt AJ WP; Page AJ1; Line 7  | 7        |
| 8        |   |         |                                | 8        |
| 9        | Transmission Wages and Salaries Allocation Factor   | #DIV/0! | Stmnt AJ WP; Page AJ1; Line 9  | 9        |
| 10       |   |         |                                | 10       |
| 11       | Transmission Related Electric Misc. Intangible Plant Amortization Expense                             | #DIV/0! | Line 3 x Line 9                | 11       |
| 12       |   |         |                                | 12       |
| 13       | Transmission Related General Plant Depreciation Expense   | #DIV/0! | Line 5 x Line 9                | 13       |
| 14       |   |         |                                | 14       |
| 15       | Transmission Related Common Plant Depreciation Expense  | #DIV/0! | Line 7 x Line 9                | 15       |
| 16       |   |         |                                | 16       |
| 17       | Total Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp. | #DIV/0! | Sum Lines 1; 11; 13; 15        | 17       |
| 18       |   |         |                                | 18       |
| 19       | Valley Rainbow Project Cost Amortization Expense <sup>1</sup>   | \$ -    | Stmnt AJ WP; Page AJ1; Line 19 | 19       |
| 20       |   |         |                                | 20       |
| 21       | Incentive Transmission Plant Depreciation Expense   | \$ -    | Stmnt AJ WP; Page AJ1; Line 21 | 21       |
| 22       |   |         |                                | 22       |
| 23       | Transmission Plant Abandoned Project Cost Amortization Expense  | \$ -    | Stmnt AJ WP; Page AJ1; Line 23 | 23       |
| 24       |   |         |                                | 24       |
| 25       | Incentive Transmission Plant Abandoned Project Cost Amortization Expense                              | \$ -    | Stmnt AJ WP; Page AJ1; Line 25 | 25       |

<sup>1</sup> Amortization approval per ER03-601-000 issued May 2, 2003 for a 10-year period beginning October 2003 and ending September 2013.

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AK**

**Taxes Other Than Income Taxes**

**Base Period 12 - Months Ending xxxxxx**

**(\$1,000)**

| Line No.  | Amounts        | Reference                      | Line No. |
|---|----------------|--------------------------------|----------|
| 1 Total Property Taxes  | \$ -           | Stmnt AK WP; Page AK1; Line 5  | 1        |
| 2   |                |                                | 2        |
| 3 Less: SONGS Property Taxes  | -              | Stmnt AK WP; Page AK1; Line 7  | 3        |
| 4   |                |                                | 4        |
| 5 Property Taxes Less SONGS   | <u>\$ -</u>    | Line 1 Minus Line 3            | 5        |
| 6   |                |                                | 6        |
| 7   |                |                                | 7        |
| 8 <u>Derivation of Transmission Related Property Tax Allocation Factor:</u> |                |                                | 8        |
| 9 Total Transmission Plant & Incentive Transmission Plant                   | \$ -           | Stmnt AD WP; Page AD1; Line 29 | 9        |
| 10 Transmission Related Electric Miscellaneous Intangible Plant             | 0              | Shall be Zero                  | 10       |
| 11 Transmission Related General Plant                                       | #DIV/0!        | Stmnt AD WP; Page AD1; Line 33 | 11       |
| 12 Transmission Related Common Plant  | #DIV/0!        | Stmnt AD WP; Page AD1; Line 35 | 12       |
| 13 Total  | <u>#DIV/0!</u> | Sum Lines 9 thru 12            | 13       |
| 14  |                |                                | 14       |
| 15 Total Transmission Plant & Incentive Transmission Plant                  | -              | Stmnt AD WP; Page AD1; Line 29 | 15       |
| 16 Total Electric Miscellaneous Intangible Plant                            | 0              | Shall be Zero                  | 16       |
| 17 Total Steam Plant  | -              | Stmnt AD WP; Page AD1; Line 3  | 17       |
| 18 Total Nuclear Plant  | 0              | Shall be Zero                  | 18       |
| 19 Total Other Production Plant   | -              | Stmnt AD WP; Page AD1; Line 9  | 19       |
| 20 Total Distribution Plant   | -              | Stmnt AD WP; Page AD1; Line 13 | 20       |
| 21 Total General Plant  | -              | Stmnt AD WP; Page AD1; Line 21 | 21       |
| 22 Total Common Plant   | -              | Stmnt AD WP; Page AD1; Line 23 | 22       |
| 23 Total Investment in Plant Excluding SONGS                                | <u>\$ -</u>    | Sum Lines 15 thru 22           | 23       |
| 24  |                |                                | 24       |
| 25 Transmission Related Property Tax Allocation Factor                      | <u>#DIV/0!</u> | Line 13 / Line 23              | 25       |
| 26  |                |                                | 26       |
| 27 Transmission Related Property Taxes Expense                              | <u>#DIV/0!</u> | Line 5 x Line 25               | 27       |
| 28  |                |                                | 28       |
| 29 Payroll Taxes  | \$ -           | Stmnt AK WP; Page AK1; Line 16 | 29       |
| 30  |                |                                | 30       |
| 31 Transmission Wages and Salaries Allocation Factor                        | #DIV/0!        | Statement AI; Line 19          | 31       |
| 32  |                |                                | 32       |
| 33 Transmission Related Payroll Taxes Expense                               | <u>#DIV/0!</u> | Line 29 x Line 31              | 33       |

**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Statement AL**

**Working Capital**

**Base Period 12 - Months Ending xxxxxx**

**(\$1,000)**

| Line No. |  | Amounts | Reference                      | Line No. |
|----------|--|---------|--------------------------------|----------|
| 1        | A. Plant Materials and Operating Supplies <sup>a</sup>                                   | \$ -    | Stmnt AL WP; Page AL1; Line 1  | 1        |
| 2        |  |         |                                | 2        |
| 3        | Transmission Plant Allocation Factor   | #DIV/0! | Stmnt AD WP; Page AD1; Line 39 | 3        |
| 4        |  |         |                                | 4        |
| 5        | Transmission Related Materials and Supplies  | #DIV/0! | Line 1 x Line 3                | 5        |
| 6        |  |         |                                | 6        |
| 7        | B. Prepayments <sup>a</sup>  | \$ -    | Stmnt AL WP; Page AL1; Line 7  | 7        |
| 8        |  |         |                                | 8        |
| 9        | Transmission Related Prepayments   | #DIV/0! | Line 3 x Line 7                | 9        |
| 10       |  |         |                                | 10       |
| 11       | <u>C. Derivation of Transmission Related Cash Working Capital:</u>                       |         |                                | 11       |
| 12       | Transmission Operation & Maintenance Expense   | \$ -    | Stmnt AL WP; Page AL1; Line 12 | 12       |
| 13       | Transmission Related Administrative & General Expense                                    | #DIV/0! | Stmnt AL WP; Page AL1; Line 13 | 13       |
| 14       | CPUC Intervenor Funding Expense - Transmission   | -       | Stmnt AL WP; Page AL1; Line 14 | 14       |
| 15       | Total  | #DIV/0! | Sum Lines 12 thru 14           | 15       |
| 16       |  |         |                                | 16       |
| 17       | One Eighth O&M Method  | 12.50%  | FERC Method = 1/8 of O&M       | 17       |
| 18       |  |         |                                | 18       |
| 19       | Transmission Related Cash Working Capital - Retail Customers                             | #DIV/0! | Line 15 x Line 17              | 19       |
| 20       |  |         |                                | 20       |
| 21       | <u>D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:</u> |         |                                | 21       |
| 22       | CPUC Intervenor Funding Expense - Transmission   | \$ -    | Stmnt AL WP; Page AL1; Line 22 | 22       |
| 23       |  |         |                                | 23       |
| 24       | One Eighth O&M Rule  | 12.50%  | FERC Method = 1/8 of O&M       | 24       |
| 25       |  |         |                                | 25       |
| 26       | Adj. to Transmission Related Cash Working Capital - Wholesale Customers                  | \$ -    | Line 22 x Line 24              | 26       |
| 27       |  |         |                                | 27       |
| 28       | Cost of Capital Rate (COCR)  | #DIV/0! | Stmnt AL WP; Page AL1; Line 28 | 28       |
| 29       |  |         |                                | 29       |
| 30       | CPUC Intervenor Funding Exp. Revenue Adj. <sup>b</sup>                                   | #DIV/0! | Line 26 x Line 28              | 30       |

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

<sup>b</sup> This adjustment is being made to BK-2, page 1, line 6 to show that wholesale customers should not pay for this working cash item.

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AM**  
**Construction Work In Progress**  
**Base Period 12 - Months Ending xxxxxx**  
**(\$1,000)**

| Line<br>No.   | Amounts | Reference                     | Line<br>No. |
|---|---------|-------------------------------|-------------|
| 1 Incentive Transmission Construction Work In Progress <sup>a</sup> | \$ -    | Stmnt AM WP; Page AM1; Line 1 | 1           |

<sup>a</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 AND ELECTRIC COMPANY**  
**Statement AQ**  
**Federal Income Tax Deductions, Other Than Interest**  
**Base Period 12 - Months Ending xxxxxx**  
**(\$1,000)**

| Line<br>No.                           | Amounts | Reference                     | Line<br>No. |
|---------------------------------------|---------|-------------------------------|-------------|
| 1 South Georgia Income Tax Adjustment | \$ -    | Stmnt AQ WP; Page AQ1; Line 1 | 1           |

**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Statement AR**

**Federal Tax Adjustments**

**Base Period 12 - Months Ending xxxxxx**

**(\$1,000)**

| Line<br>No. |  | Amounts | Reference                     | Line<br>No. |
|-------------|--|---------|-------------------------------|-------------|
| 1           | Transmission Related Amortization of Investment Tax Credits          | \$ -    | Stmnt AR WP; Page AR1; Line 1 | 1           |
| 2           |  |         |                               | 2           |
| 3           | Transmission Related Amortization of Excess Deferred Tax Liabilities | -       | Stmnt AR WP; Page AR1; Line 3 | 3           |
| 4           |  |         |                               | 4           |
| 5           | Total  | \$ -    | Sum Lines 1 thru 3            | 5           |

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AU**  
**Revenue Credits**

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

| Line<br>No.  | Amounts | Reference                      | Line<br>No. |
|--|---------|--------------------------------|-------------|
| 1 (451) Miscellaneous Service Revenues                                 | \$ -    | Stmnt AU WP; Page AU1; Line 1  | 1           |
| 2  |         |                                | 2           |
| 3 (453) Sales of Water and Water Power                                 | -       | Stmnt AU WP; Page AU1; Line 3  | 3           |
| 4  |         |                                | 4           |
| 5 (454) Rent from Electric Property                                    | -       | Stmnt AU WP; Page AU1; Line 5  | 5           |
| 6  |         |                                | 6           |
| 7 (455) Interdepartmental Rents  | -       | Stmnt AU WP; Page AU1; Line 7  | 7           |
| 8  |         |                                | 8           |
| 9 (456) Other Electric Revenues  | -       | Stmnt AU WP; Page AU1; Line 9  | 9           |
| 10   |         |                                | 10          |
| 11 Transmission Related Revenue Credits                                | \$ -    | Sum Lines 1 thru 9             | 11          |
| 12   |         |                                | 12          |
| 13 (411.6 & 411.7) Gain or Loss From Sale of Plant Held for Future Use | \$ -    | Stmnt AU WP; Page AU1; Line 13 | 13          |

**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Statement AV**

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

**Base Period 12 - Months Ending xxxxxx**

**(\$1,000)**

| Line No. | Amounts   | Reference   | Line No. |                                |                        |    |
|----------|---|---|----------|--------------------------------|------------------------|----|
| 1        | <u>Long-Term Debt Component - Denominator:</u>                      |   | 1        |                                |                        |    |
| 2        | \$ -  | Stmnt AV WP; Page AV1; Line 2                     | 2        |                                |                        |    |
| 3        | -   | Stmnt AV WP; Page AV1; Line 3                     | 3        |                                |                        |    |
| 4        | -   | Stmnt AV WP; Page AV1; Line 4                     | 4        |                                |                        |    |
| 5        | -   | Stmnt AV WP; Page AV1; Line 5                     | 5        |                                |                        |    |
| 6        | -   | Stmnt AV WP; Page AV1; Line 6                     | 6        |                                |                        |    |
| 7        | \$ -  | Line 2 Minus Line 3 Plus Lines 4 & 5 Minus Line 6 | 7        |                                |                        |    |
| 8        |   |   | 8        |                                |                        |    |
| 9        | <u>Long-Term Debt Component - Numerator:</u>                        |   | 9        |                                |                        |    |
| 10       | \$ -  | Stmnt AV WP; Page AV1; Line 10                    | 10       |                                |                        |    |
| 11       | -   | Stmnt AV WP; Page AV1; Line 11                    | 11       |                                |                        |    |
| 12       | -   | Stmnt AV WP; Page AV1; Line 12                    | 12       |                                |                        |    |
| 13       | -   | Stmnt AV WP; Page AV1; Line 13                    | 13       |                                |                        |    |
| 14       | -   | Stmnt AV WP; Page AV1; Line 14                    | 14       |                                |                        |    |
| 15       | \$ -  | Sum Lines 10; 11; 12 Minus Lines 13 & 14          | 15       |                                |                        |    |
| 16       |   |   | 16       |                                |                        |    |
| 17       | #DIV/0!   | Line 15 / Line 7                                  | 17       |                                |                        |    |
| 18       |   |   | 18       |                                |                        |    |
| 19       | <u>Preferred Equity Component:</u>                                  |   | 19       |                                |                        |    |
| 20       | \$ -  | Stmnt AV WP; Page AV1; Line 20                    | 20       |                                |                        |    |
| 21       | \$ -  | Stmnt AV WP; Page AV1; Line 21                    | 21       |                                |                        |    |
| 22       | #DIV/0!   | Line 21 / Line 20                                 | 22       |                                |                        |    |
| 23       |   |   | 23       |                                |                        |    |
| 24       | <u>Common Equity Component:</u>                                     |   | 24       |                                |                        |    |
| 25       | \$ -  | Stmnt AV WP; Page AV1; Line 25                    | 25       |                                |                        |    |
| 26       | -   | Stmnt AV WP; Page AV1; Line 26                    | 26       |                                |                        |    |
| 27       | -   | Stmnt AV WP; Page AV1; Line 27                    | 27       |                                |                        |    |
| 28       | -   | Stmnt AV WP; Page AV1; Line 28                    | 28       |                                |                        |    |
| 29       | \$ -  | Line 25 Minus Lines 26, 27 & 28                   | 29       |                                |                        |    |
| 30       |   |   | 30       |                                |                        |    |
| 31       | <u>Return on Common Equity</u>                                      |   | 31       |                                |                        |    |
| 32       | (a)   | (b)   | (c)      | (d) = (b) x (c)                | 32                     |    |
| 33       |   | Cap. Struct.                                      | Cost of  | Weighted                       | 33                     |    |
| 34       | Amount <sup>1</sup>   | Ratio   | Capital  | Cost of Capital                | 34                     |    |
| 35       |   |   |          |                                | 35                     |    |
| 36       | \$ -  | #DIV/0!   | #DIV/0!  | #DIV/0!                        | Col. C = Line 17 Above | 36 |
| 37       | -   | #DIV/0!   | #DIV/0!  | #DIV/0!                        | Col. C = Line 22 Above | 37 |
| 38       | -   | #DIV/0!   | 10.05%   | #DIV/0!                        | Col. C = Line 31 Above | 38 |
| 39       | \$ -  | #DIV/0!   |          | #DIV/0!                        | Sum Lines 36 thru 38   | 39 |
| 40       |   |   |          |                                |                        | 40 |
| 41       | <u>Cost of Equity Component (Preferred &amp; Common):</u>           |   | #DIV/0!  | Sum Lines 37; 38; Col. (d)     | 41                     |    |
| 42       |   |   |          |                                | 42                     |    |
| 43       |   |   |          |                                | 43                     |    |
| 44       | <u>Incentive Return on Common Equity:</u> <sup>2</sup>              |   | 0.00%    | Stmnt AV WP; Page AV1; Line 44 | 44                     |    |
| 45       | (a)   | (b)   | (c)      | (d) = (b) x (c)                | 45                     |    |
| 46       |   | Cap. Struct.                                      | Cost of  | Weighted                       | 46                     |    |
| 47       | Amount <sup>1</sup>   | Ratio   | Capital  | Cost of Capital                | 47                     |    |
| 48       |   |   |          |                                | 48                     |    |
| 49       | \$ -  | #DIV/0!   | #DIV/0!  | #DIV/0!                        | Col. C = Line 17 Above | 49 |
| 50       | -   | #DIV/0!   | #DIV/0!  | #DIV/0!                        | Col. C = Line 22 Above | 50 |
| 51       | -   | #DIV/0!   | 0.00%    | #DIV/0!                        | Col. C = Line 44 Above | 51 |
| 52       | \$ -  | #DIV/0!   |          | #DIV/0!                        | Sum Lines 49 thru 51   | 52 |
| 53       |   |   |          |                                | 53                     |    |
| 54       | <u>Incentive Cost of Equity Component (Preferred &amp; Common):</u> |   | #DIV/0!  | Sum Lines 50; 51; Col. (d)     | 54                     |    |

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

<sup>2</sup> The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 44 through 54 will be repeated for each project.

