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December 1, 2023

The Honorable Kimberly D. Bose
Secretary
Federal Energy Regulatory Commission
888 First Street, NE
Washington, DC 20426

Re: San Diego Gas & Electric Company
Fifth Transmission Owner Formula's Sixth Annual Informational Filing Docket
No. ER24-____-000

Dear Secretary Bose:

San Diego Gas & Electric Company submits its Cycle 6¹ Informational Filing ("Informational Filing" or "Filing") of its Fifth Transmission Owner ("TO") formula rate mechanism ("TO5" or "TO5 Formula Rate").² The proposed effective date is January 1, 2024.

This filing is provided to the Federal Energy Regulatory Commission ("FERC" or "Commission") for informational purposes only. It is not subject to the requirements of Section 205 of the Federal Power Act.³ Nor does this Filing subject SDG&E's TO5 Formula Rate to modification.⁴

I. NATURE AND PURPOSE OF FILING

Under the terms of SDG&E's TO5 Formula Rate, this filing revises SDG&E's base transmission revenue requirement ("BTRR") and transmission rates for retail End Use customers and CAISO Wholesale customers for the Rate Effective Period ("REP") beginning January 1, 2024, and continuing through December 31, 2024. The revised transmission rates are based on

¹ The term "Cycle" refers to the number of annual filings made under the applicable formula. Cycle 6 is the sixth annual filing under the TO5 formula. Unless otherwise defined in this letter and accompanying volumes reference herein, capitalized terms are intended to have the meanings ascribed to them in SDG&E's TO Tariff.

² See 16 U.S.C. § 824d; 18 C.F.R. § 35.13.

³ 16 U.S.C. § 824d.

⁴ See Section C.4.c of SDG&E's TO5 Formula Rate Protocols ("Formula Rate Protocols").

certain recorded and estimated costs information. The TO5 Cycle 6 rates reflect a revised BTRR for retail End Use and CAISO Wholesale customers consisting of the following components:

- (1) Prior Year Revenue Requirement (“PYRR”) for the 12-month period ending December 31, 2022;
- (2) Forecast Period Capital Additions Revenue Requirement (“FC”) attributed to the forecast capital additions for the 24-month period covering 2023 and 2024;
- (3) True-up (“TU”) Adjustment for the 12-month period from January 1, 2022 through December 31, 2022; and
- (4) An Interest True-Up Adjustment.

The PYRR, FC, and TU Adjustment—including the Interest True-Up Adjustment—quantify SDG&E’s cost to own, operate, and maintain its transmission facilities. Key elements of the filing are summarized below.

II. SUMMARY OF THE TO5 CYCLE 6 BTRR

SDG&E’s TO5 Cycle 6 BTRR_{EU} for the 12-month REP of January 1, 2024 to December 31, 2024 is approximately \$1,015.8 million, representing a \$177.5 million decrease, or a 14.9 percent reduction, compared to the BTRR_{EU} for TO5 Cycle 5.

The TO5 Cycle 6 BTRR_{CAISO} equals \$1,012.4 million, representing a \$177.5 million decrease—a 14.9 percent reduction—compared to the BTRR_{CAISO} for TO5 Cycle 5.

The End Use and CAISO wholesale customers’ BTRR is comprised of the following components (all amounts in \$ millions):

2022 Prior Year Revenues	=	\$1,004.7
Forecast Period Revenues	=	\$76.3
12-month TU Adjustment	=	\$(81.6)
Interest TU Adjustment	=	\$4.6
Franchise Fees/Uncollectibles	=	\$12.3
Other BTRR Adjustments	=	\$(0.5)
Total Retail BTRR	=	\$1,015.8

Wholesale BTRR Adjustments:

So. Georgia Tax Adjustment = \$(1.3)

Uncollectibles = \$(2.1)

Total Wholesale BTRR = \$1,012.4

The net decrease in transmission rates is attributed primarily to the following:

- A decrease in the 24-month total Weighted Forecast Plant Additions and the related FC; and
- A True-Up Adjustment over-collection in the instant TO5 Cycle 6 annual informational filing compared to the True-Up Adjustment under-collection in the prior TO5 Cycle 5 annual informational filing; offset by
- An increase in PYRR, resulting from higher operations and maintenance expenses, depreciation expenses, property taxes, and transmission rate base; and
- An Other BTRR Adjustment to reduce total BTRR for the correction of errors in prior years' Annual Informational Filings.

III. MISCELLANEOUS MATTERS

A. Adjustments to Reflect Correction of Errors

Section C.5 of the TO5 Formula Rate Protocols provides that if an error is identified in SDG&E's prior informational filing, SDG&E shall include a brief description of the errors in its subsequent informational filing.

In preparing its Cycle 6 Annual Informational Filing, SDG&E identified a portion of A&G costs associated with catastrophic events declared as a disaster or as a state of emergency by federal or state authorities, and A&G costs associated with SDG&E's wildfire mitigation activities, that should have been allocated to and included in SDG&E's TO5 Cycle 3, Cycle 4, and Cycle 5 Annual Informational filings. Specifically, these A&G costs impact both SDG&E's FERC jurisdictional and California Public Utility Commission ("CPUC") jurisdictional activities. But SDG&E incorrectly allocated 100% of those costs to CPUC-jurisdictional activities, by placing those costs in CPUC Catastrophic Event Memorandum Account and Wildfire Mitigation Plan memorandum accounts. These corrections—resulting in an under-collection totaling \$8.977 million and \$8.962 million respectively between retail and wholesale customers—are included in the "Other BTRR Adjustments" component of total BTRR. The detailed calculations and supporting workpapers are included in this filing.

The “Other BTRR Adjustments” component of total BTRR also reflects adjustments (“FERC Audit Adjustments”) arising from the audit conducted by the Commission’s Division of Audits and Accounting (“DAA”).⁵ The impacts of the corresponding audit-related refunds (“FERC Audit Refund”) were quantified and accounted for in the refund report filed with the Commission on July 17, 2023.⁶ The FERC Audit Refund amount totaling \$13.304 million and \$13.281 million respectively between retail and wholesale customers is added to the “Other BTRR Adjustments” line of the Formula Rate Spreadsheet and included in the final BTRR for the TO5 Cycle 6 Annual Informational Filing.

Conversely, FERC Audit Finding #3 Recommendation 17 required SDG&E to reclass costs originally included in rate base to A&G. This adjustment resulted in SDG&E undercollecting in TO5 Cycles 1 through 5, \$3.766 million and \$3.760 million respectively between retail and wholesale customers, including interest. These amounts are also included in the “Other BTRR Adjustments” component of total BTRR, with supporting workpapers included in this filing.

In the aggregate, the total “Other BTRR Adjustment” for retail and wholesale customers, as reflected in Statements BK1 and BK2 of the instant filing, are a refund of \$0.561 million and \$0.559 million, respectively.

B. TO5 Formula Rate Spreadsheet Updates

Section D.3 of the TO5 Formula Rate Protocols allows for updates to the reference sections and footnotes in the Formula Rate Spreadsheet. SDG&E made several changes to the Formula Rate Spreadsheet to update the references directing stakeholders to the proper sources for the data. These changes are non-substantive in nature and do not affect the BTRR calculation. Additionally, SDG&E added and/or modified footnotes to further clarify information included in the Formula Rate Spreadsheet. The list of changes is shown in the tab labeled “Model Reference and Footnote Updates.”

IV. LIST OF DOCUMENTS SUBMITTED

This filing consists of the following: Transmittal Letter; TO5 Cycle 6 Formula Rate Spreadsheet; Statement BL—which includes retail rate design and CAISO High Voltage and Low Voltage Transmission Revenue Requirements—Base Period and True Up Period Work Papers; and Forecast Period Capital Additions Work Papers.

V. SERVICE

Copies of this filing have been served on all parties to Docket No. ER19-221, including the CPUC and the California Independent System Operator.

⁵ Docket No. FA-19-3-000, DAA Audit Report dated Jul. 30, 2020.

⁶ See Docket No. FA-19-3-000, SDG&E Refund Report.

Ms. Kimberly D. Bose

December 1, 2023

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VI. COMMUNICATIONS

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

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Respectfully submitted,

/s/ Ross R. Fulton

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SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2022
(\$1,000)

Line No.	Amounts	Reference	Line No.
A. Revenues:			
1	\$ 104,977	Statement AH; Line 9	1
2			2
3	99,478	Statement AH; Line 31	3
4			4
5	-	Negative of Statement AH; Line 16	5
6	\$ 204,456	Sum Lines 1 thru 5	6
7			7
8	\$ 256,281	Statement AJ; Line 17	8
9			9
10	-	Statement AJ; Line 23	10
11			11
12	66,271	Statement AK; Line 13	12
13			13
14	3,324	Statement AK; Line 20	14
15	\$ 530,331	Sum Lines 6 thru 14	15
16			16
17	9.2135%	Statement AV; Page 3; Line 32	17
18	\$ 5,032,105	Page 3; Line 27	18
19	\$ 463,632	Line 17 x Line 18	19
20			20
21	0.3738%	Statement AV; Page 3; Line 66	21
22	\$ 5,032,105	Page 3; Line 27 - Line 10	22
23	\$ 18,809	Line 21 x Line 22	23
24			24
25	\$ 1,304	Statement AQ; Line 3	25
26	(9,365)	Statement AU; Line 13	26
27	-	Statement Misc; Line 1	27
28	-	Statement AU; Line 15	28
29			29
30	<u>\$ 1,004,712</u>	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

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

SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
 For the Base Period & True-Up Period Ending December 31, 2022
 (\$1,000)

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1	\$ -	Statement AJ; Line 19	1
2			2
3	1.6901%	Statement AV; Page 4; Line 32	3
4	\$ -	Page 3; Line 32	4
5	\$ -	Line 3 x Line 4	5
6			6
7	0.0000%	Statement AV; Page 4; Line 66	7
8	\$ -	Page 3; Line 32	8
9	\$ -	Line 7 x Line 8	9
10			10
11	\$ -	Line 1 + Line 5 + Line 9	11
12			12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			
14	\$ -	Statement AJ; Line 21	14
15			15
16	\$ -	Page 3; Line 37	16
17	9.2135%	Statement AV; Page 3; Line 32	17
18	\$ -	Line 16 x Line 17	18
19			19
20	\$ -	Page 3; Line 37	20
21	0.0000%	Shall be Zero	21
22	\$ -	Line 20 x Line 21	22
23			23
24	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			
27	\$ -	Page 3; Line 39	27
28	9.2135%	Statement AV; Page 3; Line 32	28
29	\$ -	Line 27 x Line 28	29
30			30
31	\$ -	Page 3; Line 39	31
32	0.3738%	Statement AV; Page 3; Line 66	32
33	\$ -	Line 31 x Line 32	33
34			34
35	\$ -	Line 29 + Line 33	35
36			36
37	\$ -	Sum Lines 11, 24, 35	37
38			38
39	\$ 1,004,712	Page 1; Line 30 + Line 37	39

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

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

³ 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-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2022
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Rate Base:</u>			
1			1
<u>Net Transmission Plant:</u>			
2	\$ 5,742,870	Page 4; Line 16	2
3	6,028	Page 4; Line 17	3
4	62,222	Page 4; Line 18	4
5	175,604	Page 4; Line 19	5
6	\$ 5,986,725	Sum Lines 2 thru 5	6
7			7
<u>Rate Base Additions:</u>			
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc; Line 3	10
11	\$ -	Line 9 + Line 10	11
12			12
<u>Rate Base Reductions:</u>			
14	\$ (1,060,897)	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (1,060,897)	Line 14 + Line 15	16
17			17
<u>Working Capital:</u>			
19	\$ 46,789	Statement AL; Line 5	19
20	44,866	Statement AL; Line 9	20
21	25,557	Statement AL; Line 19	21
22	\$ 117,212	Sum Lines 19 thru 21	22
23			23
24	\$ -	Statement Misc; Line 5	24
25	\$ (10,934)	Statement Misc; Line 7	25
26			26
27	\$ 5,032,105	Sum Lines 6, 11, 16, 22, 24, 25	27
28			28
<u>B. Incentive ROE Project Transmission Rate Base:</u> ²			
30	\$ -	Page 4; Line 25	30
31	-	Statement AF; Line 9	31
32	\$ -	Line 30 + Line 31	32
33			33
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ²			
35	\$ -	Statement Misc; Line 9	35
36	-	Statement AF; Line 13	36
37	\$ -	Line 35 + Line 36	37
38			38
<u>D. Incentive Transmission Construction Work In Progress:</u> ²			
39	\$ -	Statement AM; Line 1	39

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2022
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Plant:</u>			
1			1
<u>Gross Transmission Plant:</u>			
2	\$ 7,476,381	Statement AD; Line 11	2
3	30,189	Statement AD; Line 27	3
4	108,046	Statement AD; Line 29	4
5	303,089	Statement AD; Line 31	5
6	<u>\$ 7,917,705</u>	Sum Lines 2 thru 5	6
7			7
<u>Transmission Related Depreciation Reserve:</u>			
9	\$ 1,733,511	Statement AE; Line 1	9
10	24,162	Statement AE; Line 11	10
11	45,823	Statement AE; Line 13	11
12	127,485	Statement AE; Line 15	12
13	<u>\$ 1,930,981</u>	Sum Lines 9 thru 12	13
14			14
<u>Net Transmission Plant:</u>			
16	\$ 5,742,870	Line 2 Minus Line 9	16
17	6,028	Line 3 Minus Line 10	17
18	62,222	Line 4 Minus Line 11	18
19	175,604	Line 5 Minus Line 12	19
20	<u>\$ 5,986,725</u>	Sum Lines 16 thru 19	20
21			21
<u>B. Incentive Project Transmission Plant:</u> ¹			
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	<u>\$ -</u>	Line 23 Minus Line 24	25

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Forecast Period Capital Additions Revenue Requirements (FC_{EU})
For the Forecast Period January 1, 2023 - December 31, 2024
(S1,000)

Line No.	Amounts	Reference	Line No.
<u>ANNUAL FIXED CHARGES APPLICABLE TO CAPITAL PROJECTS</u>			
<u>A. Derivation of Annual Fix Charge Rate (AFCR_{EU}) Applicable to</u>			
<u>Weighted Forecast Plant Additions:</u>			
1	\$ 1,004,712	Page 1; Line 30	1
2	(52,489)	Negative of Page 1; Line 1 x 50%	2
3	(49,739)	Negative of Page 1; Line 3 x 50%	3
4	-	Negative of Page 1; Line 5	4
5	(1,304)	Negative of Page 1; Line 25	5
6	-	Negative of Page 1; Line 28	6
7	\$ 901,180	Sum Lines 1 thru 6	7
8			8
9	\$ 5,986,725	Page 4; Line 20	9
10			10
11	15.0530%	Line 7 / Line 9	11
12			12
13	\$ 522,665	Summary of HV/LV Splits for Forecast Plant Additions; Line 5; Col. f	13
14			14
15	3.03%	Statement AJ; Page AJ-1B; Line 33; Col. c	15
16	\$ 15,812	Line 13 x Line 15	16
17			17
18	\$ 506,853	Line 13 minus Line 16	18
19			19
20	\$ 76,296	Line 11 x Line 18	20

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Forecast Period Capital Additions Revenue Requirements (FC_{EU})
For the Forecast Period January 1, 2023 - December 31, 2024
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>ANNUAL FIXED CHARGES APPLICABLE TO INCENTIVE CAPITAL PROJECTS</u>			
<u>A. Derivation of Annual Fix Charge Rate (AFCR_{EU-IR-ROE}) Applicable to Incentive Weighted Forecast Plant Additions (ROE Incentive Only):</u>			
1	\$ 1,004,712	Page 1; Line 30 + Page 2; Line 11	1
2	(52,489)	Negative of Page 1; Line 1 x 50%	2
3	(49,739)	Negative of Page 1; Line 3 x 50%	3
4	-	Negative of Page 1; Line 5	4
5	(1,304)	Negative of Page 1; Line 25	5
6	-	Negative of Page 1; Line 28	6
7	\$ 901,180	Sum Lines 1 thru 6	7
8			8
9	\$ 5,986,725	Page 4; (Line 20 + Line 25)	9
10			10
11	15.0530%	Line 7 / Line 9	11
12			12
13	\$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 8; Col. f	13
14			14
15	3.03%	Page 5; Line 15	15
16	\$ -	Line 13 x Line 15	16
17			17
18	\$ -	Line 13 minus Line 16	18
19			19
20	\$ -	Line 11 x Line 18	20
21			21
22	<u>B. Derivation of Incentive Forecast Transmission CWIP Revenues:</u>		
23	\$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 10 + Line 12; Col. f	23
24			24
25	9.2135%	Statement AV; Page 3; Line 32	25
26			26
27	\$ -	Line 23 x Line 25	27
28			28
29	\$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 10 + Line 12; Col. f	29
30			30
31	0.3738%	Statement AV; Page 3; Line 66	31
32			32
33	\$ -	Line 29 x Line 31	33
34			34
35	\$ -	Line 27 + Line 33	35

¹ 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_{EU})
 For the Rate Effective Period January 1, 2024 - December 31, 2024
 (\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. End Use Customer Base Transmission Revenue Requirement (BTRR_{EU}):</u>			
1			1
2	\$ 1,004,712	Page 1; Line 30	2
3			3
4	-	Page 2; Line 37	4
5			5
6	(81,600)	True-Up; Line 25; Col. 11	6
7			7
8	4,649	Interest True-Up CY; Line 22; Col. 2	8
9			9
10	76,296	Page 5; Line 20	10
11			11
12	-	Page 6; Line 20	12
13			13
14	-	Page 6; Line 35	14
15			15
16	\$ 1,004,056	Sum Lines 2 thru 14	16
17			17
18	1.0207% \$ 10,248	Line 16 x Franchise Fee Rate	18
19	0.2050% 2,058	Line 16 x Uncollectible Rate	19
20			20
21	\$ 1,016,363	Sum Lines 16 thru 19	21
22			22
23	\$ (561)	Cost Adjustment Workpapers	23
24			24
25	\$ 1,015,802	Line 21 + Line 23	25

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

**Derivation of CAISO HV Transmission Facility (BTRR_{CAISO-HV}) & LV Transmission Facility (BTRR_{CAISO-LV}) Revenue Requirements
For the Rate Effective Period January 1, 2024 - December 31, 2024
(S1,000)**

Line No.	Total	Reference		Line No.
A. Derivation of Revenues Related With Total Transmission Facilities:				
1	\$ 1,004,056	Statement BK-1; Page 7; Line 16		1
2				2
3	-	Negative of Statement BK-1; Page 1; Line 5		3
4				4
5	-	Negative of Statement AL; Line 30		5
6				6
7	-	Negative of Statement AL; Line 34		7
8				8
9	(1,304)	Negative of Statement AQ; Line 1		9
10				10
11	\$ 1,002,752	Sum Lines 1 thru 9		11
12				12
B. Derivation of Split Between HV and LV: ¹				
13	(a)	(b)	(c)	13
14	Total	High Voltage	Low Voltage	Reference
15	Gross Transmission Plant Facilities and Incentive CWIP:			
16	100.00%	51.14%	48.86%	Summary of HV/LV Plant Allocation Study; Line 40; Col. c and b
17	\$ 926,456	\$ 473,791	\$ 452,665	Col. a = Line 11 minus Line 21
18				Col. b and c = Line 16 x (Line 17; Col. a)
19	2. Percent Split Between HV & LV Forecast Plant Additions:			
20	100.00%	19.23%	80.77%	Summary of HV/LV Splits for Forecast Plant Additions; Line 19; Col. d and e
21	\$ 76,296	\$ 14,672	\$ 61,624	Col. a = Statement BK-1; Page 7; Sum Lines 10 thru 14
22				Col. b and c = Line 20 x (Line 21; Col. a)
23	C. Summary of CAISO Transmission Facilities by High Voltage and Low Voltage Classification:			
24				
25	\$ 1,002,752	\$ 488,463	\$ 514,289	Line 17 + Line 21
26	1.0207%	10,235	4,986	5,249
27	\$ 1,012,987	\$ 493,449	\$ 519,538	Line 25 x Franchise Fee Rate
28				Line 25 + Line 26
29	(559)	(286)	(273)	Col. a = Cost Adjustment Workpapers
30				Col. b and c = Line 16 x (Line 29; Col. a)
31				
32	\$ 1,012,428	\$ 493,163	\$ 519,265	Line 27 + Line 29

¹ SDG&E has followed the CAISO's guidelines to separate all elements of its Transmission facilities into HV and LV components as outlined in Appendix F; Schedule 3; Section 12 of the CAISO tariff.
² Base franchise fees are applicable to all SDG&E customers.
³ The following HV/LV Wholesale Base Transmission Revenue Requirements will be used by the CAISO to develop the TAC rates for the applicable rate effective period.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AD
Cost of Plant

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-21	(b) 31-Dec-22	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.	
1	Total Steam Production Plant ^{1,3}	204-207; Footnote Data (a)		\$ 573,458	AD-1; Line 18	1	
2						2	
3	Total Nuclear Production Plant ^{1,3}	204-207; Footnote Data (a)		-	AD-2; Line 18	3	
4						4	
5	Total Hydraulic Production Plant ^{1,3}			-	AD-3; Line 18	5	
6						6	
7	Total Other Production Plant ^{1,3}	204-207; Footnote Data (a)		539,342	AD-4; Line 18	7	
8						8	
9	Total Distribution Plant ^{2,3}	204-207; Footnote Data (a); BOY and EOY	\$ 8,919,067	\$ 9,750,399	9,334,733	AD-5; Line 6	9
10						10	
11	Transmission Plant ^{1,3}	204-207; Footnote Data (a)		7,476,381	AD-6; Line 18	11	
12						12	
13	Incentive Transmission Plant ¹			-	AD-7; Line 18	13	
14						14	
15	Total Electric Miscellaneous Intangible Plant ^{2,4}	204-207; Footnote Data (a); BOY and EOY	191,894	112,870	152,382	AD-8; Line 6	15
16						16	
17	Total General Plant ^{2,4}	204-207; Footnote Data (a); BOY and EOY	518,903	571,823	545,363	AD-9; Line 6	17
18						18	
19	Total Common Plant ^{2,4}		1,504,072	1,555,621	1,529,847	AD-10; Line 10	19
20						20	
21	Total Plant in Service			\$ 20,151,506	Sum Lines 1 thru 19	21	
22						22	
23	Transmission Wages and Salaries Allocation Factor			19.81%	Statement AI; Line 15	23	
24						24	
25	Total Transmission Plant & Incentive Transmission Plant			\$ 7,476,381	Line 11 + Line 13	25	
26						26	
27	Transmission Related Electric Miscellaneous Intangible Plant			30,189	Line 15 x Line 23	27	
28						28	
29	Transmission Related General Plant			108,046	Line 17 x Line 23	29	
30						30	
31	Transmission Related Common Plant			303,089	Line 19 x Line 23	31	
32						32	
33	Transmission Related Total Plant in Service			\$ 7,917,705	Sum Lines 25 thru 31	33	
34						34	
35	Transmission Plant Allocation Factor ⁵			39.29%	Line 33 / Line 21	35	

¹ The balances for Steam, Nuclear, Hydraulic, Other Production, Transmission, and Incentive Transmission plant are derived based on a 13-month average balance.
² The balances for Electric Miscellaneous Intangible, Distribution, General and Common plant are derived based on a simple average balance using beginning and ending year balances.
³ The amounts stated above are ratemaking utility plant in service and a result of implementing the "Seven-Element Adjustment Factor" which reflects transfers between core electric functional areas.
⁴ Not affected by the "Seven-Element Adjustment Factor".
⁵ Used to allocate all elements of working capital, other than working cash.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK
(\$1,000)

STEAM PRODUCTION

Line No.	Month	Total Steam Production Per Book	Reference	Steam Production Ratemaking ¹	Reference	Line No.
1	Dec-21	\$ 555,601	SDG&E Records	\$ 571,265	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-22	555,567		571,232		2
3	Feb	555,598		571,262		3
4	Mar	555,633		571,297		4
5	Apr	555,822		571,487		5
6	May	557,111		572,775		6
7	Jun	557,348		573,013		7
8	Jul	558,731		574,395		8
9	Aug	558,566		574,230		9
10	Sep	558,567		574,231		10
11	Oct	558,589		574,254		11
12	Nov	561,778		577,442		12
13	Dec-22	562,409	SDG&E Records	578,073		Form 1; Page 204-207; Footnote Data (a); EOY
14						14
15	Total 13 Months	\$ 7,251,319	Sum Lines 1 thru 13	\$ 7,454,958	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 557,794	Average of Lines 1 thru 13	\$ 573,458	Form 1; Page 204-207; Footnote Data (a)	18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK
(\$1,000)

NUCLEAR PRODUCTION

Line No.	Month	Total Nuclear Production Per Book	Reference	Nuclear Production Ratemaking ¹	Reference	Line No.
1	Dec-21	\$ -	SDG&E Records	\$ -	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-22	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-22	-	SDG&E Records	-		Form 1; Page 204-207; Footnote Data (a); EOY
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Form 1; Page 204-207; Footnote Data (a)	18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK
(\$1,000)

HYDRAULIC PRODUCTION PLANT

Line No.	Month	Total Hydraulic Production Per Book	Reference	Hydraulic Production Ratemaking ¹	Reference	Line No.
1	Dec-21	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-22	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-22	-	SDG&E Records	-	SDG&E Records	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Average of Lines 1 thru 13	18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK
(\$1,000)

OTHER PRODUCTION

Line No.	Month	Total Other Production Per Book	Reference	Other Production Ratemaking ¹	Reference	Line No.
1	Dec-21	\$ 579,620	SDG&E Records	\$ 537,623	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-22	579,570		537,573		2
3	Feb	579,614		537,616		3
4	Mar	579,617		537,619		4
5	Apr	580,086		538,089		5
6	May	580,765		538,767		6
7	Jun	580,903		538,906		7
8	Jul	581,158		539,161		8
9	Aug	581,336		539,339		9
10	Sep	581,340		539,342		10
11	Oct	583,170		541,173		11
12	Nov	583,136		541,138		12
13	Dec-22	587,096	SDG&E Records	545,099		Form 1; Page 204-207; Footnote Data (a); EOY
14						14
15	Total 13 Months	\$ 7,557,412	Sum Lines 1 thru 13	\$ 7,011,446	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 581,339	Average of Lines 1 thru 13	\$ 539,342	Form 1; Page 204-207; Footnote Data (a)	18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK
(\$1,000)

DISTRIBUTION PLANT

Line No.	Month	Total Distribution Plant Per Book	Reference	Distribution Plant Ratemaking ¹	Reference	Line No.
1	Dec-21	\$ 8,756,414	SDG&E Records	\$ 8,919,067	Form 1; Page 204-207; Footnote Data (a); BOY	1
2						2
3	Dec-22	9,583,285	SDG&E Records	9,750,399	Form 1; Page 204-207; Footnote Data (a); EOY	3
4						4
5						5
6	Beginning and End Period Average	\$ 9,169,849	Average of Line 1 and Line 3	\$ 9,334,733	Average of Line 1 and Line 3	6
7						7

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Plant Per Book	Reference	Transmission Plant Ratemaking ¹	Reference	Line No.
1	Dec-21	\$ 7,470,321 ²	SDG&E Records	\$ 7,334,224 ²	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-22	7,488,650		7,352,710		2
3	Feb	7,500,008		7,363,811		3
4	Mar	7,515,130		7,381,506		4
5	Apr	7,527,656		7,394,032		5
6	May	7,546,882		7,413,258		6
7	Jun	7,560,231		7,421,392		7
8	Jul	7,597,527		7,458,684		8
9	Aug	7,615,118		7,476,274		9
10	Sep	7,653,419		7,514,162		10
11	Oct	7,723,517		7,584,188		11
12	Nov	7,834,752		7,695,792		12
13	Dec-22	7,943,479	SDG&E Records	7,802,920	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	Total 13 Months	\$ 98,976,689	Sum Lines 1 thru 13	\$ 97,192,954	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 7,613,591	Average of Lines 1 thru 13	\$ 7,476,381	Form 1; Page 204-207; Footnote Data (a)	18
19						19

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

² The Dec 2021 transmission plant beginning balance above is different from the 2021 FERC Audit Adjustment ending balance because the adjusting entry to correct prior periods for Finding #3 was booked in 2022.

**SAN DIEGO GAS & ELECTRIC COMPANY
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS
BALANCES AS OF 12/31/2021
(\$1,000)**

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Reference	Line No.
1	303.0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	5	-	-	-	-	-	5	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	3,626	-	-	-	-	3,626	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	1,492	-	-	-	-	1,492	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 5,119	\$ -	\$ -	\$ -	\$ -	\$ 5,123	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 256,451	\$ -	-	\$ -	\$ -	\$ -	\$ (13,536)	\$ 242,915	SDG&E Records	9
10	352.0	Structures & Improvements	751,849	-	-	(1,928)	-	-	(108,169)	641,752	SDG&E Records	10
11	353.0	Station Equipment	2,172,726	-	-	(12,010)	(1,420)	-	(2,430)	2,156,866	SDG&E Records	11
12	354.0	Towers and Fixtures	929,375	-	-	-	-	-	-	929,375	SDG&E Records	12
13	355.0	Poles and Fixtures	982,050	-	-	-	-	-	-	982,050	SDG&E Records	13
14	356.0	OH Conductors and Device	867,150	-	-	-	-	-	-	867,150	SDG&E Records	14
15	357.0	Underground Conduit	560,488	-	-	-	-	-	-	560,488	SDG&E Records	15
16	358.0	UG Conductors & Devices	570,072	-	-	(1,726)	-	-	-	568,346	SDG&E Records	16
17	359.0	Roads & Trails	380,159	-	-	-	-	-	-	380,159	SDG&E Records	17
18												18
19	TOTAL	TRANSMISSION PLANT	\$ 7,470,321	\$ -	\$ -	\$ (15,665)	\$ (1,420)	\$ -	\$ (124,135)	\$ 7,329,101	Sum Lines 9 thru 17	19
20												20
21	GRAND TOTAL RECLASS TRANS PLANT		\$ 7,470,321	\$ 5	\$ 5,119	\$ (15,665)	\$ (1,420)	\$ -	\$ (124,135)	\$ 7,334,224	Line 7 + Line 19	21

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

**SAN DIEGO GAS & ELECTRIC COMPANY
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS
BALANCES AS OF 12/31/2022
(\$1,000)**

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Reference	Line No.
1	303.0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	5	-	-	-	-	-	5	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	3,626	-	-	-	-	3,626	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	1,496	-	-	-	-	1,496	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 5,123	\$ -	\$ -	\$ -	\$ -	\$ 5,127	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 256,898	\$ -		\$ -	\$ -	\$ -	\$ (13,536)	\$ 243,362	SDG&E Records	9
10	352.0	Structures & Improvements	818,920	-		(1,928)	-	-	(112,635)	704,357	SDG&E Records	10
11	353.0	Station Equipment	2,277,735	-		(12,010)	(1,420)	-	(2,430)	2,261,875	SDG&E Records	11
12	354.0	Towers and Fixtures	930,805	-		-	-	-	-	930,805	SDG&E Records	12
13	355.0	Poles and Fixtures	1,080,815	-		-	-	-	-	1,080,815	SDG&E Records	13
14	356.0	OH Conductors and Device	940,376	-		-	-	-	-	940,376	SDG&E Records	14
15	357.0	Underground Conduit	635,069	-		-	-	-	-	635,069	SDG&E Records	15
16	358.0	UG Conductors & Devices	611,501	-		(1,726)	-	-	-	609,775	SDG&E Records	16
17	359.0	Roads & Trails	391,359	-		-	-	-	-	391,359	SDG&E Records	17
18												18
19	TOTAL	TRANSMISSION PLANT	\$ 7,943,479	\$ -	\$ -	\$ (15,665)	\$ (1,420)	\$ -	\$ (128,601)	\$ 7,797,793	Sum Lines 9 thru 17	19
20												20
21	GRAND TOTAL RECLASS TRANS PLANT		\$ 7,943,479	\$ 5	\$ 5,123	\$ (15,665)	\$ (1,420)	\$ -	\$ (128,601)	\$ 7,802,920	Line 7 + Line 19	21

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK
(\$1,000)

INCENTIVE TRANSMISSION PLANT

Line No.	Month	Total Incentive Transmission Plant Per Book	Reference	Incentive Transmission Plant Ratemaking	Reference	Line No.
1	Dec-21	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-22	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-22	-	SDG&E Records	-	SDG&E Records	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Average of Lines 1 thru 13	18
19						19

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Plant Balance	Reference	Line No.
1	Dec-21	\$ 191,894	Form 1; Page 204-207; Footnote Data (a); BOY	1
2				2
3	Dec-22	112,870	Form 1; Page 204-207; Footnote Data (a); EOY	3
4				4
5				5
6	Beginning and End Period Average	\$ 152,382	Average of Line 1 and Line 3	6
7				7

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Plant Balance	Reference	Line No.
1	Dec-21	\$ 518,903	Form 1; Page 204-207; Footnote Data (a); BOY	1
2				2
3	Dec-22	571,823	Form 1; Page 204-207; Footnote Data (a); EOY	3
4				4
5				5
6	Beginning and End Period Average	\$ 545,363	Average of Line 1 and Line 3	6
7				7

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-21	Total Common Plant Per Book	\$ 2,014,292	Form 1; Page 356; Accts 303 to 398; BOY	1
2		Electric Split of Common Utility Plant	74.67%	Form 1; Page 356; Electric	2
3		Total Common Plant to Electric Per Book	\$ 1,504,072	Line 1 x Line 2	3
4					4
5	Dec-22	Total Common Plant Per Book	\$ 2,126,037	Form 1; Page 356; Accts 303 to 398; EOY	5
6		Electric Split of Common Utility Plant	73.17%	Form 1; Page 356; Electric	6
7		Total Common Plant to Electric Per Book	\$ 1,555,621	Line 5 x Line 6	7
8					8
9					9
10		Beginning and End Period Average	\$ 1,529,847	Average of Line 3 and Line 7	10
11					11

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AE

Accumulated Depreciation and Amortization
Base Period & True-Up Period 12 - Months Ending December 31, 2022
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-21	(b) 31-Dec-22	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Transmission Plant Depreciation Reserve ^{1,3}			\$ 1,733,511	AE-1; Line 18	1
2						2
3	Electric Misc. Intangible Plant Amortization Reserve ^{2,4}	\$ 173,964	\$ 69,951	121,958	AE-2; Line 6	3
4						4
5	General Plant Depreciation Reserve ^{2,4}	219,538	243,050	231,294	AE-3; Line 6	5
6						6
7	Common Plant Depreciation Reserve ^{2,4}	640,618	646,345	643,481	AE-4; Line 10	7
8						8
9	Transmission Wages and Salaries Allocation Factor			19.81%	Statement AI; Line 15	9
10						10
11	Transmission Related Electric Misc. Intangible Plant Amortization Reserve			\$ 24,162	Line 3 x Line 9	11
12						12
13	Transmission Related General Plant Depreciation Reserve			45,823	Line 5 x Line 9	13
14						14
15	Transmission Related Common Plant Depreciation Reserve			127,485	Line 7 x Line 9	15
16						16
17	Total Transmission Related Depreciation Reserve			\$ 1,930,981	Line 1 + (Sum Lines 11 thru 15)	17
18						18
19	Incentive Transmission Plant Depreciation Reserve ¹			\$ -	AE-5; Line 18	19

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Reserves Per Book	Reference	Transmission Reserves Ratemaking ¹	Reference	Line No.
1	Dec-21	\$ 1,662,869 ²	SDG&E Records	\$ 1,635,135 ²	2021 Form 1; Page 200-201; Footnote Data (b)	1
2	Jan-22	1,678,732		1,650,848		2
3	Feb	1,695,018		1,666,828		3
4	Mar	1,712,001		1,683,940		4
5	Apr	1,728,445		1,700,122		5
6	May	1,745,459		1,716,871		6
7	Jun	1,762,450		1,733,208		7
8	Jul	1,779,826		1,750,303		8
9	Aug	1,796,769		1,766,985		9
10	Sep	1,813,706		1,783,658		10
11	Oct	1,830,246		1,799,938		11
12	Nov	1,847,702		1,817,191		12
13	Dec-22	1,861,234	SDG&E Records	1,830,612	2022 Form 1; Page 200-201; Footnote Data (b)	13
14						14
15	Total 13 Months	\$ 22,914,457	Sum Lines 1 thru 13	\$ 22,535,639	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 1,762,651	Average of Lines 1 thru 13	\$ 1,733,511	2022 Form 1; Page 200-201; Footnote Data (b)	18
19						19

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

² The Dec 2021 transmission plant beginning balance above is different from the 2021 FERC Audit Adjustment ending balance because the adjusting entry to correct prior periods for Finding #3 was booked in 2022.

SAN DIEGO GAS & ELECTRIC COMPANY
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED
ACCUMULATED DEPRECIATION AND AMORTIZATION
BALANCES AS OF 12/31/2021
(\$1,000)

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclass as Transmission	(3) Distribution Account 108 Reserves Reclass to Transmission	(4) Transmission Account 108 Reserves Reclass as Steam Prod.	(5) Transmission Account 108 Reserves Reclass as Other Prod.	(6) Transmission Account 108 Reserves Reclass as Nuclear	(7) Transmission Account 108 Reserves Reclass as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1:7	Reference	Line No.
1	303.0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	48	-	-	-	-	48	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	592	-	-	-	-	592	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 1	\$ 640	\$ -	\$ -	\$ -	\$ -	\$ 641	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 30,121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (376)	\$ 29,745	SDG&E Records	9
10	352.0	Structures & Improvements	122,728	-	-	(542)	-	-	(21,175)	101,012	SDG&E Records	10
11	353.0	Station Equipment	532,735	-	-	(3,527)	(545)	-	(1,598)	527,064	SDG&E Records	11
12	354.0	Towers and Fixtures	254,068	-	-	-	-	-	-	254,068	SDG&E Records	12
13	355.0	Poles and Fixtures	174,688	-	-	-	-	-	-	174,688	SDG&E Records	13
14	356.0	OH Conductors and Device	287,529	-	-	-	-	-	-	287,529	SDG&E Records	14
15	357.0	Underground Conduit	102,870	-	-	-	-	-	-	102,870	SDG&E Records	15
16	358.0	UG Conductors & Devices	102,689	-	-	(611)	-	-	-	102,078	SDG&E Records	16
17	359.0	Roads & Trails	55,439	-	-	-	-	-	-	55,439	SDG&E Records	17
18												18
19	TOTAL	TRANSMISSION PLANT	\$ 1,662,869	\$ -	\$ -	\$ (4,680)	\$ (545)	\$ -	\$ (23,149)	\$ 1,634,495	Sum Lines 9 thru 17	19
20												20
21	GRAND TOTAL RECLASS TRANS PLANT		\$ 1,662,869	\$ 1	\$ 640	\$ (4,680)	\$ (545)	\$ -	\$ (23,149)	\$ 1,635,135	Line 7 + Line 19	21

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

**SAN DIEGO GAS & ELECTRIC COMPANY
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED
ACCUMULATED DEPRECIATION AND AMORTIZATION
BALANCES AS OF 12/31/2022
(\$1,000)**

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclass as Transmission	(3) Distribution Account 108 Reserves Reclass to Transmission	(4) Transmission Account 108 Reserves Reclass as Steam Prod.	(5) Transmission Account 108 Reserves Reclass as Other Prod.	(6) Transmission Account 108 Reserves Reclass as Nuclear	(7) Transmission Account 108 Reserves Reclass as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1:7	Reference	Line No.
1	303.0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	49	-	-	-	-	49	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	681	-	-	-	-	681	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 1	\$ 730	\$ -	\$ -	\$ -	\$ -	\$ 731	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 32,113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (387)	\$ 31,725	SDG&E Records	9
10	352.0	Structures & Improvements	139,587	-	-	(581)	-	-	(23,518)	115,488	SDG&E Records	10
11	353.0	Station Equipment	603,767	-	-	(3,922)	(597)	-	(1,705)	597,544	SDG&E Records	11
12	354.0	Towers and Fixtures	277,447	-	-	-	-	-	-	277,447	SDG&E Records	12
13	355.0	Poles and Fixtures	209,140	-	-	-	-	-	-	209,140	SDG&E Records	13
14	356.0	OH Conductors and Device	307,343	-	-	-	-	-	-	307,343	SDG&E Records	14
15	357.0	Underground Conduit	115,077	-	-	-	-	-	-	115,077	SDG&E Records	15
16	358.0	UG Conductors & Devices	114,872	-	-	(643)	-	-	-	114,229	SDG&E Records	16
17	359.0	Roads & Trails	61,886	-	-	-	-	-	-	61,886	SDG&E Records	17
18												18
19	TOTAL	TRANSMISSION PLANT	\$ 1,861,234	\$ -	\$ -	\$ (5,147)	\$ (597)	\$ -	\$ (25,610)	\$ 1,829,881	Sum Lines 9 thru 17	19
20												20
21	GRAND TOTAL RECLASS TRANS PLANT		\$ 1,861,234	\$ 1	\$ 730	\$ (5,147)	\$ (597)	\$ -	\$ (25,610)	\$ 1,830,612	Line 7 + Line 19	21

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Reserve Balance	Reference	Line No.
1	Dec-21	\$ 173,964	2021 Form 1; Page 200-201; Footnote Data (b)	1
2				2
3	Dec-22	69,951	2022 Form 1; Page 200-201; Footnote Data (b)	3
4				4
5				5
6	Beginning and End Period Average	\$ 121,958	Average of Line 1 and Line 3	6
7				7

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Reserve Balance	Reference	Line No.
1	Dec-21	\$ 219,538	2021 Form 1; Page 200-201; Footnote Data (b)	1
2				2
3	Dec-22	243,050	2022 Form 1; Page 200-201; Footnote Data (b)	3
4				4
5				5
6	Beginning and End Period Average	\$ 231,294	Average of Line 1 and Line 3	6
7				7

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-21	Total Common Plant Per Book	\$ 857,932	2021 Form 1; Page 356; Accts 303 to 398	1
2		Electric Split of Common Utility Plant	74.67%	2021 Form 1; Page 356; Electric	2
3		Total Common Reserves to Electric Per Book	\$ 640,618	Line 1 x Line 2	3
4					4
5	Dec-22	Total Common Plant Per Book	\$ 883,347	2022 Form 1; Page 356; Accts 303 to 398	5
6		Electric Split of Common Utility Plant	73.17%	2022 Form 1; Page 356; Electric	6
7		Total Common Reserves to Electric Per Book	\$ 646,345	Line 5 x Line 6	7
8					8
9					9
10		Beginning and End Period Average	\$ 643,481	Average of Line 3 and Line 7	10
11					11

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
DEPRECIATION RESERVE
BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK
(\$1,000)

INCENTIVE TRANSMISSION PLANT

Line No.	Month	Total Incentive Reserves Per Book	Reference	Incentive Transmission Reserves Ratemaking	Reference	Line No.
1	Dec-21	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-22	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-22	-	SDG&E Records	-	SDG&E Records	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Average of Lines 1 thru 13	18
19						19

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AF
Deferred Credits

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-21	(b) 31-Dec-22	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	FERC Account 190 234; Footnote Data (c) and (d)	\$ 145,223	\$ 105,415	\$ 125,319	AF-1 and AF-2; Line 7; Col. d	1
2						2
3	FERC Account 282 274-275; Footnote Data (a) and (b)	(1,153,620) ✓	(1,202,338)	(1,177,979)	AF-1 and AF-2; Line 14; Col. d	3
4						4
5	FERC Account 283 276-277; Footnote Data (a) and (b)	(7,891)	(8,584)	(8,238)	AF-1 and AF-2; Line 22; Col. d	5
6						6
7	Total Transmission Related ADIT ^{1,2}	\$ (1,016,288) ✓	\$ (1,105,507)	\$ (1,060,897)	Sum Lines 1 thru 5	7
8						8
9	Incentive Transmission Plant ADIT	\$ -	\$ -	\$ -	AF-3; Line 1; Col. c	9
10						10
11	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	AF-3; Line 3, Col. c	11
12						12
13	Incentive Transmission Plant Abandoned Project Cost ADIT	\$ -	\$ -	\$ -	AF-3; Line 5; Col. c	13

✓ Items in BOLD have changed due to FERC audit adj. in response to SDG&E's audit report dated July 30, 2020 compared to the original TO5 Cycle 5 filing per ER23-542.

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
Base Period 12 Months Ending December 31, 2021
(\$1,000)

Line No.	Description	(a) Remeasured Amount	(b) Deficient Reserve ^{1,2} Account 182.3	(c) (Excess) Reserve ^{1,3} Account 254	(d) = [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190						1
2	Non-Property Related	\$ 1,937	\$ 0	\$ -	\$ 1,937	2022 Form 1; Page 234; Footnote Data (c)	2
3	Property Related	37,949	105,336	-	143,286	2022 Form 1; Page 234; Footnote Data (c)	3
4		-	-	-	-		4
5		-	-	-	-		5
6		-	-	-	-		6
7	Total of Account 190	<u>\$ 39,886</u>	<u>\$ 105,337</u>	<u>\$ -</u>	<u>\$ 145,223</u>	Sum Lines 2 thru 6	7
8							8
9	Account 282						9
10	Property Related	\$ (791,025) v	\$ 51,976	\$ (414,570)	\$ (1,153,620) v	SDG&E Records	10
11		-	-	-	-		11
12		-	-	-	-		12
13		-	-	-	-		13
14	Total of Account 282	<u>\$ (791,025) v</u>	<u>\$ 51,976</u>	<u>\$ (414,570)</u>	<u>\$ (1,153,620) v</u>	Sum Lines 10 thru 13	14
15							15
16	Account 283						16
17	Non-Property Related	\$ (7,891)	\$ -	\$ -	\$ (7,891)	2022 Form 1; Page 276-277; Footnote Data (a)	17
18		-	-	-	-		18
19		-	-	-	-		19
20		-	-	-	-		20
21		-	-	-	-		21
22	Total of Account 283	<u>\$ (7,891)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (7,891)</u>	Sum Lines 17 thru 21	22
23							23
24	Total ADIT ⁴	<u>\$ (759,030) v</u>	<u>\$ 157,312</u>	<u>\$ (414,570)</u>	<u>\$ (1,016,288) v</u>	Line 7 + Line 14 + Line 22	24

v Items in BOLD have changed due to FERC audit adj. in response to SDG&E's audit report dated July 30, 2020 compared to the original TO5 Cycle 5 filing per ER23-542

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

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

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

⁴ Remeasured amount reported in column (a) includes (\$109.9) million in state related deferred tax liabilities. Deficient reserve amount in column (b) and the Grand Total calculated on Order 864-1; Line 32; Col. 12 for federal taxes includes \$12.1M related to Federal Benefit of State Taxes.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
Base Period 12 Months Ending December 31, 2022
(\$1,000)

Line No.	Description	(a) Remeasured Amount	(b) Deficient Reserve ^{1,2} Account 182.3	(c) (Excess) Reserve ^{1,3} Account 254	(d) = [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190						1
2	Non-Property Related	\$ 1,520	\$ -	\$ -	\$ 1,520	2022 Form 1; Page 234; Footnote Data (d)	2
3	Property Related	-	103,896	-	103,896	2022 Form 1; Page 234; Footnote Data (d)	3
4		-	-	-	-		4
5		-	-	-	-		5
6		-	-	-	-		6
7	Total of Account 190	<u>\$ 1,520</u>	<u>\$ 103,896</u>	<u>\$ -</u>	<u>\$ 105,415</u>	Sum Lines 2 thru 6	7
8							8
9	Account 282						9
10	Property Related	\$ (844,679)	\$ 51,366	\$ (409,026)	\$ (1,202,338)	2022 Form 1; Page 274-275; Footnote Data (b)	10
11		-	-	-	-		11
12		-	-	-	-		12
13		-	-	-	-		13
14	Total of Account 282	<u>\$ (844,679)</u>	<u>\$ 51,366</u>	<u>\$ (409,026)</u>	<u>\$ (1,202,338)</u>	Sum Lines 10 thru 13	14
15							15
16	Account 283						16
17	Non-Property Related	\$ (8,584)	\$ -	\$ -	\$ (8,584)	2022 Form 1; Page 276-277; Footnote Data (b)	17
18		-	-	-	-		18
19		-	-	-	-		19
20		-	-	-	-		20
21		-	-	-	-		21
22	Total of Account 283	<u>\$ (8,584)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (8,584)</u>	Sum Lines 17 thru 21	22
23							23
24	Total ADIT ⁴	<u>\$ (851,743)</u>	<u>\$ 155,262</u>	<u>\$ (409,026)</u>	<u>\$ (1,105,507)</u>	Line 7 + Line 14 + Line 22	24

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

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

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

⁴ Remeasured amount reported in column (a) includes (\$125.2) million in state related deferred tax liabilities. Deficient reserve amount in column (b) and the Grand Total calculated on Order 864-3; Line 32; Col. 12 for federal taxes includes \$12M related to Federal Benefit of State Taxes.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
DEFERRED CREDITS
Base Period 12 Months Ending December 31, 2022
(\$1,000)

Line No.	Description	(a) 31-Dec-21	(b) 31-Dec-22	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Incentive Transmission Plant ADIT	\$ -	\$ -	\$ -	Not Applicable to 2022 Base Period	1
2						2
3	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	Not Applicable to 2022 Base Period	3
4						4
5	Incentive Transmission Plant Abandoned Project Cost ADIT	\$ -	\$ -	\$ -	Not Applicable to 2022 Base Period	5

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AG
Specified Plant Account (Other than Plant in Service) and Deferred Debits
Base Period & True-Up Period 12 - Months Ending December 31, 2022
(\$1,000)

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

¹ The balances for Transmission Plant Held for Future Use are derived based on a 13-month average balance. There is no balance in FERC Form 1 Page 214 in 2022.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)
AND DEFERRED DEBITS
BASE PERIOD / TRUE UP PERIOD - 12/31/2022
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Transmission Plant Held for Future Use	Reference	Line No.
1	Dec-21	\$ -	SDG&E Records	1
2	Jan-22	-		2
3	Feb	-		3
4	Mar	-		4
5	Apr	-		5
6	May	-		6
7	Jun	-		7
8	Jul	-		8
9	Aug	-		9
10	Sep	-		10
11	Oct	-		11
12	Nov	-		12
13	Dec-22	-	SDG&E Records	13
14				14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average	\$ -		18
19				19

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)
BASE PERIOD / TRUE UP PERIOD - 12/31/2022
(\$1,000)

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH

Operation and Maintenance Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2022

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
Derivation of Transmission Operation and Maintenance Expense:				
2	320-323; 112; b	\$ 112,218	AH-1; Line 33; Col. a	2
3				3
4		(3,357)	Negative of AH-1; Line 38; Col. b	4
5		(1,630)	Negative of AH-1; Line 39; Col. b	5
6		-	Negative of AH-1; Line 41; Col. b	6
7		(2,108)	Negative of AH-1; Line 46; Col. b	7
8		(146)	Negative of AH-1; Sum Lines (37, 40); Col. b	8
9		\$ 104,977	Sum Lines 2 thru 8	9
10				10
Derivation of Administrative and General Expense:				
11				11
12	320-323; 197; b	\$ 655,210	AH-2; Line 16; Col. a	12
13				13
14		(402)	Negative of AH-2; Line 36; Col. a	14
15		(803)	Negative of AH-2; Sum Lines (26, 32); Col. a ; and Line 28; Col. b	15
16		-	Negative of AH-2; Line 33; Col. a	16
17		(1,805)	Negative of AH-2; Line 34; Col. a	17
18		(22,865)	Negative of AH-2; Line 30; Col. a	18
19		-	Not Applicable to 2022 Base Period	19
20		(8)	Negative of AH-2; Line 35; Col. b	20
21		(136,001)	Negative of AH-2; Line 29; Col. b	21
22		-	Negative of AH-2; Line 38; Col. b	22
23		(1)	Negative of AH-2; Line 31; Col. a	23
24		(54)	Negative of AH-2; Sum Lines (27, 37); Col. a ; and Sum Lines (21, 22, 25); Col. b	24
25		\$ 493,272	Sum Lines 12 thru 24	25
26		(8,930)	Negative of AH-2; Line 5; Col. c	26
27		\$ 484,341	Line 25 + Line 26	27
28		19.81%	Statement AI; Line 15	28
29		\$ 95,956	Line 27 x Line 28	29
30		3,522	Negative of Line 26 x Line 50	30
31		\$ 99,478	Line 29 + Line 30	31
32				32
Derivation of Transmission Plant Property Insurance Allocation Factor:				
33				33
34		\$ 7,476,381	Statement AD; Line 25	34
35		-	Shall be Zero	35
36		108,046	Statement AD; Line 29	36
37		303,089	Statement AD; Line 31	37
38		\$ 7,887,516	Sum Lines 34 thru 37	38
39				39
40		\$ 7,476,381	Line 34 Above	40
41		573,458	Statement AD; Line 1	41
42		-	Shall be Zero	42
43		539,342	Statement AD; Line 7	43
44		9,334,733	Statement AD; Line 9	44
45		-	Shall be Zero	45
46		545,363	Statement AD; Line 17	46
47		1,529,847	Statement AD; Line 19	47
48		\$ 19,999,124	Sum Lines 40 thru 47	48
49				49
50		39.44%	Line 38 / Line 48	50

¹ 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 5. This expense will be excluded in Wholesale BTRR on BK-2; Line 3.

SAN DIEGO GAS & ELECTRIC COMPANY
Electric Transmission O&M Expenses
12 Months Ending December 31, 2022
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		<i>Electric Transmission Operation</i>					
1	560	Operation Supervision and Engineering	\$ 9,102	\$ 144	\$ 8,958	Form 1; Page 320-323; Line 83	1
2	561.1	Load Dispatch - Reliability	965	-	965	Form 1; Page 320-323; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,893	-	1,893	Form 1; Page 320-323; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	158	-	158	Form 1; Page 320-323; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	3,357	3,357	-	Form 1; Page 320-323; Line 88	5
6	561.5	Reliability, Planning and Standards Development	140	-	140	Form 1; Page 320-323; Line 89	6
7	561.6	Transmission Service Studies	-	-	-	Form 1; Page 320-323; Line 90	7
8	561.7	Generation Interconnection Studies	-	-	-	Form 1; Page 320-323; Line 91	8
9	561.8	Reliability, Planning and Standards Development Services	2,612	1,630	982	Form 1; Page 320-323; Line 92	9
10	562	Station Expenses	11,638	2	11,636	Form 1; Page 320-323; Line 93	10
11	563	Overhead Line Expenses	10,659	-	10,659	Form 1; Page 320-323; Line 94	11
12	564	Underground Line Expenses	(0)	-	(0)	Form 1; Page 320-323; Line 95	12
13	565	Transmission of Electricity by Others	-	-	-	Form 1; Page 320-323; Line 96	13
14	566	Misc. Transmission Expenses	16,813	2,108	14,705	Form 1; Page 320-323; Line 97	14
15	567	Rents	3,610	-	3,610	Form 1; Page 320-323; Line 98	15
16							16
17		<i>Total Electric Transmission Operation</i>	\$ 60,946	\$ 7,241	\$ 53,706	Sum Lines 1 thru 15	17
18							18
19		<i>Electric Transmission Maintenance</i>					19
20	568	Maintenance Supervision and Engineering	\$ 2,150	\$ -	\$ 2,150	Form 1; Page 320-323; Line 101	20
21	569	Maintenance of Structures	1,192	-	1,192	Form 1; Page 320-323; Line 102	21
22	569.1	Maintenance of Computer Hardware	1,022	-	1,022	Form 1; Page 320-323; Line 103	22
23	569.2	Maintenance of Computer Software	2,016	-	2,016	Form 1; Page 320-323; Line 104	23
24	569.3	Maintenance of Communication Equipment	64	-	64	Form 1; Page 320-323; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	102	-	102	Form 1; Page 320-323; Line 106	25
26	570	Maintenance of Station Equipment	18,835	-	18,835	Form 1; Page 320-323; Line 107	26
27	571	Maintenance of Overhead Lines	25,278	-	25,278	Form 1; Page 320-323; Line 108	27
28	572	Maintenance of Underground Lines	578	-	578	Form 1; Page 320-323; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	34	-	34	Form 1; Page 320-323; Line 110	29
30							30
31		<i>Total Electric Transmission Maintenance</i>	\$ 51,272	\$ -	\$ 51,272	Sum Lines 20 thru 29	31
32							32
33		Total Electric Transmission O&M Expenses	\$ 112,218	\$ 7,241	\$ 104,977	Line 17 + Line 31	33
34							34
35							35
36		Excluded Expenses (recovery method in parentheses):					36
37	560	Executive ICP		\$ 144			37
38	561.4	Scheduling, System Control and Dispatch Services (ERRA)		3,357			38
39	561.8	Reliability, Planning and Standards Development Services (ERRA)		1,630			39
40	562	Late fee penalties		2			40
41	565	Transmission of Electricity by Others (ERRA)		-			41
42	566	Century Energy Systems Balancing Account (CES-21BA)	\$ -				42
43		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)		-			43
44		ISO Grid Management Costs (ERRA)		993			44
45		Reliability Services (RS rates)		473			45
46		Other (TRBAA, TACBAA)		641	2,108		46
47							47
48		Total Excluded Expenses		\$ 7,241			48
49							49

SAN DIEGO GAS & ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2022
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		<u>Administrative & General</u>					
1	920	A&G Salaries	\$ 36,490		\$ 36,490	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	31,910	(836)	32,746	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(117)	14,790	(14,907)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	93,392	(14,030)	107,423	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	8,930		8,930	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	232,737	316	232,421	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits ¹	55,888	(213)	56,102	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	136,001	136,001	-	Form 1; Page 320-323; Line 188	8
9	928	Regulatory Commission Expenses	36,826	25,397	11,429	Form 1; Page 320-323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(22,074)		(22,074)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	8	8	-	Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses	6,625	507	6,117	Form 1; Page 320-323; Line 192	12
13	931	Rents	14,137		14,137	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	24,458	-	24,458	Form 1; Page 320-323; Line 196	14
15							15
16		Total Administrative & General Expenses	\$ 655,210	\$ 161,939	\$ 493,272	Sum Lines 1 thru 14	16
17							17
18							18
19		<u>Excluded Expenses:</u>					19
20	921	Other Exclusion - FERC Audit Adjustments (Finding #7) ²	\$ (841)				20
21		Electric Power Research Institute (EPRI) Dues	4	\$ (836)			21
22	922	Other Exclusion - FERC Audit Adjustments (Finding #3) ³		14,790			22
23	923	Other Exclusion - FERC Audit Adjustments (Finding #3) - True-up ⁴	(15,532)				23
24		Lobbying and discrimination related legal charges ⁵	1,497				24
25		Electric Power Research Institute (EPRI) Dues	5	(14,030)			25
26	925	Energy Efficiency	291				26
27		Electric Power Research Institute (EPRI) Dues	26	316			27
28	926	Energy Efficiency		(213)			28
29	927	Franchise Requirements		136,001			29
30	928	CPUC reimbursement fees	22,865				30
31		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	1				31
32		Energy Efficiency	726				32
33		CPUC Intervenor Funding Expense - Transmission	-				33
34		CPUC Intervenor Funding Expense - Distribution	1,805	25,397			34
35	930.1	General Advertising Expenses		8			35
36	930.2	Abandoned Projects	402				36
37		Electric Power Research Institute (EPRI) Dues	105	507			37
38	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		-			38
39							39
40		Total Excluded Expenses		\$ 161,939			40
41							41
42							42
43		¹ FERC Acct 926, Employee Pensions & Benefits, does not include any PBOP costs for base period 2022.					43
44		² Represents FERC Audit adjusting entry on Finding #7 - accounting for donations & lobbying expenses related to prior year A&G costs that were missed and credited in 2022 resulting from the 2020 FERC Audit are excluded from TO5 Cycle 6. The impact of FERC audit adjustments and corresponding refunds will be accounted for in a separate FERC Audit refund analysis filed with FERC.					44
45							45
46							46
47		³ Represents FERC Audit adjusting entry on Finding #3 - allocation of OH costs to CWIP approved by FERC audit staff was debited to A&G costs in 2022 are excluded from TO5 Cycle 6. The impact of FERC audit adjustments and corresponding refunds will be accounted for in a separate FERC Audit refund analysis filed with FERC.					47
48							48
49							49
50		⁴ Represents reversal of prior exclusions on Finding #3 originally reported in TO5 Cycle 4 at \$6,031K and in TO5 Cycle 5 at \$9,501K for a total of \$15,532K to FE923. The actual approved amount as shown in footnote 3 is \$14,790K. The impact of FERC audit adjustments and corresponding refunds will be accounted for in a separate FERC Audit refund analysis filed with FERC.					50
51							51
52							52
53		⁵ Represents Semptra legal fees and personnel dispute matters related to lobbying and discrimination related legal matters that should have been below the line charges.					53
54							54