**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Statement AV**

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

**Base Period 12 - Months Ending xxxxxx**

**(\$1,000)**

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

|    |  |         |                                |
|----|--|---------|--------------------------------|
| 1  | <u>Cost of Capital Rate (COCR) Calculation:</u>  |         |                                |
| 2  |  |         |                                |
| 3  | a) <u>Federal Income Tax Component:</u>  |         |                                |
| 4  |  |         |                                |
| 5  | <u>Where:</u>  |         |                                |
| 6  | A = Sum of Preferred Stock and Return on Equity Component                                | #DIV/0! | Statement AV; Page 14; Line 41 |
| 7  | B = Trans. Related Amort. of ITC and Excess Deferred Tax Liab.                           | \$ -    | Statement AR; Page 12; Line 5  |
| 8  | C = Equity AFUDC Component of Transmission Depreciation Expense                          | \$ -    | Stmnt AV WP; Page AV2; Line 8  |
| 9  | D = Transmission Rate Base   | #DIV/0! | Statement BK1; Page 2; Line 26 |
| 10 | FT = Federal Income Tax Rate @ 35%   | 0%      | Stmnt AV WP; Page AV2; Line 10 |
| 11 |  |         |                                |
| 12 | Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$                 | #DIV/0! | Federal Income Tax Expense     |
| 13 |  |         |                                |
| 14 |  |         |                                |
| 15 | b) <u>State Income Tax Component:</u>  |         |                                |
| 16 |  |         |                                |
| 17 | <u>Where:</u>  |         |                                |
| 18 | A = Sum of Preferred Stock and Return on Equity Component                                | #DIV/0! | Statement AV; Page 14; Line 41 |
| 19 | B = Equity AFUDC Component of Transmission Depreciation Expense                          | \$ -    | Line 8 Above                   |
| 20 | C = Transmission Rate Base   | #DIV/0! | Statement BK1; Page 2; Line 26 |
| 21 | FT = Federal Income Tax Expense  | #DIV/0! | Line 12 Above                  |
| 22 | ST = State Income Tax Rate @ 8.84%   | 0.00%   | Stmnt AV WP; Page AV2; Line 22 |
| 23 |  |         |                                |
| 24 | State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$ | #DIV/0! | State Income Tax Expense       |
| 25 |  |         |                                |
| 26 |  |         |                                |
| 27 | c) <u>Total Federal &amp; State Income Tax Expense:</u>                                  | #DIV/0! | Sum Lines 12; 24               |
| 28 |  |         |                                |
| 29 | d) <u>Total Weighted Cost of Capital:</u>  | #DIV/0! | Statement AV; Page 14; Line 39 |
| 30 |  |         |                                |
| 31 | e) <u>Cost of Capital Rate (COCR):</u>   | #DIV/0! | Sum Lines 27; 29               |

**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Statement AV**

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

**Base Period 12 - Months Ending xxxxxx**

**(\$1,000)**

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

<sup>1</sup> The Incentive Cost of Capital Rate Calculation will be tracked and shown separately for each project. As a result, lines 3 through 31 will be repeated for each project. However, this will be entered as 0% in BK-1 when there's no incentive project to show.

**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Miscellaneous Statement**

**Base Period 12 - Months Ending xxxxxx**

(\$1,000)

| Line<br>No. | Amounts | Reference | Line<br>No. |
|-------------|---------|-----------|-------------|
| 1           |         | Note 1    | 1           |
| 2           |         |           | 2           |
| 3           |         |           | 3           |
| 4           |         | Note 1    | 4           |
| 5           |         |           | 5           |
| 6           |         |           | 6           |
| 7           |         | Note 1    | 7           |
| 8           |         |           | 8           |
| 9           |         |           | 9           |
| 10          |         | Note 1    | 10          |

<sup>1</sup> None of the above items apply to SDG&E's TO4 Cycle 1 filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AD - Workpapers**  
**Cost of Plant**

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

| Line No | (a)<br>12/31/xxxx | (b)<br>12/31/xxxx | (c) = [(a)+(b)]/2<br>Average Balance | Reference                    | Line No |
|---------|-------------------|-------------------|--------------------------------------|------------------------------|---------|
| 1       |                   |                   | \$ -                                 | Stmt AD WP; Page AD          | 1       |
| 2       |                   |                   |                                      |                              | 2       |
| 3       |                   |                   |                                      | Stmt AD WP; Page AD          | 3       |
| 4       |                   |                   |                                      |                              | 4       |
| 5       |                   |                   |                                      | Stmt AD WP; Page AD          | 5       |
| 6       |                   |                   |                                      |                              | 6       |
| 7       |                   |                   | -                                    | Stmt AD WP; Page AD          | 7       |
| 8       |                   |                   |                                      |                              | 8       |
| 9       |                   |                   |                                      | Stmt AD WP; Page AD          | 9       |
| 10      |                   |                   |                                      |                              | 10      |
| 11      |                   |                   | \$ -                                 | Sum Lines 1 thru 9           | 11      |
| 12      |                   |                   |                                      |                              | 12      |
| 13      |                   |                   | -                                    | Stmt AD WP; Page AD          | 13      |
| 14      |                   |                   |                                      |                              | 14      |
| 15      |                   |                   |                                      | Stmt AD WP; Page AD          | 15      |
| 16      |                   |                   |                                      |                              | 16      |
| 17      |                   |                   | -                                    | Stmt AD WP; Page AD          | 17      |
| 18      |                   |                   |                                      |                              | 18      |
| 19      |                   |                   | -                                    | Sum Lines 15 thru 17         | 19      |
| 20      |                   |                   |                                      |                              | 20      |
| 21      |                   |                   | -                                    | Stmt AD WP; Page AD          | 21      |
| 22      |                   |                   |                                      |                              | 22      |
| 23      |                   |                   | -                                    | Stmt AD WP; Page AD          | 23      |
| 24      |                   |                   |                                      |                              | 24      |
| 25      |                   |                   | \$ -                                 | Sum Lines 11; 13; 19; 21; 23 | 25      |
| 26      |                   |                   |                                      |                              | 26      |
| 27      |                   |                   | #DIV/0!                              | Statement AI; Line 19        | 27      |
| 28      |                   |                   |                                      |                              | 28      |
| 29      |                   |                   | \$ -                                 | See Line 19 Above            | 29      |
| 30      |                   |                   |                                      |                              | 30      |
| 31      |                   |                   | #DIV/0!                              | Line 1 x Line 27             | 31      |
| 32      |                   |                   |                                      |                              | 32      |
| 33      |                   |                   | #DIV/0!                              | Line 21 x Line 27            | 33      |
| 34      |                   |                   |                                      |                              | 34      |
| 35      |                   |                   | #DIV/0!                              | Line 23 x Line 27            | 35      |
| 36      |                   |                   |                                      |                              | 36      |
| 37      |                   |                   | #DIV/0!                              | Sum Lines 29; 31; 33; 35     | 37      |
| 38      |                   |                   |                                      |                              | 38      |
| 39      |                   |                   | #DIV/0!                              | Line 37 / Line 25            | 39      |

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

<sup>1</sup> Electric Miscellaneous Intangible Plant, General Plant, and Common Plant are not affected by the "Seven-Element Adjustment Factor" because there's no transfer of transmission or distribution plant among these categories.

<sup>2</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 generation and distribution functions.

<sup>3</sup> The purpose of this footnote is to indicate for incentive projects the cost of the project.

<sup>4</sup> Used to allocate all elements of working capital, other than working cash.

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AE - Workpapers**  
**Accumulated Depreciation and Amortization**  
**Base Period 12 - Months Ending xxxxxx**

(\$1,000)

| Line No | (a)<br>12/31/xxxx | (b)<br>12/31/xxxx | (c) = [(a)+(b)]/2<br>Average Balance | Reference               | Line No |
|---------|-------------------|-------------------|--------------------------------------|-------------------------|---------|
| 1       |                   |                   |                                      | Stmt AE WP; Page AE     | 1       |
| 2       |                   |                   |                                      |                         | 2       |
| 3       |                   |                   | -                                    | Stmt AE WP; Page AE     | 3       |
| 4       |                   |                   |                                      |                         | 4       |
| 5       |                   |                   | -                                    | Stmt AE WP; Page AE     | 5       |
| 6       |                   |                   |                                      |                         | 6       |
| 7       |                   |                   | -                                    | Stmt AE WP; Page AE     | 7       |
| 8       |                   |                   |                                      |                         | 8       |
| 9       |                   |                   | #DIV/0!                              | Statement AI; Line 19   | 9       |
| 10      |                   |                   |                                      |                         | 10      |
| 11      |                   |                   | #DIV/0!                              | Line 3 x Line 9         | 11      |
| 12      |                   |                   |                                      |                         | 12      |
| 13      |                   |                   | #DIV/0!                              | Line 5 x Line 9         | 13      |
| 14      |                   |                   |                                      |                         | 14      |
| 15      |                   |                   | #DIV/0!                              | Line 7 x Line 9         | 15      |
| 16      |                   |                   |                                      |                         | 16      |
| 17      |                   |                   | #DIV/0!                              | Sum Lines 1; 11; 13; 15 | 17      |
| 18      |                   |                   |                                      |                         | 18      |
| 19      |                   |                   | \$ -                                 | Stmt AE WP; Page AE     | 19      |

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

<sup>b</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>1</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 generation and distribution functions.

<sup>2</sup> Electric Miscellaneous Intangible Plant, General Plant, and Common Plant are not affected by the "Seven-Element Adjustment Factor" because there's no transfer of transmission or distribution plant among these categories.

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AF - Workpapers**  
**Deferred Credits**

**Base Period 12 - Months Ending xxxxxx**

(\$1,000)

| Line No | (a)<br>12/31/xxxx | (b)<br>12/31/xxxx | (c) = [(a)+(b)]/2<br>Average Balance | Reference  | Line No |
|---------|-------------------|-------------------|--------------------------------------|--|---------|
| 1       |                   |                   | \$ -                                 | Stmt AF WP; Page AF                                  | 1       |
| 2       |                   |                   |                                      |  | 2       |
| 3       |                   |                   | -                                    | Stmt AF WP; Page AF                                  | 3       |
| 4       |                   |                   |                                      |  | 4       |
| 5       | \$ -              | \$ -              | \$ -                                 | Sum of Lines 1 thru 3                                | 5       |
| 6       |                   |                   |                                      | Form 1; Pg. 450.1; Sch. Pg. 274; Ln 2; Cols. b and k | 6       |
| 7       |                   |                   |                                      |  | 7       |
| 8       |                   |                   | \$ -                                 | Stmt AF WP; Page AF                                  | 8       |
| 9       |                   |                   |                                      |  | 9       |
| 10      |                   |                   | \$ -                                 | Stmt AF WP; Page AF                                  | 10      |
| 11      |                   |                   |                                      |  | 11      |
| 12      |                   |                   | \$ -                                 | Stmt AF WP; Page AF                                  | 12      |

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AG - Workpapers**  
**Specified Plant Account (Other than Plant in Service) and Deferred Debits**

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

| <u>Line No</u> | (a)<br><u>12/31/xxxx</u>                            | (b)<br><u>12/31/xxxx</u> | (c) = [(a)+(b)]/2<br><u>Average Balance</u> | <u>Reference</u>    | <u>Line No</u> |
|----------------|---|--------------------------|---|---------------------|----------------|
| 1              | Transmission Plant Held for Future Use <sup>1</sup> |                          |   | Stmt AG WP; Page AG | 1              |

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

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AH - Workpapers**  
**Operation and Maintenance Expenses**  
**Base Period 12 - Months Ending xxxxxx**  
**(\$1,000)**

| Line No. | Amounts | Reference                      | Line No. |
|----------|---------|--------------------------------|----------|
| 1        |         |                                | 1        |
| 2        |         | Stmnt AH WP; Page AH           | 2        |
| 3        |         |                                | 3        |
| 4        |         | Stmnt AH WP; Page AH           | 4        |
| 5        |         | Stmnt AH WP; Page AH           | 5        |
| 6        |         | Stmnt AH WP; Page AH           | 6        |
| 7        |         | Stmnt AH WP; Page AH           | 7        |
| 8        |         | Stmnt AH WP; Page AH           | 8        |
| 9        | \$ -    | Sum Lines 2 thru 8             | 9        |
| 10       |         |                                | 10       |
| 11       |         |                                | 11       |
| 12       |         | Stmnt AH WP; Page AH           | 12       |
| 13       |         |                                | 13       |
| 14       |         | Stmnt AH WP; Page AH           | 14       |
| 15       |         | Stmnt AH WP; Page AH           | 15       |
| 16       |         | Stmnt AH WP; Page AH           | 16       |
| 17       |         | Stmnt AH WP; Page AH           | 17       |
| 18       |         | Stmnt AH WP; Page AH           | 18       |
| 19       |         | Stmnt AH WP; Page AH           | 19       |
| 20       |         | Stmnt AH WP; Page AH           | 20       |
| 21       |         | Stmnt AH WP; Page AH           | 21       |
| 22       |         | Stmnt AH WP; Page AH           | 22       |
| 23       |         | Stmnt AH WP; Page AH           | 23       |
| 24       |         | Stmnt AH WP; Page AH           | 24       |
| 25       |         | Stmnt AH WP; Page AH           | 25       |
| 26       | \$ -    | Sum Lines 12 thru 25           | 26       |
| 27       |         | Stmnt AH WP; Page AH           | 27       |
| 28       | \$ -    | Sum Lines 26 and 27            | 28       |
| 29       | #DIV/0! | Statement A; Line 19           | 29       |
| 30       | #DIV/0! | Line 28 x Line 29              | 30       |
| 31       |         |                                | 31       |
| 32       |         |                                | 32       |
| 33       | \$ -    | Stmnt AD WP; Page AD1; Line 29 | 33       |
| 34       | 0       | Shall be Zero                  | 34       |
| 35       | #DIV/0! | Stmnt AD WP; Page AD1; Line 3  | 35       |
| 36       | #DIV/0! | Stmnt AD WP; Page AD1; Line 35 | 36       |
| 37       | #DIV/0! | Sum Lines 33 thru 36           | 37       |
| 38       |         |                                | 38       |
| 39       | \$ -    | Stmnt AD WP; Page AD1; Line 29 | 39       |
| 40       | -       | Stmnt AD WP; Page AD1; Line 3  | 40       |
| 42       | 0       | Shall be Zero                  | 42       |
| 41       | -       | Stmnt AD WP; Page AD1; Line 9  | 41       |
| 43       | -       | Stmnt AD WP; Page AD1; Line 13 | 43       |
| 44       | -       | Stmnt AD WP; Page AD1; Line 21 | 44       |
| 45       | -       | Stmnt AD WP; Page AD1; Line 23 | 45       |
| 46       | \$ -    | Sum Lines 39 thru 45           | 46       |
| 47       |         |                                | 47       |
| 48       | #DIV/0! | Line 37 / Line 46              | 48       |
| 49       |         |                                | 49       |
| 50       | \$ -    | See Line 27 Above              | 50       |
| 51       |         |                                | 51       |
| 52       | #DIV/0! | Line 48 x Line 50              | 52       |
| 53       |         |                                | 53       |
| 54       | #DIV/0! | See Line 30 Above              | 54       |
| 55       |         |                                | 55       |
| 56       | #DIV/0! | Sum Lines 52 & 54              | 56       |

<sup>1</sup> The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the Retail BTRR on BK-1, page 1, line 6. This expense will be excluded in Wholesale BTRR on BK-2, page 1, line 4.

**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Statement AI - Workpapers**

**Wages and Salaries**

**Base Period 12 - Months Ending xxxxxx**

**(\$1,000)**

| Line<br>No. |   | Amounts        | Reference                         | Line<br>No. |
|-------------|---|----------------|-----------------------------------|-------------|
| 1           | Production Wages & Salaries (Includes Steam & Other Power Supply) |                | Form 1; Page 354; Line 20; Col. b | 1           |
| 2           |   |                |                                   | 2           |
| 3           | Transmission Wages & Salaries                                     |                | Form 1; Page 354; Line 21; Col. b | 3           |
| 4           |   |                |                                   | 4           |
| 5           | Distribution Wages & Salaries                                     |                | Form 1; Page 354; Line 23; Col. b | 5           |
| 6           |   |                |                                   | 6           |
| 7           | Customer Accounts Wages & Salaries                                |                | Form 1; Page 354; Line 24; Col. b | 7           |
| 8           |   |                |                                   | 8           |
| 9           | Customer Services and Informational Wages & Salaries              |                | Form 1; Page 354; Line 25; Col. b | 9           |
| 10          |   |                |                                   | 10          |
| 11          | Sales Wages & Salaries  |                | Form 1; Page 354; Line 26; Col. b | 11          |
| 12          |   |                |                                   | 12          |
| 13          | Sub-Total   | \$ -           | Sum Lines 1 thru 11               | 13          |
| 14          |   |                |                                   | 14          |
| 15          | Administrative and General Wages & Salaries                       |                | Form 1; Page 354; Line 27; Col. b | 15          |
| 16          |   |                |                                   | 16          |
| 17          | Total Operating & Maintenance Wages & Salaries                    | \$ -           | Sum Lines 13; 15                  | 17          |
| 18          |   |                |                                   | 18          |
| 19          | Transmission Wages and Salaries Allocation Factor                 | <u>#DIV/0!</u> | Line 3 / Line 13                  | 19          |

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AJ - Workpapers  
**Depreciation and Amortization Expense**  
**Base Period 12 - Months Ending xxxxxx**  
(\$1,000)

| Line No. | Amounts | Reference               | Line No. |
|----------|---------|-------------------------|----------|
| 1        |         | Stmt AJ WP; Page AJ     | 1        |
| 2        |         |                         | 2        |
| 3        |         | Stmt AJ WP; Page AJ     | 3        |
| 4        |         |                         | 4        |
| 5        |         | Stmt AJ WP; Page AJ     | 5        |
| 6        |         |                         | 6        |
| 7        |         | Stmt AJ WP; Page AJ     | 7        |
| 8        |         |                         | 8        |
| 9        | #DIV/0! | Statement AI; Line 19   | 9        |
| 10       |         |                         | 10       |
| 11       | #DIV/0! | Line 3 x Line 9         | 11       |
| 12       |         |                         | 12       |
| 13       | #DIV/0! | Line 5 x Line 9         | 13       |
| 14       |         |                         | 14       |
| 15       | #DIV/0! | Line 7 x Line 9         | 15       |
| 16       |         |                         | 16       |
| 17       | #DIV/0! | Sum Lines 1; 11; 13; 15 | 17       |
| 18       |         |                         | 18       |
| 19       |         | Stmt AJ WP; Page AJ     | 19       |
| 20       |         |                         | 20       |
| 21       |         | Stmt AJ WP; Page AJ     | 21       |
| 22       |         |                         | 22       |
| 23       |         | Stmt AJ WP; Page AJ     | 23       |
| 24       |         |                         | 24       |
| 25       |         | Stmt AJ WP; Page AJ     | 25       |

<sup>1</sup> Amortization approval per ER03-601-000 issued May 2, 2003 for a 10-year period beginning October 2003 and ending September 2013.

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AJ - Workpapers**  
**TO4 - Annual Transmission Plant Depreciation Rates <sup>1</sup>**

| Line No | FERC Account                       | Description                | (a) Life Rate | (b) Removal Rate | (c) = a + b Total Rate | Line No |
|---------|------------------------------------|----------------------------|---------------|------------------|------------------------|---------|
| 1       | E352.10                            | Other                      | 1.36%         | 0.82%            | 2.18%                  | 1       |
| 2       | E352.20                            | SWPL                       | 1.01%         | 0.61%            | 1.62%                  | 2       |
| 3       | E352.60                            | SRPL                       | 1.39%         | 0.00%            | 1.39%                  | 3       |
| 4       | <b>E352 - Total</b>                | <b>Struct &amp; Improv</b> | <b>1.36%</b>  | <b>0.32%</b>     | <b>1.68%</b>           | 4       |
| 5       | E353.10                            | Other                      | 2.20%         | 1.32%            | 3.52%                  | 5       |
| 6       | E353.20                            | SWPL                       | 2.51%         | 1.51%            | 4.02%                  | 6       |
| 7       | E353.40                            | CTC                        | 2.03%         | 1.22%            | 3.25%                  | 7       |
| 8       | E353.60                            | SRPL                       | 2.01%         | 0.00%            | 2.01%                  | 8       |
| 9       | <b>E353</b>                        | <b>Station Equip</b>       | <b>2.20%</b>  | <b>1.00%</b>     | <b>3.20%</b>           | 9       |
| 10      | E354.10                            | Other                      | 1.57%         | 1.56%            | 3.13%                  | 10      |
| 11      | E354.20                            | SWPL                       | 1.33%         | 1.32%            | 2.65%                  | 11      |
| 12      | E354.60                            | SRPL                       | 1.47%         | 0.00%            | 1.47%                  | 12      |
| 13      | <b>E354</b>                        | <b>Towers &amp; Fixtrs</b> | <b>1.46%</b>  | <b>0.24%</b>     | <b>1.70%</b>           | 13      |
| 14      | E355.10                            | Other                      | 2.33%         | 2.32%            | 4.65%                  | 14      |
| 15      | E355.20                            | SWPL                       | 2.54%         | 2.54%            | 5.08%                  | 15      |
| 16      | E355.60                            | SRPL                       | 2.26%         | 0.00%            | 2.26%                  | 16      |
| 17      | <b>E355</b>                        | <b>Poles &amp; Fixtrs</b>  | <b>2.33%</b>  | <b>2.26%</b>     | <b>4.59%</b>           | 17      |
| 18      | E356.10                            | Other                      | 1.60%         | 1.60%            | 3.20%                  | 18      |
| 19      | E356.20                            | SWPL                       | 0.89%         | 0.88%            | 1.77%                  | 19      |
| 20      | E356.60                            | SRPL                       | 1.75%         | 0.00%            | 1.75%                  | 20      |
| 21      | <b>E356</b>                        | <b>OVH Cnd &amp; Dev</b>   | <b>1.57%</b>  | <b>1.10%</b>     | <b>2.67%</b>           | 21      |
| 22      | E357.00                            | Other & SWPL               | 1.68%         | 0.75%            | 2.43%                  | 22      |
| 23      | E357.60                            | Other & SRPL               | 1.69%         | 0.00%            | 1.69%                  | 23      |
| 24      | <b>E357</b>                        | <b>Trans UG Cnduit</b>     | <b>1.69%</b>  | <b>0.36%</b>     | <b>2.05%</b>           | 24      |
| 25      | E358.00                            | Other & SWPL               | 1.89%         | 0.19%            | 2.08%                  | 25      |
| 26      | E358.60                            | Other & SRPL               | 2.02%         | 0.00%            | 2.02%                  | 26      |
| 27      | <b>E358</b>                        | <b>Trans UG Cndctr</b>     | <b>1.98%</b>  | <b>0.07%</b>     | <b>2.05%</b>           | 27      |
| 28      | E359.10                            | Other                      | 1.65%         | 0.00%            | 1.65%                  | 28      |
| 29      | E359.20                            | SWPL                       | 1.44%         | 0.00%            | 1.44%                  | 29      |
| 30      | E359.60                            | SRPL                       | 1.68%         | 0.00%            | 1.68%                  | 30      |
| 31      | <b>E359</b>                        | <b>Roads &amp; Trails</b>  | <b>1.67%</b>  | <b>0.00%</b>     | <b>1.67%</b>           | 31      |
| 32      |                                    |                            |               |                  |                        | 32      |
| 33      | <b>Composite Depreciation Rate</b> |                            | <b>1.82%</b>  | <b>0.70%</b>     | <b>2.52%</b>           | 33      |

<sup>1</sup> The rates in these subaccounts will not change during the term of the TO4 Formula. Workpapers will be included in each Annual Information Filing that will calculate the annual composite rates shown on Line 33 pursuant to Term 53 in Appendix VIII.

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AJ - Workpapers**  
**TO4 - Annual Intangible Plant Authorized Amortization Period**

| <b>Line No</b> | <b>FERC Acct No</b> | <b>DESCRIPTION</b>                            | <b>Amortization Period (Yrs) <sup>1</sup></b> | <b>Line No</b> |
|----------------|---------------------|---|---|----------------|
| 1              |                     |   |   | 1              |
| 2              |                     | ELECTRIC DISTRIBUTION                         |   | 2              |
| 3              | E303                | Electric Distribution Software                |   | 3              |
| 4              | E360                | Electric Distribution Easements (land rights) |   | 4              |
| 5              |                     |   |   | 5              |
| 6              |                     | ELECTRIC TRANSMISSION                         |   | 6              |
| 7              | E350                | Electric Transmission Easements (land rights) |   | 7              |
| 8              |                     |   |   | 8              |

<sup>1</sup> These periods may not be changed absent a section 205 or 206 filing. The annual Information Filing will reference the docket number of the FERC proceeding that establishes new General Plant and Common Plant depreciation rates and Intangible Plant amortization periods.

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AJ - Workpapers**  
**TO4 - Annual General Plant Depreciation Rates**  
**Cycle x, For 12 - Months Ending xxxxx**

**20xx General Rates** <sup>1</sup>

| Rates based on 12/31/20xx Plant Balances |              |                       |                  |                     |                           |         |
|--|--------------|-----------------------|------------------|---------------------|---------------------------|---------|
| Line No                                  | FERC Account | Description           | (a)<br>Life Rate | (b)<br>Removal Rate | (c) = a + b<br>Total Rate | Line No |
| 1  |              |                       |                  |                     |                           | 1       |
| 2  | E0139000     | Struct. and Improv.   |                  |                     | 0.00%                     | 2       |
| 3  | E0139220     | Transprt'n Eq-Trailer |                  |                     | 0.00%                     | 3       |
| 4  | E0139310     | Stores Equip.-Other   |                  |                     | 0.00%                     | 4       |
| 5  | E0139411     | Portable Tools-Other  |                  |                     | 0.00%                     | 5       |
| 6  | E0139420     | Shop Equipment        |                  |                     | 0.00%                     | 6       |
| 7  | E0139510     | Laboratory Eq.-Other  |                  |                     | 0.00%                     | 7       |
| 8  | E0139710     | Commun. Equip.-Other  |                  |                     | 0.00%                     | 8       |
| 9  | E0139720     | Commun. Equip.-SWPL   |                  |                     | 0.00%                     | 9       |
| 10                                       | E0139760     | Commun. Equip.-SRPL   |                  |                     | 0.00%                     | 10      |
| 11                                       | E0139810     | Misc. Equip. - Other  |                  |                     | 0.00%                     | 11      |
| 12                                       |              |                       |                  |                     |                           | 12      |

<sup>1</sup> These rates may not be changed absent a section 205 or 206 filing. The annual Information Filing will reference the docket number of the FERC proceeding that establishes new General Plant and Common Plant depreciation rates and Intangible Plant amortization periods.

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AJ - Workpapers**  
**TO4 Annual Common Plant Depreciation Rates**  
**Cycle x, For 12 - Months Ending xxxxx**

**20xx Common Rates <sup>1</sup>**

| Rates based on 12/31/20xx Plant Balances |              |                      |                  |                     |                           |         |
|--|--------------|----------------------|------------------|---------------------|---------------------------|---------|
| Line No                                  | FERC Account | Description          | (a)<br>Life Rate | (b)<br>Removal Rate | (c) = a + b<br>Total Rate | Line No |
| 1  |              |                      |                  |                     |                           | 1       |
| 2  | C1839010     | Struct & Imprv-Other |                  |                     | 0.00%                     | 2       |
| 3  | C1839110     | Offc Furn & Eq-Other |                  |                     | 0.00%                     | 3       |
| 4  | C1839120     | Offc Furn & Eq-Cmptr |                  |                     | 0.00%                     | 4       |
| 5  | C1839220     | Transprt Eq-Trailer  |                  |                     | 0.00%                     | 5       |
| 6  | C1839310     | Stores Equip.-Other  |                  |                     | 0.00%                     | 6       |
| 7  | C1839411     | Portable Tools-Other |                  |                     | 0.00%                     | 7       |
| 8  | C1839421     | Shop Equip. - Other  |                  |                     | 0.00%                     | 8       |
| 9  | C1839431     | Garage Equip.-Other  |                  |                     | 0.00%                     | 9       |
| 10                                       | C1839510     | Laboratory Eq.-Other |                  |                     | 0.00%                     | 10      |
| 11                                       | C1839710     | Commun. Equip.-Other |                  |                     | 0.00%                     | 11      |
| 12                                       | C1839810     | Misc. Equip. - Other |                  |                     | 0.00%                     | 12      |
| 13                                       |              |                      |                  |                     |                           | 13      |

<sup>1</sup> These rates may not be changed absent a section 205 or 206 filing. The annual Information Filing will reference the docket number of the FERC proceeding that establishes new General Plant and Common Plant depreciation rates and Intangible Plant amortization periods.