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AI
Wages and Salaries

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	\$ 13,409		1
2				2
3	Transmission Wages & Salaries	30,504		3
4				4
5	Distribution Wages & Salaries	74,338		5
6				6
7	Customer Accounts Wages & Salaries	18,524		7
8				8
9	Customer Services and Informational Wages & Salaries	17,194		9
10				10
11	Sales Wages & Salaries	-		11
12				12
13	Total Operating & Maintenance Wages & Salaries Excl. A&G	\$ 153,970	Sum Lines 1 thru 11	13
14				14
15	Transmission Wages and Salaries Allocation Factor	<u>19.81%</u>	Line 3 / Line 13	15

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AJ

Depreciation and Amortization Expense

Base Period & True-Up Period 12 - Months Ending December 31, 2022

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Plant Depreciation Expense	\$ 221,170	AJ-1; Line 12	1
2				2
3	Electric Miscellaneous Intangible Plant Amortization Expense	10,340	AJ-2; Line 1	3
4				4
5	General Plant Depreciation Expense	24,420	AJ-3; Line 1	5
6				6
7	Common Plant Depreciation Expense	142,464	AJ-4; Line 3	7
8				8
9	Transmission Wages and Salaries Allocation Factor	19.81%	Statement AI; Line 15	9
10				10
11	Transmission Related Electric Misc. Intangible Plant Amortization Expense	\$ 2,048	Line 3 x Line 9	11
12				12
13	Transmission Related General Plant Depreciation Expense	4,838	Line 5 x Line 9	13
14				14
15	Transmission Related Common Plant Depreciation Expense	28,225	Line 7 x Line 9	15
16				16
17	Total Transmission, General, Common, and Electric Misc. Intangible Exp.	\$ 256,281	Line 1 + (Sum Lines 11 thru 15)	17
18				18
19	Incentive Transmission Plant Depreciation Expense	\$ -	AJ-5; Line 12	19
20				20
21	Incentive Transmission Plant Abandoned Project Cost Amortization Expense ¹	\$ -	AJ-6; Line 1	21
22				22
23	Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	AJ-7; Line 1	23

¹ Net of Incentive Transmission Plant Depreciation Expense.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION & AMORTIZATION EXPENSE RELATED TO TRANSMISSION
BASE PERIOD / TRUE UP PERIOD - 12/31/2022
(\$1,000)

Line No.	Account No.	Description	FERC Transmission Expense Per Book	Reference	Transmission Expense Ratemaking ¹	Reference	Line No.
1	303	Intangibles	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	350	Land and Land Rights	1,992		-		2
3	352	Structures and Improvements	17,922		-		3
4	353	Station Equipment	77,139		-		4
5	354	Towers and Fixtures	23,380		-		5
6	355	Poles and Fixtures	46,247		-		6
7	356	Overhead Conductors & Devices	26,536		-		7
8	357	Underground Conduit	12,276		-		8
9	358	Underground Conductors & Devices	12,388		-		9
10	359	Roads and Trails	6,447	SDG&E Records	-	SDG&E Records	10
11		Total Depreciation and Amortization Expense	\$ 224,326	AJ-1A; Line 22; Col. 1	\$ 221,170	AJ-1A; Line 22; Col. 7	11
12							12
13							13

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

**SAN DIEGO GAS & ELECTRIC COMPANY
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF RECLASSIFIED
DEPRECIATION AND AMORTIZATION EXPENSE AND RECLASSIFICATION FACTOR
BALANCES AS OF 12/31/2022
(\$1,000)**

Line No.	Account	Description	(1) Total Transmission Accounts 403, 404 & 405 ¹	(2) Distribution Accounts 403-405 Expense Reclass to Transmission	(3) Transmission Accounts 403-405 Expense Reclass to Generation	(4) Transmission Accounts 403-405 Expense Reclass to Distribution	(5) Net Transmission Expense 403-405 Sum 1:4	(6) SWPL Ratemaking Adj. Expense ³	(7) Total Trans Expense Ratemaking ² SUM 5:6	Reference	Line No.
1	182.0	Production Related to Trans									
2	186.0	Valley Rainbow Ratemaking Adj.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
3	303.0	SWPL Ratemaking Adj. Amort.	-	-	-	-	-	16	16	SDG&E Records	2
4	360.0	Intangibles	-	-	-	-	-	-	-	SDG&E Records	3
5	361.0	Land and Land Rights	-	1	-	-	1	-	1	SDG&E Records	4
6	362.0	Structures & Improvements	-	56	-	-	56	-	56	SDG&E Records	5
7		Station Equipment	-	-	-	-	-	-	-	SDG&E Records	6
8	TOTAL	TRANSMISSION RELATED	\$ -	\$ 57	\$ -	\$ -	\$ 57	\$ 16	\$ 72	Sum Lines 1 thru 6	7
10	350.0	Land & Land Rights	\$ 1,992			\$ (12)	\$ 1,980	\$ -	\$ 1,980	SDG&E Records	10
11	352.0	Structures & Improvements	17,922		(45)	(2,581)	15,295	-	15,295	SDG&E Records	11
12	353.0	Station Equipment	77,139		(470)	(84)	76,585	-	76,585	SDG&E Records	12
13	354.0	Towers and Fixtures	23,380			-	23,380	-	23,380	SDG&E Records	13
14	355.0	Poles and Fixtures	46,247			-	46,247	-	46,247	SDG&E Records	14
15	356.0	OH Conductors and Device	26,536			-	26,536	-	26,536	SDG&E Records	15
16	357.0	Underground Conduit	12,276			-	12,276	-	12,276	SDG&E Records	16
17	358.0	UG Conductors & Devices	12,388		(37)	-	12,352	-	12,352	SDG&E Records	17
18	359.0	Roads & Trails	6,447			-	6,447	-	6,447	SDG&E Records	18
20	TOTAL	TRANSMISSION PLANT	\$ 224,326	\$ -	\$ (552)	\$ (2,677)	\$ 221,098	\$ -	\$ 221,098	Sum Lines 10 thru 18	20
22	GRAND TOTAL RECLASS TRANS PLANT		\$ 224,326	\$ 57	\$ (552)	\$ (2,677)	\$ 221,155	\$ 16	\$ 221,170	Line 8 + Line 20	22

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

¹ Per Books Total Transmission Depreciation Expense (Col. 1) can be found in the FERC Form 1; Page 336-337; Line 7; Col. f.

² Ratemaking Total Transmission Depreciation Expense (Col. 7) is the sum of Total Transmission Depreciation Expense plus the SWPL Adjustment referred to in Footnote 3 below.

Total Transmission Depreciation Expense for Ratemaking (Col. 7) = (FERC Form 1; Page 336-337; Footnote Data (a); Transmission Plant Total) + (FERC Form 1; Page 114-117; Line 9; Col. g).

³ The \$15,744 in expense on FERC Form 1; Page 114-117; Line 9; Col. g, represents the annual amortization expense of the capitalized difference between CPUC & FERC's recognized in-service dates for the Southwest Powerlink. The difference is recorded in deferred debit FERC Acct 186 and the amortization of the difference is included in Acct 406. The amortization is considered a ratemaking adjustment with the annual expense continuing over the 30 year amortization life of the line, ending in 2023.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AJ - Workpapers
TO5 - Annual Transmission Plant Depreciation Rates
Cycle 6, For 12 - Months Ending December 31, 2022
For Use During the 12-Months Period from January 1 to December 31, 2022

Line No.	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = (a) + (b) Total Rate	Line No.
1	E352.10	Other	1.36%	1.01%	2.37%	1
2	E352.20	SWPL	1.25%	0.93%	2.18%	2
3	E352.60	SRPL	1.38%	1.03%	2.41%	3
4	E352 - Total	Struct & Improv	1.35%	1.01%	2.36%	4
5	E353.10	Other	2.06%	1.43%	3.49%	5
6	E353.20	SWPL	2.05%	1.44%	3.49%	6
7	E353.40	CTC	2.14%	1.50%	3.64%	7
8	E353.60	SRPL	2.05%	1.43%	3.48%	8
9	E353	Station Equip	2.06%	1.43%	3.49%	9
10	E354.10	Other	1.35%	1.01%	2.36%	10
11	E354.20	SWPL	1.16%	0.86%	2.02%	11
12	E354.60	SRPL	1.47%	1.10%	2.57%	12
13	E354	Towers & Fixtrs	1.44%	1.07%	2.51%	13
14	E355.10	Other	2.29%	2.28%	4.57%	14
15	E355.20	SWPL	1.70%	1.70%	3.40%	15
16	E355.60	SRPL	2.26%	2.25%	4.51%	16
17	E355	Poles & Fixtrs	2.28%	2.27%	4.55%	17
18	E356.10	Other	1.52%	1.51%	3.03%	18
19	E356.20	SWPL	0.71%	0.71%	1.42%	19
20	E356.60	SRPL	1.61%	1.61%	3.22%	20
21	E356	OVH Cnd & Dev	1.49%	1.49%	2.98%	21
22	E357.00	Other & SWPL	1.65%	0.49%	2.14%	22
23	E357.60	Other & SRPL	1.69%	0.51%	2.20%	23
24	E357	Trans UG Cnduit	1.64%	0.49%	2.13%	24
25	E358.00	Other & SWPL	1.94%	0.19%	2.13%	25
26	E358.60	Other & SRPL	1.99%	0.20%	2.19%	26
27	E358	Trans UG Cndctr	1.95%	0.19%	2.14%	27
28	E359.10	Other	1.69%	0.00%	1.69%	28
29	E359.20	SWPL	1.51%	0.00%	1.51%	29
30	E359.60	SRPL	1.66%	0.00%	1.66%	30
31	E359	Roads & Trails	1.67%	0.00%	1.67%	31
32						32
33	Composite Depreciation Rate		1.81%	1.22%	3.03%	33
34						34

The rates in these subaccounts will not change during the term of the TO5 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 & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	FERC Intangible Plant Expense	Reference	Line No.
1	Dec-22	\$ 10,340	Form 1; Page 336-337; Line 1; Col. f	1
2				2

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AJ - Workpapers
TO5 - Annual Intangible Plant Authorized Amortization Period
Cycle 6, For 12 - Months Ending December 31, 2022

Line No.	FERC Acct No	DESCRIPTION	Amortization Period (Yrs)	Line No.
		ELECTRIC DISTRIBUTION		
1		ELECTRIC DISTRIBUTION		1
2	E303	Electric Distribution Software	5, 7, or 10 years	2
3	E360	Electric Distribution Easements (land rights)	45 years	3
4				4
		ELECTRIC TRANSMISSION		
5		ELECTRIC TRANSMISSION		5
6	E350	Electric Transmission Easements (land rights)	100 years	6
7				7

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 & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	FERC General Plant Expense	Reference	Line No.
1	Dec-22	\$ 24,420	Form 1; Page 336-337; Line 10; Col. f	1
2				2

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AJ - Workpapers

TO5 - Annual General Plant Depreciation Rates

Cycle 6, For 12 - Months Ending December 31, 2022

For Use During the 12-Months Period from January 1 to December 31, 2022

2022 General Rates

Rates based on 12/31/2021 Plant Balances						
Line No.	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = (a) + (b) Total Rate	Line No.
1	E0139000	Struct. and Improv.	2.56%	0.00%	2.56%	1
2	E0139210	Transprt'n Eq-Autos	0.00%	0.00%	0.00%	2
3	E0139220	Transprt'n Eq-Trailer	4.35%	0.00%	4.35%	3
4	E0139310	Stores Equip.-Other	4.01%	0.00%	4.01%	4
5	E0139411	Portable Tools-Other	3.73%	0.00%	3.73%	5
6	E0139420	Shop Equipment	2.51%	0.00%	2.51%	6
7	E0139510	Laboratory Eq.-Other	4.57%	0.00%	4.57%	7
8	E0139710	Commun. Equip.-Other	3.10%	1.77%	4.87%	8
9	E0139720	Commun. Equip.-SWPL	2.77%	1.63%	4.40%	9
10	E0139760	Commun. Equip.-SRPL	3.13%	0.00%	3.13%	10
11	E0139770	Telecommunications Equip	3.35%	1.73%	5.08%	11
12	E0139810	Misc. Equip. - Other	6.25%	0.00%	6.25%	12
13	E0139820	Misc. Equip. - EVSE	0.00%	0.00%	0.00%	13
14						14

The above General Plant depreciation rates are applicable to SDG&E's base period recorded depreciation.

These rates may not be changed absent a section 205 or 206 filing.

Each year, SDG&E will make a FERC filing to update non-transmission depreciation rates for Common Plant and Electric General Plant to reflect the impact of changes in plant balances and related depreciation rates for each base period.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-22	Total Common Plant Per Book	\$ 194,703	2022 Form 1; Page 356; Accts 303 to 398	1
2		Electric Split of Common Utility Plant	73.17%	2022 Form 1; Page 356; Electric	2
3		Total Common Expense to Electric Per Book	\$ 142,464	(Line 1 x Line 2); Form 1; Page 336-337; Line 11; Col. f	3
4					4

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AJ - Workpapers
TO5 - Annual Common Plant Depreciation Rates
Cycle 6, For 12 - Months Ending December 31, 2022
For Use During the 12-Months Period from January 1 to December 31, 2022

2022 Common Rates

Rates based on 12/31/2021 Plant Balances						
Line No.	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = (a) + (b) Total Rate	Line No.
1	C1839010	Struct & Imprv-Other	3.07%	0.49%	3.56%	1
2	C1839110	Offc Furn & Eq-Other	5.69%	0.00%	5.69%	2
3	C1839120	Offc Furn & Eq-Cmptr	21.31%	0.00%	21.31%	3
4	C1839210	Transprtn Eq-Autos	7.00%	0.00%	7.00%	4
5	C1839220	Transprtn Eq-Trailer	4.93%	0.00%	4.93%	5
6	C1839230	Transprtn Eq-Aviation	9.46%	0.00%	9.46%	6
7	C1839310	Stores Equip.-Other	4.85%	0.00%	4.85%	7
8	C1839411	Portable Tools-Other	4.09%	0.00%	4.09%	8
9	C1839421	Shop Equip. - Other	1.69%	0.00%	1.69%	9
10	C1839431	Garage Equip.-Other	6.22%	0.00%	6.22%	10
11	C1839510	Laboratory Eq.-Other	4.36%	0.00%	4.36%	11
12	C1839710	Commun. Equip.-Other	7.72%	0.00%	7.72%	12
13	C1839810	Misc. Equip. - Other	6.40%	0.00%	6.40%	13
14						14

The above Common Plant depreciation rates are applicable to SDG&E's base period recorded depreciation.

These rates may not be changed absent a section 205 or 206 filing.

Each year, SDG&E will make a FERC filing to update non-transmission depreciation rates for Common Plant and Electric General Plant to reflect the impact of changes in plant balances and related depreciation rates for each base period.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION & AMORTIZATION EXPENSE
BASE PERIOD / TRUE-UP PERIOD - 12/31/2022 PER BOOK
(\$1,000)

INCENTIVE TRANSMISSION PLANT

Line No.	Account No.	Description	Incentive Transmission Expense Per Book	Reference	Incentive Transmission Expense Per Ratemaking	Reference	Line No.
1	303	Intangibles	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	350	Land and Land Rights	-		-		2
3	352	Structures and Improvements	-		-		3
4	353	Station Equipment	-		-		4
5	354	Towers and Fixtures	-		-		5
6	355	Poles and Fixtures	-		-		6
7	356	Overhead Conductors & Devices	-		-		7
8	357	Underground Conduit	-		-		8
9	358	Underground Conductors & Devices	-		-		9
10	359	Roads and Trails	-	SDG&E Records	-	SDG&E Records	10
11		Total Incentive Transmission Plant Depreciation Exp.	\$ -	Sum Lines 1 thru 10	\$ -	Sum Lines 1 thru 10	11
12							12
13							13

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK
(\$1,000)

INCENTIVE TRANSMISSION PLANT ABANDONED PROJECT COST

Line No.	Month	Total Incentive Transmission Plant Abandoned Project Cost Amortization Exp. Per Book	Reference	Line No.
1	Dec-22	\$ -	SDG&E Records	1
2				2

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK
(\$1,000)

TRANSMISSION PLANT ABANDONED PROJECT COST

Line No.	Month	Total Transmission Plant Abandoned Project Cost Amortization Exp. Per Book	Reference	Line No.
1	Dec-22	\$ -	SDG&E Records	1
2				2

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

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Total Property Taxes ¹	\$ 168,032		1
2				2
3	Less: Other Taxes (Business license taxes) ²	-	Not Applicable to 2022 Base Period	3
4				4
5	Net Property Taxes	\$ 168,032	Line 1 + Line 3	5
6				6
7	Less: SONGS Property Taxes ³	-	Not Applicable to 2022 Base Period	7
8				8
9	Total Property Taxes Expense	\$ 168,032	Line 5 + Line 7	9
10				10
11	Transmission Property Insurance and Tax Allocation Factor	39.44%	Statement AH; Line 50	11
12				12
13	Transmission Related Property Taxes Expense	\$ 66,271	Line 9 x Line 11	13
14				14
15				15
16	Total Payroll Taxes Expense ⁴	\$ 16,776		16
17				17
18	Transmission Wages and Salaries Allocation Factor	19.81%	Statement AI; Line 15	18
19				19
20	Transmission Related Payroll Taxes Expense	\$ 3,324	Line 16 x Line 18	20

¹ Property tax expense excludes Citizens property taxes as shown in FERC Form 1; Page 262-263; Footnote Data (c).

² Business license taxes are no longer recorded in Total Property Taxes and are separately shown in FERC Form 1; Page 262-263; Line 14; Col. 1.

³ As of July 1, 2018, SDG&E is no longer assessed property taxes on SONGS.

⁴ Payroll tax expense excludes Citizens payroll taxes as shown in FERC Form 1; Page 262-263; Footnote Data (b).

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL
Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹		\$ 119,084	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		39.29%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 46,789	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹		\$ 114,190	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 44,866	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense	\$ 104,977		Statement AH; Line 9	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	99,478		Statement AH; Line 31	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 16	14
15	Total	\$ 204,456		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	\$ 25,557		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	\$ -		Line 14 Above	22
23					23
24	One Eighth O&M Rule		12.50%	Line 17 Above	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) - Base ROE:		9.2135%	Statement AV; Page 3; Line 32	28
29					29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE ²	\$ -		Line 26 x Line 28	30
31					31
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:		0.3738%	Statement AV; Page 3; Line 66	32
33					33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder ²	\$ -		Line 26 x Line 32	34

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

² Working Capital Adjustment to show that Wholesale customers do not pay for CPUC Intervenor Funding Expense.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK
(\$1,000)

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

Line No.	Month	Total Electric Plant Materials & Supplies	Reference	Line No.
1	Dec-21	\$ 117,276	SDG&E Records	1
2	Jan-22	114,699		2
3	Feb	114,416		3
4	Mar	115,421		4
5	Apr	115,891		5
6	May	116,262		6
7	Jun	118,602		7
8	Jul	121,286		8
9	Aug	120,817		9
10	Sep	121,591		10
11	Oct	121,891		11
12	Nov	124,227		12
13	Dec-22	125,709	SDG&E Records	13
14				14
15	Total 13 Months	\$ 1,548,088	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average Balance	\$ 119,084	Form 1; Page 227; Footnote Data (a)	18
19				19

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK
(\$1,000)

ACCOUNT 165 PREPAYMENTS - ELECTRIC

Line No.	Month	Total Electric Plant Prepayments	Reference	Line No.
1	Dec-21	\$ 107,246	SDG&E Records	1
2	Jan-22	116,060		2
3	Feb	101,055		3
4	Mar	103,615		4
5	Apr	123,844		5
6	May	93,991		6
7	Jun	60,578		7
8	Jul	149,593		8
9	Aug	143,922		9
10	Sep	137,858		10
11	Oct	127,317		11
12	Nov	109,821		12
13	Dec-22	109,565	SDG&E Records	13
14				14
15	Total 13 Months	\$ 1,484,466	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average	\$ 114,190	Form 1; Page 110-111; Footnote Data (c)	18
19				19

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AM
Construction Work In Progress (CWIP)
Base Period & True-Up Period 12 - Months Ending December 31, 2022
(\$1,000)

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AM
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK
(\$1,000)

INCENTIVE TRANSMISSION CONSTRUCTION WORK IN PROGRESS

Line No.	Month	Total Incentive Transmission CWIP Per Book	Reference	Incentive Transmission CWIP Ratemaking	Reference	Line No.
1	Dec-21	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-22	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-22	-	SDG&E Records	-	SDG&E Records	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Average of Lines 1 thru 13	18
19						19

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AQ
Federal Income Tax Deductions, Other Than Interest

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	South Georgia Income Tax Adjustment	\$ 1,304		1
2				2
3	Total Federal Income Tax Deductions Other Than Interest	<u>\$ 1,304</u>	Line 1	3

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AR

Federal Tax Adjustments

Base Period & True-Up Period 12 - Months Ending December 31, 2022

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits ¹	\$ (265)		1
2				2
3	Transmission Related Amortization of (Excess)/Deficient Deferred Taxes			3
4	FERC Account 190	1,441	AR-1; Line 7; Col. c	4
5	FERC Account 282	(4,935)	AR-1; Line 14; Col. c	5
6	FERC Account 283	-	AR-1; Line 22; Col. c	6
7	Total Transmission Related Amortization of (Excess)/Deficient Deferred Taxes	<u>\$ (3,494)</u>	Sum Lines 4 thru 6	7
8				8
9	Total Federal Tax Adjustments	<u><u>\$ (3,759)</u></u>	Line 1 + Line 7	9

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AR
AMORTIZATION OF TRANSMISSION RELATED (EXCESS)/DEFICIENT DEFERRED TAXES
Base Period 12 Months Ending December 31, 2022
(\$1,000)

Line No.	Description	(a) (Excess) Reserve ^{1,3} Account 254	(b) Deficient Reserve ^{1,2} Account 182.3	(c) = [(a) + (b)] Total	Reference	Line No.
1	Account 190					1
2	Non-Property Related	\$ -	\$ -	\$ -	SDG&E Records	2
3	Property Related	-	1,441	1,441	SDG&E Records	3
4		-	-	-		4
5		-	-	-		5
6		-	-	-		6
7	Total of Account 190 ⁴	\$ -	\$ 1,441	\$ 1,441	Sum Lines 2 thru 6	7
8						8
9	Account 282					9
10	Property Related	\$ (5,545)	\$ 610	\$ (4,935)	Form 1; Page 274-275; Footnote Data (b)	10
11		-	-	-		11
12		-	-	-		12
13		-	-	-		13
14	Total of Account 282	\$ (5,545)	\$ 610	\$ (4,935)	Sum Lines 10 thru 13	14
15						15
16	Account 283					16
17	Non-Property Related	\$ -	\$ -	\$ -	SDG&E Records	17
18		-	-	-		18
19		-	-	-		19
20		-	-	-		20
21		-	-	-		21
22	Total of Account 283	\$ -	\$ -	\$ -	Sum Lines 17 thru 21	22
23						23
24	Total Federal Amortization	\$ (5,545)	\$ 2,050	\$ (3,494)	Line 7 + Line 14 + Line 22	24

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

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

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

⁴ The total year-end Account 190 electric balance reported on FERC Form 1; Page 234; Footnote Data (b) is \$1,515,080. The amortization of Account 190 at \$1,441K shown in line 7 excludes the portion of Account 190 attributable to Citizens in the amount of \$74K which is recovered separately in the Appendix X Citizens Sunrise rate filing.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AT
State and Local Tax Adjustments

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(\$1,000)

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AT
AMORTIZATION OF TRANSMISSION RELATED (EXCESS)/DEFICIENT DEFERRED TAXES
Base Period 12 Months Ending December 31, 2022
(\$1,000)

Line No.	Description	(a) Deficient Reserve ¹ Account 182.3	(b) (Excess) Reserve ¹ Account 254	(c) = [(a) + (b)] Total	Reference	Line No.
1	Account 190					1
2	Non-Property Related	\$ -	\$ -	\$ -	Not Applicable to 2022 Base Period	2
3	Property Related	-	-	-	Not Applicable to 2022 Base Period	3
4		-	-	-		4
5		-	-	-		5
6		-	-	-		6
7	Total of Account 190	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 2 thru 6	7
8						8
9	Account 282					9
10	Property Related	\$ -	\$ -	\$ -	Not Applicable to 2022 Base Period	10
11		-	-	-		11
12		-	-	-		12
13		-	-	-		13
14	Total of Account 282	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 10 thru 13	14
15						15
16	Account 283					16
17	Non-Property Related	\$ -	\$ -	\$ -	Not Applicable to 2022 Base Period	17
18		-	-	-		18
19		-	-	-		19
20		-	-	-		20
21		-	-	-		21
22	Total of Account 283	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 17 thru 21	22
23						23
24	Total State Amortization	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Line 7 + Line 14 + Line 22	24

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AU
Revenue Credits

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	(451) Miscellaneous Service Revenues ¹	\$ -		1
2				2
3	(453) Sales of Water and Water Power	-		3
4				4
5	(454) Rent from Electric Property	(2,469)	AU-1; Page 2; Line 6; Col. m	5
6				6
7	(455) Interdepartmental Rents	-		7
8				8
9	(456) Other Electric Revenues	(6,202)	AU-1; Page 2; Line 20; Col. m	9
10				10
11	Electric Transmission Revenues from Citizens	(693)	AU-1; Page 2; Line 25; Col. m	11
12				12
13	Transmission Related Revenue Credits	<u>\$ (9,365)</u>	Sum Lines 1 thru 11	13
14				14
15	(411.6 & 411.7) Gain or Loss From Sale of Plant Held for Future Use	<u>\$ -</u>	FERC Accounts 411.6 and 411.7	15

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AU
Revenue Credits
12 Months Ending December 31, 2022

Line No.	SAP Account #	FERC Account #	SAP Account Description	(a) Jan-22	(b) Feb-22	(c) Mar-22	(d) Apr-22	(e) May-22	(f) Jun-22	(g) Jul-22	Line No
1	4370119	454	Elec Lnd Serv Row RE	-	-	-	(20,293)	-	-	(21,000)	1
2	4371049	454	Rents	\$ (11,502)	\$ (11,425)	\$ (11,557)	\$ (13,199)	\$ (11,886)	\$ (50,899)	\$ (13,694)	2
3	4371050	454	Rent - Electric Property	(3,333)	(3,334)	(3,333)	(3,333)	(3,334)	(3,333)	(4,744)	3
4	4371080	454	Rent for Prop Use	(55,046)	(54,015)	(58,200)	(53,924)	(53,374)	(92,354)	(72,774)	4
5											5
6			Total Rent from Electric Property ¹	(69,881)	(68,774)	(73,090)	(90,749)	(68,594)	(146,586)	(112,212)	6
7											7
8	4371016	456	Generation Interconnection	(160,437)	(750,236)	(160,438)	(342,217)	(160,437)	(160,438)	(160,437)	8
9	4371040	456	Revenue Enhancement	(4,926)	(107,629)	-	(43,142)	(22,946)	(13,864)	(6,130)	9
10	4371055	456	Shared Asset Revenue	(165,829)	(176,029)	(174,855)	(184,859)	(185,888)	(193,294)	(193,821)	10
11	4371058	456	Elec Trans Joint Pole Activity	(6,450)	(14,656)	(23,232)	(107)	-	7,360	(47)	11
12	4371061	456	Excess Microwave Capacity - Elec Trans	(1,439)	(1,438)	(1,439)	(1,438)	(1,439)	(1,438)	(1,439)	12
13	4371065	456	Trans Revenue Trsfr to Gen	-	-	-	-	-	-	-	13
14	4371067	456	Trans Revenue Trsfr to Dist	-	-	-	-	-	-	-	14
15	4371070	456	Trans Revenue Trsfr from Dist	-	-	-	-	-	-	-	15
16	4371076	456	Environmental Lab - Elec Tran	-	-	-	-	-	-	-	16
17	4371082	456	Other Elec Rev-SDGE Gen	(20,244)	(20,245)	(20,244)	(20,245)	(20,244)	(20,245)	(20,244)	17
18	4371806	456	Elec-Trans Fees/Rev	-	-	-	-	(18,000)	(3,000)	(4,000)	18
19											19
20			Total Other Electric Revenues ²	(359,325)	(1,070,233)	(380,208)	(592,008)	(408,954)	(384,919)	(386,118)	20
21											21
22		Various	Citizens Border-East Line ³	(44,127)	(44,126)	(44,127)	(44,126)	(44,127)	(44,126)	(44,127)	22
23		Various	Citizens Sycamore-Penasquitos Line ³	(13,664)	(13,664)	(13,664)	(13,664)	(13,664)	(13,664)	(13,664)	23
24											24
25			Electric Transmission Revenues from Citizens	(57,791)	(57,790)	(57,791)	(57,790)	(57,791)	(57,790)	(57,791)	25
26											26
27											27
28			Total Miscellaneous Revenue	\$ (486,997)	\$ (1,196,797)	\$ (511,089)	\$ (740,547)	\$ (535,339)	\$ (589,295)	\$ (556,121)	28
29											29

¹ The total Rent from Electric Property in FERC Form 1; Page 300-301; Line 19; Col. b includes both Distribution and Transmission rents. The Total Transmission-related Rents from Electric Property is reflected in Col. (m) of this schedule. The Rent from Electric Property for ratemaking included in 2022 FERC Form 1; Page 300-301; Footnote Data (b) at \$271,482 is incorrect. During preparation of the TO5 Cycle 6 filing, an additional (\$2.2M) of transmission rental revenue was identified and included above. The Dec-22 amount presented on Line 6 above is the correct amount.

² The total Other Electric Revenues in FERC Form 1; Page 300-301; Line 21; Col. b includes other revenues for both Distribution and Transmission. The Total Transmission-related piece of Other Revenues is reflected in Col. (m) of this schedule and ties to the footnotes on FERC Form 1; Page 300-301; Footnote Data (c).