**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Statement AK - Workpapers**

**Taxes Other Than Income Taxes**

**Base Period 12 - Months Ending xxxxxx**

(\$1,000)

| Line No.   | Amounts | Reference                                | Line No. |
|--|---------|--|----------|
| 1 Total Property Taxes                                 |         | Form 1; Page 263; Line 2; Col. i         | 1        |
| 2  |         |  | 2        |
| 3 Less: Other Taxes (Business license taxes)           |         | Stmt AK WP; Page AK                      | 3        |
| 4  |         |  | 4        |
| 5 Net Property Taxes                                   | \$ -    | Line 1 Minus Lines 3                     | 5        |
| 6  |         |  | 6        |
| 7 Less: SONGS Property Taxes                           |         | Form 1; Page 450.1; Sch. Pg. 262; Line 2 | 7        |
| 8  |         |  | 8        |
| 9 Total Property Taxes Expense                         | \$ -    | Line 5 Minus Line 7                      | 9        |
| 10   |         |  | 10       |
| 11 Transmission Related Property Tax Allocation Factor | #DIV/0! | Cost Statement AK; Pg 8 of 17; Line 25   | 11       |
| 12   |         |  | 12       |
| 13 Transmission Related Property Taxes Expense         | #DIV/0! | Line 9 x Line 11                         | 13       |
| 14   |         |  | 14       |
| 15   |         |  | 15       |
| 16 Total Payroll Taxes Expense                         |         | Form 1; Pg. 263; Lns 10;18;19;20; Col. i | 16       |
| 17   |         |  | 17       |
| 18 Transmission Wages and Salaries Allocation Factor   | #DIV/0! | Statement AI; Line 19                    | 18       |
| 19   |         |  | 19       |
| 20 Transmission Related Payroll Taxes Expense          | #DIV/0! | Line 16 x Line 18                        | 20       |

**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Statement AL - Workpapers**

**Working Capital**

**Base Period 12 - Months Ending xxxxxx**

**(\$1,000)**

| Line No. | Working Cash  | 13 Months Average Balance | Reference                        | Line No. |
|----------|---|---------------------------|----------------------------------|----------|
| 1        | A. Plant Materials and Operating Supplies <sup>a</sup>                            |                           | Stmt AL WP; Page AL              | 1        |
| 2        |   |                           |                                  | 2        |
| 3        | Transmission Plant Allocation Factor  | #DIV/0!                   | Stmnt AD WP; Page AD1; Line 39   | 3        |
| 4        |   |                           |                                  | 4        |
| 5        | Transmission Related Materials and Supplies                                       | #DIV/0!                   | Line 1 x Line 3                  | 5        |
| 6        |   |                           |                                  | 6        |
| 7        | B. Prepayments <sup>a</sup>   |                           | Stmt AL WP; Page AL              | 7        |
| 8        |   |                           |                                  | 8        |
| 9        | Transmission Related Prepayments  | #DIV/0!                   | Line 3 x Line 7                  | 9        |
| 10       |   |                           |                                  | 10       |
| 11       | C. Derivation of Transmission Related Cash Working Capital - Retail:              |                           |                                  | 11       |
| 12       | Transmission O&M Expense - Excl. Intervenor Funding Expense                       | \$ -                      | Stmnt AH WP; Page AH1; Line 9    | 12       |
| 13       | Transmission Related Administrative & General Expense                             | #DIV/0!                   | Stmnt AH WP; Page AH1; Line 56   | 13       |
| 14       | CPUC Intervenor Funding Expense - Transmission                                    | -                         | Stmnt AH WP; Page AH1; Line 17   | 14       |
| 15       | Total   | #DIV/0!                   | Sum Lines 12 thru 14             | 15       |
| 16       |   |                           |                                  | 16       |
| 17       | One Eighth O&M Rule   | 12.50%                    | FERC Method = 1/8 of O&M Expense | 17       |
| 18       |   |                           |                                  | 18       |
| 19       | Transmission Related Cash Working Capital - Retail Customers                      | #DIV/0!                   | Line 15 x Line 17                | 19       |
| 20       |   |                           |                                  | 20       |
| 21       | D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash: |                           |                                  | 21       |
| 22       | CPUC Intervenor Funding Expense - Transmission                                    | \$ -                      | See Line 14 Above                | 22       |
| 23       |   |                           |                                  | 23       |
| 24       | One Eighth O&M Rule   | 12.50%                    | FERC Method = 1/8 of O&M Expense | 24       |
| 25       |   |                           |                                  | 25       |
| 26       | Adj. to Transmission Related Cash Working Capital - Wholesale Customers \$        | -                         | Line 22 x Line 24                | 26       |
| 27       |   |                           |                                  | 27       |
| 28       | Cost of Capital Rate <sub>(COCR)</sub>  | #DIV/0!                   | Stmnt AV WP; Page AV2; Line 31   | 28       |
| 29       |   |                           |                                  | 29       |
| 30       | CPUC Intervenor Funding Exp. Revenue Adj. <sup>b</sup>                            | #DIV/0!                   | Line 26 x Line 28                | 30       |

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

<sup>b</sup> This adjustment is being made to BK-2, page 1, line 6 to show that wholesale customers should not pay for this working cash item.

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AM - Workpapers**  
**Construction Work In Progress (CWIP)**  
**Base Period 12 - Months Ending xxxxxx**  
**(\$1,000)**

| <u>Line<br/>No</u>  | <u>13 Months<br/>Average Balance</u> | <u>Reference</u>    | <u>Line<br/>No</u> |
|---|--------------------------------------|---------------------|--------------------|
| 1 Incentive Transmission Construction Work In Progress <sup>a</sup> |                                      | Stmt AM WP; Page AM | 1                  |

<sup>a</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 AND ELECTRIC COMPANY**  
**Statement AQ - Workpapers**  
**Federal Income Tax Deductions, Other Than Interest**  
**Base Period 12 - Months Ending xxxxxx**  
**(\$1,000)**

| <u>Line<br/>No.</u>                   | <u>Amounts</u> | <u>Reference</u>    | <u>Line<br/>No.</u> |
|---------------------------------------|----------------|---------------------|---------------------|
| 1 South Georgia Income Tax Adjustment |                | Stmt AQ WP; Page AQ | 1                   |

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AR - Workpapers

Federal Tax Adjustments

Base Period 12 - Months Ending xxxxxx

(\$1,000)

| <u>Line No.</u> |  | <u>Amounts</u> | <u>Reference</u>                        | <u>Line No.</u> |
|-----------------|--|----------------|---|-----------------|
| 1               | Transmission Related Amortization of Investment Tax Credits          |                | Stmt AR WP; Page AR                     | 1               |
| 2               |  |                |   | 2               |
| 3               | Transmission Related Amortization of Excess Deferred Tax Liabilities |                | Form 1; Page 450.1; Sch. Pg 234; Line 2 | 3               |
| 4               |  |                |   | 4               |
| 5               | Total  | <u>\$ -</u>    | Sum Lines 1; 3                          | 5               |

**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Statement AU - Workpapers**

**Revenue Credits**

**Base Period 12 - Months Ending xxxxxx**

(\$1,000)

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

**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Statement AV - Workpapers**

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

**Base Period 12 - Months Ending xxxxxx**

(\$1,000)

| Line No. | Amounts   | Reference                                | Line No.        |                            |
|----------|---|--|-----------------|----------------------------|
| 1        | <u>Long-Term Debt Component - Denominator:</u>                      |  | 1               |                            |
| 2        |   | Form 1; Page 112; Line 18c               | 2               |                            |
| 3        |   | Form 1; Page 112; Line 19c               | 3               |                            |
| 4        |   | Form 1; Page 112; Line 21c               | 4               |                            |
| 5        |   | Form 1; Page 112; Line 22c               | 5               |                            |
| 6        |   | Form 1; Page 112; Line 23c               | 6               |                            |
| 7        |   | Line 2 Minus Line 3 Plus Lines 4 & 5     | 7               |                            |
| 8        | \$ -  | Minus Line 6                             | 8               |                            |
| 9        | <u>Long-Term Debt Component - Numerator:</u>                        |  | 9               |                            |
| 10       |   | Form 1; Page 117; Line 62c               | 10              |                            |
| 11       |   | Form 1; Page 117; Line 63c               | 11              |                            |
| 12       |   | Form 1; Page 117; Line 64c               | 12              |                            |
| 13       |   | Form 1; Page 117; Line 65c               | 13              |                            |
| 14       |   | Form 1; Page 117; Line 66c               | 14              |                            |
| 15       | \$ -  | Sum Lines 10; 11; 12 Minus Lines 13 & 14 | 15              |                            |
| 16       |   |  | 16              |                            |
| 17       | #DIV/0!   | Line 15 / Line 7                         | 17              |                            |
| 18       |   |  | 18              |                            |
| 19       | <u>Preferred Equity Component:</u>                                  |  | 19              |                            |
| 20       |   | Form 1; Page 112; Line 3c                | 20              |                            |
| 21       |   | Form 1; Page 118; Line 29c               | 21              |                            |
| 22       | #DIV/0!   | Line 21 / Line 20                        | 22              |                            |
| 23       |   |  | 23              |                            |
| 24       | <u>Common Equity Component:</u>                                     |  | 24              |                            |
| 25       |   | Form 1; Page 112; Line 16c               | 25              |                            |
| 26       | -   | Form 1; Page 112; Line 3c                | 26              |                            |
| 27       |   | Form 1; Page 112; Line 12c               | 27              |                            |
| 28       |   | Form 1; Page 112; Line 15c               | 28              |                            |
| 29       | \$ -  | Line 25 Minus Lines 26, 27 & 28          | 29              |                            |
| 30       |   |  | 30              |                            |
| 31       | <u>Return on Common Equity:</u>                                     |  |                 | 31                         |
| 32       |   | 10.05%                                   | 31              |                            |
| 33       | (a)   | (b)                                      | (c)             | (d) = (b) x (c)            |
| 34       | Amount <sup>1</sup>   | Cap. Struct. Ratio                       | Cost of Capital | Weighted Cost of Capital   |
| 35       |   |  |                 |                            |
| 36       | \$ -  | #DIV/0!                                  | #DIV/0!         | #DIV/0!                    |
| 37       | -   | #DIV/0!                                  | #DIV/0!         | #DIV/0!                    |
| 38       | -   | #DIV/0!                                  | 10.05%          | #DIV/0!                    |
| 39       | \$ -  | #DIV/0!                                  |                 | #DIV/0!                    |
| 40       |   |  |                 |                            |
| 41       | <u>Cost of Equity Component (Preferred &amp; Common):</u>           |  |                 | #DIV/0!                    |
| 42       |   |  |                 | Sum Lines 37; 38; Col. (d) |
| 43       |   |  |                 |                            |
| 44       | <u>Incentive Return on Common Equity:</u> <sup>2</sup>              |  |                 |                            |
| 45       |   |  |                 | Stmt AV WP; Page AV        |
| 46       | (a)   | (b)                                      | (c)             | (d) = (b) x (c)            |
| 47       | Amount <sup>1</sup>   | Cap. Struct. Ratio                       | Cost of Capital | Weighted Cost of Capital   |
| 48       |   |  |                 |                            |
| 49       | \$ -  | #DIV/0!                                  | #DIV/0!         | #DIV/0!                    |
| 50       | -   | #DIV/0!                                  | #DIV/0!         | #DIV/0!                    |
| 51       | -   | #DIV/0!                                  | 0.00%           | #DIV/0!                    |
| 52       | \$ -  | #DIV/0!                                  |                 | #DIV/0!                    |
| 53       |   |  |                 |                            |
| 54       | <u>Incentive Cost of Equity Component (Preferred &amp; Common):</u> |  |                 | #DIV/0!                    |
|          |   |  |                 | Sum Lines 50; 51; Col. (d) |

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

<sup>2</sup> The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 44 through 54 will be repeated for each project.

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

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

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

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

**Base Period 12 - Months Ending xxxxxx**

(\$1,000)

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

<sup>1</sup> The Incentive Cost of Capital Rate Calculation will be tracked and shown separately for each project. As a result, lines 3 through 31 will be repeated for each project. However, this will be entered as 0% in BK-1 when there's no incentive project to show.

**San Diego Gas & Electric Company**  
**Summary of HV-LV Splits for Forecast Plant Additions**  
**Forecast Period from June 2012 - August 2014**  
**(\$1,000)**

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

- 1 See Summary of Weighted Transmission Plant Additions Workpapers
- 2 See Summary of Weighted Transmission Related General; Common; & Electric Misc. Intangible Plant Additions Workpapers
- 3 See Summary of Weighted Incentive Transmission Plant Additions Workpapers
- 4 See Summary of Weighted Incentive CWIP for the period after the base period and before the effective period Workpapers
- 5 See Summary of Weighted Incentive CWIP for the period during the rate effective period Workpapers

**San Diego Gas & Electric Co.**  
**TO4 - Annual RETAIL True-Up Adjustment Calculation**

| Line No. | TO4-Formula Cycle in Effect<br>Description  | Current Cycle |
|----------|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|          |   | Jan           | Feb           | Mar           | Apr           | May           | Jun           | Jul           | Aug           |
| 1        | <b>Beginning Balance (Overcollection)/Undercollection:</b>                                      | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| 2        |   |               |               |               |               |               |               |               |               |
| 3        | <b>Total Recorded Retail Revenues @ Meter Level <sup>1</sup></b>                                | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| 4        |   |               |               |               |               |               |               |               |               |
| 5        | <b>Amortization of True-Up Adjustment and Interest True-Up Adjustment:</b>                      |               |               |               |               |               |               |               |               |
| 6        | <b>a) Amortization of Prior Cycle True-Up Adjustment and Prior Interest True-Up Adjustment:</b> |               |               |               |               |               |               |               |               |
| 7        | i. Amortization of Prior Cycle True-Up Adjustment. <sup>2</sup>                                 | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| 8        | ii. Amortization of Prior Interest True-Up Adjustment. <sup>2</sup>                             | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| 9        |   |               |               |               |               |               |               |               |               |
| 10       |   |               |               |               |               |               |               |               |               |
| 11       |   |               |               |               |               |               |               |               |               |
| 12       |   |               |               |               |               |               |               |               |               |
| 13       |   |               |               |               |               |               |               |               |               |
| 14       | Total Amortization of True-Up Adjustments & Interest True-Up Adjustment                         | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| 15       |   |               |               |               |               |               |               |               |               |
| 16       | <b>Adjusted Total Recorded Retail Revenues @ Meter Level <sup>3</sup></b>                       | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| 17       |   |               |               |               |               |               |               |               |               |
| 18       | <b>Total True-Up Revenues (TU Cost of Service)</b>  | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| 19       |   |               |               |               |               |               |               |               |               |
| 20       | <b>Net Monthly (Overcollection)/Undercollection:</b>  | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| 21       |   |               |               |               |               |               |               |               |               |
| 22       | <b>Interest Expense Calculations:</b>   |               |               |               |               |               |               |               |               |
| 23       | Beginning Balance for Interest Calculation  | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| 24       | Monthly Activity Included in Interest Calculation Basis   | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| 25       | Basis for Interest Expense Calculation  | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| 26       | Monthly Interest Rate   | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         |
| 27       | <b>Interest Expense</b>   | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| 28       |   |               |               |               |               |               |               |               |               |
| 29       | <b>Ending Balance (Overcollection)/Undercollection:</b>   | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| 30       |   |               |               |               |               |               |               |               |               |
| 31       |   | Jan           | Feb           | Mar           | Apr           | May           | Jun           | Jul           | Aug           |
| 32       | FERC INTEREST RATE <sup>4</sup>   | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         |
| 33       | Days in Year  | 337           | 337           | 337           | 337           | 337           | 337           | 337           | 337           |
| 34       | Days in Month <sup>5</sup>  | 31            |               | 31            | 30            | 31            | 30            | 31            | 31            |
| 35       | Monthly Interest Rate - Calculated  | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         |
| 36       | FERC Interest Rates - Website <sup>4</sup>  | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         |
| 37       | Difference  | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         |

**NOTES:**

A The above format of the True-Up Adjustment Calculation will be used for each cycle, with the exception of the cycle 2 4-month true-up adjustment. For the cycle 2 True-Up Adjustment, the above format will be used for the months of Sep 2013 - Dec 2013.

<sup>1</sup> For the Retail True-Up Adjustment Calculation, the Recorded Retail Revenues are measured at the Meter Level.

<sup>2</sup> The amortization of prior cycle True-Up Adjustment and prior Interest True-Up Adjustment will be repeated as needed in deriving the True-Up Adjustment.

<sup>3</sup> For the Retail True-Up Adjustment Calculation, the Adjusted Total Recorded Retail Revenues are measured at the Meter Level.

<sup>4</sup> The FERC interest rate information comes from the FERC website.

<sup>5</sup> These are fixed days for each month except February for leap vs. non-leap years.

**San Diego Gas & Electric Co.**  
**TO4 - Annual RETAIL True-Up Adjustment Calculation**

| Line No. | TO4-Formula Cycle in Effect<br>Description  | Current Cycle | Current Cycle | Current Cycle | Current Cycle | Total | Reference                              | Line No. |
|----------|---|---------------|---------------|---------------|---------------|-------|--|----------|
|          |   | Sep           | Oct           | Nov           | Dec           |       |  |          |
| 1        | <b>Beginning Balance (Overcollection)/Undercollection:</b>                                      | \$ -          | \$ -          | \$ -          | \$ -          |       | Previous Month's Balance               | 1        |
| 2        |   |               |               |               |               |       |  | 2        |
| 3        | <b>Total Recorded Retail Revenues @ Meter Level<sup>1</sup></b>                                 | \$ -          | \$ -          | \$ -          | \$ -          | \$ -  | See Related Work Papers; Pages; Lines. | 3        |
| 4        |   |               |               |               |               |       |  | 4        |
| 5        | <b>Amortization of True-Up Adjustment and Interest True-Up Adjustment:</b>                      |               |               |               |               |       |  | 5        |
| 6        | <b>a) Amortization of Prior Cycle True-Up Adjustment and Prior Interest True-Up Adjustment:</b> |               |               |               |               |       |  | 6        |
| 7        | i. Amortization of Prior Cycle True-Up Adjustment. <sup>2</sup>                                 | \$ -          | \$ -          | \$ -          | \$ -          | \$ -  | See Related Work Papers; Pages; Lines. | 7        |
| 8        | ii. Amortization of Prior Interest True-Up Adjustment. <sup>2</sup>                             | \$ -          | \$ -          | \$ -          | \$ -          | \$ -  | See Related Work Papers; Pages; Lines. | 8        |
| 9        |   |               |               |               |               |       |  | 9        |
| 10       |   |               |               |               |               |       |  | 10       |
| 11       |   |               |               |               |               |       |  | 11       |
| 12       |   |               |               |               |               |       |  | 12       |
| 13       |   |               |               |               |               |       |  | 13       |
| 14       | Total Amortization of True-Up Adjustments & Interest True-Up Adjustment                         | \$ -          | \$ -          | \$ -          | \$ -          | \$ -  | Sum Lines 7 through 12                 | 14       |
| 15       |   |               |               |               |               |       |  | 15       |
| 16       | <b>Adjusted Total Recorded Retail Revenues @ Meter Level<sup>3</sup></b>                        | \$ -          | \$ -          | \$ -          | \$ -          | \$ -  | Sum Lines 3 & 14                       | 16       |
| 17       |   |               |               |               |               |       |  | 17       |
| 18       | <b>Total True-Up Revenues (TU Cost of Service)</b>  | \$ -          | \$ -          | \$ -          | \$ -          | \$ -  | See Related Work Papers; Pages; Lines. | 18       |
| 19       |   |               |               |               |               |       |  | 19       |
| 20       | <b>Net Monthly (Overcollection)/Undercollection:</b>  | \$ -          | \$ -          | \$ -          | \$ -          | \$ -  | Line 18 Minus Line 16                  | 20       |
| 21       |   |               |               |               |               |       |  | 21       |
| 22       | Interest Expense Calculations:  |               |               |               |               |       |  | 22       |
| 23       | Beginning Balance for Interest Calculation  | \$ -          | \$ -          | \$ -          | \$ -          |       | Beginning Quarterly Balances           | 23       |
| 24       | Monthly Activity Included in Interest Calculation Basis   | 0             | 0             | 0             | 0             |       | Interest Calculation Basis             | 24       |
| 25       | Basis for Interest Expense Calculation  | 0             | 0             | 0             | 0             |       | Sum Lines 23 & 24                      | 25       |
| 26       | Monthly Interest Rate   | 0.00%         | 0.00%         | 0.00%         | 0.00%         |       | FERC Monthly Rates                     | 26       |
| 27       | <b>Interest Expense</b>   | \$ -          | \$ -          | \$ -          | \$ -          | \$ -  | Line 25 x Line 26                      | 27       |
| 28       |   |               |               |               |               |       |  | 28       |
| 29       | <b>Ending Balance (Overcollection)/Undercollection:</b>   | \$ -          | \$ -          | \$ -          | \$ -          | \$ -  | Sum Lines 1; 20; & 27                  | 29       |
| 30       |   |               |               |               |               |       |  | 30       |
| 31       |   | Sep           | Oct           | Nov           | Dec           |       |  | 31       |
| 32       | FERC INTEREST RATE <sup>4</sup>   | 0.00%         | 0.00%         | 0.00%         | 0.00%         |       | Annual Interest Rate - FERC Website    | 32       |
| 33       | Days in Year  | 337           | 337           | 337           | 337           | 337   | Line 34 Below Total Col.               | 33       |
| 34       | Days in Month <sup>5</sup>  | 30            | 31            | 30            | 31            | 337   | Number of Days Per Month               | 34       |
| 35       | Monthly Interest Rate - Calculated  | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00% | (Line 32)/(Line 33)x(Line 34)          | 35       |
| 36       | FERC Interest Rates - Website <sup>4</sup>  | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00% | Monthly Interest Rate - FERC Website   | 36       |
| 37       | Difference  | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00% | Line 35 - Line 36                      | 37       |

**NOTES:**

A The above format of the True-Up Adjustment Calculation will be used for each cycle, with the exception of the cycle 2 4-month true-up adjustment. For the cycle 2 True-Up Adjustment, the above format will be used for the months of Sep 2013 - Dec 2013.

<sup>1</sup> For the Retail True-Up Adjustment Calculation, the Recorded Retail Revenues are measured at the Meter Level.

<sup>2</sup> The amortization of prior cycle True-Up Adjustment and prior Interest True-Up Adjustment will be repeated as needed in deriving the True-Up Adjustment.

<sup>3</sup> For the Retail True-Up Adjustment Calculation, the Adjusted Total Recorded Retail Revenues are measured at the Meter Level.

<sup>4</sup> The FERC interest rate information comes from the FERC website.

<sup>5</sup> These are fixed days for each month except February for leap vs. non-leap years.

**San Diego Gas & Electric Co.**  
**TO4 - Annual Transmission Formula Filing**  
**Derivation of RETAIL Interest True-Up Adjustment**

| Line No. | (Base Period Following the end of the True-Up Period)                      | (a) <sup>b</sup><br>Jan | (b) <sup>b</sup><br>Feb | (c) <sup>b</sup><br>Mar | (d) <sup>b</sup><br>Apr | (e) <sup>b</sup><br>May | (f) <sup>b</sup><br>Jun | (g) <sup>b</sup><br>Jul | (h) <sup>b</sup><br>Aug |
|----------|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 1        | Beginning True-Up Adjustment (Overcollection)/Undercollection <sup>a</sup> | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    |
| 2        |  |                         |                         |                         |                         |                         |                         |                         |                         |
| 5        | <b>Part A1: Amortization of True-Up Adjustment Balance:</b>                |                         |                         |                         |                         |                         |                         |                         |                         |
| 6        | Total Recorded Sales in KWHs   | -                       | -                       | -                       | -                       | -                       | -                       | -                       | -                       |
| 7        |  |                         |                         |                         |                         |                         |                         |                         |                         |
| 8        | Amortization Rate Per KWH <sup>f</sup>                                     | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    |
| 9        |  |                         |                         |                         |                         |                         |                         |                         |                         |
| 10       | Amortization of True-Up Adjustment Balance + Accrued Interest              | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    |
| 11       |  |                         |                         |                         |                         |                         |                         |                         |                         |
| 12       | Net Monthly Collection/(Refunds)   | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    |
| 13       |  |                         |                         |                         |                         |                         |                         |                         |                         |
| 14       | <b>Part A2: Calculation of Interest on Remaining TU Balance:</b>           |                         |                         |                         |                         |                         |                         |                         |                         |
| 15       | Interest Expense Calculations:   |                         |                         |                         |                         |                         |                         |                         |                         |
| 16       | Beginning Balance for Interest Calculation <sup>c</sup>                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    |
| 17       | Monthly Activity Included in Interest Calculation Basis <sup>d</sup>       | 0                       | 0                       | 0                       | 0                       | 0                       | 0                       | 0                       | 0                       |
| 18       | Basis for Interest Expense Calculation                                     | 0                       | 0                       | 0                       | 0                       | 0                       | 0                       | 0                       | 0                       |
| 19       | Monthly Interest Rate  | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   |
| 20       | Interest Expense   | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    |
| 21       |  |                         |                         |                         |                         |                         |                         |                         |                         |
| 22       | Ending Balance (Overcollection)/Undercollection                            | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    |
| 23       |  | Jan                     | Feb                     | Mar                     | Apr                     | May                     | Jun                     | Jul                     | Aug                     |
| 24       | FERC INTEREST RATE <sup>e</sup>  | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   |
| 25       | Days in Year   | 337                     | 337                     | 337                     | 337                     | 337                     | 337                     | 337                     | 337                     |
| 26       | Days in Month <sup>g</sup>   | 31                      |                         | 31                      | 30                      | 31                      | 30                      | 31                      | 31                      |
| 27       | Monthly Interest Rate - Calculated   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   |
| 28       | FERC Interest Rates - Website <sup>e</sup>                                 | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   |
| 29       | Difference   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   |

**NOTES:**

- a** The (overcollection)/undercollection balance in column (a), line 1, comes from the prior year's True-Up Adjustment calculation. The Interest True-Up Adjustment accrues interest on the unamortized balance of the True-Up Adjustment from the end of the True-Up Period through the end of the prior cycle's Rate Effective Period. SDG&E follows a convention of fully amortizing the True-Up Adjustment plus accrued interest at the end of the Rate Effective Period. The total Interest True-Up Adjustment amount, as shown on line 20, column "z" is a component of BTRR.
- b** The months indicated in columns (a) through (l) pertains to the 12-month Base Period following the end of the True-Up Period, while columns (n) through (y) pertain to the prior cycle's Rate Effective Period.
- c** Beginning Balance for Interest Calculation Remains Constant for each 3 Month Quarter as Interest is Compounded Quarterly on these amounts pursuant to FERC Interest Methodology - per 18 CFR Section 35.19 (2) (iii) (B).
- d** Monthly Activity Calculated as Follows:
- a) 1st Month of Quarter = Column A, Line 12 Divided by 2  
b) 2nd Month of Quarter = Column A, Line 12 + (Column B, Line 12 Divided by 2)  
c) 3rd Month of Quarter = Column A, Line 12 + Column B, Line 12 + (Column C, Line 12 Divided by 2). Column D, E, F, etc. repeats the process outlined in (a), (b), and (c) above.
- e** The FERC interest rate information comes from the FERC website.
- f** The Amortization Rate per KWH in column (n), line 8, represents the amount of the prior year's True-Up Adjustment + Accrued Interest, amortized over the 12-month prior cycle's rate effective period.
- g** These are fixed days for each month except February for leap vs. non-leap years.