³ The Electric Transmission Revenue for Citizens in this statement is to provide ratepayers a credit for Citizens' share of Transmission-related Common and General Plant, Transmission-related Working Capital Revenue, and Franchise Fees.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AU
Revenue Credits
12 Months Ending December 31, 2022

Line No.	SAP Account #	FERC Account #	SAP Account Description	(h) Aug-22	(i) Sep-22	(j) Oct-22	(k) Nov-22	(l) Dec-22	(m) Total	Line No
1	4370119	454	Elec Lnd Serv Row RE	(77,100)	(52,250)	-	-	-	(170,643)	1
2	4371049	454	Rents	\$ (12,651)	\$ (12,933)	\$ (12,903)	\$ (12,468)	\$ (54,954)	\$ (230,071)	2
3	4371050	454	Rent - Electric Property	(3,334)	(3,333)	(3,333)	(3,334)	(3,333)	(41,411)	3
4	4371080	454	Rent for Prop Use	(53,749)	(652,074)	(55,575)	(96,307)	(729,814)	(2,027,206)	4
5										5
6			Total Rent from Electric Property ¹	(146,834)	(720,590)	(71,811)	(112,109)	(788,101)	(2,469,331)	6
7										7
8	4371016	456	Generation Interconnection	(485,278)	(187,979)	(187,980)	(187,980)	(290,248)	(3,234,105)	8
9	4371040	456	Revenue Enhancement	(2,306)	(10,996)	-	-	-	(211,939)	9
10	4371055	456	Shared Asset Revenue	(202,300)	(200,670)	(194,415)	(193,614)	(196,002)	(2,261,576)	10
11	4371058	456	Elec Trans Joint Pole Activity	-	-	(38)	-	-	(37,170)	11
12	4371061	456	Excess Microwave Capacity - Elec Trans	(1,438)	(1,439)	(1,438)	(1,439)	(1,438)	(17,262)	12
13	4371065	456	Trans Revenue Trsfr to Gen	-	-	-	-	(35,000)	(35,000)	13
14	4371067	456	Trans Revenue Trsfr to Dist	-	-	-	-	142,000	142,000	14
15	4371070	456	Trans Revenue Trsfr from Dist	-	-	-	-	(257,000)	(257,000)	15
16	4371076	456	Environmental Lab - Elec Tran	-	-	-	-	-	-	16
17	4371082	456	Other Elec Rev-SDGE Gen	(20,245)	(20,244)	(20,245)	(20,244)	(20,245)	(242,934)	17
18	4371806	456	Elec-Trans Fees/Rev	(4,000)	-	(18,281)	-	-	(47,281)	18
19										19
20			Total Other Electric Revenues ²	(715,567)	(421,328)	(422,397)	(403,277)	(657,933)	(6,202,267)	20
21										21
22		Various	Citizens Border-East Line ³	(44,126)	(44,127)	(44,126)	(44,127)	(44,126)	(529,518)	22
23		Various	Citizens Sycamore-Penasquitos Line ³	(13,664)	(13,664)	(13,664)	(13,664)	(13,664)	(163,968)	23
24										24
25			Electric Transmission Revenues from Citizens	(57,790)	(57,791)	(57,790)	(57,791)	(57,790)	(693,486)	25
26										26
27										27
28			Total Miscellaneous Revenue	\$ (920,191)	\$ (1,199,709)	\$ (551,998)	\$ (573,177)	\$ (1,503,824)	\$ (9,365,084)	28
29										29

¹ The total Rent from Electric Property in FERC Form 1; Page 300-301; Line 19; Col. b includes both Distribution and Transmission rents. The Total Transmission-related Rents from Electric Property is reflected in Col. (m) of this schedule. The Rent from Electric Property for ratemaking included in 2022 FERC Form 1; Page 300-301; Footnote Data (b) at \$271,482 is incorrect. During preparation of the TO5 Cycle 6 filing, an additional (\$2.2M) of transmission rental revenue was identified and included above. The Dec-22 amount presented on Line 6 above is the correct amount.

² The total Other Electric Revenues in FERC Form 1; Page 300-301; Line 21; Col. b includes other revenues for both Distribution and Transmission. The Total Transmission-related piece of Other Revenues is reflected in Col. (m) of this schedule and ties to the footnotes on FERC Form 1; Page 300-301; Footnote Data (c).

³ The Electric Transmission Revenue for Citizens in this statement is to provide ratepayers a credit for Citizens' share of Transmission-related Common and General Plant, Transmission-related Working Capital Revenue, and Franchise Fees.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(S1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.	
1	<u>Long-Term Debt Component - Denominator:</u>				
2	Bonds (Acct 221)	112-113; 18; c \$ 7,400,000		2	
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c -		3	
4	Other Long-Term Debt (Acct 224)	112-113; 21; c 400,000		4	
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c -		5	
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c (19,901)		6	
7	LTD = Long Term Debt	\$ 7,780,099	Sum Lines 2 thru 6	7	
8				8	
9	<u>Long-Term Debt Component - Numerator:</u>				
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c \$ 279,209		10	
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c 4,857		11	
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c 772		12	
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c -		13	
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c -		14	
15	i = LTD interest	\$ 284,837	Sum Lines 10 thru 14	15	
16				16	
17	<u>Cost of Long-Term Debt:</u>	3.66%	Line 15 / Line 7	17	
18				18	
19	<u>Preferred Equity Component:</u>				
20	PF = Preferred Stock (Acct 204)	112-113; 3; c \$ -		20	
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c \$ -		21	
22	Cost of Preferred Equity	0.00%	Line 21 / Line 20	22	
23				23	
24	<u>Common Equity Component:</u>				
25	Proprietary Capital	112-113; 16; c \$ 9,066,195		25	
26	Less: Preferred Stock (Acct 204)	112-113; 3; c -	Negative of Line 20 Above	26	
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c -		27	
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c 7,253		28	
29	CS = Common Stock	\$ 9,073,448	Sum Lines 25 thru 28	29	
30				30	
31				31	
32	<u>Base Return on Common Equity:</u>	10.10%	TO5 Offer of Settlement; Section II.A.1.5.1	32	
33				33	
34		(a) (b) (c) (d) = (b) x (c)		34	
35	<u>Weighted Cost of Capital:</u>	Amounts ¹ Cap. Struct. Cost of Capital Weighted Cost of Capital		35	
36				36	
37	Long-Term Debt	\$ 7,780,099 46.16% 3.66%	1.69%	Col. c = Line 17 Above	37
38	Preferred Equity	- 0.00% 0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	9,073,448 53.84% 10.10%	5.44%	Col. c = Line 32 Above	39
40	Total Capital	\$ 16,853,547 100.00%	7.13%	Sum Lines 37 thru 39	40
41				41	
42	<u>Cost of Equity Component (Preferred & Common):</u>		5.44%	Line 38 + Line 39; Col. d	42
43				43	
44				44	
45	<u>CAISO Participation ROE Adder:</u>		0.50%	TO5 Offer of Settlement; Section II.A.1.5.1	45
46				46	
47		(a) (b) (c) (d) = (b) x (c)		47	
48	<u>Weighted Cost of Capital:</u>	Amounts ¹ Cap. Struct. Cost of Capital Weighted Cost of Capital		48	
49				49	
50	Long-Term Debt	\$ 7,780,099 46.16% 0.00%	0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	- 0.00% 0.00%	0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	9,073,448 53.84% 0.50%	0.27%	Col. c = Line 45 Above	52
53	Total Capital	\$ 16,853,547 100.00%	0.27%	Sum Lines 50 thru 52	53
54				54	
55	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>		0.27%	Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2022
 (\$1,000)

Line No.	FERC Form 1				Reference	Line No.	
	Page;	Line;	Col.	Amounts			
1	<u>Incentive Return on Common Equity:</u> ¹				0.00%	1	
2	(a)	(b)	(c)	(d) = (b) x (c)		2	
3		Cap. Struct.	Cost of	Weighted		3	
4	<u>Incentive Weighted Cost of Capital:</u>					4	
5	Amounts ²	Ratio	Capital	Cost of Capital		5	
6	\$ 7,780,099	46.16%	3.66%	1.69%	Col. c = Page 1, Line 17	6	
7	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7	
8	9,073,448	53.84%	0.00%	0.00%	Col. c = Line 1 Above	8	
9	<u>\$ 16,853,547</u>	<u>100.00%</u>		<u>1.69%</u>	Sum Lines 6 thru 8	9	
10						10	
11	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Line 7 + Line 8; Col. d	11
12						12	
13	<u>CAISO Participation ROE Adder:</u>				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	13
14	(a)	(b)	(c)	(d) = (b) x (c)		14	
15		Cap. Struct.	Cost of	Weighted		15	
16	Amounts ²	Ratio	Capital	Cost of Capital		16	
17	<u>Weighted Cost of Capital:</u>					17	
18						18	
19	\$ 7,780,099	46.16%	0.00%	0.00%	Shall be Zero for ROE Adder	19	
20	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20	
21	9,073,448	53.84%	0.00%	0.00%	Col. c = Line 14 Above	21	
22	<u>\$ 16,853,547</u>	<u>100.00%</u>		<u>0.00%</u>	Sum Lines 19 thru 21	22	
23						23	
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.00%	Line 21; Col. d	24

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

² Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2022

(\$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
57			57
58			58
59			59
60			60
61			61
62			62
63			63
64			64
65			65
66			66

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	0.00%	Page 2; Line 11	6
7	\$ -	Shall be Zero for Incentive ROE Projects	7
8	\$ -		8
9	\$ -	Statement BK-1; Page 3; Line 32	9
10	21%	Page 3; Line 10	10
11			11
12	0.0000%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	0.00%	Line 6 Above	18
19	\$ -	Shall be Zero for Incentive ROE Projects	19
20	\$ -	Line 8 Above	20
21	\$ -	Line 9 Above	21
22	0.0000%	Line 12 Above	22
23	8.84%	Page 3; Line 23	23
24			24
25	0.0000%	State Income Tax Expense	25
26			26
27			27
28	0.0000%	Line 12 + Line 25	28
29			29
30	1.6901%	Page 2; Line 9	30
31			31
32	1.6901%	Line 28 + Line 30	32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40	0.00%	Page 2; Line 24	40
41	\$ -	Shall be Zero for Incentive ROE Projects	41
42	\$ -		42
43	\$ -	Statement BK-1; Page 3; Line 32	43
44	21%	Page 3; Line 44	44
45			45
46	0.0000%	Federal Income Tax Expense	46
47			47
48			48
49			49
50			50
51			51
52	0.00%	Line 40 Above	52
53	\$ -	Shall be Zero for Incentive ROE Projects	53
54	\$ -	Line 42 Above	54
55	\$ -	Line 43 Above	55
56	0.0000%	Line 46 Above	56
57	8.84%	Page 3; Line 57	57
58			58
59	0.0000%	State Income Tax Expense	59
60			60
61			61
62	0.0000%	Line 46 + Line 59	62
63			63
64	0.0000%	Page 2; Line 22	64
65			65
66	0.0000%	Line 62 + Line 64	66

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 66 will be repeated for each project.

San Diego Gas & Electric Company
Non-Incentive Equity AFUDC Component of Transmission Depreciation Expense
For Completed Transmission Capital Projects from 2001 Through 2022
Applicable to the 2022 TO5-Cycle 6 Base Period & True-Up Period
12 Months Ending December 31, 2022
(\$1,000)

Line No.	Vintages of Plant ¹	Non-Incentive Equity AFUDC Component of Transmission Depn Exp.	Line No.
1	2001	\$ 66	1
2			2
3	2002	7	3
4			4
5	2003	34	5
6			6
7	2004	45	7
8			8
9	2005	62	9
10			10
11	2006	114	11
12			12
13	2007	363	13
14			14
15	2008	355	15
16			16
17	2009	97	17
18			18
19	2010	135	19
20			20
21	2011	169	21
22			22
23	2012	1,617	23
24			24
25	2013	1,310	25
26			26
27	2014	172	27
28			28
29	2015	235	29
30			30
31	2016	417	31
32			32
33	2017	930	33
34			34
35	2018	1,056	35
36			36
37	2019	606	37
38			38
39	2020	946	39
40			40
41	2021	1,066	41
42			42
43	2022	386	43
44			44
45			45
46	Total	\$ 10,188	46
47			47
48	Citizens Sunrise Adjustment (see w/p AV-1B)	(197)	48
49	Citizens SX-PQ Adjustment (see w/p AV-1B)	(56)	49
50			50
51	AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens Sunrise	\$ 9,935	51
52			52

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

San Diego Gas & Electric Company

TO5-Cycle 6 Annual Transmission Formula Filing

Citizens' Calculation of Equity AFUDC Component of Transmission Depreciation Expenses

12 Months Ending December 31, 2022

(\$1,000)

Line No.	Description	Amounts	Reference	Line No.
1	AFUDC embedded in the Lease Payment on the Border-East Line	\$ 8,358		1
2				2
3	AFUDC Equity Percentage as of July 2012	70.83%		3
4				4
5	AFUDC Equity Embedded in the Border-East Line	\$ 5,920	Line 1 x Line 3	5
6				6
7	Annual Depreciation Rate (30 year Lease)	3.33%	1 / 30 years	7
8				8
9	Annual Book Depreciation on AFUDC Equity	\$ 197	Line 5 x Line 7	9
10				10
11				11
12				12
13				13
14				14
15	AFUDC embedded in the Lease Payment on the SX-PQ Line	\$ 2,282		15
16				16
17	AFUDC Equity Percentage as of November 2018	73.64%		17
18				18
19	AFUDC Equity Embedded in the SX-PQ Line	\$ 1,681	Line 15 x Line 17	19
20				20
21	Annual Depreciation Rate (30 year Lease)	3.33%	1 / 30 years	21
22				22
23	Annual Book Depreciation on AFUDC Equity	\$ 56	Line 19 x Line 21	23
24				24

SAN DIEGO GAS & ELECTRIC COMPANY

Miscellaneous Statement

Base Period & True-Up Period 12 - Months Ending December 31, 2022
 (\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Regulatory Debits/Credits ¹	\$ -		1
2				2
3	Transmission Plant Abandoned Project Cost ¹	\$ -		3
4				4
5	Other Regulatory Assets/Liabilities ¹	\$ -		5
6				6
7	Unfunded Reserves	\$ (10,934)	Misc.-1; Line 9; Col. c	7
8				8
9	Incentive Transmission Plant Abandoned Project Cost ¹	\$ -		9

¹ None of the above items apply to SDG&E's TO5 Cycle 6 filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
Base Period 12 Months Ending December 31, 2022
(\$1,000)

Line No.	Description	(a) 31-Dec-21	(b) 31-Dec-22	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages	\$ (106)	\$ (83)	\$ (94)	Misc.-1.1; Line 4	1
2						2
3	Workers' Compensation	\$ (2,829)	\$ (2,549)	\$ (2,687)	Misc.-1.1; Line 9	3
4						4
5	Supplemental Executive Retirement Plan (SERP)	\$ (3,927)	\$ (3,390)	\$ (3,654)	Misc.-1.1; Line 14	5
6						6
7	Accrued Vacation	<u>\$ (4,558)</u>	<u>\$ (4,438)</u>	<u>\$ (4,498)</u>	Misc.-1.1; Line 19	7
8						8
9	Total Unfunded Reserves	<u>\$ (11,419)</u>	<u>\$ (10,460)</u>	<u>\$ (10,934)</u>	Sum Lines 1 thru 7	9

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
Base Period 12 Months Ending December 31, 2022
(\$1,000)

Line No.	Description	(a) ¹ 31-Dec-21	(b) 31-Dec-22	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages					1
2	Injuries and Damages - Acct. 228	\$ (700)	\$ (575)	\$ (638)	SDG&E Records	2
3	Allocation Factor	15.11%	14.50%	14.80%	Col. (b); AD-10; Line 6 x AI; Line 15	3
4	Total Injuries and Damages	<u>\$ (106)</u>	<u>\$ (83)</u>	<u>\$ (94)</u>	Line 2 x Line 3	4
5						5
6	Workers' Compensation					6
7	Workers' Compensation - Acct. 228	\$ (18,729)	\$ (17,582)	\$ (18,156)	SDG&E Records	7
8	Allocation Factor	15.11%	14.50%	14.80%	Col. (b); AD-10; Line 6 x AI; Line 15	8
9	Total Workers' Compensation	<u>\$ (2,829)</u>	<u>\$ (2,549)</u>	<u>\$ (2,687)</u>	Line 7 x Line 8	9
10						10
11	Supplemental Executive Retirement Plan (SERP)					11
12	SERP - Acct. 228 / Acct. 242	\$ (25,996)	\$ (23,382)	\$ (24,689)	SDG&E Records	12
13	Allocation Factor	15.11%	14.50%	14.80%	Col. (b); AD-10; Line 6 x AI; Line 15	13
14	Total SERP	<u>\$ (3,927)</u>	<u>\$ (3,390)</u>	<u>\$ (3,654)</u>	Line 12 x Line 13	14
15						15
16	Accrued Vacation					16
17	Accrued Vacation - Acct. 232	\$ (30,171)	\$ (30,615)	\$ (30,393)	SDG&E Records	17
18	Allocation Factor	15.11%	14.50%	14.80%	Col. (b); AD-10; Line 6 x AI; Line 15	18
19	Total Accrued Vacation	<u>\$ (4,558)</u>	<u>\$ (4,438)</u>	<u>\$ (4,498)</u>	Line 17 x Line 18	19

¹ The Prior Year's Allocation Factor shown on lines 3, 8, 13 and 18 is derived as follows based on recorded data:

a	Electric Ratio	74.67%	2021 FERC Form 1; Common Utility Plant and Expenses; Page 356	a
b	Transmission Wages and Salaries Allocation Factor	20.23%	Statement AI; Line 15; TO5-Cycle 5	b
c	Allocation Factor	15.11%	Line a x Line b	c

San Diego Gas & Electric Company
Statement BA
Wholesale Customer Rate Groups

1. The Retail Customers Rate Group for the Transmission function include the following:
 - i. Residential
 - ii. Small Commercial
 - iii. Medium & Large Commercial/Industrial
 - iv. Agricultural
 - v. Street Lighting
 - vi. Standby Service

2. Based upon CAISO tariff, SDG&E develops the Wholesale Transmission Revenue Requirements that gets bifurcated between High-Voltage and Low-Voltage to provide to the CAISO, to derive the Transmission Access Charge rate used by the CAISO to charge market participants that use the CAISO Grid.

Statement BB
SAN DIEGO GAS AND ELECTRIC COMPANY
Allocation Demand and Capability Data
Base Period - January 1, 2022 - December 31, 2022
(Information Based on Five-Year Average Recorded Data: 2017 - 2021)

Line No.	Customer Class	(a) 5-Year Average Of 12-CPS Kilowatts @ Meter Level ¹	(b) Transmission Loss Factors	(c) = (a) x (b) 5-Year Average Of 12-CPS; Kilowatts @ Transmission Level	12-CP Allocation Percentages @ Transmission Level	Reference	Line No.
1	Residential Customers	16,297,968	1.0467	17,059,359	45.30%	Page BB1; Line 2	1
2	Small Commercial Customers	3,956,932	1.0467	4,141,788	11.00%	Page BB1; Line 3	2
3	Medium-Large Commercial Customers						3
4	Secondary	10,230,458	1.0467	10,708,393	28.44%	Page BB1; Line 30	4
5	Primary	3,295,228	1.0109	3,331,250	8.85%	Page BB1; Line 31	5
6	Transmission	1,284,464	1.0065	1,292,813	3.43%	Page BB1; Line 32	6
7	Total Medium-Large Commercial	14,810,150	1.0353	15,332,457	40.72%	Sum Lines 4; 5; 6	7
8							8
9	San Diego Unified Port District	3,920	1.0109	3,963	0.01%	Page BB1; Line 5	9
10							10
11	Agricultural						11
12	Secondary	331,599	1.0467	347,091	0.92%	Page BB1; Line 6 plus Line 44	12
13	Primary	51,331	1.0109	51,892	0.14%	Page BB1; Line 45	13
14	Transmission	-	1.0065	-	0.00%	Page BB1; Line 46	14
15	Total Agricultural	382,930	1.0419	398,982	1.06%	Sum Lines 12; 13; 14	15
16							16
17	Street Lighting	121,508	1.0467	127,184	0.34%	Page BB1; Line 8	17
18	Standby Customers						18
19	Secondary	32,927	1.0467	34,465	0.09%	Page BB1; Line 36	19
20	Primary	305,237	1.0109	308,574	0.82%	Page BB1; Line 37	20
21	Transmission	246,743	1.0065	248,347	0.66%	Page BB1; Line 38	21
22	Total Standby Customers	584,907	1.0111	591,386	1.57%	Sum Lines 19; 20; 21	22
23							23
24	System Total	36,158,315	1.0414	37,655,119	100.00%	Sum Lines 1; 2; 7; 9; 15; 17; 22	24

Notes:

¹ SDG&E Load Research Data: 2017 - 2021.

SDG&E Load Research Data: 2017-2021
Sum of 12 Coincident Peaks By Customer Class

Line No.	Customer Class	2017	2018	2019	2020	2021	5-Year Average	Line No.
1	<u>KW</u>							1
2	Residential	17,263,418	16,492,932	14,596,110	17,781,538	15,355,840	16,297,968	2
3	Small Commercial	4,233,045	3,775,983	4,166,626	3,786,482	3,822,523	3,956,932	3
4	Med & Large Comm/Ind	16,602,775	15,671,217	16,195,495	14,240,865	14,264,935	15,395,057	4
5	San Diego Unified Port District ¹	0	0	9,128	4,960	5,512	3,920	5
6	PA	130,248	128,480	127,557	153,928	189,310	145,905	6
7	PAT1	275,625	241,323	230,524	215,081	222,571	237,025	7
8	Lighting	<u>109,229</u>	<u>152,742</u>	<u>146,110</u>	<u>113,173</u>	<u>86,286</u>	<u>121,508</u>	8
9	Total System	38,614,340	36,462,676	35,471,550	36,296,026	33,946,977	36,158,315	9
10								10
11								11
12								12
13	<u>% of Total System</u>							13
14	Residential	44.7%	45.2%	41.1%	49.0%	45.2%	45.1%	14
15	Small Commercial	11.0%	10.4%	11.7%	10.4%	11.3%	11.0%	15
16	Med & Large Comm/Ind	43.0%	43.0%	45.7%	39.2%	42.0%	42.6%	16
17	San Diego Unified Port District ¹	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	17
18	PA	0.3%	0.4%	0.4%	0.4%	0.6%	0.4%	18
19	PAT1	0.7%	0.7%	0.6%	0.6%	0.7%	0.7%	19
20	Lighting	<u>0.3%</u>	<u>0.4%</u>	<u>0.4%</u>	<u>0.3%</u>	<u>0.3%</u>	<u>0.3%</u>	20
21	Total System	100%	100%	100%	100%	100%	100%	21

¹ San Diego Unified Port District-specific data

Medium & Large C/I Breakdown: Service Voltage Level & Standby Demand

Customer Class	5-Year Average
<u>KW</u>	
<u>Med & Large Comm/Ind</u>	
Secondary	10,230,458
Primary	3,295,228
Transmission	1,284,464
Sub-Total	14,810,150
<u>Standby</u>	
Secondary	32,927
Primary	305,237
Transmission	246,743
Sub-Total	584,907
<u>Med & Large Comm/Ind Total</u>	15,395,057
<u>PAT1</u>	
Secondary	185,694
Primary	51,331
Transmission	
Sub-Total	237,025

Statement BD					
SAN DIEGO GAS AND ELECTRIC COMPANY					
Allocation Energy and Supporting Data					
Rate Effective Period - (January 1, 2024 - December 31, 2024)					
Line No.	Months	Retail Energy Sales @ Meter Level	Retail Energy Sales @ Transmission Level	Reference	Line No.
1	January-24	1,561,638	1,626,290	Statement BD WP; Page 2; Cols. C & D; Line 1	1
2	February-24	1,430,489	1,489,712	Statement BD WP; Page 2; Cols. C & D; Line 2	2
3	March-24	1,353,345	1,409,373	Statement BD WP; Page 2; Cols. C & D; Line 3	3
4	April-24	1,347,280	1,403,057	Statement BD WP; Page 2; Cols. C & D; Line 4	4
5	May-24	1,329,789	1,384,843	Statement BD WP; Page 2; Cols. C & D; Line 5	5
6	June-24	1,437,953	1,497,485	Statement BD WP; Page 2; Cols. C & D; Line 6	6
7	July-24	1,638,931	1,706,783	Statement BD WP; Page 2; Cols. C & D; Line 7	7
8	August-24	1,774,792	1,848,269	Statement BD WP; Page 2; Cols. C & D; Line 8	8
9	September-24	1,830,714	1,906,505	Statement BD WP; Page 2; Cols. C & D; Line 9	9
10	October-24	1,605,271	1,671,729	Statement BD WP; Page 2; Cols. C & D; Line 10	10
11	November-24	1,478,029	1,539,219	Statement BD WP; Page 2; Cols. C & D; Line 11	11
12	December-24	1,502,213	1,564,405	Statement BD WP; Page 2; Cols. C & D; Line 12	12
13					13
14	Sub-Total	18,290,444	19,047,668	Sum Lines 1 thru 12	14
15	Lake Hodges Pumped Storage Facility Load Forecast ¹		39,981	Statement BD WP; Page 4	15
16					16
17	Pumped Storage Facility True-Up Adjustment ²		(44,973)	Statement BD WP; Page 5	17
18					18
19	Total Gross Load Forecast		19,042,676	Sum Lines 14 thru 17	19
20					20
¹	Energy used for pumping at the Olivenhain-Pumped Storage Facility is measured at 69kV and gets adjusted by a distribution loss factor to derive the Gross Load forecast.				
²	Represents the difference between actual and forecast load associated with the Lake Hodges Pumped Storage Facility for the base year.				

Statement - BD						
SAN DIEGO GAS & ELECTRIC COMPANY						
Allocation Energy and Supporting Data						
January 1, 2024 - December 31, 2024						
Sales Forecast						
		(A)	(B)	(C) = (A) - (B)	(D) = (C) x Line 15	
Line		Total	Sale for Resale	Retail Energy Sales	Energy Sales	Line
No.	Rate Effective Period	MWh Sales	(City of Escondido)	@ Meter Level	@ Transmission Level	No.
1	January-24	1,561,646	8	1,561,638	1,626,290	1
2	February-24	1,430,497	8	1,430,489	1,489,712	2
3	March-24	1,353,352	8	1,353,345	1,409,373	3
4	April-24	1,347,287	8	1,347,280	1,403,057	4
5	May-24	1,329,797	8	1,329,789	1,384,843	5
6	June-24	1,437,961	8	1,437,953	1,497,485	6
7	July-24	1,638,939	8	1,638,931	1,706,783	7
8	August-24	1,774,800	8	1,774,792	1,848,269	8
9	September-24	1,830,721	8	1,830,714	1,906,505	9
10	October-24	1,605,278	8	1,605,271	1,671,729	10
11	November-24	1,478,036	8	1,478,029	1,539,219	11
12	December-24	1,502,221	8	1,502,213	1,564,405	12
13		18,290,536	93	18,290,444	19,047,668	13
14	Retail Sales Forecast @ Meter Level			18,290,444	Col. C; Line 13	14
15	Adjustment Factor (See Statement BB)	36,158,315	37,655,119	1.0414	Column B / Column A	15
16	Retail Sales Forecast @ Transmission Level			19,047,668	Line 14 * Line 15	16

Statement BG: San Diego Gas & Electric Company														Line	
FERC Forecast Period: January 2024 - December 2024 ¹														No.	
1	SDG&E: System Net Delivery Determinants													1	
2															2
3	Customer Class Net Deliveries (MWh)	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Total	3
4	Residential	600,956	501,222	446,282	392,460	377,100	416,763	525,656	620,629	656,307	525,370	464,778	531,637	6,059,160	4
5	Small Commercial	181,530	175,692	171,138	172,876	171,359	183,427	203,198	213,886	221,965	200,473	185,573	182,348	2,263,465	5
6	Med. & Large Comm./Ind. (AD)	-	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Med. & Large Comm./Ind. (excluding AD/A6-TOU/Port)	644,807	628,210	606,239	641,955	644,150	700,411	755,802	781,417	819,514	753,954	702,522	673,496	8,352,476	7
8	Med. & Large Comm./Ind. (A6-TOU)	106,785	94,563	100,541	107,103	101,753	99,080	112,820	117,748	90,851	87,214	90,826	82,203	1,191,487	8
9	San Diego Unified Port District	596	724	727	713	167	400	-	-	28	328	280	633	4,598	9
10	Agriculture (TOU-PA)	5,942	8,249	7,291	8,401	10,668	11,707	12,604	12,994	13,239	11,465	8,768	8,435	119,762	10
11	Agriculture (PA-T-1)	14,566	15,385	14,627	16,842	18,251	19,802	22,410	21,857	22,291	20,085	18,856	16,967	221,941	11
12	Lighting	6,457	6,444	6,498	6,930	6,341	6,364	6,440	6,262	6,518	6,382	6,425	6,493	77,556	12
13	Sale for Resale	8	8	8	8	8	8	8	8	8	8	8	8	92.7	13
14	Total System	1,561,646	1,430,497	1,353,352	1,347,287	1,329,797	1,437,961	1,638,939	1,774,800	1,830,721	1,605,278	1,478,036	1,502,221	18,290,536	14
15															15
16															16
17															17
18	Residential														18
19	Schedule EV-TOU-5:	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Total	19
20	Total Deliveries (MWh)	26,189	22,291	19,796	16,815	16,237	17,968	21,230	26,005	29,035	24,426	22,649	25,819	268,460	20
21															21
22	Deliveries (MWh) by Time-Of-Use (TOU) Period														22
23	MWh @ On-Peak	5,767	4,906	4,354	3,697	3,571	3,888	4,594	5,629	6,286	5,288	4,984	5,685	58,648	23
24	MWh @ Off-Peak	5,917	5,042	4,486	3,811	3,677	4,259	5,033	6,153	6,864	5,773	5,123	5,830	61,970	24
25	MWh @ Super Off-Peak	14,506	12,343	10,956	9,307	8,990	9,821	11,603	14,223	15,885	13,365	12,542	14,303	147,842	25
26															26
27															27
28	Med. & Large Comm./Ind.														28
29	Rate Schedule Billing Determinants														29
30	Schedule AD:	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Total	30
31	Total Deliveries (MWh)	-	-	-	-	-	-	-	-	-	-	-	-	-	31
32															32
33	Total Deliveries (%)														33
34	% @ Secondary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	34
35	% @ Primary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	35
36	% @ Transmission Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	36
37		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	37
38	Total Deliveries (MWh)														38
39	MWh @ Secondary Service	0	0	0	0	0	0	0	0	0	0	0	0	0	39
40	MWh @ Primary Service	0	0	0	0	0	0	0	0	0	0	0	0	0	40
41	MWh @ Transmission Service	0	0	0	0	0	0	0	0	0	0	0	0	0	41
42		0	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Maximum Demand (%)														43
44	% @ Secondary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	44
45	% @ Primary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	45
46	% @ Transmission Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	46
47															47
48	Maximum Demand (MW)														48
49	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	49
50	MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	50
51	MW @ Transmission Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	51
52		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	52
53															53
54															54
55															55

Statement BG: San Diego Gas & Electric Company															Line
FERC Forecast Period: January 2024 - December 2024 ¹															No.
Line No.		Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Total	
56	Schedules OL-TOU/AY-TOU/AL-TOU/DG-R:														56
57	Total Deliveries (MWh)	644,807	628,210	606,239	641,955	644,150	700,411	755,802	781,417	819,514	753,954	702,522	673,496	8,352,476	57
58															58
59	Total Deliveries (%)														59
60	% @ Secondary Service	75.02%	75.02%	75.02%	75.02%	75.02%	74.77%	74.77%	74.77%	74.77%	74.77%	75.02%	75.02%	74.91%	60
61	% @ Primary Service	22.69%	22.69%	22.69%	22.69%	22.69%	23.06%	23.06%	23.06%	23.06%	23.06%	22.69%	22.69%	22.86%	61
62	% @ Transmission Service	2.28%	2.28%	2.28%	2.28%	2.28%	2.17%	2.17%	2.17%	2.17%	2.17%	2.28%	2.28%	2.23%	62
63		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	63
64	Total Deliveries (MWh)														64
65	MWh @ Secondary Service	483,761	471,309	454,826	481,621	483,268	523,712	565,128	584,281	612,767	563,746	527,061	505,285	6,256,766	65
66	MWh @ Primary Service	146,337	142,570	137,584	145,690	146,188	161,524	174,298	180,205	188,991	173,872	159,435	152,848	1,909,542	66
67	MWh @ Transmission Service	<u>14,709</u>	<u>14,330</u>	<u>13,829</u>	<u>14,644</u>	<u>14,694</u>	<u>15,176</u>	<u>16,376</u>	<u>16,931</u>	<u>17,756</u>	<u>16,336</u>	<u>16,025</u>	<u>15,363</u>	<u>186,168</u>	67
68		644,807	628,210	606,239	641,955	644,150	700,411	755,802	781,417	819,514	753,954	702,522	673,496	8,352,476	68
69	Non-Coincident Demand (%)														69
70	% @ Secondary Service	0.2546%	0.2546%	0.2546%	0.2546%	0.2546%	0.2564%	0.2564%	0.2564%	0.2564%	0.2564%	0.2546%	0.2546%	0.2554%	70
71	% @ Primary Service	0.2200%	0.2200%	0.2200%	0.2200%	0.2200%	0.2194%	0.2194%	0.2194%	0.2194%	0.2194%	0.2200%	0.2200%	0.2197%	71
72	% @ Transmission Service	0.1158%	0.1158%	0.1158%	0.1158%	0.1158%	0.1169%	0.1169%	0.1169%	0.1169%	0.1169%	0.1158%	0.1158%	0.1163%	72
73															73
74	Non-Coincident Demand (MW)														74
75	MW @ Secondary Service	1,231.511	1,199.812	1,157.850	1,226.063	1,230.255	1,342.912	1,449.113	1,498.225	1,571.269	1,445.570	1,341.740	1,286.304	15,980.625	75
76	MW @ Primary Service	321.896	313.611	302.643	320.472	321.568	354.418	382.446	395.407	414.685	381.511	350.708	336.218	4,195.584	76
77	MW @ Transmission Service	<u>17,030</u>	<u>16,591</u>	<u>16,011</u>	<u>16,954</u>	<u>17,012</u>	<u>17,736</u>	<u>19,138</u>	<u>19,787</u>	<u>20,752</u>	<u>19,091</u>	<u>18,554</u>	<u>17,787</u>	<u>216,443</u>	77
78		1,570.437	1,530.013	1,476.504	1,563.490	1,568.836	1,715.065	1,850.697	1,913.419	2,006.706	1,846.172	1,711.002	1,640.310	20,392.652	78
79	On-Peak Demand-Standard Customers (%)²														79
80	% @ Secondary Service	0.2474%	0.2474%	0.2474%	0.2474%	0.2474%	0.2444%	0.2444%	0.2444%	0.2444%	0.2444%	0.2474%	0.2474%	0.2460%	80
81	% @ Primary Service	0.2201%	0.2201%	0.2201%	0.2201%	0.2201%	0.2136%	0.2136%	0.2136%	0.2136%	0.2136%	0.2201%	0.2201%	0.2171%	81
82	% @ Transmission Service	0.4372%	0.4372%	0.4372%	0.4372%	0.4372%	0.3818%	0.3818%	0.3818%	0.3818%	0.3818%	0.4372%	0.4372%	0.4127%	82
83															83
84	On-Peak Demand-Standard Customers (MW)²														84
85	MW @ Secondary Service	1,196.893	1,166.085	1,125.303	1,191.599	1,195.673	1,279.967	1,381.190	1,428.000	1,497.621	1,377.813	1,304.023	1,250.146	15,394.313	85
86	MW @ Primary Service	322.119	313.827	302.852	320.694	321.790	345.051	372.338	384.957	403.726	371.428	350.951	336.451	4,146.183	86
87	MW @ Transmission Service	<u>64,311</u>	<u>62,656</u>	<u>60,464</u>	<u>64,027</u>	<u>64,245</u>	<u>57,946</u>	<u>62,529</u>	<u>64,648</u>	<u>67,800</u>	<u>62,376</u>	<u>70,067</u>	<u>67,172</u>	<u>768,243</u>	87
88		1,583.323	1,542.568	1,488.619	1,576.319	1,581.709	1,682.964	1,816.058	1,877.606	1,969.147	1,811.617	1,725.041	1,653.769	20,308.739	88
89	On-Peak Demand-Grandfathered Customers (%)³														89
90	% @ Secondary Service	0.2306%	0.2306%	0.2306%	0.2306%	0.2306%	0.2610%	0.2610%	0.2610%	0.2610%	0.2610%	0.2306%	0.2306%	0.2445%	90
91	% @ Primary Service	0.2123%	0.2123%	0.2123%	0.2123%	0.2123%	0.2254%	0.2254%	0.2254%	0.2254%	0.2254%	0.2123%	0.2123%	0.2184%	91
92	% @ Transmission Service	0.3907%	0.3907%	0.3907%	0.3907%	0.3907%	0.4343%	0.4343%	0.4343%	0.4343%	0.4343%	0.3907%	0.3907%	0.4100%	92
93															93
94	On-Peak Demand-Grandfathered Customers (MW)³														94
95	MW @ Secondary Service	1,115.747	1,087.027	1,049.011	1,110.811	1,114.609	1,366.767	1,474.855	1,524.839	1,599.181	1,471.248	1,215.614	1,165.389	15,295.099	95
96	MW @ Primary Service	310.713	302.715	292.128	309.339	310.396	364.117	392.913	406.229	426.034	391.952	338.524	324.538	4,169.598	96
97	MW @ Transmission Service	<u>57,464</u>	<u>55,984</u>	<u>54,026</u>	<u>57,209</u>	<u>57,405</u>	<u>65,905</u>	<u>71,117</u>	<u>73,527</u>	<u>77,112</u>	<u>70,943</u>	<u>62,607</u>	<u>60,020</u>	<u>763,321</u>	97
98		1,483.924	1,445.727	1,395.166	1,477.360	1,482.411	1,796.789	1,938.885	2,004.595	2,102.327	1,934.143	1,616.745	1,549.947	20,228.019	98
99															99
100															100
101															101

Statement BG: San Diego Gas & Electric Company															
FERC Forecast Period: January 2024 - December 2024 ¹															
Line No.		Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Total	Line No.
102	Schedule A6-TOU:														102
103	Total Deliveries (MWh)	106,785	94,563	100,541	107,103	101,753	99,080	112,820	117,748	90,851	87,214	90,826	82,203	1,191,487	103
104															104
105	Total Deliveries (%)														105
106	% @ Secondary Service														106
107	% @ Primary Service	28.37%	28.37%	28.37%	28.37%	28.37%	29.59%	29.59%	29.59%	29.59%	29.59%	28.37%	28.37%	28.89%	107
108	% @ Transmission Service	71.63%	71.63%	71.63%	71.63%	71.63%	70.41%	70.41%	70.41%	70.41%	70.41%	71.63%	71.63%	71.11%	108
109		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	109
110	Total Deliveries (MWh)														110
111	MWh @ Secondary Service	0	0	0	0	0	0	0	0	0	0	0	0	0	111
112	MWh @ Primary Service	30,292	26,826	28,521	30,383	28,865	29,314	33,379	34,837	26,879	25,803	25,765	23,319	344,185	112
113	MWh @ Transmission Service	76,492	67,738	72,020	76,720	72,888	69,766	79,441	82,911	63,972	61,411	65,061	58,884	847,302	113
114		106,785	94,563	100,541	107,103	101,753	99,080	112,820	117,748	90,851	87,214	90,826	82,203	1,191,487	114
115	Non-Coincident Demand (%)														115
116	% @ Secondary Service														116
117	% @ Primary Service	0.2454%	0.2454%	0.2454%	0.2454%	0.2454%	0.2452%	0.2452%	0.2452%	0.2452%	0.2452%	0.2454%	0.2454%	0.2453%	117
118	% @ Transmission Service	0.2903%	0.2903%	0.2903%	0.2903%	0.2903%	0.2903%	0.2903%	0.2903%	0.2903%	0.2903%	0.2903%	0.2903%	0.2903%	118
119															119
120	Non-Coincident Demand (MW)														120
121	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	121
122	MW @ Primary Service	74.337	65.829	69.991	74.558	70.834	71.875	81.843	85.418	65.906	63.228	63.228	57.225	844.312	122
123	MW @ Transmission Service	222.047	196.635	209.065	222.709	211.584	202.521	230.608	240.679	185.702	178.268	188.863	170.933	2,459.615	123
124		296.384	262.464	279.055	297.267	282.419	274.397	312.451	326.097	251.608	241.535	252.091	228.158	3,303.927	124
125	Coincident Peak Demand-Standard Customers (%)²														125
126	% @ Secondary Service														126
127	% @ Primary Service	0.1271%	0.1271%	0.1271%	0.1271%	0.1271%	0.1249%	0.1249%	0.1249%	0.1249%	0.1249%	0.1271%	0.1271%	0.1262%	127
128	% @ Transmission Service	0.1339%	0.1339%	0.1339%	0.1339%	0.1339%	0.0712%	0.0712%	0.0712%	0.0712%	0.0712%	0.1339%	0.1339%	0.1074%	128
129															129
130	Coincident Peak Demand-Standard Customers (MW)²														130
131	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	131
132	MW @ Primary Service	38.511	34.104	36.259	38.626	36.696	36.613	41.690	43.511	33.572	32.228	32.756	29.646	434.212	132
133	MW @ Transmission Service	102.387	90.669	96.401	102.692	97.562	49.669	56.557	59.027	45.544	43.721	87.086	78.818	910.133	133
134		140.898	124.773	132.660	141.318	134.259	86.281	98.247	102.538	79.116	75.949	119.841	108.464	1,344.345	134
135	Coincident Peak Demand-Grandfathered Customers (%)³														135
136	% @ Secondary Service														136
137	% @ Primary Service	0.1233%	0.1233%	0.1233%	0.1233%	0.1233%	0.1252%	0.1252%	0.1252%	0.1252%	0.1252%	0.1233%	0.1233%	0.1241%	137
138	% @ Transmission Service	0.1520%	0.1520%	0.1520%	0.1520%	0.1520%	0.0713%	0.0713%	0.0713%	0.0713%	0.0713%	0.1520%	0.1520%	0.1180%	138
139															139
140	Coincident Peak Demand-Grandfathered Customers (MW)³														140
141	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	141
142	MW @ Primary Service	37.346	33.072	35.163	37.458	35.587	36.703	41.794	43.619	33.655	32.308	31.765	28.749	427.219	142
143	MW @ Transmission Service	116.267	102.961	109.469	116.614	110.789	49.765	56.667	59.142	45.632	43.805	98.892	89.503	999.506	143
144		153.614	136.033	144.632	154.071	146.375	86.469	98.460	102.761	79.287	76.113	130.657	118.253	1,426.725	144
145															145
146															146
147															147

Statement BG: San Diego Gas & Electric Company														Line No.	
FERC Forecast Period: January 2024 - December 2024 ¹															
Line No.		Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Total	Line No.
148	Schedule PA-T-1:														148
149	Total Deliveries (MWh)	14,566	15,385	14,627	16,842	18,251	19,802	22,410	21,857	22,291	20,085	18,856	16,967	221,941	149
150															150
151	Total Deliveries (%)														151
152	% @ Secondary Service	76.76%	76.76%	76.76%	76.76%	76.76%	81.78%	81.78%	81.78%	81.78%	81.78%	76.76%	76.76%	79.17%	152
153	% @ Primary Service	23.24%	23.24%	23.24%	23.24%	23.24%	18.22%	18.22%	18.22%	18.22%	18.22%	23.24%	23.24%	20.83%	153
154	% @ Transmission Service													0.00%	154
155		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	155
156	Total Deliveries (MWh)														156
157	MWh @ Secondary Service	11,181	11,809	11,227	12,927	14,009	16,194	18,327	17,874	18,229	16,425	14,474	13,024	175,700	157
158	MWh @ Primary Service	3,386	3,576	3,400	3,914	4,242	3,608	4,084	3,983	4,062	3,660	4,383	3,944	46,240	158
159	MWh @ Transmission Service	-	-	-	-	-	-	-	-	-	-	-	-	-	159
160		14,566	15,385	14,627	16,842	18,251	19,802	22,410	21,857	22,291	20,085	18,856	16,967	221,941	160
161	Non-Coincident Demand (%)														161
162	% @ Secondary Service	0.3573%	0.3573%	0.3573%	0.3573%	0.3573%	0.3562%	0.3562%	0.3562%	0.3562%	0.3562%	0.3573%	0.3573%	0.3567%	162
163	% @ Primary Service	0.4133%	0.4133%	0.4133%	0.4133%	0.4133%	0.4130%	0.4130%	0.4130%	0.4130%	0.4130%	0.4133%	0.4133%	0.4132%	163
164	% @ Transmission Service													0.0000%	164
165															165
166	Non-Coincident Demand (MW)														166
167	MW @ Secondary Service	39.943	42.188	40.110	46.183	50.049	57.680	65.276	63.663	64.930	58.504	51.708	46.529	626.765	167
168	MW @ Primary Service	13.993	14.779	14.051	16.179	17.533	14.901	16.863	16.447	16.774	15.114	18.114	16.300	191.048	168
169	MW @ Transmission Service	-	-	-	-	-	-	-	-	-	-	-	-	-	169
170		53.936	56.968	54.162	62.362	67.583	72.581	82.139	80.110	81.703	73.618	69.823	62.828	817.813	170
171															171
172															172
173															173
174	Schedule S: Standby Determinants:														174
175	Contracted Standby Demand (MW)														175
176	MW @ Secondary Service	9.147	9.147	9.147	9.147	9.147	9.147	9.147	9.147	9.147	9.147	9.147	9.147	109.758	176
177	MW @ Primary Service	84.788	84.788	84.788	84.788	84.788	84.788	84.788	84.788	84.788	84.788	84.788	84.788	1,017.456	177
178	MW @ Transmission Service	68.540	68.540	68.540	68.540	68.540	68.540	68.540	68.540	68.540	68.540	68.540	68.540	822.476	178
179		162.474	162.474	162.474	162.474	162.474	162.474	162.474	162.474	162.474	162.474	162.474	162.474	1,949.690	179
180															180
181															181
182	San Diego Unified Port District														182
183	Total Deliveries (MWh)	595.716	724.428	727.404	713.144	167.496	400	0	0	28.404	328.248	280.14	632.892	4,597.872	183
184															184
185	Non-Coincident Demand (MW)	11.856	15.984	15.648	15.840	8.896	4.448	4.448	4.448	7.200	7.152	7.200	7.152	110.272	185
186															186
187	Coincident Peak Demand-Standard Customers (MW) 2									6.656	5.312			11.968	187
188															188

NOTES:

¹ Reference data based on January 2024 through December 2024 forecasts.

² On-Peak Demand and Coincident Peak Demand (%) and (MW) for Standard Customers are for customers that have Maximum On-Peak Demand and Maximum Demand at the Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m.

³ On-Peak Demand and Coincident Peak Demand (%) and (MW) for Grandfathered Customers are for customers that have Maximum On-Peak Demand and Maximum Demand at the Time of System Peak rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter weekdays.

Statement BD
SAN DIEGO GAS AND ELECTRIC COMPANY
Allocation Energy and Supporting Data
Forecast Period January 2024 - December 2024

2024 (MWh)	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
Lake Hodges Pumping Load	6,153	7,103	6,803	6,704	10,026	429	5	10	13	2,269	16	17	39,548

Primary Level Distribution Loss Factor 1.0109

Total Lake Hodges Pumping Load 39,981

Statement BD
SAN DIEGO GAS AND ELECTRIC COMPANY
Allocation Energy and Supporting Data
Lake Hodges Pumping Load Adjustment Mechanism
For the 12-Month Base & True Up Period Ending December 31, 2022

Line No.	Description	Amount	Reference	Line No.
1	Pumped Storage Facility - Actual Load	39,548	SDG&E Records	1
2	Pumped Storage Facility - Forecast Load	<u>84,035</u>	SDG&E Records	2
3	Difference	(44,486)	Line 1 Minus Line 2	3
4	Primary Level Distribution Loss Factor	<u>1.0109</u>	Stmnt BB; Col. B; Primary Level Factor	4
5	Pumped Storage - True Up Adjustment ¹	<u><u>(44,973)</u></u>	Line 3 x Line 4	5

¹ The pumped storage True-Up Adjustment reconciles the difference between the prior year's forecast and actual load data.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Comparison of Revenues
 Rate Effective Period - Twelve Months Ending December 31, 2024

Line No.	Customer Classes	(A) 2024 Transmission Revenues @ Changed Rates	(B) 2023 Transmission Revenues @ Present Rates ¹	(C) = (A) - (B) (\$ Change)	(D) = (C)/(B) (%) Change	Reference	Line No.
1	Residential	\$ 460,196,099	\$ 544,609,719	\$ (84,413,620)	-15.50%	(A): Page BG-2, Line 16, Col. G	1
2						(B): Statement BH, Page BH-1, Line 16, Col. G	2
3							3
4	Small Commercial	111,724,622	\$ 148,800,176	\$ (37,075,553)	-24.92%	(A): Page BG-2, Line 18, Col. G	4
5						(B): Statement BH, Page BH-1, Line 18, Col. G	5
6							6
7	Medium and Large Commercial/Industrial ²	413,692,486	\$ 533,423,747	\$ (119,731,261)	-22.45%	(A): Page BG-2, Line 20, Col. G	7
8						(B): Statement BH, Page BH-1, Line 20, Col. G	8
9							9
10	San Diego Unified Port District	107,525	243,693	\$ (136,168)	-55.88%	(A): Page BG-2, Line 22, Col. G	10
11						(B): Statement BH, Page BH-1, Line 22, Col. G	11
12	Agricultural (Schedules PA, TOU-PA and PA-T-1)						12
13							13
14						(A): Page BG-5, Line 52, Col. M	14
15	Schedules PA and TOU-PA	3,772,516	4,558,157	\$ (785,641)	-17.24%	(B): Statement BH, Page BH-4, Line 52, Col. M	15
16	Schedule PA-T-1	6,992,235	7,413,677	\$ (421,442)	-5.68%	(A): Page BG-5, Line 53, Col. M	16
17						(B): Statement BH, Page BH-4, Line 53, Col. M	17
18							18
19							19
20	Total Agricultural	10,764,751	11,971,834	\$ (1,207,083)	-10.08%	(A): Line 14, Col. A Plus Line 16, Col. A	20
21						(B): Line 14, Col. B Plus Line 16, Col. B	21
22							22
23	Street Lighting	3,431,059	\$ 4,053,830	\$ (622,771)	-15.36%	(A): Page BG-2, Line 26, Col. G	23
24						(B): Statement BH, Page BH-1, Line 26, Col. G	24
25							25
26	Standby	15,948,492	\$ 17,666,412	\$ (1,717,920)	-9.72%	(A): Page BG-2, Line 28, Col. G	26
27						(B): Statement BH, Page BH-1, Line 28, Col. G	27
28	Grand Total	\$ 1,015,865,034	\$ 1,260,769,411	\$ (244,904,377)	-19.42%	Sum Lines 1, 4, 7, 10, 20, 23, 26	28

NOTES:

¹ Present rates are defined as rates presented in TO5 Cycle 5, pursuant to Docket No. ER23-542-000.

² Revenues for Medium and Large Commercial/Industrial customers include revenues of Standard Customers that have Maximum On-Peak Demand rates and Maximum Demand at the Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Rate Effective Period - Twelve Months Ending December 31, 2024

Line No.	Customer Classes	(A)	(B)	(C)	(D)	(E)	(F)	(G)	Line No.
		Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24		
1	Residential ¹	\$ 45,655,143	\$ 38,059,257	\$ 33,890,154	\$ 29,828,524	\$ 28,657,410	\$ 31,680,426		1
2									2
3	Small Commercial ²	8,960,327	8,672,148	8,447,393	8,533,147	8,458,269	9,053,946		3
4									4
5	Medium and Large Commercial/Industrial ³	30,500,891	29,297,981	28,682,877	30,400,843	30,252,661	37,398,995		5
6									6
7	San Diego Unified Port District ⁴	10,315	13,906	13,614	13,781	7,740	3,870		7
8									8
9	Agricultural ⁵	647,895	746,483	692,315	797,345	913,332	989,934		9
10									10
11	Street Lighting ⁶	285,645	285,083	287,493	306,587	280,545	281,532		11
12									12
13	Standby ⁷	1,329,041	1,329,041	1,329,041	1,329,041	1,329,041	1,329,041		13
14									14
15	TOTAL	\$ 87,389,257	\$ 78,403,899	\$ 73,342,886	\$ 71,209,267	\$ 69,898,998	\$ 80,737,744		15

Line No.	Customer Classes	(A)	(B)	(C)	(D)	(E)	(F)	(G)	Line No.
		Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Total	
16	Residential ¹	\$ 40,019,079	\$ 47,208,667	\$ 49,856,844	\$ 39,859,579	\$ 35,206,611	\$ 40,274,405	\$ 460,196,099	16
17									17
18	Small Commercial ²	10,029,868	10,557,396	10,956,198	9,895,348	9,159,867	9,000,715	\$ 111,724,622	18
19									19
20	Medium and Large Commercial/Industrial ³	40,659,155	42,093,687	42,473,813	39,261,976	32,105,448	30,564,159	\$ 413,692,486	20
21									21
22	San Diego Unified Port District ⁴	3,870	4,448	12,388	11,109	6,264	6,222	\$ 107,525	22
23									23
24	Agricultural ⁵	1,100,012	1,094,939	1,116,284	991,199	872,626	802,386	\$ 10,764,751	24
25									25
26	Street Lighting ⁶	284,918	277,052	288,358	282,328	284,259	287,259	\$ 3,431,059	26
27									27
28	Standby ⁷	1,329,041	1,329,041	1,329,041	1,329,041	1,329,041	1,329,041	\$ 15,948,492	28
29									29
30	TOTAL	\$ 93,425,943	\$ 102,565,230	\$ 106,032,925	\$ 91,630,581	\$ 78,964,116	\$ 82,264,188	\$ 1,015,865,034	30

NOTES:

- ¹ Pages BG-3 through BG-5, Line 37.
- ² Page BG-3 through BG-5, Line 39.
- ³ Page BG-3 through BG-5, Lines 41-45.

- ⁴ Page BG-3 through BG-5, Lines 47-49.
- ⁵ Page BG-3 through BG-5, Lines 52 and 53.
- ⁶ Page BG-3 through BG-5, Line 55.
- ⁷ Page BG-3 through BG-5, Line 57.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Rate Effective Period - Twelve Months Ending December 31, 2024

Line No.	Customer Classes	(A) Jan-24		(B) Feb-24		(C) Mar-24		(D) Apr-24		Line No.
		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
1	Residential	586,450,140		488,879,351		435,326,313		383,153,803		1
2										2
3	Small Commercial	181,530,131		175,691,811		171,138,423		172,875,750		3
4										4
5	Medium and Large Commercial/Industrial	751,591,533		722,773,008		706,780,235		749,057,481		5
6	Non-Coincident (100%)		-		-		-		-	6
7	Non-Coincident (90%)		1,866,821		1,792,477		1,755,559		1,860,757	7
8	Maximum On-Peak Period Demand-Standard Customers		1,583,323		1,542,568		1,488,619		1,576,319	8
9	Maximum Demand at the Time of System Peak-Standard Customers		140,898		124,773		132,660		141,318	9
10										10
11	San Diego Unified Port District	595,716		724,428		727,404		713,144		11
12	Non-Coincident (90%)		11,856		15,984		15,648		15,840	12
13	Maximum Demand at the Time of System Peak		-		-		-		-	13
14										14
15	Agricultural									15
16	Schedules PA and TOU-PA	5,941,638		8,249,351		7,290,739		8,401,104		16
17	Schedule PA-T-1 - Non-Coincident (100%)	14,566,081	53,936	15,384,762	56,968	14,626,906	54,162	16,841,653	62,362	17
18										18
19	Street Lighting	6,456,705		6,444,013		6,498,476		6,930,078		19
20										20
21	Standby		162,474		162,474		162,474		162,474	21
22										22
23	TOTAL	1,547,131,944		1,418,146,723		1,342,388,497		1,337,973,013		23

NOTES:

¹ Billing determinants are forecast determinants for the rate effective January 2024 through December 2024, as presented in Statement BG, Page BG-18.

Line No.	Customer Classes	(A) Jan-24		(B) Feb-24		(C) Mar-24		(D) Apr-24		Line No.
		Changed Transmission Rates		Changed Transmission Rates		Changed Transmission Rates		Changed Transmission Rates		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
24	Residential ²	\$ 0.07785		\$ 0.07785		\$ 0.07785		\$ 0.07785		24
25										25
26	Small Commercial ²	\$ 0.04936		\$ 0.04936		\$ 0.04936		\$ 0.04936		26
27										27
28	Medium and Large Commercial/Industrial ^{2,3}									28
29										29
30	San Diego Unified Port District ^{2,5}									30
31										31
32	Agricultural (Schedules PA and TOU-PA) ^{2,3}	\$ 0.03150		\$ 0.03150		\$ 0.03150		\$ 0.03150		32
33										33
34	Street Lighting ²	\$ 0.04424		\$ 0.04424		\$ 0.04424		\$ 0.04424		34
35										35
36	Standby ^{2,3}									36

NOTES:

² The changed rates information comes from Statement BL, Page BL-1, Column A, Lines 1 through 41.

³ The demand rates for Medium & Large Commercial/Industrial, Schedule PA-T-1, and Standby customers are shown on Pages BG-6, BG-7, BG-8, BG-9, BG-13, and BG-14.

Line No.	Customer Classes	(A) Jan-24		(B) Feb-24		(C) Mar-24		(D) Apr-24		Line No.
		Revenues @ Changed Rates ⁴		Revenues @ Changed Rates ⁴		Revenues @ Changed Rates ⁴		Revenues @ Changed Rates ⁴		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
37	Residential	\$ 45,655,143	\$ -	\$ 38,059,257	\$ -	\$ 33,890,154	\$ -	\$ 29,828,524	\$ -	37
38										38
39	Small Commercial	\$ 8,960,327	\$ -	\$ 8,672,148	\$ -	\$ 8,447,393	\$ -	\$ 8,533,147	\$ -	39
40										40
41	Medium and Large Commercial/Industrial	\$ -		\$ -		\$ -		\$ -		41
42	Non-Coincident (100%)		\$ -		\$ -		\$ -		\$ -	42
43	Non-Coincident (90%)		\$ 29,303,980		\$ 28,147,502		\$ 27,557,321		\$ 29,207,923	43
44	Maximum On-Peak Period Demand-Standard Customers ⁵		\$ 1,020,788		\$ 994,513		\$ 959,732		\$ 1,016,273	44
45	Maximum Demand at the Time of System Peak-Standard Customers ⁵		\$ 176,123		\$ 155,966		\$ 165,825		\$ 176,647	45
46										46
47	San Diego Unified Port District	\$ -		\$ -		\$ -		\$ -		47
48	Non-Coincident (90%)		\$ 10,315		\$ 13,906		\$ 13,614		\$ 13,781	48
49	Maximum Demand at the Time of System Peak		\$ -		\$ -		\$ -		\$ -	49
50										50
51	Agricultural									51
52	Schedules PA and TOU-PA	\$ 187,162		\$ 259,855		\$ 229,658		\$ 264,635		52
53	Schedule PA-T-1 - Non-Coincident (100%)		\$ 460,733		\$ 486,628		\$ 462,657		\$ 532,711	53
54										54
55	Street Lighting	\$ 285,645	\$ -	\$ 285,083	\$ -	\$ 287,493	\$ -	\$ 306,587	\$ -	55
56										56
57	Standby		\$ 1,329,041		\$ 1,329,041		\$ 1,329,041		\$ 1,329,041	57
58										58
59	TOTAL	\$ 55,088,277	\$ 32,300,980	\$ 47,276,343	\$ 31,127,556	\$ 42,854,697	\$ 30,488,189	\$ 38,932,892	\$ 32,276,375	59
60										60
61	Grand Total		\$ 87,389,257		\$ 78,403,899		\$ 73,342,886		\$ 71,209,267	61

NOTES:

⁴ The revenues above are derived by multiplying the forecast billing determinants by the rates, except for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers.