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**Derivation of RETAIL Interest True-Up Adjustment**

| Line No. | (Base Period Following the end of the True-Up Period)                      | (i) <sup>b</sup><br>Sep | (j) <sup>b</sup><br>Oct | (k) <sup>b</sup><br>Nov | (l) <sup>b</sup><br>Dec | (m)<br>Total | Reference  | Line No. |
|----------|--|-------------------------|-------------------------|-------------------------|-------------------------|--------------|--|----------|
| 1        | Beginning True-Up Adjustment (Overcollection)/Undercollection <sup>a</sup> | \$ -                    | \$ -                    | \$ -                    | \$ -                    |              | Previous Month's Ending Balance from Line 22     | 1        |
| 2        |  |                         |                         |                         |                         |              |  | 2        |
| 5        | <b>Part A1: Amortization of True-Up Adjustment Balance:</b>                |                         |                         |                         |                         |              |  | 5        |
| 6        | Total Recorded Sales in KWHs   | -                       | -                       | -                       | -                       | -            | See Related Work Papers; Pages; Lines            | 6        |
| 7        |  |                         |                         |                         |                         |              |  | 7        |
| 8        | Amortization Rate Per KWH <sup>f</sup>                                     | \$ -                    | \$ -                    | \$ -                    | \$ -                    |              | See Related Work Papers; Pages; Lines            | 8        |
| 9        |  |                         |                         |                         |                         |              |  | 9        |
| 10       | Amortization of True-Up Adjustment Balance + Accrued Interest              | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -         | Line 6 x Line 8                                  | 10       |
| 11       |  |                         |                         |                         |                         |              |  | 11       |
| 12       | Net Monthly Collection/(Refunds)   | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -         | Minus Line 10 from Columns (a) through (l)       | 12       |
| 13       |  |                         |                         |                         |                         |              |  | 13       |
| 14       | <b>Part A2: Calculation of Interest on Remaining TU Balance:</b>           |                         |                         |                         |                         |              |  | 14       |
| 15       | Interest Expense Calculations:   |                         |                         |                         |                         |              |  | 15       |
| 16       | Beginning Balance for Interest Calculation <sup>c</sup>                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    |              | Balance at Beginning of Quarter (See Footnote C) | 16       |
| 17       | Monthly Activity Included in Interest Calculation Basis <sup>d</sup>       | 0                       | 0                       | 0                       | 0                       |              | See Footnote D                                   | 17       |
| 18       | Basis for Interest Expense Calculation                                     | 0                       | 0                       | 0                       | 0                       |              | Line 16 + Line 17                                | 18       |
| 19       | Monthly Interest Rate  | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   |              | FERC Monthly Rates From Line 28 Below            | 19       |
| 20       | Interest Expense   | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -         | Line 18 x Line 19 - Columns (a) through (l)      | 20       |
| 21       |  |                         |                         |                         |                         |              |  | 21       |
| 22       | Ending Balance (Overcollection)/Undercollection                            | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -         | Line 1 + Line 12 + Line 20                       | 22       |
| 23       |  | Sep                     | Oct                     | Nov                     | Dec                     |              |  | 23       |
| 24       | FERC INTEREST RATE <sup>e</sup>  | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   |              | Annual Interest Rate from FERC Website           | 24       |
| 25       | Days in Year   | 337                     | 337                     | 337                     | 337                     | 337          | Line 26 Below, Col (m)                           | 25       |
| 26       | Days in Month <sup>g</sup>   | 30                      | 31                      | 30                      | 31                      | 337          | Number of Days Per Month                         | 26       |
| 27       | Monthly Interest Rate - Calculated   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%        | (Line 24)/(Line 25)x(Line 26)                    | 27       |
| 28       | FERC Interest Rates - Website <sup>e</sup>                                 | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%        | Monthly Interest Rate from FERC Website          | 28       |
| 29       | Difference   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%        | Line 27 Minus Line 28                            | 29       |

**NOTES:**

- a** The (overcollection)/undercollection balance in column (a), line 1, comes from the prior year's True-Up Adjustment calculation. The Interest True-Up Adjustment accrues interest on the unamortized balance of the True-Up Adjustment from the end of the True-Up Period through the end of the prior cycle's Rate Effective Period. SDG&E follows a convention of fully amortizing the True-Up Adjustment plus accrued interest at the end of the Rate Effective Period. The total Interest True-Up Adjustment amount, as shown on line 20, column "z" is a component of BTRR.
- b** The months indicated in columns (a) through (l) pertains to the 12-month Base Period following the end of the True-Up Period, while columns (n) through (y) pertain to the prior cycle's Rate Effective Period.
- c** Beginning Balance for Interest Calculation Remains Constant for each 3 Month Quarter as Interest is Compounded Quarterly on these amounts pursuant to FERC Interest Methodology - per 18 CFR Section 35.19 (2) (iii) (B).
- d** Monthly Activity Calculated as Follows:
- a) 1st Month of Quarter = Column A, Line 12 Divided by 2  
b) 2nd Month of Quarter = Column A, Line 12 + (Column B, Line 12 Divided by 2)  
c) 3rd Month of Quarter = Column A, Line 12 + Column B, Line 12 + (Column C, Line 12 Divided by 2). Column D, E, F, etc. repeats the process outlined in (a), (b), and (c) above.
- e** The FERC interest rate information comes from the FERC website.
- f** The Amortization Rate per KWH in column (n), line 8, represents the amount of the prior year's True-Up Adjustment + Accrued Interest, amortized over the 12-month prior cycle's rate effective period.
- g** These are fixed days for each month except February for leap vs. non-leap years.

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**Derivation of RETAIL Interest True-Up Adjustment**

| Line No. | Rate Effective Period from Prior Cycle Filing                                    | (n) <sup>b</sup> | (o) <sup>b</sup> | (p) <sup>b</sup> | (q) <sup>b</sup> | (r) <sup>b</sup> | (s) <sup>b</sup> | (t) <sup>b</sup> | (u) <sup>b</sup> |
|----------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|          |  | Jan              | Feb              | Mar              | Apr              | May              | Jun              | Jul              | Aug              |
| 1        | <b>Beginning True-Up Adjustment (Overcollection)/Undercollection<sup>a</sup></b> | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             |
| 2        |  |                  |                  |                  |                  |                  |                  |                  |                  |
| 5        | <b><u>Part A1: Amortization of True-Up Adjustment Balance:</u></b>               |                  |                  |                  |                  |                  |                  |                  |                  |
| 6        | Total Recorded Sales in KWHs   | -                | -                | -                | -                | -                | -                | -                | -                |
| 7        |  |                  |                  |                  |                  |                  |                  |                  |                  |
| 8        | Amortization Rate Per KWH <sup>f</sup>   | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             |
| 9        |  |                  |                  |                  |                  |                  |                  |                  |                  |
| 10       | Amortization of True-Up Adjustment Balance + Accrued Interest                    | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             |
| 11       |  |                  |                  |                  |                  |                  |                  |                  |                  |
| 12       | Net Monthly Collection/(Refunds)   | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             |
| 13       |  |                  |                  |                  |                  |                  |                  |                  |                  |
| 14       | <b><u>Part A2: Calculation of Interest on Remaining TU Balance:</u></b>          |                  |                  |                  |                  |                  |                  |                  |                  |
| 15       | Interest Expense Calculations:   |                  |                  |                  |                  |                  |                  |                  |                  |
| 16       | Beginning Balance for Interest Calculation <sup>c</sup>                          | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             |
| 17       | Monthly Activity Included in Interest Calculation Basis <sup>d</sup>             | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| 18       | Basis for Interest Expense Calculation   | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| 19       | Monthly Interest Rate  | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| 20       | Interest Expense   | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             |
| 21       |  |                  |                  |                  |                  |                  |                  |                  |                  |
| 22       | Ending Balance (Overcollection)/Undercollection                                  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             |
| 23       |  | Jan              | Feb              | Mar              | Apr              | May              | Jun              | Jul              | Aug              |
| 24       | FERC INTEREST RATE <sup>e</sup>  | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| 25       | Days in Year   | 337              | 337              | 337              | 337              | 337              | 337              | 337              | 337              |
| 26       | Days in Month <sup>g</sup>   | 31               |                  | 31               | 30               | 31               | 30               | 31               | 31               |
| 27       | Monthly Interest Rate - Calculated   | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| 28       | FERC Interest Rates - Website <sup>e</sup>                                       | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| 29       | Difference   | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |

**NOTES:**

- a** The (overcollection)/undercollection balance in column (a), line 1, comes from the prior year's True-Up Adjustment calculation. The Interest True-Up Adjustment accrues interest on the unamortized balance of the True-Up Adjustment from the end of the True-Up Period through the end of the prior cycle's Rate Effective Period. SDG&E follows a convention of fully amortizing the True-Up Adjustment plus accrued interest at the end of the Rate Effective Period. The total Interest True-Up Adjustment amount, as shown on line 20, column "z" is a component of BTRR.
- b** The months indicated in columns (a) through (l) pertains to the 12-month Base Period following the end of the True-Up Period, while columns (n) through (y) pertain to the prior cycle's Rate Effective Period.  
For December, Col (y), line 10 is the amount necessary to fully amortize the balance to zero. See applicable workpaper.
- c** Beginning Balance for Interest Calculation Remains Constant for each 3 Month Quarter as Interest is Compounded Quarterly on these amounts pursuant to FERC Interest Methodology - per 18 CFR Section 35.19 (2) (iii) (B).
- d** **Monthly Activity Calculated as Follows:**
  - a) 1st Month of Quarter = Column A, Line 12 Divided by 2
  - b) 2nd Month of Quarter = Column A, Line 12 + (Column B, Line 12 Divided by 2)
  - c) 3rd Month of Quarter = Column A, Line 12 + Column B, Line 12 + (Column C, Line 12 Divided by 2). Column D, E, F, etc. repeats the process outlined in (a), (b), and (c) above.
- e** The FERC interest rate information comes from the FERC website.
- f** The Amortization Rate per KWH in column (n), line 8, represents the amount of the prior year's True-Up Adjustment + Accrued Interest, amortized over the 12-month prior cycle's rate effective period.
- g** These are fixed days for each month except February for leap vs. non-leap years.

San Diego Gas & Electric Co.  
**TO4 - Annual Transmission Formula Filing**  
**Derivation of RETAIL Interest True-Up Adjustment**

| Line No. | Rate Effective Period from Prior Cycle Filing                                    | (v) <sup>b</sup><br>Sep | (w) <sup>b</sup><br>Oct | (x) <sup>b</sup><br>Nov | (y) <sup>b</sup><br>Dec | (z)<br>Total | Reference  | Line No. |
|----------|--|-------------------------|-------------------------|-------------------------|-------------------------|--------------|--|----------|
| 1        | <b>Beginning True-Up Adjustment (Overcollection)/Undercollection<sup>a</sup></b> | \$ -                    | \$ -                    | \$ -                    | \$ -                    |              | Previous Month's Ending Balance from Line 22     | 1        |
| 2        |  |                         |                         |                         |                         |              |  | 2        |
| 5        | <b>Part A1: Amortization of True-Up Adjustment Balance:</b>                      |                         |                         |                         |                         |              |  | 5        |
| 6        | Total Recorded Sales in KWHs   | -                       | -                       | -                       |                         | -            | See Related Work Papers; Pages; Lines            | 6        |
| 7        |  |                         |                         |                         |                         |              |  | 7        |
| 8        | Amortization Rate Per KWH <sup>f</sup>   | \$ -                    | \$ -                    | \$ -                    |                         |              | See Related Work Papers; Pages; Lines            | 8        |
| 9        |  |                         |                         |                         |                         |              |  | 9        |
| 10       | Amortization of True-Up Adjustment Balance + Accrued Interest                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -         | Line 6 x Line 8                                  | 10       |
| 11       |  |                         |                         |                         |                         |              |  | 11       |
| 12       | Net Monthly Collection/(Refunds)   | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -         | Minus Line 10 from Columns (a) through (l)       | 12       |
| 13       |  |                         |                         |                         |                         |              |  | 13       |
| 14       | <b>Part A2: Calculation of Interest on Remaining TU Balance:</b>                 |                         |                         |                         |                         |              |  | 14       |
| 15       | Interest Expense Calculations:   |                         |                         |                         |                         |              |  | 15       |
| 16       | Beginning Balance for Interest Calculation <sup>c</sup>                          | \$ -                    | \$ -                    | \$ -                    | \$ -                    |              | Balance at Beginning of Quarter (See Footnote C) | 16       |
| 17       | Monthly Activity Included in Interest Calculation Basis <sup>d</sup>             | 0                       | 0                       | 0                       | 0                       |              | See Footnote D                                   | 17       |
| 18       | Basis for Interest Expense Calculation   | 0                       | 0                       | 0                       | 0                       |              | Line 16 + Line 17                                | 18       |
| 19       | Monthly Interest Rate  | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   |              | FERC Monthly Rates From Line 28 Below            | 19       |
| 20       | Interest Expense   | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -         | Line 18 x Line 19 - Columns (n) through (y)      | 20       |
| 21       |  |                         |                         |                         |                         |              |  | 21       |
| 22       | Ending Balance (Overcollection)/Undercollection                                  | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -         | Line 1 + Line 12 + Line 20                       | 22       |
| 23       |  | Sep                     | Oct                     | Nov                     | Dec                     |              |  | 23       |
| 24       | FERC INTEREST RATE <sup>e</sup>  | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   |              | Annual Interest Rate from FERC Website           | 24       |
| 25       | Days in Year   | 337                     | 337                     | 337                     | 337                     | 337          | Line 26 Below, Col (z)                           | 25       |
| 26       | Days in Month <sup>g</sup>   | 30                      | 31                      | 30                      | 31                      | 337          | Number of Days Per Month                         | 26       |
| 27       | Monthly Interest Rate - Calculated   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%        | (Line 24)/(Line 25)x(Line 26)                    | 27       |
| 28       | FERC Interest Rates - Website <sup>e</sup>                                       | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%        | Monthly Interest Rate from FERC Website          | 28       |
| 29       | Difference   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%        | Line 27 Minus Line 28                            | 29       |

**NOTES:**

- a** The (overcollection)/undercollection balance in column (a), line 1, comes from the prior year's True-Up Adjustment calculation. The Interest True-Up Adjustment accrues interest on the unamortized balance of the True-Up Adjustment from the end of the True-Up Period through the end of the prior cycle's Rate Effective Period. SDG&E follows a convention of fully amortizing the True-Up Adjustment plus accrued interest at the end of the Rate Effective Period. The total Interest True-Up Adjustment amount, as shown on line 20, column "z" is a component of BTRR.
- b** The months indicated in columns (a) through (l) pertains to the 12-month Base Period following the end of the True-Up Period, while columns (n) through (y) pertain to the prior cycle's Rate Effective Period.  
For December, Col (y), line 10 is the amount necessary to fully amortize the balance to zero. See applicable workpaper.
- c** Beginning Balance for Interest Calculation Remains Constant for each 3 Month Quarter as Interest is Compounded Quarterly on these amounts pursuant to FERC Interest Methodology - per 18 CFR Section 35.19 (2) (iii) (B).
- d** **Monthly Activity Calculated as Follows:**
  - a) 1st Month of Quarter = Column A, Line 12 Divided by 2
  - b) 2nd Month of Quarter = Column A, Line 12 + (Column B, Line 12 Divided by 2)
  - c) 3rd Month of Quarter = Column A, Line 12 + Column B, Line 12 + (Column C, Line 12 Divided by 2). Column D, E, F, etc. repeats the process outlined in (a), (b), and (c) above.
- e** The FERC interest rate information comes from the FERC website.
- f** The Amortization Rate per KWH in column (n), line 8, represents the amount of the prior year's True-Up Adjustment + Accrued Interest, amortized over the 12-month prior cycle's rate effective period.
- g** These are fixed days for each month except February for leap vs. non-leap years.