The derivation of revenues for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers are shown on Pages BG-6, BG-7, BG-8, BG-9, BG-13, and BG-14.

⁵ Revenues for Medium and Large Commercial/Industrial customers include revenues of Standard Customers that have Maximum On-Peak Demand rates and Maximum Demand at the Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round. Grandfathered Maximum On-Peak Demand rates and Maximum Demand at the Time of System Peak rates, which are based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays, are not included due to assumed revenue neutrality.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Rate Effective Period - Twelve Months Ending December 31, 2024

Line No.	Customer Classes	(E)		(F)		(G)		(H)		Line No.
		May-24		Jun-24		Jul-24		Aug-24		
		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
1	Residential	368,110,601		406,941,886		514,053,679		606,405,488		1
2										2
3	Small Commercial	171,358,770		183,426,787		203,198,304		213,885,654		3
4										4
5	Medium and Large Commercial/Industrial	745,902,535		799,490,964		868,622,185		899,164,504		5
6	Non-Coincident (100%)		-		-		-		-	6
7	Non-Coincident (90%)		1,851,254		1,989,462		2,163,149		2,239,517	7
8	Maximum On-Peak Period Demand-Standard Customers		1,581,709		1,682,964		1,816,058		1,877,606	8
9	Maximum Demand at the Time of System Peak-Standard Customers		134,259		86,281		98,247		102,538	9
10										10
11	San Diego Unified Port District	167,496		400,000		-		-		11
12	Non-Coincident (90%)		8,896		4,448		4,448		4,448	12
13	Maximum Demand at the Time of System Peak		-		-		-		-	13
14										14
15	Agricultural									15
16	Schedules PA and TOU-PA	10,667,586		11,706,634		12,604,148		12,994,442		16
17	Non-Coincident (100%)	18,251,445	67,583	19,802,348	72,581	22,410,225	82,139	21,856,569	80,110	17
18										18
19	Street Lighting	6,341,425		6,363,748		6,440,289		6,262,476		19
20										20
21	Standby		162,474		162,474		162,474		162,474	21
22										22
23	TOTAL	1,320,799,858		1,428,132,366		1,627,328,831		1,760,569,132		23

NOTES:
¹ Billing determinants are forecast determinants for the rate effective January 2024 through December 2024, as presented in Statement BG, Pages BG-18 and BG-19.

Line No.	Customer Classes	(E)		(F)		(G)		(H)		Line No.
		May-24		Jun-24		Jul-24		Aug-24		
		Changed Transmission Rates		Changed Transmission Rates		Changed Transmission Rates		Changed Transmission Rates		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
24	Residential ²	\$ 0.07785		\$ 0.07785		\$ 0.07785		\$ 0.07785		24
25										25
26	Small Commercial ²	\$ 0.04936		\$ 0.04936		\$ 0.04936		\$ 0.04936		26
27										27
28	Medium and Large Commercial/Industrial ^{2,3}									28
29										29
30	San Diego Unified Port District ^{2,5}									30
31										31
32	Agricultural (Schedules PA and TOU-PA) ^{2,3}	\$ 0.03150		\$ 0.03150		\$ 0.03150		\$ 0.03150		32
33										33
34	Street Lighting ²	\$ 0.04424		\$ 0.04424		\$ 0.04424		\$ 0.04424		34
35										35
36	Standby ^{2,3}									36

NOTES:
² The changed rates information comes from Statement BL, Page BL-1, Column A, Lines 1 through 41.
³ The demand rates for Medium & Large Commercial/Industrial, Schedule PA-T-1, and Standby customers are shown on Pages BG-6, BG-7, BG-8, BG-9, BG-13, and BG-14.

Line No.	Customer Classes	(E)		(F)		(G)		(H)		Line No.
		May-24		Jun-24		Jul-24		Aug-24		
		Revenues @ Changed Rates ⁴		Revenues @ Changed Rates ⁴		Revenues @ Changed Rates ⁴		Revenues @ Changed Rates ⁴		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
37	Residential	\$ 28,657,410	\$ -	\$ 31,680,426	\$ -	\$ 40,019,079	\$ -	\$ 47,208,667	\$ -	37
38										38
39	Small Commercial	\$ 8,458,269	\$ -	\$ 9,053,946	\$ -	\$ 10,029,868	\$ -	\$ 10,557,396	\$ -	39
40										40
41	Medium and Large Commercial/Industrial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	41
42	Non-Coincident (100%)		\$ -		\$ -		\$ -		\$ -	42
43	Non-Coincident (90%)		\$ 29,065,090		\$ 31,247,996		\$ 33,969,369		\$ 35,167,392	43
44	Maximum On-Peak Period Demand-Standard Customers ⁵		\$ 1,019,747		\$ 5,272,679		\$ 5,689,657		\$ 5,882,486	44
45	Maximum Demand at the Time of System Peak-Standard Customers ⁵		\$ 167,824		\$ 878,320		\$ 1,000,129		\$ 1,043,809	45
46										46
47	San Diego Unified Port District	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	47
48	Non-Coincident (90%)		\$ 7,740		\$ 3,870		\$ 3,870		\$ 4,448	48
49	Maximum Demand at the Time of System Peak		\$ -		\$ -		\$ -		\$ -	49
50										50
51	Agricultural									51
52	Schedules PA and TOU-PA	\$ 336,029		\$ 368,759		\$ 397,031		\$ 409,325		52
53	Schedule PA-T-1 - Non-Coincident (100%)		\$ 577,303		\$ 621,175		\$ 702,981		\$ 685,614	53
54										54
55	Street Lighting	\$ 280,545	\$ -	\$ 281,532	\$ -	\$ 284,918	\$ -	\$ 277,052	\$ -	55
56										56
57	Standby	\$ -	\$ 1,329,041	\$ -	\$ 1,329,041	\$ -	\$ 1,329,041	\$ -	\$ 1,329,041	57
58										58
59	TOTAL	\$ 37,732,253	\$ 32,166,745	\$ 41,384,663	\$ 39,353,081	\$ 50,730,896	\$ 42,695,047	\$ 58,452,440	\$ 44,112,790	59
60										60
61	Grand Total		\$ 69,898,998		\$ 80,737,744		\$ 93,425,943		\$ 102,565,230	61

NOTES:
⁴ The revenues above are derived by multiplying the forecast billing determinants by the rates, except for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers. The derivation of revenues for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers are shown on Pages BG-6, BG-7, BG-8, BG-9, BG-13, and BG-14.
⁵ Revenues for Medium and Large Commercial/Industrial customers include revenues of Standard Customers that have Maximum On-Peak Demand rates and Maximum Demand at the Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round. Grandfathered Maximum On-Peak Demand rates and Maximum Demand at the Time of System Peak rates, which are based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays, are not included due to assumed revenue neutrality.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenue Data To Reflect Changed Rates
Rate Effective Period - Twelve Months Ending December 31, 2024

Table with columns for Customer Classes, Billing Determinants (Energy and Demand in kWh and kW) for Sep-24, Oct-24, Nov-24, Dec-24, and Total. Rows include Residential, Small Commercial, Medium-Large Commercial, San Diego Unified Port District, Agricultural, Street Lighting, Standby Customers, and a TOTAL row.

NOTES:

1 Billing determinants are forecast determinants for the rate effective January 2024 through December 2024, as presented in Statement BG, Page BG-19.

Table showing Changed Transmission Rates for various Customer Classes. Columns include Energy (kWh) and Demand (kW) for Sep-24, Oct-24, Nov-24, Dec-24, and Total. Rows include Residential, Small Commercial, Medium and Large Commercial/Industrial, San Diego Unified Port District, Agricultural, Street Lighting, and Standby.

NOTES:

2 The changed rates information comes from Statement BL, Page BL-1, Column A, Lines 1 through 41.

3 The demand rates for Medium & Large Commercial/Industrial, Schedule PA-T-1, and Standby customers are shown on Pages BG-6, BG-7, BG-8, BG-9, BG-13, and BG-14.

Table showing Revenues @ Changed Rates for various Customer Classes. Columns include Energy (kWh) and Demand (kW) for Sep-24, Oct-24, Nov-24, Dec-24, and Total. Rows include Residential, Small Commercial, Medium-Large Commercial, San Diego Unified Port District, Agricultural, Street Lighting, Standby Customers, and a TOTAL row.

NOTES:

4 The revenues above are derived by multiplying the forecast billing determinants by the rates, except for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers.

The derivation of revenues for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers are shown on Pages BG-6, BG-7, BG-8, BG-9, BG-13, and BG-14.

5 Revenues for Medium and Large Commercial/Industrial customers include revenues of Standard Customers that have Maximum On-Peak Demand rates and Maximum Demand at the Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round. Grandfathered Maximum On-Peak Demand rates and Maximum Demand at the Time of System Peak rates, which are based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays, are not included due to assumed revenue neutrality.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Medium & Large Commercial / Industrial Customers (Standard Customers)
 Rate Effective Period - Twelve Months Ending December 31, 2024

Line No.	Description	(A) Jan-24	(B) Feb-24	(C) Mar-24	(D) Apr-24	(E) May-24	(F) Jun-24	(G)	Reference ¹	Line No.
1	Energy Revenues:									1
2	Commodity Sales - kWh	751,591,533	722,773,008	706,780,235	749,057,481	745,902,535	799,490,964		(Page BG-21.3, Line 145) x 1000	2
3	Commodity Rate - \$/kWh	0	0	0	0	0	0			3
4	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 2 x Line 3	4
5										5
6	Non-Coincident Demand (100%) (kW):									6
7	Secondary	-	-	-	-	-	-		(Page BG-21.1, Line 43) x 1000	7
8	Primary	-	-	-	-	-	-		(Page BG-21.1, Line 44) x 1000	8
9	Transmission	-	-	-	-	-	-		(Page BG-21.1, Line 45) x 1000	9
10	Total	-	-	-	-	-	-		Sum Lines 7; 8; 9	10
11	Check Figure	-	-	-	-	-	-		Page BG-18, Line 6	11
12	Difference	-	-	-	-	-	-		Line 10 Less Line 11	12
13										13
14	Non-Coincident Demand (100%) Rates (\$/kW):									14
15	Secondary	\$ 17.66	\$ 17.66	\$ 17.66	\$ 17.66	\$ 17.66	\$ 17.66		Statement BL, Page BL-1, Line 6, Col. D	15
16	Primary	\$ 17.06	\$ 17.06	\$ 17.06	\$ 17.06	\$ 17.06	\$ 17.06		Statement BL, Page BL-1, Line 6, Col. C	16
17	Transmission	\$ 16.98	\$ 16.98	\$ 16.98	\$ 16.98	\$ 16.98	\$ 16.98		Statement BL, Page BL-1, Line 6, Col. B	17
18										18
19	Non-Coincident Demand (100%) - Revenues at Changed Rates:									19
20	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 7 x Line 16	20
21	Primary	-	-	-	-	-	-		Line 8 x Line 17	21
22	Transmission	-	-	-	-	-	-		Line 9 x Line 18	22
23	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Sum Lines 21; 22; 23	23
24										24

Line No.	Description	(A) Jul-24	(B) Aug-24	(C) Sep-24	(D) Oct-24	(E) Nov-24	(F) Dec-24	(G) Total	Reference ¹	Line No.
25	Energy Revenues:									25
26	Commodity Sales - kWh	868,622,185	899,164,504	910,364,934	841,167,652	793,347,755	755,699,481	9,543,962,266	(Page BG-21.3, Line 145) x 1000	26
27	Commodity Rate - \$/kWh	0	0	0	0	0	0	-		27
28	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 26 x Line 27	28
29										29
30	Non-Coincident Demand (100%) (kW):									30
31	Secondary	-	-	-	-	-	-	-	(Page BG-21.1, Line 43) x 1000	31
32	Primary	-	-	-	-	-	-	-	(Page BG-21.1, Line 44) x 1000	32
33	Transmission	-	-	-	-	-	-	-	(Page BG-21.1, Line 45) x 1000	33
34	Total	-	-	-	-	-	-	-	Sum Lines 31; 32; 33	34
35	Check Figure	-	-	-	-	-	-	-	Page BG-19, Line 6	35
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	36
37										37
38	Non-Coincident Demand (100%) Rates (\$/kW):									38
39	Secondary	\$ 17.66	\$ 17.66	\$ 17.66	\$ 17.66	\$ 17.66	\$ 17.66	\$ 17.66	Statement BL, Page BL-1, Line 6, Col. D	39
40	Primary	\$ 17.06	\$ 17.06	\$ 17.06	\$ 17.06	\$ 17.06	\$ 17.06	\$ 17.06	Statement BL, Page BL-1, Line 6, Col. C	40
41	Transmission	\$ 16.98	\$ 16.98	\$ 16.98	\$ 16.98	\$ 16.98	\$ 16.98	\$ 16.98	Statement BL, Page BL-1, Line 6, Col. B	41
42										42
43	Non-Coincident Demand (100%) - Revenues at Changed Rates:									43
44	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 31 x Line 40	44
45	Primary	-	-	-	-	-	-	-	Line 32 x Line 41	45
46	Transmission	-	-	-	-	-	-	-	Line 33 x Line 42	46
47	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sum Lines 45; 46; 47	47
48	Total Revenues at Changed Rates:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		48

NOTES:

¹ Reference data found in Statements BG and BL.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Medium & Large Commercial / Industrial Customers (Standard Customers)
 Rate Effective Period - Twelve Months Ending December 31, 2024

Line No.	Description	(A) Jan-24	(B) Feb-24	(C) Mar-24	(D) Apr-24	(E) May-24	(F) Jun-24	(G)	Reference ²	Line No.
1	<u>Non-coincident</u>									1
2	<u>Demand (90%) (kW) ¹:</u>									2
3	Secondary	1,231,511	1,199,812	1,157,850	1,226,063	1,230,255	1,342,912		(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000	3
4	Primary	396,233	379,440	372,633	395,031	392,402	426,293		(Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000	4
5	Transmission	239,077	213,226	225,076	239,663	228,597	220,257		(Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000	5
6	Total	1,866,821	1,792,477	1,755,559	1,860,757	1,851,254	1,989,462		Sum Lines 3; 4; 5	6
7	Check Figure	1,866,821	1,792,477	1,755,559	1,860,757	1,851,254	1,989,462		Page BG-18, Line 7	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Non-Coincident Demand (90%)</u>									10
11	<u>Rates (\$/kW):</u>									11
12	Secondary	\$ 15.89	\$ 15.89	\$ 15.89	\$ 15.89	\$ 15.89	\$ 15.89		Statement BL, Page BL-1, Line 8, Col. D	12
13	Primary	\$ 15.35	\$ 15.35	\$ 15.35	\$ 15.35	\$ 15.35	\$ 15.35		Statement BL, Page BL-1, Line 8, Col. C	13
14	Transmission	\$ 15.28	\$ 15.28	\$ 15.28	\$ 15.28	\$ 15.28	\$ 15.28		Statement BL, Page BL-1, Line 8, Col. B	14
15	<u>Non-Coincident Demand (90%) -</u>									15
16	<u>Revenues at Changed Rates:</u>									16
17	Secondary	\$ 19,568,709	\$ 19,065,007	\$ 18,398,244	\$ 19,482,147	\$ 19,548,760	\$ 21,338,871		Line 3 x Line 12	17
18	Primary	6,082,178	5,824,402	5,719,920	6,063,722	6,023,374	6,543,599		Line 4 x Line 13	18
19	Transmission	3,653,094	3,258,093	3,439,157	3,662,054	3,492,957	3,365,526		Line 5 x Line 14	19
20	Subtotal	\$ 29,303,980	\$ 28,147,502	\$ 27,557,321	\$ 29,207,923	\$ 29,065,090	\$ 31,247,996		Sum Lines 17; 18; 19	20

Line No.	Description	(A) Jul-24	(B) Aug-24	(C) Sep-24	(D) Oct-24	(E) Nov-24	(F) Dec-24	(G) Total	Reference ²	Line No.
21	<u>Non-Coincident</u>									21
22	<u>Demand (90%) (kW) ¹:</u>									22
23	Secondary	1,449,113	1,498,225	1,571,269	1,445,570	1,341,740	1,286,304	15,980,625	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000	23
24	Primary	464,289	480,825	480,591	444,779	413,936	393,443	5,039,896	(Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000	24
25	Transmission	249,746	260,466	206,453	197,359	207,417	188,720	2,676,058	(Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000	25
26	Total	2,163,149	2,239,517	2,258,314	2,087,707	1,963,093	1,868,468	23,696,578	Sum Lines 23; 24; 25	26
27	Check Figure	2,163,149	2,239,517	2,258,314	2,087,707	1,963,093	1,868,468	23,696,578	Page BG-19, Line 7	27
28	Difference	-	-	-	-	-	-	-	Line 26 Less Line 27	28
29										29
30	<u>Non-Coincident Demand (90%)</u>									30
31	<u>Rates (\$/kW):</u>									31
32	Secondary	\$ 15.89	\$ 15.89	\$ 15.89	\$ 15.89	\$ 15.89	\$ 15.89		Statement BL, Page BL-1, Line 8, Col. D	32
33	Primary	\$ 15.35	\$ 15.35	\$ 15.35	\$ 15.35	\$ 15.35	\$ 15.35		Statement BL, Page BL-1, Line 8, Col. C	33
34	Transmission	\$ 15.28	\$ 15.28	\$ 15.28	\$ 15.28	\$ 15.28	\$ 15.28		Statement BL, Page BL-1, Line 8, Col. B	34
35	<u>Non-Coincident Demand (90%) -</u>									35
36	<u>Revenues at Changed Rates:</u>									36
37	Secondary	\$ 23,026,409	\$ 23,806,798	\$ 24,967,472	\$ 22,970,103	\$ 21,320,244	\$ 20,439,371	\$ 253,932,135	Line 23 x Line 32	37
38	Primary	7,126,842	7,380,669	7,377,077	6,827,350	6,353,914	6,039,353	77,362,400	Line 24 x Line 33	38
39	Transmission	3,816,118	3,979,925	3,154,609	3,015,646	3,169,333	2,883,649	40,890,159	Line 25 x Line 34	39
40	Subtotal	\$ 33,969,369	\$ 35,167,392	\$ 35,499,158	\$ 32,813,099	\$ 30,843,490	\$ 29,362,373	\$ 372,184,694	Sum Lines 37; 38; 39	40

NOTES:

¹ NCD (90%) rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, DG-R, and A6-TOU.

² Reference data found in Statements BG and BL.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Medium & Large Commercial / Industrial Customers (Standard Customers) ¹
 Rate Effective Period - Twelve Months Ending December 31, 2024

Line No.	Description	(A) Jan-24	(B) Feb-24	(C) Mar-24	(D) Apr-24	(E) May-24	(F) Jun-24	(G)	Reference ³	Line No.
1	<u>Maximum On-Peak</u>									1
2	<u>Period Demand (kW) ²:</u>									2
3	Secondary	1,196,893	1,166,085	1,125,303	1,191,599	1,195,673	1,279,967		(Page BG-21.2, Line 80) x 1000	3
4	Primary	322,119	313,827	302,852	320,694	321,790	345,051		(Page BG-21.2, Line 81) x 1000	4
5	Transmission	64,311	62,656	60,464	64,027	64,245	57,946		(Page BG-21.2, Line 82) x 1000	5
6	Total	1,583,323	1,542,568	1,488,619	1,576,319	1,581,709	1,682,964		Sum Lines 3; 4; 5	6
7	Check Figure	1,583,323	1,542,568	1,488,619	1,576,319	1,581,709	1,682,964		Page BG-18, Line 8	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Maximum On-Peak</u>									10
11	<u>Period Demand Rates (\$/kW):</u>									11
12	Secondary	\$ 0.65	\$ 0.65	\$ 0.65	\$ 0.65	\$ 0.65	\$ 3.16		Statement BL, Page 1, Lines 11 & 12, Col. D	12
13	Primary	\$ 0.63	\$ 0.63	\$ 0.63	\$ 0.63	\$ 0.63	\$ 3.05		Statement BL, Page 1, Lines 11 & 12, Col. C	13
14	Transmission	\$ 0.62	\$ 0.62	\$ 0.62	\$ 0.62	\$ 0.62	\$ 3.03		Statement BL, Page 1, Lines 11 & 12, Col. B	14
15	<u>Maximum On-Peak Period Demand -</u>									15
16	<u>Revenues at Changed Rates:</u>									16
17	Secondary	\$ 777,980	\$ 757,955	\$ 731,447	\$ 774,539	\$ 777,187	\$ 4,044,696		Line 3 x Line 12	17
18	Primary	202,935	197,711	190,797	202,037	202,728	1,052,405		Line 4 x Line 13	18
19	Transmission	39,873	38,847	37,488	39,696	39,832	175,578		Line 5 x Line 14	19
20	Subtotal	\$ 1,020,788	\$ 994,513	\$ 959,732	\$ 1,016,273	\$ 1,019,747	\$ 5,272,679		Sum Lines 17; 18; 19	20

Line No.	Description	(A) Jul-24	(B) Aug-24	(C) Sep-24	(D) Oct-24	(E) Nov-24	(F) Dec-24	(G) Total	Reference ³	Line No.
21	<u>Maximum On-Peak</u>									21
22	<u>Period Demand (kW) ²:</u>									22
23	Secondary	1,381,190	1,428,000	1,497,621	1,377,813	1,304,023	1,250,146	15,394,313	(Page BG-21.2, Line 80) x 1000	23
24	Primary	372,338	384,957	403,726	371,428	350,951	336,451	4,146,183	(Page BG-21.2, Line 81) x 1000	24
25	Transmission	62,529	64,648	67,800	62,376	70,067	67,172	768,243	(Page BG-21.2, Line 82) x 1000	25
26	Total	1,816,058	1,877,606	1,969,147	1,811,617	1,725,041	1,653,769	20,308,739	Sum Lines 23; 24; 25	26
27	Check Figure	1,816,058	1,877,606	1,969,147	1,811,617	1,725,041	1,653,769	20,308,739	Page BG-19, Line 8	27
28	Difference	-	-	-	-	-	-	-	Line 26 Less Line 27	28
29										29
30	<u>Maximum On-Peak</u>									30
31	<u>Period Demand Rates (\$/kW):</u>									31
32	Secondary	\$ 3.16	\$ 3.16	\$ 3.16	\$ 3.16	\$ 0.65	\$ 0.65		Statement BL, Page 1, Lines 11 & 12, Col. D	32
33	Primary	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 0.63	\$ 0.63		Statement BL, Page 1, Lines 11 & 12, Col. C	33
34	Transmission	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03	\$ 0.62	\$ 0.62		Statement BL, Page 1, Lines 11 & 12, Col. B	34
35	<u>Maximum On-Peak Period Demand -</u>									35
36	<u>Revenues at Changed Rates:</u>									36
37	Secondary	\$ 4,364,562	\$ 4,512,481	\$ 4,732,482	\$ 4,353,889	\$ 847,615	\$ 812,595	\$ 27,487,429	Line 23 x Line 32	37
38	Primary	1,135,632	1,174,120	1,231,363	1,132,855	221,099	211,964	\$ 7,155,646	Line 24 x Line 33	38
39	Transmission	189,463	195,884	205,434	189,000	43,442	41,647	\$ 1,236,184	Line 25 x Line 34	39
40	Subtotal	\$ 5,689,657	\$ 5,882,486	\$ 6,169,280	\$ 5,675,744	\$ 1,112,156	\$ 1,066,206	\$ 35,879,259	Sum Lines 37; 38; 39	40

NOTES:

- ¹ Standard Customers have Maximum On-Peak Period Demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.
- ² Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ³ Reference data found in Statements BG and BL.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Medium & Large Commercial / Industrial Customers (Standard Customers) ¹
 Rate Effective Period - Twelve Months Ending December 31, 2024

Line No.	Description	(A) Jan-24	(B) Feb-24	(C) Mar-24	(D) Apr-24	(E) May-24	(F) Jun-24	(G)	Reference ³	Line No.
1	<u>Maximum Demand</u>									1
2	<u>at the Time of System Peak (kW) ²:</u>									2
3	Secondary	-	-	-	-	-	-		(Page BG-21.3, Line 126) x 1000	3
4	Primary	38,511	34,104	36,259	38,626	36,696	36,613		(Page BG-21.3, Line 127) x 1000	4
5	Transmission	102,387	90,669	96,401	102,692	97,562	49,669		(Page BG-21.3, Line 128) x 1000	5
6	Total	140,898	124,773	132,660	141,318	134,259	86,281		Sum Lines 3; 4; 5	6
7	Check Figure	140,898	124,773	132,660	141,318	134,259	86,281		Page BG-18, Line 9	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Maximum Demand at the</u>									10
11	<u>Time of System Peak Rates (\$/kW):</u>									11
12	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Statement BL, Page BL-1, Lines 19 & 20, Col. D	12
13	Primary	\$ 1.25	\$ 1.25	\$ 1.25	\$ 1.25	\$ 1.25	\$ 10.22		Statement BL, Page BL-1, Lines 19 & 20, Col. C	13
14	Transmission	\$ 1.25	\$ 1.25	\$ 1.25	\$ 1.25	\$ 1.25	\$ 10.15		Statement BL, Page BL-1, Lines 19 & 20, Col. B	14
15	<u>Maximum Demand at the Time of System</u>									15
16	<u>Peak - Revenues at Changed Rates:</u>									16
17	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 3 x Line 12	17
18	Primary	48,139	42,630	45,324	48,282	45,871	374,180		Line 4 x Line 13	18
19	Transmission	127,984	113,336	120,501	128,365	121,953	504,140		Line 5 x Line 14	19
20	Subtotal	\$ 176,123	\$ 155,966	\$ 165,825	\$ 176,647	\$ 167,824	\$ 878,320		Sum Lines 17; 18; 19	20
21										21
22	<u>Revenues at Changed Rates:</u>									22
23	Secondary	\$ 20,346,689	\$ 19,822,962	\$ 19,129,691	\$ 20,256,686	\$ 20,325,947	\$ 25,383,567		Line 17 + Page BG-6 Line 21 + Page BG-7 Line 17 + Page BG-8 Line 17	23
24	Primary	\$ 6,333,252	\$ 6,064,743	\$ 5,956,041	\$ 6,314,041	\$ 6,271,973	\$ 7,970,184		Line 18 + Page BG-6 Line 22 + Page BG-7 Line 18 + Page BG-8 Line 18	24
25	Transmission	\$ 3,820,950	\$ 3,410,276	\$ 3,597,145	\$ 3,830,115	\$ 3,654,742	\$ 4,045,244		Line 19 + Page BG-6 Line 23 + Page BG-7 Line 19 + Page BG-8 Line 19	25
26	Total	\$ 30,500,891	\$ 29,297,981	\$ 28,682,877	\$ 30,400,842	\$ 30,252,662	\$ 37,398,995		Sum Lines 23; 24; 25	26
27										27
28	<u>Total Revenues at Changed Rates:</u>	\$ 30,500,891	\$ 29,297,981	\$ 28,682,877	\$ 30,400,842	\$ 30,252,662	\$ 37,398,995		Sum Line 26; Page BG-6, Line 4	28

Line No.	Description	(A) Jul-24	(B) Aug-24	(C) Sep-24	(D) Oct-24	(E) Nov-24	(F) Dec-24	(G) Total	Reference ³	Line No.
29	<u>Maximum Demand</u>									29
30	<u>at the Time of System Peak (kW) ²:</u>									30
31	Secondary	-	-	-	-	-	-		(Page BG-21.3, Line 126) x 1000	31
32	Primary	41,690	43,511	33,572	32,228	32,756	29,646	434,212	(Page BG-21.3, Line 127) x 1000	32
33	Transmission	56,557	59,027	45,544	43,721	87,086	78,818	910,133	(Page BG-21.3, Line 128) x 1000	33
34	Total	98,247	102,538	79,116	75,949	119,841	108,464	1,344,345	Sum Lines 31; 32; 33	34
35	Check Figure	98,247	102,538	79,116	75,949	119,841	108,464	1,344,345	Page BG-19, Line 9	35
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	36
37										37
38	<u>Maximum Demand at the</u>									38
39	<u>Time of System Peak Rates (\$/kW):</u>									39
40	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Statement BL, Page BL-1, Lines 19 & 20, Col. D	40
41	Primary	\$ 10.22	\$ 10.22	\$ 10.22	\$ 10.22	\$ 1.25	\$ 1.25		Statement BL, Page BL-1, Lines 19 & 20, Col. C	41
42	Transmission	\$ 10.15	\$ 10.15	\$ 10.15	\$ 10.15	\$ 1.25	\$ 1.25		Statement BL, Page BL-1, Lines 19 & 20, Col. B	42
43	<u>Maximum Demand at the Time of System</u>									43
44	<u>Peak - Revenues at Changed Rates:</u>									44
45	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 31 x Line 40	45
46	Primary	426,073	444,681	343,104	329,369	40,945	37,058	2,225,655	Line 32 x Line 41	46
47	Transmission	574,056	599,128	462,271	443,765	108,857	98,523	3,402,878	Line 33 x Line 42	47
48	Total	\$ 1,000,129	\$ 1,043,809	\$ 805,375	\$ 773,133	\$ 149,802	\$ 135,580	\$ 5,628,533	Sum Lines 45; 46; 47	48
49										49
50	<u>Revenues at Changed Rates:</u>									50
51	Secondary	\$ 27,390,970	\$ 28,319,279	\$ 29,699,955	\$ 27,323,992	\$ 22,167,859	\$ 21,251,966	\$ 281,419,564	Line 45 + Page BG-6 Line 45 + Page BG-7 Line 37 + Page BG-8 Line 37	51
52	Primary	\$ 8,688,547	\$ 8,999,471	\$ 8,951,544	\$ 8,289,574	\$ 6,615,957	\$ 6,288,374	\$ 86,743,701	Line 46 + Page BG-6 Line 46 + Page BG-7 Line 38 + Page BG-8 Line 38	52
53	Transmission	\$ 4,579,637	\$ 4,774,937	\$ 3,822,314	\$ 3,648,410	\$ 3,321,631	\$ 3,023,818	\$ 45,529,221	Line 47 + Page BG-6 Line 47 + Page BG-7 Line 39 + Page BG-8 Line 39	53
54	Total	\$ 40,659,154	\$ 42,093,687	\$ 42,473,813	\$ 39,261,976	\$ 32,105,447	\$ 30,564,158	\$ 413,692,486	Sum Lines 51; 52; 53	54
55										55
56	<u>Total Revenues at Changed Rates:</u>	\$ 40,659,154	\$ 42,093,687	\$ 42,473,813	\$ 39,261,976	\$ 32,105,447	\$ 30,564,158	\$ 413,692,486	Sum Line 54; Page BG-6, Line 28	56

NOTES:
¹ Standard Customers have Maximum Demand at the Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.
² Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariff: Schedule A6-TOU.
³ Reference data found in Statements BG and BL.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Medium & Large Commercial / Industrial Customers (Grandfathered Customers) ¹
 Rate Effective Period - Twelve Months Ending December 31, 2024

Line No.	Description	(A) Jan-24	(B) Feb-24	(C) Mar-24	(D) Apr-24	(E) May-24	(F) Jun-24	(G)	Reference ³	Line No.
1	<u>Maximum On-Peak</u>									1
2	<u>Period Demand (kW) ²:</u>									2
3	Secondary	1,115,747	1,087,027	1,049,011	1,110,811	1,114,609	1,366,767		(Page BG-21.2, Line 90) x 1000	3
4	Primary	310,713	302,715	292,128	309,339	310,396	364,117		(Page BG-21.2, Line 91) x 1000	4
5	Transmission	57,464	55,984	54,026	57,209	57,405	65,905		(Page BG-21.2, Line 92) x 1000	5
6	Total	1,483,924	1,445,727	1,395,166	1,477,360	1,482,411	1,796,789		Sum Lines 3; 4; 5	6
7	Check Figure	1,483,924	1,445,727	1,395,166	1,477,360	1,482,411	1,796,789		Page BG-18, Line 10	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Maximum On-Peak</u>									10
11	<u>Period Demand Rates (\$/kW):</u>									11
12	Secondary	\$ 0.69	\$ 0.69	\$ 0.69	\$ 0.69	\$ 0.69	\$ 2.96		Statement BL, Page 1, Lines 15 & 16, Col. D	12
13	Primary	\$ 0.67	\$ 0.67	\$ 0.67	\$ 0.67	\$ 0.67	\$ 2.86		Statement BL, Page 1, Lines 15 & 16, Col. C	13
14	Transmission	\$ 0.66	\$ 0.66	\$ 0.66	\$ 0.66	\$ 0.66	\$ 2.84		Statement BL, Page 1, Lines 15 & 16, Col. B	14
15	<u>Maximum On-Peak Period Demand -</u>									15
16	<u>Revenues at Changed Rates:</u>									16
17	Secondary	\$ 769,865	\$ 750,049	\$ 723,817	\$ 766,460	\$ 769,081	\$ 4,045,630		Line 3 x Line 12	17
18	Primary	208,178	202,819	195,726	207,257	207,966	1,041,375		Line 4 x Line 13	18
19	Transmission	37,926	36,950	35,657	37,758	37,887	187,171		Line 5 x Line 14	19
20	Subtotal	\$ 1,015,969	\$ 989,818	\$ 955,201	\$ 1,011,475	\$ 1,014,933	\$ 5,274,176		Sum Lines 17; 18; 19	20

Line No.	Description	(A) Jul-24	(B) Aug-24	(C) Sep-24	(D) Oct-24	(E) Nov-24	(F) Dec-24	(G) Total	Reference ³	Line No.
21	<u>Maximum On-Peak</u>									21
22	<u>Period Demand (kW) ²:</u>									22
23	Secondary	1,474,855	1,524,839	1,599,181	1,471,248	1,215,614	1,165,389	15,295,099	(Page BG-21.2, Line 90) x 1000	23
24	Primary	392,913	406,229	426,034	391,952	338,524	324,538	4,169,598	(Page BG-21.2, Line 91) x 1000	24
25	Transmission	71,117	73,527	77,112	70,943	62,607	60,020	763,321	(Page BG-21.2, Line 92) x 1000	25
26	Total	1,938,885	2,004,595	2,102,327	1,934,143	1,616,745	1,549,947	20,228,019	Sum Lines 23; 24; 25	26
27	Check Figure	1,938,885	2,004,595	2,102,327	1,934,143	1,616,745	1,549,947	20,228,019	Page BG-19, Line 10	27
28	Difference	-	-	-	-	-	-	-	Line 26 Less Line 27	28
29										29
30	<u>Maximum On-Peak</u>									30
31	<u>Period Demand Rates (\$/kW):</u>									31
32	Secondary	\$ 2.96	\$ 2.96	\$ 2.96	\$ 2.96	\$ 0.69	\$ 0.69		Statement BL, Page 1, Lines 15 & 16, Col. D	32
33	Primary	\$ 2.86	\$ 2.86	\$ 2.86	\$ 2.86	\$ 0.67	\$ 0.67		Statement BL, Page 1, Lines 15 & 16, Col. C	33
34	Transmission	\$ 2.84	\$ 2.84	\$ 2.84	\$ 2.84	\$ 0.66	\$ 0.66		Statement BL, Page 1, Lines 15 & 16, Col. B	34
35	<u>Maximum On-Peak Period Demand -</u>									35
36	<u>Revenues at Changed Rates:</u>									36
37	Secondary	\$ 4,365,570	\$ 4,513,524	\$ 4,733,576	\$ 4,354,895	\$ 838,774	\$ 804,119	\$ 27,435,360	Line 23 x Line 32	37
38	Primary	1,123,730	1,161,814	1,218,457	1,120,982	226,811	217,440	\$ 7,132,556	Line 24 x Line 33	38
39	Transmission	201,973	208,818	218,999	201,479	41,321	39,613	\$ 1,285,552	Line 25 x Line 34	39
40	Subtotal	\$ 5,691,273	\$ 5,884,156	\$ 6,171,032	\$ 5,677,356	\$ 1,106,905	\$ 1,061,172	\$ 35,853,467	Sum Lines 37; 38; 39	40

NOTES:

- ¹ Grandfathered Customers have Maximum On-Peak Demand rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.
- ² Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ³ Reference data found in Statements BG and BL.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Medium & Large Commercial / Industrial Customers (Grandfathered Customers) ¹
 Rate Effective Period - Twelve Months Ending December 31, 2024

Line No.	Description	(A) Jan-24	(B) Feb-24	(C) Mar-24	(D) Apr-24	(E) May-24	(F) Jun-24	(G)	Reference ³	Line No.
1	<u>Maximum Demand</u>									1
2	<u>at the Time of System Peak (kW) ²:</u>									2
3	Secondary	-	-	-	-	-	-		(Page BG-21.3, Line 136) x 1000	3
4	Primary	37,346	33,072	35,163	37,458	35,587	36,703		(Page BG-21.3, Line 137) x 1000	4
5	Transmission	116,267	102,961	109,469	116,614	110,789	49,765		(Page BG-21.3, Line 138) x 1000	5
6	Total	153,614	136,033	144,632	154,071	146,375	86,469		Sum Lines 3; 4; 5	6
7	Check Figure	153,614	136,033	144,632	154,071	146,375	86,469		Page BG-18, Line 11	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Maximum Demand at the</u>									10
11	<u>Time of System Peak Rates (\$/kW):</u>									11
12	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Statement BL, Page BL-1, Lines 23 & 24, Col. D	12
13	Primary	\$ 1.15	\$ 1.15	\$ 1.15	\$ 1.15	\$ 1.15	\$ 10.17		Statement BL, Page BL-1, Lines 23 & 24, Col. C	13
14	Transmission	\$ 1.14	\$ 1.14	\$ 1.14	\$ 1.14	\$ 1.14	\$ 10.15		Statement BL, Page BL-1, Lines 23 & 24, Col. B	14
15	<u>Maximum Demand at the Time of System</u>									15
16	<u>Peak - Revenues at Changed Rates:</u>									16
17	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 3 x Line 12	17
18	Primary	42,948	38,033	40,437	43,076	40,925	373,274		Line 4 x Line 13	18
19	Transmission	132,545	117,375	124,795	132,940	126,299	505,117		Line 5 x Line 14	19
20	Subtotal	\$ 175,493	\$ 155,408	\$ 165,232	\$ 176,016	\$ 167,224	\$ 878,391		Sum Lines 17; 18; 19	20
21										21
22	<u>Revenues at Changed Rates:</u>									22
23	Secondary	\$ 20,346,689	\$ 19,822,962	\$ 19,129,691	\$ 20,256,686	\$ 20,325,947	\$ 25,383,567		Line 17 + Page BG-6 Line 21 + Page BG-7 Line 17 + Page BG-8 Line 17	23
24	Primary	\$ 6,328,061	\$ 6,060,146	\$ 5,951,154	\$ 6,308,835	\$ 6,267,027	\$ 7,969,278		Line 18 + Page BG-6 Line 22 + Page BG-7 Line 18 + Page BG-8 Line 18	24
25	Transmission	\$ 3,825,511	\$ 3,414,315	\$ 3,601,440	\$ 3,834,690	\$ 3,659,088	\$ 4,046,221		Line 19 + Page BG-6 Line 23 + Page BG-7 Line 19 + Page BG-8 Line 19	25
26	Total	\$ 30,500,261	\$ 29,297,423	\$ 28,682,285	\$ 30,400,211	\$ 30,252,062	\$ 37,399,066		Sum Lines 23; 24; 25	26
27										27
28	<u>Total Revenues at Changed Rates:</u>	\$ 30,500,261	\$ 29,297,423	\$ 28,682,285	\$ 30,400,211	\$ 30,252,062	\$ 37,399,066		Sum Line 26; Page BG-6, Line 4	28

Line No.	Description	(A) Jul-24	(B) Aug-24	(C) Sep-24	(D) Oct-24	(E) Nov-24	(F) Dec-24	(G) Total	Reference ³	Line No.
29	<u>Maximum Demand</u>									29
30	<u>at the Time of System Peak (kW) ²:</u>									30
31	Secondary	-	-	-	-	-	-		(Page BG-21.3, Line 136) x 1000	31
32	Primary	41,794	43,619	33,655	32,308	31,765	28,749	427,219	(Page BG-21.3, Line 137) x 1000	32
33	Transmission	56,667	59,142	45,632	43,805	98,892	89,503	999,506	(Page BG-21.3, Line 138) x 1000	33
34	Total	98,460	102,761	79,287	76,113	130,657	118,253	1,426,725	Sum Lines 31; 32; 33	34
35	Check Figure	98,460	102,761	79,287	76,113	130,657	118,253	1,426,725	Page BG-19, Line 11	35
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	36
37										37
38	<u>Maximum Demand at the</u>									38
39	<u>Time of System Peak Rates (\$/kW):</u>									39
40	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Statement BL, Page BL-1, Lines 23 & 24, Col. D	40
41	Primary	\$ 10.17	\$ 10.17	\$ 10.17	\$ 10.17	\$ 1.15	\$ 1.15		Statement BL, Page BL-1, Lines 23 & 24, Col. C	41
42	Transmission	\$ 10.15	\$ 10.15	\$ 10.15	\$ 10.15	\$ 1.14	\$ 1.14		Statement BL, Page BL-1, Lines 23 & 24, Col. B	42
43	<u>Maximum Demand at the Time of System</u>									43
44	<u>Peak - Revenues at Changed Rates:</u>									44
45	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 31 x Line 40	45
46	Primary	425,041	443,604	342,273	328,571	36,530	33,062	2,187,774	Line 32 x Line 41	46
47	Transmission	575,169	600,289	463,167	444,625	112,736	102,034	3,437,090	Line 33 x Line 42	47
48	Total	\$ 1,000,209	\$ 1,043,893	\$ 805,440	\$ 773,196	\$ 149,266	\$ 135,095	\$ 5,624,864	Sum Lines 45; 46; 47	48
49										49
50	<u>Revenues at Changed Rates:</u>									50
51	Secondary	\$ 27,390,970	\$ 28,319,279	\$ 29,699,955	\$ 27,323,992	\$ 22,167,859	\$ 21,251,966	\$ 281,419,564	Line 45 + Page BG-6 Line 45 + Page BG-7 Line 37 + Page BG-8 Line 37	51
52	Primary	\$ 8,687,515	\$ 8,998,393	\$ 8,950,713	\$ 8,288,776	\$ 6,611,542	\$ 6,284,379	\$ 86,705,819	Line 46 + Page BG-6 Line 46 + Page BG-7 Line 38 + Page BG-8 Line 38	52
53	Transmission	\$ 4,580,750	\$ 4,776,098	\$ 3,823,210	\$ 3,649,270	\$ 3,325,511	\$ 3,027,329	\$ 45,563,433	Line 47 + Page BG-6 Line 47 + Page BG-7 Line 39 + Page BG-8 Line 39	53
54	Total	\$ 40,659,235	\$ 42,093,770	\$ 42,473,878	\$ 39,262,038	\$ 32,104,912	\$ 30,563,674	\$ 413,688,816	Sum Lines 51; 52; 53	54
55										55
56	<u>Total Revenues at Changed Rates:</u>	\$ 40,659,235	\$ 42,093,770	\$ 42,473,878	\$ 39,262,038	\$ 32,104,912	\$ 30,563,674	\$ 413,688,816	Sum Line 54; Page BG-6, Line 28	56

NOTES:

- ¹ Grandfathered Customers have Maximum Demand at the Time of System Peak rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.
- ² Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariff: Schedule A6-TOU.
- ³ Reference data found in Statements BG and BL.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 San Diego Unified Port District Customer
 Rate Effective Period - Twelve Months Ending December 31, 2024

Line No.	Description	(A) Jan-24	(B) Feb-24	(C) Mar-24	(D) Apr-24	(E) May-24	(F) Jun-24	(G)	Reference ³	Line No.
1	<u>Energy Revenues:</u>									1
2	Commodity Sales - kWh	595,716	724,428	727,404	713,144	167,496	400,000		(Page BG-21.3, Line 160) x 1000	2
3	Commodity Rate - \$/kWh	0	0	0	0	0	0			3
4	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 2 x Line 3	4
5										5
6	<u>Non-Coincident Demand (90%) (kW) ¹:</u>									6
7	Primary	11,856	15,984	15,648	15,840	8,896	4,448		(Page BG-21.3, Line 162) x 1000	7
8										8
9	<u>Non-Coincident Demand (90%) Rates (\$/kW):</u>									9
10	Primary	\$ 0.87	\$ 0.87	\$ 0.87	\$ 0.87	\$ 0.87	\$ 0.87		Statement BL, Page BL-1, Line 29, Col. C	10
11										11
12	<u>Non-Coincident Demand (90%) - Revenues at Changed Rates:</u>									12
13	Primary	\$ 10,315	\$ 13,906	\$ 13,614	\$ 13,781	\$ 7,740	\$ 3,870		Line 7 x Line 11	13
14										14
15										15
16	<u>Maximum Demand at the Time of System Peak (kW) ²:</u>									16
17	Primary	-	-	-	-	-	-		(Page BG-21.3, Line 164) x 1000	17
18										18
19										19
20	<u>Maximum Demand at the Time of System Peak Rates (\$/kW):</u>									20
21	Primary	\$ 0.92	\$ 0.92	\$ 0.92	\$ 0.92	\$ 0.92	\$ 0.92		Statement BL, Page BL-1, Lines 31 & 32, Col. C	21
22										22
23										23
24	<u>Maximum Demand at the Time of System Peak - Revenues at Changed Rates:</u>									24
25	Primary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 18 x Line 22	25
26										26
27	Total Revenues	\$ 10,315	\$ 13,906	\$ 13,614	\$ 13,781	\$ 7,740	\$ 3,870		Sum Lines 4; 14; 26	27
28										28

Line No.	Description	(A) Jul-24	(B) Aug-24	(C) Sep-24	(D) Oct-24	(E) Nov-24	(F) Dec-24	(G) Total	Reference ³	Line No.
29	<u>Energy Revenues:</u>									29
30	Commodity Sales - kWh	-	-	28,404	328,248	280,140	632,892	4,597,872	(Page BG-21.3, Line 160) x 1000	30
31	Commodity Rate - \$/kWh	0	0	0	0	0	0	0		31
32	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 30 x Line 31	32
33										33
34	<u>Non-Coincident Demand (90%) (kW) ¹:</u>									34
35	Primary	4,448	4,448	7,200	7,152	7,200	7,152	110,272	(Page BG-21.3, Line 162) x 1000	35
36										36
37	<u>Non-Coincident Demand (90%) Rates (\$/kW):</u>									37
38	Primary	\$ 0.87	\$ 0.87	\$ 0.87	\$ 0.87	\$ 0.87	\$ 0.87		Statement BL, Page BL-1, Line 29, Col. C	38
39										39
40	<u>Non-Coincident Demand (90%) - Revenues at Changed Rates:</u>									40
41	Primary	\$ 3,870	\$ 3,870	\$ 6,264	\$ 6,222	\$ 6,264	\$ 6,222	95,937	Line 35 x Line 39	41
42										42
43										43
44	<u>Maximum Demand at the Time of System Peak (kW) ²:</u>									44
45	Primary	-	-	6,656	5,312	-	-	11,968	(Page BG-21.3, Line 164) x 1000	45
46										46
47										47
48	<u>Maximum Demand at the Time of System Peak Rates (\$/kW):</u>									48
49	Primary	\$ 0.92	\$ 0.92	\$ 0.92	\$ 0.92	\$ 0.92	\$ 0.92		Statement BL, Page BL-1, Lines 31 & 32, Col. C	49
50										50
51										51
52	<u>Maximum Demand at the Time of System Peak - Revenues at Changed Rates:</u>									52
53	Primary	\$ -	\$ -	\$ 6,124	\$ 4,887	\$ -	\$ -	11,011	Line 46 x Line 50	53
54										54
55	Total Revenues	\$ 3,870	\$ 3,870	\$ 12,388	\$ 11,109	\$ 6,264	\$ 6,222	106,947	Sum Lines 32; 42; 54	55
56										56
57										57

NOTES:

- ¹ 90% NCD Rates are applicable to CPUC Schedule A6-TOU that the San Diego Unified Port District takes SDG&E electric service on.
- ² Maximum Demand at the Time of System Peak Demand Charges are applicable to CPUC Schedule A6-TOU that the San Diego Unified Port District takes SDG&E electric service on.
- ³ Reference data found in Statements BG and BL.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Schedule PA-T-1 Agricultural Customers (Standard Customers)
 Rate Effective Period - Twelve Months Ending December 31, 2024

Line No.	Description	(A) Jan-24	(B) Feb-24	(C) Mar-24	(D) Apr-24	(E) May-24	(F) Jun-24	(G)	Reference ²	Line No.
1	<u>Energy Revenues:</u>									
2	Commodity Sales - kWh	14,566,081	15,384,762	14,626,906	16,841,653	18,251,445	19,802,348		(Page BG-21.4, Line 169) x 1000	1
3	Commodity Rate - \$/kWh	0	0	0	0	0	0			2
4	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 2 x Line 3	3
5										4
6	<u>Non-Coincident Demand (100%) (kW) !:</u>									5
7	Secondary	39,943	42,188	40,110	46,183	50,049	57,680		(Page BG-21.4, Line 187) x 1000	6
8	Primary	13,993	14,779	14,051	16,179	17,533	14,901		(Page BG-21.4, Line 188) x 1000	7
9	Transmission	-	-	-	-	-	-		(Page BG-21.4, Line 189) x 1000	8
10	Total	53,936	56,968	54,162	62,362	67,583	72,581		Sum Lines 7; 8; 9	9
11	Check Figure	53,936	56,968	54,162	62,362	67,583	72,581		Page BG-18, Line 19	10
12	Difference	-	-	-	-	-	-		Line 10 Less Line 11	11
13										12
14	<u>Non-Coincident Demand (100%)</u>									13
15	<u>Rates (\$/kW):</u>									14
16	Secondary	\$ 8.62	\$ 8.62	\$ 8.62	\$ 8.62	\$ 8.62	\$ 8.62		Statement BL, Page BL-1, Line 37, Col. D	15
17	Primary	\$ 8.32	\$ 8.32	\$ 8.32	\$ 8.32	\$ 8.32	\$ 8.32		Statement BL, Page BL-1, Line 37, Col. C	16
18	Transmission	\$ 8.28	\$ 8.28	\$ 8.28	\$ 8.28	\$ 8.28	\$ 8.28		Statement BL, Page BL-1, Line 37, Col. B	17
19	<u>Non-Coincident Demand (100%) -</u>									18
20	<u>Revenues at Changed Rates:</u>									19
21	Secondary	\$ 344,312	\$ 363,664	\$ 345,750	\$ 398,102	\$ 431,426	\$ 497,201		Line 7 x Line 16	20
22	Primary	116,421	122,964	116,907	134,609	145,877	123,975		Line 8 x Line 17	21
23	Transmission	-	-	-	-	-	-		Line 9 x Line 18	22
24	Subtotal	\$ 460,733	\$ 486,628	\$ 462,657	\$ 532,711	\$ 577,303	\$ 621,175		Sum Lines 21; 22; 23	23
										24

Line No.	Description	(A) Jul-24	(B) Aug-24	(C) Sep-24	(D) Oct-24	(E) Nov-24	(F) Dec-24	(G) Total	Reference ²	Line No.
25	<u>Energy Revenues:</u>									
26	Commodity Sales - kWh	22,410,225	21,856,569	22,291,279	20,085,383	18,856,390	16,967,495	221,940,537	(Page BG-21.4, Line 169) x 1000	25
27	Commodity Rate - \$/kWh	0	0	0	0	0	0	-		26
28	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 26 x Line 27	27
29										28
30	<u>Non-Coincident Demand (100%) (kW) !:</u>									29
31	Secondary	65,276	63,663	64,930	58,504	51,708	46,529	626,765	(Page BG-21.4, Line 187) x 1000	30
32	Primary	16,863	16,447	16,774	15,114	18,114	16,300	191,048	(Page BG-21.4, Line 188) x 1000	31
33	Transmission	-	-	-	-	-	-	-	(Page BG-21.4, Line 189) x 1000	32
34	Total	82,139	80,110	81,703	73,618	69,823	62,828	817,813	Sum Lines 31; 32; 33	33
35	Check Figure	82,139	80,110	81,703	73,618	69,823	62,828	817,813	Page BG-19, Line 19	34
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	35
37										36
38	<u>Non-Coincident Demand (100%)</u>									37
39	<u>Rates (\$/kW):</u>									38
40	Secondary	\$ 8.62	\$ 8.62	\$ 8.62	\$ 8.62	\$ 8.62	\$ 8.62		Statement BL, Page BL-1, Line 37, Col. D	39
41	Primary	\$ 8.32	\$ 8.32	\$ 8.32	\$ 8.32	\$ 8.32	\$ 8.32		Statement BL, Page BL-1, Line 37, Col. C	40
42	Transmission	\$ 8.28	\$ 8.28	\$ 8.28	\$ 8.28	\$ 8.28	\$ 8.28		Statement BL, Page BL-1, Line 37, Col. B	41
43	<u>Non-Coincident Demand (100%) -</u>									42
44	<u>Revenues at Changed Rates:</u>									43
45	Secondary	\$ 562,680	\$ 548,778	\$ 559,693	\$ 504,307	\$ 445,726	\$ 401,076	\$ 5,402,714	Line 31 x Line 40	44
46	Primary	140,302	136,836	139,557	125,747	150,712	135,615	\$ 1,589,521	Line 32 x Line 41	45
47	Transmission	-	-	-	-	-	-	\$ -	Line 33 x Line 42	46
48	Total Revenues at Changed Rates:	\$ 702,981	\$ 685,614	\$ 699,250	\$ 630,054	\$ 596,438	\$ 536,691	\$ 6,992,235	Sum Lines 45; 46; 47	47
										48

NOTES:

¹ Non-Coincident Demand (NCD) (100%) rates applicable to the following California Public Utilities Commission (CPUC) tariff: Schedule PA-T-1.
² Reference data found in Statements BG and BL.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Standby Customers
 Rate Effective Period - Twelve Months Ending December 31, 2024

Line No.	Description	(A) Jan-24	(B) Feb-24	(C) Mar-24	(D) Apr-24	(E) May-24	(F) Jun-24	(G)	Reference ¹	Line No.
1	<u>Demand - Billing</u>									1
2	<u>Determinants (kW):</u>									2
3	Secondary	9,147	9,147	9,147	9,147	9,147	9,147		(Page BG-21.4, Line 197) x 1000	3
4	Primary	84,788	84,788	84,788	84,788	84,788	84,788		(Page BG-21.4, Line 198) x 1000	4
5	Transmission	68,540	68,540	68,540	68,540	68,540	68,540		(Page BG-21.4, Line 199) x 1000	5
6	Total	162,474	162,474	162,474	162,474	162,474	162,474		Sum Lines 3; 4; 5	6
7	Check Figure	162,474	162,474	162,474	162,474	162,474	162,474		Page BG-18, Line 25	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Demand Rates (\$/kW):</u>									10
11	Secondary	\$ 8.48	\$ 8.48	\$ 8.48	\$ 8.48	\$ 8.48	\$ 8.48		Statement BL, Page BL-1, Line 41, Col. D	11
12	Primary	\$ 8.18	\$ 8.18	\$ 8.18	\$ 8.18	\$ 8.18	\$ 8.18		Statement BL, Page BL-1, Line 41, Col. C	12
13	Transmission	\$ 8.14	\$ 8.14	\$ 8.14	\$ 8.14	\$ 8.14	\$ 8.14		Statement BL, Page BL-1, Line 41, Col. B	13
14										14
15	<u>Revenues at Changed Rates:</u>									15
16	Secondary	\$ 77,562	\$ 77,562	\$ 77,562	\$ 77,562	\$ 77,562	\$ 77,562		Line 3 x Line 11	16
17	Primary	693,566	693,566	693,566	693,566	693,566	693,566		Line 4 x Line 12	17
18	Transmission	557,913	557,913	557,913	557,913	557,913	557,913		Line 5 x Line 13	18
19	Total	\$ 1,329,041	\$ 1,329,041	\$ 1,329,041	\$ 1,329,041	\$ 1,329,041	\$ 1,329,041		Sum Lines 16; 17; 18	19
20										20
21	<u>Total Revenues</u>									21
22	<u>at Changed Rates:</u>	\$ 1,329,041	\$ 1,329,041	\$ 1,329,041	\$ 1,329,041	\$ 1,329,041	\$ 1,329,041		Line 19	22

Line No.	Description	(A) Jul-24	(B) Aug-24	(C) Sep-24	(D) Oct-24	(E) Nov-24	(F) Dec-24	(G) Total	Reference ¹	Line No.
23	<u>Demand - Billing</u>									23
24	<u>Determinants (kW):</u>									24
25	Secondary	9,147	9,147	9,147	9,147	9,147	9,147	109,758	(Page BG-21.4, Line 197) x 1000	25
26	Primary	84,788	84,788	84,788	84,788	84,788	84,788	1,017,456	(Page BG-21.4, Line 198) x 1000	26
27	Transmission	68,540	68,540	68,540	68,540	68,540	68,540	822,476	(Page BG-21.4, Line 199) x 1000	27
28	Total	162,474	162,474	162,474	162,474	162,474	162,474	1,949,690	Sum Lines 25; 26; 27	28
29	Check Figure	162,474	162,474	162,474	162,474	162,474	162,474	1,949,690	Page BG-19, Line 25	29
30	Difference	-	-	-	-	-	-	-	Line 28 Less Line 29	30
31										31
32	<u>Demand Rates (\$/kW):</u>									32
33	Secondary	\$ 8.48	\$ 8.48	\$ 8.48	\$ 8.48	\$ 8.48	\$ 8.48		Statement BL, Page BL-1, Line 41, Col. D	33
34	Primary	\$ 8.18	\$ 8.18	\$ 8.18	\$ 8.18	\$ 8.18	\$ 8.18		Statement BL, Page BL-1, Line 41, Col. C	34
35	Transmission	\$ 8.14	\$ 8.14	\$ 8.14	\$ 8.14	\$ 8.14	\$ 8.14		Statement BL, Page BL-1, Line 41, Col. B	35
36										36
37	<u>Revenues at Changed Rates:</u>									37
38	Secondary	\$ 77,562	\$ 77,562	\$ 77,562	\$ 77,562	\$ 77,562	\$ 77,562	\$ 930,744	Line 25 x Line 33	38
39	Primary	693,566	693,566	693,566	693,566	693,566	693,566	\$ 8,322,792	Line 26 x Line 34	39
40	Transmission	557,913	557,913	557,913	557,913	557,913	557,913	\$ 6,694,956	Line 27 x Line 35	40
41	Total	\$ 1,329,041	\$ 1,329,041	\$ 1,329,041	\$ 1,329,041	\$ 1,329,041	\$ 1,329,041	\$ 15,948,492	Sum Lines 38; 39; 40	41
42										42
43	<u>Total Revenues</u>									43
44	<u>at Changed Rates:</u>	\$ 1,329,041	\$ 1,329,041	\$ 1,329,041	\$ 1,329,041	\$ 1,329,041	\$ 1,329,041	\$ 15,948,492	Line 41	44

NOTES:

¹ Reference data found in Statements BG and BL.