**San Diego Gas & Electric Co.**  
**TO4 - Annual WHOLESALE True-Up Adjustment Calculation**

| Line No. | TO4-Formula Cycle in Effect<br>Description  | Current Cycle |       |
|----------|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-------|
|          |   | Jan           | Feb           | Mar           | Apr           | May           | Jun           | Jul           | Aug   |
| 1        | <b>Beginning Balance (Overcollection)/Undercollection:</b>                                      | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |       |
| 2        |   |               |               |               |               |               |               |               |       |
| 3        | <b>Total Recorded Retail Revenues @ Transmission Level<sup>1</sup></b>                          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |       |
| 4        |   |               |               |               |               |               |               |               |       |
| 5        | <b>Amortization of True-Up Adjustment and Interest True-Up Adjustment:</b>                      |               |               |               |               |               |               |               |       |
| 6        | <b>a) Amortization of Prior Cycle True-Up Adjustment and Prior Interest True-Up Adjustment:</b> |               |               |               |               |               |               |               |       |
| 7        | i. Amortization of Prior Cycle True-Up Adjustment. <sup>2</sup>                                 | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |       |
| 8        | ii. Amortization of Prior Interest True-Up Adjustment. <sup>2</sup>                             | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |       |
| 9        |   |               |               |               |               |               |               |               |       |
| 10       |   |               |               |               |               |               |               |               |       |
| 11       |   |               |               |               |               |               |               |               |       |
| 12       |   |               |               |               |               |               |               |               |       |
| 13       |   |               |               |               |               |               |               |               |       |
| 14       | Total Amortization of True-Up Adjustments & Interest True-Up Adjustment                         | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |       |
| 15       |   |               |               |               |               |               |               |               |       |
| 16       | <b>Adjusted Total Recorded Retail Revenues @ Transmission Level<sup>3</sup></b>                 | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |       |
| 17       |   |               |               |               |               |               |               |               |       |
| 18       | <b>Total True-Up Revenues (TU Cost of Service)</b>  | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |       |
| 19       |   |               |               |               |               |               |               |               |       |
| 20       | <b>Net Monthly (Overcollection)/Undercollection:</b>  | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |       |
| 21       |   |               |               |               |               |               |               |               |       |
| 22       | Interest Expense Calculations:  |               |               |               |               |               |               |               |       |
| 23       | Beginning Balance for Interest Calculation  | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |       |
| 24       | Monthly Activity Included in Interest Calculation Basis   | 0             | 0             | 0             | 0             | 0             | 0             | 0             |       |
| 25       | Basis for Interest Expense Calculation  | 0             | 0             | 0             | 0             | 0             | 0             | 0             |       |
| 26       | Monthly Interest Rate   | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         |       |
| 27       | <b>Interest Expense</b>   | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |       |
| 28       |   |               |               |               |               |               |               |               |       |
| 29       | <b>Ending Balance (Overcollection)/Undercollection:</b>   | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |       |
| 30       |   |               |               |               |               |               |               |               |       |
| 31       |   | Jan           | Feb           | Mar           | Apr           | May           | Jun           | Jul           | Aug   |
| 32       | FERC INTEREST RATE <sup>4</sup>   | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00% |
| 33       | Days in Year  | 337           | 337           | 337           | 337           | 337           | 337           | 337           | 337   |
| 34       | Days in Month <sup>5</sup>  | 31            |               | 31            | 30            | 31            | 30            | 31            | 31    |
| 35       | Monthly Interest Rate - Calculated  | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00% |
| 36       | FERC Interest Rates - Website <sup>4</sup>  | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00% |
| 37       | Difference  | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00% |

**NOTES:**

- A The above format of the True-Up Adjustment Calculation will be used for each cycle, with the exception of the cycle 2 4-month true-up adjustment. For the cycle 2 True-Up Adjustment, the above format will be used for the months of Sep 2013 - Dec 2013.
- <sup>1</sup> For the Retail True-Up Adjustment Calculation, the Recorded Retail Revenues are measured at the Transmission Level.
- <sup>2</sup> The amortization of prior cycle True-Up Adjustment and prior Interest True-Up Adjustment will be repeated as needed in deriving the True-Up Adjustment.
- <sup>3</sup> For the Retail True-Up Adjustment Calculation, the Adjusted Total Recorded Retail Revenues are measured at the Transmission Level.
- <sup>4</sup> The FERC interest rate information comes from the FERC website.
- <sup>5</sup> These are fixed days for each month except February for leap vs. non-leap years.

**San Diego Gas & Electric Co.**  
**TO4 - Annual WHOLESALE True-Up Adjustment Calculation**

| Line No. | TO4-Formula Cycle in Effect<br>Description  | Current Cycle | Current Cycle | Current Cycle | Current Cycle | Total | Reference                              | Line No. |
|----------|---|---------------|---------------|---------------|---------------|-------|--|----------|
|          |   | Sep           | Oct           | Nov           | Dec           |       |  |          |
| 1        | <b>Beginning Balance (Overcollection)/Undercollection:</b>                                      | \$ -          | \$ -          | \$ -          | \$ -          |       | Previous Month's Balance               | 1        |
| 2        |   |               |               |               |               |       |  | 2        |
| 3        | <b>Total Recorded Retail Revenues @ Transmission Level <sup>1</sup></b>                         | \$ -          | \$ -          | \$ -          | \$ -          | \$ -  | See Related Work Papers; Pages; Lines. | 3        |
| 4        |   |               |               |               |               |       |  | 4        |
| 5        | <b>Amortization of True-Up Adjustment and Interest True-Up Adjustment:</b>                      |               |               |               |               |       |  | 5        |
| 6        | <b>a) Amortization of Prior Cycle True-Up Adjustment and Prior Interest True-Up Adjustment:</b> |               |               |               |               |       |  | 6        |
| 7        | i. Amortization of Prior Cycle True-Up Adjustment. <sup>2</sup>                                 | \$ -          | \$ -          | \$ -          | \$ -          | \$ -  | See Related Work Papers; Pages; Lines. | 7        |
| 8        | ii. Amortization of Prior Interest True-Up Adjustment. <sup>2</sup>                             | \$ -          | \$ -          | \$ -          | \$ -          | \$ -  | See Related Work Papers; Pages; Lines. | 8        |
| 9        |   |               |               |               |               |       |  | 9        |
| 10       |   |               |               |               |               |       |  | 10       |
| 11       |   |               |               |               |               |       |  | 11       |
| 12       |   |               |               |               |               |       |  | 12       |
| 13       |   |               |               |               |               |       |  | 13       |
| 14       | Total Amortization of True-Up Adjustments & Interest True-Up Adjustment                         | \$ -          | \$ -          | \$ -          | \$ -          | \$ -  | Sum Lines 7 through 12                 | 14       |
| 15       |   |               |               |               |               |       |  | 15       |
| 16       | <b>Adjusted Total Recorded Retail Revenues @ Transmission Level <sup>3</sup></b>                | \$ -          | \$ -          | \$ -          | \$ -          | \$ -  | Sum Lines 3 & 14                       | 16       |
| 17       |   |               |               |               |               |       |  | 17       |
| 18       | <b>Total True-Up Revenues (TU Cost of Service)</b>  | \$ -          | \$ -          | \$ -          | \$ -          | \$ -  | See Related Work Papers; Pages; Lines. | 18       |
| 19       |   |               |               |               |               |       |  | 19       |
| 20       | <b>Net Monthly (Overcollection)/Undercollection:</b>  | \$ -          | \$ -          | \$ -          | \$ -          | \$ -  | Line 18 Minus Line 16                  | 20       |
| 21       |   |               |               |               |               |       |  | 21       |
| 22       | Interest Expense Calculations:  |               |               |               |               |       |  | 22       |
| 23       | Beginning Balance for Interest Calculation  | \$ -          | \$ -          | \$ -          | \$ -          |       | Beginning Quarterly Balances           | 23       |
| 24       | Monthly Activity Included in Interest Calculation Basis   | 0             | 0             | 0             | 0             |       | Interest Calculation Basis             | 24       |
| 25       | Basis for Interest Expense Calculation  | 0             | 0             | 0             | 0             |       | Sum Lines 23 & 24                      | 25       |
| 26       | Monthly Interest Rate   | 0.00%         | 0.00%         | 0.00%         | 0.00%         |       | FERC Monthly Rates                     | 26       |
| 27       | <b>Interest Expense</b>   | \$ -          | \$ -          | \$ -          | \$ -          | \$ -  | Line 25 x Line 26                      | 27       |
| 28       |   |               |               |               |               |       |  | 28       |
| 29       | <b>Ending Balance (Overcollection)/Undercollection:</b>   | \$ -          | \$ -          | \$ -          | \$ -          | \$ -  | Sum Lines 1; 20; & 27                  | 29       |
| 30       |   |               |               |               |               |       |  | 30       |
| 31       |   | Sep           | Oct           | Nov           | Dec           |       |  | 31       |
| 32       | FERC INTEREST RATE <sup>4</sup>   | 0.00%         | 0.00%         | 0.00%         | 0.00%         |       | Annual Interest Rate - FERC Website    | 32       |
| 33       | Days in Year  | 337           | 337           | 337           | 337           | 337   | Line 34 Below Total Col.               | 33       |
| 34       | Days in Month <sup>5</sup>  | 30            | 31            | 30            | 31            | 337   | Number of Days Per Month               | 34       |
| 35       | Monthly Interest Rate - Calculated  | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00% | (Line 32)/(Line 33)x(Line 34)          | 35       |
| 36       | FERC Interest Rates - Website <sup>4</sup>  | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00% | Monthly Interest Rate - FERC Website   | 36       |
| 37       | Difference  | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00% | Line 35 - Line 36                      | 37       |

**NOTES:**

- A The above format of the True-Up Adjustment Calculation will be used for each cycle, with the exception of the cycle 2 4-month true-up adjustment. For the cycle 2 True-Up Adjustment, the above format will be used for the months of Sep 2013 - Dec 2013.
- <sup>1</sup> For the Retail True-Up Adjustment Calculation, the Recorded Retail Revenues are measured at the Transmission Level.
- <sup>2</sup> The amortization of prior cycle True-Up Adjustment and prior Interest True-Up Adjustment will be repeated as needed in deriving the True-Up Adjustment.
- <sup>3</sup> For the Retail True-Up Adjustment Calculation, the Adjusted Total Recorded Retail Revenues are measured at the Transmission Level.
- <sup>4</sup> The FERC interest rate information comes from the FERC website.
- <sup>5</sup> These are fixed days for each month except February for leap vs. non-leap years.

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| Line No. | (Base Period Following the end of the True-Up Period)                            | (a) <sup>b</sup><br>Jan | (b) <sup>b</sup><br>Feb | (c) <sup>b</sup><br>Mar | (d) <sup>b</sup><br>Apr | (e) <sup>b</sup><br>May | (f) <sup>b</sup><br>Jun | (g) <sup>b</sup><br>Jul | (h) <sup>b</sup><br>Aug |
|----------|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 1        | <b>Beginning True-Up Adjustment (Overcollection)/Undercollection<sup>a</sup></b> | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    |
| 2        |  |                         |                         |                         |                         |                         |                         |                         |                         |
| 5        | <b><u>Part A1: Amortization of True-Up Adjustment Balance:</u></b>               |                         |                         |                         |                         |                         |                         |                         |                         |
| 6        | Total Recorded Sales in KWHs   | -                       | -                       | -                       | -                       | -                       | -                       | -                       | -                       |
| 7        |  |                         |                         |                         |                         |                         |                         |                         |                         |
| 8        | Amortization Rate Per KWH <sup>f</sup>   | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    |
| 9        |  |                         |                         |                         |                         |                         |                         |                         |                         |
| 10       | Amortization of True-Up Adjustment Balance + Accrued Interest                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    |
| 11       |  |                         |                         |                         |                         |                         |                         |                         |                         |
| 12       | Net Monthly Collection/(Refunds)   | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    |
| 13       |  |                         |                         |                         |                         |                         |                         |                         |                         |
| 14       | <b><u>Part A2: Calculation of Interest on Remaining TU Balance:</u></b>          |                         |                         |                         |                         |                         |                         |                         |                         |
| 15       | Interest Expense Calculations:   |                         |                         |                         |                         |                         |                         |                         |                         |
| 16       | Beginning Balance for Interest Calculation <sup>c</sup>                          | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    |
| 17       | Monthly Activity Included in Interest Calculation Basis <sup>d</sup>             | 0                       | 0                       | 0                       | 0                       | 0                       | 0                       | 0                       | 0                       |
| 18       | Basis for Interest Expense Calculation   | 0                       | 0                       | 0                       | 0                       | 0                       | 0                       | 0                       | 0                       |
| 19       | Monthly Interest Rate  | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   |
| 20       | Interest Expense   | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    |
| 21       |  |                         |                         |                         |                         |                         |                         |                         |                         |
| 22       | Ending Balance (Overcollection)/Undercollection                                  | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    |
| 23       |  | Jan                     | Feb                     | Mar                     | Apr                     | May                     | Jun                     | Jul                     | Aug                     |
| 24       | FERC INTEREST RATE <sup>e</sup>  | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   |
| 25       | Days in Year   | 337                     | 337                     | 337                     | 337                     | 337                     | 337                     | 337                     | 337                     |
| 26       | Days in Month <sup>g</sup>   | 31                      |                         | 31                      | 30                      | 31                      | 30                      | 31                      | 31                      |
| 27       | Monthly Interest Rate - Calculated   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   |
| 28       | FERC Interest Rates - Website <sup>e</sup>                                       | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   |
| 29       | Difference   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   |

**NOTES:**

- a The (overcollection)/undercollection balance in column (a), line 1, comes from the prior year's True-Up Adjustment calculation. The Interest True-Up Adjustment accrues interest on the unamortized balance of the True-Up Adjustment from the end of the True-Up Period through the end of the prior cycle's Rate Effective Period. SDG&E follows a convention of fully amortizing the True-Up Adjustment plus accrued interest at the end of the Rate Effective Period. The total Interest True-Up Adjustment amount, as shown on line 20, column "z" is a component of BTRR.
- b The months indicated in columns (a) through (l) pertains to the 12-month Base Period following the end of the True-Up Period, while columns (n) through (y) pertain to the prior cycle's Rate Effective Period.
- c Beginning Balance for Interest Calculation Remains Constant for each 3 Month Quarter as Interest is Compounded Quarterly on these amounts pursuant to FERC Interest Methodology - per 18 CFR Section 35.19 (2) (iii) (B).
- d **Monthly Activity Calculated as Follows:**
  - a) 1st Month of Quarter = Column A, Line 12 Divided by 2
  - b) 2nd Month of Quarter = Column A, Line 12 + (Column B, Line 12 Divided by 2)
  - c) 3rd Month of Quarter = Column A, Line 12 + Column B, Line 12 + (Column C, Line 12 Divided by 2). Column D, E, F, etc. repeats the process outlined in (a), (b), and (c) above.
- e The FERC interest rate information comes from the FERC website.
- f The Amortization Rate per KWH in column (n), line 8, represents the amount of the prior year's True-Up Adjustment + Accrued Interest, amortized over the 12-month prior cycle's rate effective period.
- g These are fixed days for each month except February for leap vs. non-leap years.

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| Line No. | (Base Period Following the end of the True-Up Period)                            | (i) <sup>b</sup><br>Sep | (j) <sup>b</sup><br>Oct | (k) <sup>b</sup><br>Nov | (l) <sup>b</sup><br>Dec | (m)<br>Total | Reference  | Line No. |
|----------|--|-------------------------|-------------------------|-------------------------|-------------------------|--------------|--|----------|
| 1        | <b>Beginning True-Up Adjustment (Overcollection)/Undercollection<sup>a</sup></b> | \$ -                    | \$ -                    | \$ -                    | \$ -                    |              | Previous Month's Ending Balance from Line 22     | 1        |
| 2        |  |                         |                         |                         |                         |              |  | 2        |
| 5        | <b><u>Part A1: Amortization of True-Up Adjustment Balance:</u></b>               |                         |                         |                         |                         |              |  | 5        |
| 6        | Total Recorded Sales in KWHs   | -                       | -                       | -                       | -                       | -            | See Related Work Papers; Pages; Lines            | 6        |
| 7        |  |                         |                         |                         |                         |              |  | 7        |
| 8        | Amortization Rate Per KWH <sup>f</sup>   | \$ -                    | \$ -                    | \$ -                    | \$ -                    |              | See Related Work Papers; Pages; Lines            | 8        |
| 9        |  |                         |                         |                         |                         |              |  | 9        |
| 10       | Amortization of True-Up Adjustment Balance + Accrued Interest                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -         | Line 6 x Line 8                                  | 10       |
| 11       |  |                         |                         |                         |                         |              |  | 11       |
| 12       | Net Monthly Collection/(Refunds)   | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -         | Minus Line 10 from Columns (a) through (l)       | 12       |
| 13       |  |                         |                         |                         |                         |              |  | 13       |
| 14       | <b><u>Part A2: Calculation of Interest on Remaining TU Balance:</u></b>          |                         |                         |                         |                         |              |  | 14       |
| 15       | Interest Expense Calculations:   |                         |                         |                         |                         |              |  | 15       |
| 16       | Beginning Balance for Interest Calculation <sup>c</sup>                          | \$ -                    | \$ -                    | \$ -                    | \$ -                    |              | Balance at Beginning of Quarter (See Footnote C) | 16       |
| 17       | Monthly Activity Included in Interest Calculation Basis <sup>d</sup>             | 0                       | 0                       | 0                       | 0                       |              | See Footnote D                                   | 17       |
| 18       | Basis for Interest Expense Calculation   | 0                       | 0                       | 0                       | 0                       |              | Line 16 + Line 17                                | 18       |
| 19       | Monthly Interest Rate  | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   |              | FERC Monthly Rates From Line 28 Below            | 19       |
| 20       | Interest Expense   | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -         | Line 18 x Line 19 - Columns (a) through (l)      | 20       |
| 21       |  |                         |                         |                         |                         |              |  | 21       |
| 22       | Ending Balance (Overcollection)/Undercollection                                  | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -         | Line 1 + Line 12 + Line 20                       | 22       |
| 23       |  | Sep                     | Oct                     | Nov                     | Dec                     |              |  | 23       |
| 24       | FERC INTEREST RATE <sup>e</sup>  | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   |              | Annual Interest Rate from FERC Website           | 24       |
| 25       | Days in Year   | 337                     | 337                     | 337                     | 337                     | 337          | Line 26 Below, Col (m)                           | 25       |
| 26       | Days in Month <sup>g</sup>   | 30                      | 31                      | 30                      | 31                      | 337          | Number of Days Per Month                         | 26       |
| 27       | Monthly Interest Rate - Calculated   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%        | (Line 24)/(Line 25)x(Line 26)                    | 27       |
| 28       | FERC Interest Rates - Website <sup>e</sup>                                       | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%        | Monthly Interest Rate from FERC Website          | 28       |
| 29       | Difference   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%        | Line 27 Minus Line 28                            | 29       |

**NOTES:**

- a** The (overcollection)/undercollection balance in column (a), line 1, comes from the prior year's True-Up Adjustment calculation. The Interest True-Up Adjustment accrues interest on the unamortized balance of the True-Up Adjustment from the end of the True-Up Period through the end of the prior cycle's Rate Effective Period. SDG&E follows a convention of fully amortizing the True-Up Adjustment plus accrued interest at the end of the Rate Effective Period. The total Interest True-Up Adjustment amount, as shown on line 20, column "z" is a component of BTRR.
- b** The months indicated in columns (a) through (l) pertains to the 12-month Base Period following the end of the True-Up Period, while columns (n) through (y) pertain to the prior cycle's Rate Effective Period.
- c** Beginning Balance for Interest Calculation Remains Constant for each 3 Month Quarter as Interest is Compounded Quarterly on these amounts pursuant to FERC Interest Methodology - per 18 CFR Section 35.19 (2) (iii) (B).
- d** **Monthly Activity Calculated as Follows:**
  - a) 1st Month of Quarter = Column A, Line 12 Divided by 2
  - b) 2nd Month of Quarter = Column A, Line 12 + (Column B, Line 12 Divided by 2)
  - c) 3rd Month of Quarter = Column A, Line 12 + Column B, Line 12 + (Column C, Line 12 Divided by 2). Column D, E, F, etc. repeats the process outlined in (a), (b), and (c) above.
- e** The FERC interest rate information comes from the FERC website.
- f** The Amortization Rate per KWH in column (n), line 8, represents the amount of the prior year's True-Up Adjustment + Accrued Interest, amortized over the 12-month prior cycle's rate effective period.
- g** These are fixed days for each month except February for leap vs. non-leap years.

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| Line No. | Rate Effective Period from Prior Cycle Filing                                    | (n) <sup>b</sup> | (o) <sup>b</sup> | (p) <sup>b</sup> | (q) <sup>b</sup> | (r) <sup>b</sup> | (s) <sup>b</sup> | (t) <sup>b</sup> | (u) <sup>b</sup> |
|----------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|          |  | Jan              | Feb              | Mar              | Apr              | May              | Jun              | Jul              | Aug              |
| 1        | <b>Beginning True-Up Adjustment (Overcollection)/Undercollection<sup>a</sup></b> | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             |
| 2        |  |                  |                  |                  |                  |                  |                  |                  |                  |
| 5        | <b><u>Part A1: Amortization of True-Up Adjustment Balance:</u></b>               |                  |                  |                  |                  |                  |                  |                  |                  |
| 6        | Total Recorded Sales in KWHs   | -                | -                | -                | -                | -                | -                | -                | -                |
| 7        |  |                  |                  |                  |                  |                  |                  |                  |                  |
| 8        | Amortization Rate Per KWH <sup>f</sup>   | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             |
| 9        |  |                  |                  |                  |                  |                  |                  |                  |                  |
| 10       | Amortization of True-Up Adjustment Balance + Accrued Interest                    | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             |
| 11       |  |                  |                  |                  |                  |                  |                  |                  |                  |
| 12       | Net Monthly Collection/(Refunds)   | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             |
| 13       |  |                  |                  |                  |                  |                  |                  |                  |                  |
| 14       | <b><u>Part A2: Calculation of Interest on Remaining TU Balance:</u></b>          |                  |                  |                  |                  |                  |                  |                  |                  |
| 15       | Interest Expense Calculations:   |                  |                  |                  |                  |                  |                  |                  |                  |
| 16       | Beginning Balance for Interest Calculation <sup>c</sup>                          | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             |
| 17       | Monthly Activity Included in Interest Calculation Basis <sup>d</sup>             | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| 18       | Basis for Interest Expense Calculation   | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| 19       | Monthly Interest Rate  | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| 20       | Interest Expense   | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             |
| 21       |  |                  |                  |                  |                  |                  |                  |                  |                  |
| 22       | Ending Balance (Overcollection)/Undercollection                                  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             |
| 23       |  | Jan              | Feb              | Mar              | Apr              | May              | Jun              | Jul              | Aug              |
| 24       | FERC INTEREST RATE <sup>e</sup>  | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| 25       | Days in Year   | 337              | 337              | 337              | 337              | 337              | 337              | 337              | 337              |
| 26       | Days in Month <sup>g</sup>   | 31               |                  | 31               | 30               | 31               | 30               | 31               | 31               |
| 27       | Monthly Interest Rate - Calculated   | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| 28       | FERC Interest Rates - Website <sup>e</sup>                                       | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| 29       | Difference   | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |

**NOTES:**

- a** The (overcollection)/undercollection balance in column (a), line 1, comes from the prior year's True-Up Adjustment calculation. The Interest True-Up Adjustment accrues interest on the unamortized balance of the True-Up Adjustment from the end of the True-Up Period through the end of the prior cycle's Rate Effective Period. SDG&E follows a convention of fully amortizing the True-Up Adjustment plus accrued interest at the end of the Rate Effective Period. The total Interest True-Up Adjustment amount, as shown on line 20, column "z" is a component of BTRR.
- b** The months indicated in columns (a) through (l) pertains to the 12-month Base Period following the end of the True-Up Period, while columns (n) through (y) pertain to the prior cycle's Rate Effective Period.  
For December, Col (y), line 10 is the amount necessary to fully amortize the balance to zero. See applicable workpaper.
- c** Beginning Balance for Interest Calculation Remains Constant for each 3 Month Quarter as Interest is Compounded Quarterly on these amounts pursuant to FERC Interest Methodology - per 18 CFR Section 35.19 (2) (iii) (B).
- d** **Monthly Activity Calculated as Follows:**
  - a) 1st Month of Quarter = Column A, Line 12 Divided by 2
  - b) 2nd Month of Quarter = Column A, Line 12 + (Column B, Line 12 Divided by 2)
  - c) 3rd Month of Quarter = Column A, Line 12 + Column B, Line 12 + (Column C, Line 12 Divided by 2). Column D, E, F, etc. repeats the process outlined in (a), (b), and (c) above.
- e** The FERC interest rate information comes from the FERC website.
- f** The Amortization Rate per KWH in column (n), line 8, represents the amount of the prior year's True-Up Adjustment + Accrued Interest, amortized over the 12-month prior cycle's rate effective period.
- g** These are fixed days for each month except February for leap vs. non-leap years.

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| Line No. | Rate Effective Period from Prior Cycle Filing                                    | (v) <sup>b</sup><br>Sep | (w) <sup>b</sup><br>Oct | (x) <sup>b</sup><br>Nov | (y) <sup>b</sup><br>Dec | (z)<br>Total | Reference  | Line No. |
|----------|--|-------------------------|-------------------------|-------------------------|-------------------------|--------------|--|----------|
| 1        | <b>Beginning True-Up Adjustment (Overcollection)/Undercollection<sup>a</sup></b> | \$ -                    | \$ -                    | \$ -                    | \$ -                    |              | Previous Month's Ending Balance from Line 22     | 1        |
| 2        |  |                         |                         |                         |                         |              |  | 2        |
| 5        | <b>Part A1: Amortization of True-Up Adjustment Balance:</b>                      |                         |                         |                         |                         |              |  | 5        |
| 6        | Total Recorded Sales in KWHs   | -                       | -                       | -                       |                         | -            | See Related Work Papers; Pages; Lines            | 6        |
| 7        |  |                         |                         |                         |                         |              |  | 7        |
| 8        | Amortization Rate Per KWH <sup>f</sup>   | \$ -                    | \$ -                    | \$ -                    |                         |              | See Related Work Papers; Pages; Lines            | 8        |
| 9        |  |                         |                         |                         |                         |              |  | 9        |
| 10       | Amortization of True-Up Adjustment Balance + Accrued Interest                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -         | Line 6 x Line 8                                  | 10       |
| 11       |  |                         |                         |                         |                         |              |  | 11       |
| 12       | Net Monthly Collection/(Refunds)   | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -         | Minus Line 10 from Columns (a) through (l)       | 12       |
| 13       |  |                         |                         |                         |                         |              |  | 13       |
| 14       | <b>Part A2: Calculation of Interest on Remaining TU Balance:</b>                 |                         |                         |                         |                         |              |  | 14       |
| 15       | Interest Expense Calculations:   |                         |                         |                         |                         |              |  | 15       |
| 16       | Beginning Balance for Interest Calculation <sup>c</sup>                          | \$ -                    | \$ -                    | \$ -                    | \$ -                    |              | Balance at Beginning of Quarter (See Footnote 1) | 16       |
| 17       | Monthly Activity Included in Interest Calculation Basis <sup>d</sup>             | 0                       | 0                       | 0                       | 0                       |              | See Footnote 2                                   | 17       |
| 18       | Basis for Interest Expense Calculation   | 0                       | 0                       | 0                       | 0                       |              | Line 16 + Line 17                                | 18       |
| 19       | Monthly Interest Rate  | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   |              | FERC Monthly Rates From Line 28 Below            | 19       |
| 20       | Interest Expense   | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -         | Line 18 x Line 19 - Columns (n) through (y)      | 20       |
| 21       |  |                         |                         |                         |                         |              |  | 21       |
| 22       | Ending Balance (Overcollection)/Undercollection                                  | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -         | Line 1 + Line 12 + Line 20                       | 22       |
| 23       |  | Sep                     | Oct                     | Nov                     | Dec                     |              |  | 23       |
| 24       | FERC INTEREST RATE <sup>e</sup>  | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   |              | Annual Interest Rate from FERC Website           | 24       |
| 25       | Days in Year   | 337                     | 337                     | 337                     | 337                     | 337          | Line 26 Below, Col (z)                           | 25       |
| 26       | Days in Month <sup>g</sup>   | 30                      | 31                      | 30                      | 31                      | 337          | Number of Days Per Month                         | 26       |
| 27       | Monthly Interest Rate - Calculated   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%        | (Line 24)/(Line 25)x(Line 26)                    | 27       |
| 28       | FERC Interest Rates - Website <sup>e</sup>                                       | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%        | Monthly Interest Rate from FERC Website          | 28       |
| 29       | Difference   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%        | Line 27 Minus Line 28                            | 29       |

**NOTES:**

- a** The (overcollection)/undercollection balance in column (a), line 1, comes from the prior year's True-Up Adjustment calculation. The Interest True-Up Adjustment accrues interest on the unamortized balance of the True-Up Adjustment from the end of the True-Up Period through the end of the prior cycle's Rate Effective Period. SDG&E follows a convention of fully amortizing the True-Up Adjustment plus accrued interest at the end of the Rate Effective Period. The total Interest True-Up Adjustment amount, as shown on line 20, column "z" is a component of BTRR.
- b** The months indicated in columns (a) through (l) pertains to the 12-month Base Period following the end of the True-Up Period, while columns (n) through (y) pertain to the prior cycle's Rate Effective Period.  
For December, Col (y), line 10 is the amount necessary to fully amortize the balance to zero. See applicable workpaper.
- c** Beginning Balance for Interest Calculation Remains Constant for each 3 Month Quarter as Interest is Compounded Quarterly on these amounts pursuant to FERC Interest Methodology - per 18 CFR Section 35.19 (2) (iii) (B).
- d** **Monthly Activity Calculated as Follows:**
  - a) 1st Month of Quarter = Column A, Line 12 Divided by 2
  - b) 2nd Month of Quarter = Column A, Line 12 + (Column B, Line 12 Divided by 2)
  - c) 3rd Month of Quarter = Column A, Line 12 + Column B, Line 12 + (Column C, Line 12 Divided by 2). Column D, E, F, etc. repeats the process outlined in (a), (b), and (c) above.
- e** The FERC interest rate information comes from the FERC website.
- f** The Amortization Rate per KWH in column (n), line 8, represents the amount of the prior year's True-Up Adjustment + Accrued Interest, amortized over the 12-month prior cycle's rate effective period.
- g** These are fixed days for each month except February for leap vs. non-leap years.