Statement - BG
SAN DIEGO GAS & ELECTRIC COMPANY
Rate Design Information - Wholesale Transmission Rates
CAISO TAC Rates Input Form - January 1, 2024 through December 31, 2024
High-Voltage Utility Specific Rates, Low -Voltage Wheeling Access Charge & Low Voltage Access Charge Rates

Line No.	Components	(1)	(2)	(3) = (1) + (2)	Notes & Reference	Line No.
		High Voltage TRR	Low Voltage TRR	Combined TRR		
1	Wholesale Base Transmission Revenue Requirement	\$ 493,123,808	\$ 519,226,767	\$ 1,012,350,575	Statement BL-CAISO Wholesale; Page 1; Line 1; Col. 1 thru 3	1
2						2
3	Wholesale TRBAA Forecast ¹	\$ (50,218,996)	\$ 814,739	\$ (49,404,257)	Statement BL-CAISO Wholesale; Page 1; Line 3; Col. 1 thru 3	3
4						4
5	Transmission Standby Revenues	\$ (7,768,634)	\$ (8,179,858)	\$ (15,948,492)	Statement BL-CAISO Wholesale; Page 1; Line 5; Col. 1 thru 3	5
6						6
7	Wholesale Net Transmission Revenue Requirement	\$ 435,136,178	\$ 511,861,648	\$ 946,997,826	Sum Lines 1; 3; 5	7
8						8
9	Gross Load - MWH	19,042,676	19,042,676	19,042,676	Statement BL-CAISO Wholesale; Page 1; Line 9; Col. 1 thru 3	9
10						10
11	Utility Specific Access Charges (\$/MWH)	\$ 22.8506	\$ 26.8797	\$ 49.7303	Line 7 / Line 9	11

NOTES:

¹ The TRBAA information comes from SDG&E's TRBAA Rate Filing Docket No. ER24-212-000, filed on October 26, 2023 effective from January 1, 2024 through December 31, 2024.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Revenue Data To Reflect Changed Rates
 Rate Effective Period - January 1, 2024 thru December 31, 2024

Line No.	Customer Class	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	Line No.
		Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Total	Reference	
1	Billing Determinants (kWh)	7,725	7,725	7,725	7,725	7,725	7,725	7,725	7,725	7,725	7,725	7,725	7,725	92,698	Stmt BD; Page - 3.1; Line "Sale for Resale" * 1000	1
2																2
3																3
4	HV Access Charge Rate (\$/kwh) ¹	\$ 0.01468	\$ 0.01468	\$ 0.01468	\$ 0.01468	\$ 0.01468	\$ 0.01468	\$ 0.01468	\$ 0.01468	\$ 0.01468	\$ 0.01468	\$ 0.01468	\$ 0.01468		See Note 1 Page BG-15; Line 11; Col. (2) / 1000	4
5																5
6	LV Access Charge Rate (\$/kwh)	\$ 0.02688	\$ 0.02688	\$ 0.02688	\$ 0.02688	\$ 0.02688	\$ 0.02688	\$ 0.02688	\$ 0.02688	\$ 0.02688	\$ 0.02688	\$ 0.02688	\$ 0.02688			6
7																7
8																8
9	HV Access Charge Revenues	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ 1,361	Line 1 x Line 4	9
10																10
11	LV Access Charge Revenues	208	208	208	208	208	208	208	208	208	208	208	208	2,492	Line 1 x Line 6	11
12																12
13	TOTAL Revenues	\$ 321	\$ 321	\$ 321	\$ 321	\$ 321	\$ 321	\$ 321	\$ 321	\$ 321	\$ 321	\$ 321	\$ 321	\$ 3,853	Line 9 + Line 11	13

NOTES

¹ The High Voltage (HV) Access Charge Rate is the CAISO TAC Rate of \$14.68 per MWH according to the CAISO TAC rate summary in effect January 1, 2023 divided by 1,000 and is based on the TO5-Cycle 5 Filing HV-BTRR. The High Voltage Access Charge Rate was held constant in developing this statement because there will be a change in the HV Access Charge Rate once the CAISO implements the TO5 Cycle 6 Wholesale BTRR.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Calculation of Total Rate Impact
Rate Effective Period - Twelve Months Ending December 31, 2024

Line No.	Description	(A) Total Estimated Present Rate (cents / kWh)	(B) Total Proposed Rate (cents / kWh)	(C) Change (cents / kWh)	(D) Change (%)	Line No.
1	Total System Electric Costs	31.280	31.280	-	0.00%	1
2						2
3	Base Transmission Costs	7.191	5.841	(1.350)	-18.77%	3
4						4
5	Total ¹	38.471	37.121	(1.350)	-3.509%	5

NOTES:

¹ Total Estimated Present Rate is the estimated system average rate that are effective January 1, 2023, per SDG&E California Public Utilities Commission (CPUC) Advice Letter 4129-E. The system average rate shown includes the California Climate Credit.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Billing Determinants
 Rate Effective Period - Twelve Months Ending December 31, 2024

Line No.	Customer Classes	(A)		(B)		(C)		(D)		(E)		(F)		Line No.
		Jan-24		Feb-24		Mar-24		Apr-24		May-24		Jun-24		
		Billing Determinants ⁵		Billing Determinants ⁵		Billing Determinants ⁵		Billing Determinants ⁵		Billing Determinants ⁵		Billing Determinants ⁵		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
1	Residential ⁶	586,450,140		488,879,351		435,326,313		383,153,803		368,110,601		406,941,886		1
2														2
3	Small Commercial	181,530,131		175,691,811		171,138,423		172,875,750		171,358,770		183,426,787		3
4														4
5	Medium and Large Commercial/Industrial	751,591,533		722,773,008		706,780,235		749,057,481		745,902,535		799,490,964		5
6	Non-Coincident (100%)		-		-		-		-		-		-	6
7	Non-Coincident (90%) ²		1,866,821		1,792,477		1,755,559		1,860,757		1,851,254		1,989,462	7
8	Maximum On-Peak Period Demand-Standard Customers ³		1,583,323		1,542,568		1,488,619		1,576,319		1,581,709		1,682,964	8
9	Maximum Demand at the Time of System Peak-Standard Customers ⁴		140,898		124,773		132,660		141,318		134,259		86,281	9
10	Maximum On-Peak Period Demand-Grandfathered Customers ³		1,483,924		1,445,727		1,395,166		1,477,360		1,482,411		1,796,789	10
11	Maximum Demand at the Time of System Peak-Grandfathered Customers ⁴		153,614		136,033		144,632		154,071		146,375		86,469	11
12														12
13	San Diego Unified Port District	595,716		724,428		727,404		713,144		167,496		400,000		13
14	Non-Coincident (90%) ²		11,856		15,984		15,648		15,840		8,896		4,448	14
15	Maximum Demand at the Time of System Peak ⁴		-		-		-		-		-		-	15
16														16
17	Agricultural													17
18	Schedules PA and TOU-PA	5,941,638		8,249,351		7,290,739		8,401,104		10,667,586		11,706,634		18
19	Non-Coincident Demand - Schedule PA-T-1 (100%) ¹	14,566,081	53,936	15,384,762	56,968	14,626,906	54,162	16,841,653	62,362	18,251,445	67,583	19,802,348	72,581	19
20														20
21	Street Lighting	6,456,705		6,444,013		6,498,476		6,930,078		6,341,425		6,363,748		21
22														22
23	Sale for Resale	7,725		7,725		7,725		7,725		7,725		7,725		23
24														24
25	Standby		162,474		162,474		162,474		162,474		162,474		162,474	25
26														26
27	TOTAL	1,547,139,669		1,418,154,448		1,342,396,222		1,337,980,738		1,320,807,583		1,428,140,091		27

NOTES:

- ¹ Non-Coincident Demand (NCD) (100%) rates applicable to the following California Public Utilities Commission (CPUC) tariff: Schedule PA-T-1.
- ² NCD (90%) rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, DG-R, A6-TOU, and San Diego Unified Port District.
- ³ Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R. Standard Customers have demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round whereas Grandfathered Customers have demand rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.
- ⁴ Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariff: Schedule A6-TOU and San Diego Unified Port District. Standard Customers have demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round whereas Grandfathered Customers have demand rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.
- ⁵ Billing Determinants are found in Statement BG, Page BG-21.1 through BG-21.4.
- ⁶ Residential billing determinants exclude EV-TOU-5 super off-peak kWh because EV-TOU-5 super off-peak kWh usage is exempt from paying transmission rates.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Billing Determinants
 Rate Effective Period - Twelve Months Ending December 31, 2024

Line No.	Customer Classes	(G) Jul-24		(H) Aug-24		(I) Sep-24		(J) Oct-24		(K) Nov-24		(L) Dec-24		Line No.
		Billing Determinants ⁵		Billing Determinants ⁵		Billing Determinants ⁵		Billing Determinants ⁵		Billing Determinants ⁵		Billing Determinants ⁵		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
1	Residential ⁶	514,053,679		606,405,488		640,421,886		512,004,868		452,236,495		517,333,401		1
2														2
3	Small Commercial	203,198,304		213,885,654		221,965,118		200,473,013		185,572,672		182,348,363		3
4														4
5	Medium and Large Commercial/Industrial	868,622,185		899,164,504		910,364,934		841,167,652		793,347,755		755,699,481		5
6	Non-Coincident (100%)		-		-		-		-		-		-	6
7	Non-Coincident (90%) ²		2,163,149		2,239,517		2,258,314		2,087,707		1,963,093		1,868,468	7
8	Maximum On-Peak Period Demand-Standard Customers ³		1,816,058		1,877,606		1,969,147		1,811,617		1,725,041		1,653,769	8
9	Maximum Demand at the Time of System Peak-Standard Customers ⁴		98,247		102,538		79,116		75,949		119,841		108,464	9
10	Maximum On-Peak Period Demand-Grandfathered Customers ³		1,938,885		2,004,595		2,102,327		1,934,143		1,616,745		1,549,947	10
11	Maximum Demand at the Time of System Peak-Grandfathered Customers ⁴		98,460		102,761		79,287		76,113		130,657		118,253	11
12														12
13	San Diego Unified Port District	-		-		28,404		328,248		280,140		632,892		13
14	Non-Coincident (90%) ²		4,448		4,448		7,200		7,152		7,200		7,152	14
15	Maximum Demand at the Time of System Peak ⁴		-		-		6,656		5,312		-		-	15
16														16
17	Agricultural													17
18	Schedules PA and TOU-PA	12,604,148		12,994,442		13,239,169		11,464,926		8,767,886		8,434,773		18
19	Non-Coincident Demand - Schedule PA-T-1 (100%) ¹	22,410,225	82,139	21,856,569	80,110	22,291,279	81,703	20,085,383	73,618	18,856,390	69,823	16,967,495	62,828	19
20														20
21	Street Lighting	6,440,289		6,262,476		6,518,034		6,381,736		6,425,383		6,493,207		21
22														22
23	Sale for Resale	7,725		7,725		7,725		7,725		7,725		7,725		23
24														24
25	Standby		162,474		162,474		162,474		162,474		162,474		162,474	25
26														26
27	TOTAL	1,627,336,556		1,760,576,857		1,814,836,550		1,591,913,552		1,465,494,446		1,487,917,337		27

NOTES:

- ¹ Non-Coincident Demand (NCD) (100%) rates applicable to the following California Public Utilities Commission (CPUC) tariff: Schedule PA-T-1.
- ² NCD (90%) rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, DG-R, A6-TOU, and San Diego Unified Port District.
- ³ Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R. Standard Customers have demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round whereas Grandfathered Customers have demand rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.
- ⁴ Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariff: Schedule A6-TOU and San Diego Unified Port District. Standard Customers have demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round whereas Grandfathered Customers have demand rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.
- ⁵ Billing Determinants are found in Statement BG, Page BG-21.1 through BG-21.4.
- ⁶ Residential billing determinants exclude EV-TOU-5 super off-peak kWh because EV-TOU-5 super off-peak kWh usage is exempt from paying transmission rates.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Billing Determinants
Rate Effective Period - Twelve Months Ending December 31, 2024

Line No.	Customer Classes	(M)		Line No.
		12 Months to Date		
		Billing Determinants ⁵		
		Energy (kWh)	Demand (kW)	
1	Residential	5,911,317,910	-	1
2				2
3	Small Commercial	2,263,464,797	-	3
4				4
5	Medium and Large Commercial/Industrial	9,543,962,266		5
6	Non-Coincident (100%) ¹		-	6
7	Non-Coincident (90%) ²		23,696,578	7
8	Maximum On-Peak Period Demand-Standard Customers ³		20,308,739	8
9	Maximum Demand at the Time of System Peak-Standard Customers ⁴		1,344,345	9
10				10
11	San Diego Unified Port District	4,597,872		11
12	Non-Coincident (90%) ²		110,272	12
13	Maximum Demand at the Time of System Peak ⁴		11,968	13
14				14
15	Agricultural			15
16	Schedules PA and TOU-PA	119,762,397		16
17	Non-Coincident Demand (100%) ¹	221,940,537	817,813	17
18				18
19	Street Lighting	77,555,572	-	19
20				20
21	Sale for Resale	92,698	-	21
22				22
23	Standby	-	1,949,690	23
24				24
25	TOTAL	18,142,694,049	48,239,406	25

NOTES:

- ¹ Non-Coincident Demand (NCD) (100%) rates applicable to the following California Public Utilities Commission (CPUC) tariff: Schedule PA-T-1.
- ² NCD (90%) rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, DG-R, A6-TOU, and San Diego Unified Port District.
- ³ Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R. Determinants shown are for Standard Customers based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.
- ⁴ Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariff: Schedules A6-TOU. Determinants shown are for Standard Customers based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.
- ⁵ Billing Determinants are found in Statement BG, Pages BG-18 and BG-19.

Statement BG: San Diego Gas & Electric Company													Line		
FERC Forecast Period: January 2024 - December 2024 ¹													No.		
1	System Delivery Determinants												1		
2													2		
3													3		
4	Customer Class												4		
5	Deliveries (MWh)	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Total	5
6	Residential	600,956	501,222	446,282	392,460	377,100	416,763	525,656	620,629	656,307	525,370	464,778	531,637	6,059,160	6
7	Small Commercial	181,530	175,692	171,138	172,876	171,359	183,427	203,198	213,886	221,965	200,473	185,573	182,348	2,263,465	7
8	M.& L. C./I. (AD)	-	-	-	-	-	-	-	-	-	-	-	-	-	8
9	M.& L. C./I. (AY, AL, DG-R)	644,807	628,210	606,239	641,955	644,150	700,411	755,802	781,417	819,514	753,954	702,522	673,496	8,352,476	9
10	M.& L. C./I. (A6)	106,785	94,563	100,541	107,103	101,753	99,080	112,820	117,748	90,851	87,214	90,826	82,203	1,191,487	10
11	San Diego Unified Port District	596	724	727	713	167	400	-	-	28	328	280	633	4,598	11
12	Agriculture (PA and TOU-PA)	5,942	8,249	7,291	8,401	10,668	11,707	12,604	12,994	13,239	11,465	8,768	8,435	119,762	12
13	Agriculture (PA-T-1)	14,566	15,385	14,627	16,842	18,251	19,802	22,410	21,857	22,291	20,085	18,856	16,967	221,941	13
14	Lighting	6,457	6,444	6,498	6,930	6,341	6,364	6,440	6,262	6,518	6,382	6,425	6,493	77,556	14
15	Sale for Resale	8	8	8	8	8	8	8	8	8	8	8	8	92.7	15
16	Total System	1,561,646	1,430,497	1,353,352	1,347,287	1,329,797	1,437,961	1,638,939	1,774,800	1,830,721	1,605,278	1,478,036	1,502,221	18,290,536	16
17															17
18															18
19															19
20	Med. & Large Comm./Ind. Rate Schedule Billing Determinants												20		
21															21
22															22
23															23
24	Schedule AD:	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Total	24
25	Total Deliveries (MWh)	-	-	-	-	-	-	-	-	-	-	-	-	-	25
26															26
27	Total Deliveries (%)														27
28	% @ Secondary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	28
29	% @ Primary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	29
30	% @ Transmission Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	30
31		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	31
32	Total Deliveries (MWh)														32
33	MWh @ Secondary Service	0	0	0	0	0	0	0	0	0	0	0	0	0	33
34	MWh @ Primary Service	0	0	0	0	0	0	0	0	0	0	0	0	0	34
35	MWh @ Transmission Service	0	0	0	0	0	0	0	0	0	0	0	0	0	35
36		0	0	0	0	0	0	0	0	0	0	0	0	0	36
37	Maximum Demand (%)														37
38	% @ Secondary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	38
39	% @ Primary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	39
40	% @ Transmission Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	40
41															41
42	Maximum Demand (MW)														42
43	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	43
44	MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	44
45	MW @ Transmission Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	45
46		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	46
47															47
48															48
49															49

Statement BG: San Diego Gas & Electric Company													Line No.		
FERC Forecast Period: January 2024 - December 2024 ¹													Line No.		
Line No.	Schedules	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Total	Line No.
50															50
51	Schedules OL-TOU/AL-TOU/AL-TOU2/DG-R:														51
52	Total Deliveries (MWh)	644,807	628,210	606,239	641,955	644,150	700,411	755,802	781,417	819,514	753,954	702,522	673,496	8,352,476	52
53															53
54	Total Deliveries (%)														54
55	% @ Secondary Service	75.02%	75.02%	75.02%	75.02%	75.02%	74.77%	74.77%	74.77%	74.77%	74.77%	75.02%	75.02%	74.91%	55
56	% @ Primary Service	22.69%	22.69%	22.69%	22.69%	22.69%	23.06%	23.06%	23.06%	23.06%	23.06%	22.69%	22.69%	22.86%	56
57	% @ Transmission Service	2.28%	2.28%	2.28%	2.28%	2.28%	2.17%	2.17%	2.17%	2.17%	2.17%	2.28%	2.28%	2.23%	57
58		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	58
59	Total Deliveries (MWh)														59
60	MWh @ Secondary Service	483,761	471,309	454,826	481,621	483,268	523,712	565,128	584,281	612,767	563,746	527,061	505,285	6,256,766	60
61	Grandfathered Customers have Maximum On-Peak Periods Demand rates based on SDG&E's previous on-peak period of 1	146,337	142,570	137,584	145,690	146,188	161,524	174,298	180,205	188,991	173,872	159,435	152,848	1,909,542	61
62	MWh @ Transmission Service	14,709	14,330	13,829	14,644	14,694	15,176	16,376	16,931	17,756	16,336	16,025	15,363	186,168	62
63		644,807	628,210	606,239	641,955	644,150	700,411	755,802	781,417	819,514	753,954	702,522	673,496	8,352,476	63
64	Non-Coincident Demand (%)														64
65	% @ Secondary Service	0.2546%	0.2546%	0.2546%	0.2546%	0.2546%	0.2564%	0.2564%	0.2564%	0.2564%	0.2564%	0.2546%	0.2546%	0.2554%	65
66	% @ Primary Service	0.2200%	0.2200%	0.2200%	0.2200%	0.2200%	0.2194%	0.2194%	0.2194%	0.2194%	0.2194%	0.2200%	0.2200%	0.2197%	66
67	% @ Transmission Service	0.1158%	0.1158%	0.1158%	0.1158%	0.1158%	0.1169%	0.1169%	0.1169%	0.1169%	0.1169%	0.1158%	0.1158%	0.1163%	67
68															68
69	Non-Coincident Demand (MW)														69
70	MW @ Secondary Service	1,231.511	1,199.812	1,157.850	1,226.063	1,230.255	1,342.912	1,449.113	1,498.225	1,571.269	1,445.570	1,341.740	1,286.304	15,980.625	70
71	MW @ Primary Service	321.896	313.611	302.643	320.472	321.568	354.418	382.446	395.407	414.685	381.511	350.708	336.218	4,195.584	71
72	MW @ Transmission Service	17.030	16.591	16.011	16.954	17.012	17.736	19.138	19.787	20.752	19.091	18.554	17.787	216.443	72
73		1,570.437	1,530.013	1,476.504	1,563.490	1,568.836	1,715.065	1,850.697	1,913.419	2,006.706	1,846.172	1,711.002	1,640.310	20,392.652	73
74	On-Peak Demand-Standard Customers (%)²														74
75	% @ Secondary Service	0.2474%	0.2474%	0.2474%	0.2474%	0.2474%	0.2444%	0.2444%	0.2444%	0.2444%	0.2444%	0.2474%	0.2474%	0.2460%	75
76	% @ Primary Service	0.2201%	0.2201%	0.2201%	0.2201%	0.2201%	0.2136%	0.2136%	0.2136%	0.2136%	0.2136%	0.2201%	0.2201%	0.2171%	76
77	% @ Transmission Service	0.4372%	0.4372%	0.4372%	0.4372%	0.4372%	0.3818%	0.3818%	0.3818%	0.3818%	0.3818%	0.4372%	0.4372%	0.4127%	77
78															78
79	On-Peak Demand-Standard Customers (MW)²														79
80	MW @ Secondary Service	1,196.893	1,166.085	1,125.303	1,191.599	1,195.673	1,279.967	1,381.190	1,428.000	1,497.621	1,377.813	1,304.023	1,250.146	15,394.313	80
81	MW @ Primary Service	322.119	313.827	302.852	320.694	321.790	345.051	372.338	384.957	403.726	371.428	350.951	336.451	4,146.183	81
82	MW @ Transmission Service	64.311	62.656	60.464	64.027	64.245	67.946	62.529	64.648	67.800	62.376	70.067	67.172	768.243	82
83		1,583.323	1,542.568	1,488.619	1,576.319	1,581.709	1,682.964	1,816.058	1,877.606	1,969.147	1,811.617	1,725.041	1,653.769	20,308.739	83
84	On-Peak Demand-Grandfathered Customers (%)³														84
85	% @ Secondary Service	0.2306%	0.2306%	0.2306%	0.2306%	0.2306%	0.2610%	0.2610%	0.2610%	0.2610%	0.2610%	0.2306%	0.2306%	0.2445%	85
86	% @ Primary Service	0.2123%	0.2123%	0.2123%	0.2123%	0.2123%	0.2254%	0.2254%	0.2254%	0.2254%	0.2254%	0.2123%	0.2123%	0.2184%	86
87	% @ Transmission Service	0.3907%	0.3907%	0.3907%	0.3907%	0.3907%	0.4343%	0.4343%	0.4343%	0.4343%	0.4343%	0.3907%	0.3907%	0.4100%	87
88															88
89	On-Peak Demand-Grandfathered Customers (MW)³														89
90	MW @ Secondary Service	1,115.747	1,087.027	1,049.011	1,110.811	1,114.609	1,366.767	1,474.855	1,524.839	1,599.181	1,471.248	1,215.614	1,165.389	15,295.099	90
91	MW @ Primary Service	310.713	302.715	292.128	309.339	310.396	364.117	392.913	406.229	426.034	391.952	338.524	324.538	4,169.598	91
92	MW @ Transmission Service	57.464	55.984	54.026	57.209	57.405	65.905	71.117	73.527	77.112	70.943	62.607	60.020	763.321	92
93		1,483.924	1,445.727	1,395.166	1,477.360	1,482.411	1,796.789	1,938.885	2,004.595	2,102.327	1,934.143	1,616.745	1,549.947	20,228.019	93
94															94
95															95
96															96

Statement BG: San Diego Gas & Electric Company														Line No.
FERC Forecast Period: January 2024 - December 2024 ¹														Line No.
	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Total	
168 Schedule PA-T-1:														168
169 Total Deliveries (MWh)	14,566	15,385	14,627	16,842	18,251	19,802	22,410	21,857	22,291	20,085	18,856	16,967	221,941	169
170														170
171 Total Deliveries (%)														171
172 % @ Secondary Service	76.76%	76.76%	76.76%	76.76%	76.76%	81.78%	81.78%	81.78%	81.78%	81.78%	76.76%	76.76%	79.17%	172
173 % @ Primary Service	23.24%	23.24%	23.24%	23.24%	23.24%	18.22%	18.22%	18.22%	18.22%	18.22%	23.24%	23.24%	20.83%	173
174 % @ Transmission Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	174
175	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	175
176 Total Deliveries (MWh)														176
177 MWh @ Secondary Service	11,181	11,809	11,227	12,927	14,009	16,194	18,327	17,874	18,229	16,425	14,474	13,024	175,700	177
178 MWh @ Primary Service	3,386	3,576	3,400	3,914	4,242	3,608	4,084	3,983	4,062	3,660	4,383	3,944	46,240	178
179 MWh @ Transmission Service	0	0	0	0	0	0	0	0	0	0	0	0	0	179
180	14,566	15,385	14,627	16,842	18,251	19,802	22,410	21,857	22,291	20,085	18,856	16,967	221,941	180
181 Non-Coincident Demand (%)														181
182 % @ Secondary Service	0.3573%	0.3573%	0.3573%	0.3573%	0.3573%	0.3562%	0.3562%	0.3562%	0.3562%	0.3562%	0.3573%	0.3573%	0.3567%	182
183 % @ Primary Service	0.4133%	0.4133%	0.4133%	0.4133%	0.4133%	0.4130%	0.4130%	0.4130%	0.4130%	0.4130%	0.4133%	0.4133%	0.4132%	183
184 % @ Transmission Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	184
185														185
186 Non-Coincident Demand (MW)														186
187 MW @ Secondary Service	39.943	42.188	40.110	46.183	50.049	57.680	65.276	63.663	64.930	58.504	51.708	46.529	626.765	187
188 MW @ Primary Service	13.993	14.779	14.051	16.179	17.533	14.901	16.863	16.447	16.774	15.114	18.114	16.300	191.048	188
189 MW @ Transmission Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	189
190	53.936	56.968	54.162	62.362	67.583	72.581	82.139	80.110	81.703	73.618	69.823	62.828	817.813	190
191														191
192														192
193														193
194 Schedule S														194
195 Standby Determinants:														195
196 Standby Demand (MW)														196
197 MW @ Secondary Service	9.147	9.147	9.147	9.147	9.147	9.147	9.147	9.147	9.147	9.147	9.147	9.147	109.758	197
198 MW @ Primary Service	84.788	84.788	84.788	84.788	84.788	84.788	84.788	84.788	84.788	84.788	84.788	84.788	1,017.456	198
199 MW @ Transmission Service	68.540	68.540	68.540	68.540	68.540	68.540	68.540	68.540	68.540	68.540	68.540	68.540	822.476	199
200	162.474	162.474	162.474	162.474	162.474	162.474	162.474	162.474	162.474	162.474	162.474	162.474	1,949.690	200
201														201
202														202
203 Residential														203
204 Schedule EV-TOU-5:														204
205 Total Deliveries (MWh)	26,189	22,291	19,796	16,815	16,237	17,968	21,230	26,005	29,035	24,426	22,649	25,819	268,460	205
206														206
207 Deliveries (MWh) by Time-Of-Use (TOU) Period														207
208 MWh @ On-Peak	5,767	4,906	4,354	3,697	3,571	3,888	4,594	5,629	6,286	5,288	4,984	5,685	58,648	208
209 MWh @ Off-Peak	5,917	5,042	4,486	3,811	3,677	4,259	5,033	6,153	6,864	5,773	5,123	5,830	61,970	209
210 MWh @ Super Off-Peak	14,506	12,343	10,956	9,307	8,990	9,821	11,603	14,223	15,885	13,365	12,542	14,303	147,842	210
211														211
212														212
213														213
NOTES:														
¹ Reference data based on January 2024 through December 2024 forecasts.														
² On-Peak Demand and Coincident Peak Demand (%) and (MW) for Standard Customers are for customers that have Maximum On-Peak Demand and Maximum Demand at the Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.														
³ On-Peak Demand and Coincident Peak Demand (%) and (MW) for Grandfathered Customers are for customers that have Maximum On-Peak Demand and Maximum Demand at the Time of System Peak rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter weekdays.														

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Calculation of Total Rate Impact
Rate Effective Period - Twelve Months Ending December 31, 2024

Line No.	Description		Reference	Line No.
1	System Sales (kWh)	17,072,349,198	CPUC-approved 2023 sales implemented on January 1, 2023.	1
2				2
3	Transmission Revenues under Changed Rates ¹	\$ 1,015,865,034	Statement BG, Page BG-2, Line 30, Col. G	3
4				4
5	Transmission Revenues under Present Rates ²	\$ 1,260,769,411	Statement BH, Page BH-1, Line 30, Col. G	5
6				6
7	Incremental Transmission Revenue Change ³	\$ (230,457,196)	(Line 3 Less Line 5) * (Line 1 / Page BG-20, Line 25 Less Line 21)	7
8				8
9	Incremental Transmission Rate Change (cents / kWh)	(1.350)	Line 7 / Line 1 x 100	9
10				10
11	Estimated Present Base Transmission Rate (cents / kWh) ⁴	7.191	Present Base Transmission Rate based on TO5 Cycle 5 Filing.	11
12				12
13	Proposed Base Transmission Rate (cents / kWh)	5.841	Line 9 + Line 11	13

NOTES:

- ¹ Transmission Revenues under Changed Rates are revenues based on SDG&E's illustrative proposed rates.
- ² Transmission Revenues under Present Rates are revenues based on SDG&E's rates presented in the TO5 Cycle 5 Per ER23-542-000.
- ³ Incremental Transmission Revenue Change adjusted to reflect difference in CPUC-approved sales and FERC billing determinants.
- ⁴ Estimated Present Base Transmission Rate based on TO5 Cycle 5, pursuant to Docket No. ER23-542-000.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Present Rates Per ER23-542-000
 Rate Effective Period - Twelve Months Ending December 31, 2024

Line No.	Customer Classes	(A)	(B)	(C)	(D)	(E)	(F)	(G)	Line No.
		Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24		
1	Residential ¹	\$ 54,029,651	\$ 45,040,455	\$ 40,106,613	\$ 35,299,960	\$ 33,914,030	\$ 37,491,556		1
2									2
3	Small Commercial ²	11,933,791	11,549,980	11,250,640	11,364,852	11,265,126	12,058,477		3
4									4
5	Medium and Large Commercial/Industrial ³	39,490,265	37,940,815	37,136,316	39,360,064	39,173,027	47,964,657		5
6									6
7	San Diego Unified Port District ⁴	23,949	32,288	31,609	31,997	17,970	8,985		7
8									8
9	Agricultural ⁵	714,639	829,926	768,025	884,561	1,018,104	1,104,174		9
10									10
11	Street Lighting ⁶	337,492	336,829	339,675	362,235	331,466	332,633		11
12									12
13	Standby ⁷	1,472,201	1,472,201	1,472,201	1,472,201	1,472,201	1,472,201		13
14									14
15	TOTAL	\$ 108,001,988	\$ 97,202,493	\$ 91,105,080	\$ 88,775,870	\$ 87,191,924	\$ 100,432,683		15

Line No.	Customer Classes	(A)	(B)	(C)	(D)	(E)	(F)	(G)	Line No.
		Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Total	
16	Residential ¹	\$ 47,359,765	\$ 55,868,138	\$ 59,002,068	\$ 47,171,009	\$ 41,664,548	\$ 47,661,926	\$ 544,609,719	16
17									17
18	Small Commercial ²	13,358,257	14,060,843	14,591,987	13,179,096	12,199,547	11,987,581	\$ 148,800,176	18
19									19
20	Medium and Large Commercial/Industrial ³	52,105,642	53,936,568	54,643,918	50,486,318	41,589,242	39,596,915	\$ 533,423,747	20
21									21
22	San Diego Unified Port District ⁴	8,985	8,985	26,192	23,743	14,544	14,447	\$ 243,693	22
23									23
24	Agricultural ⁵	1,225,070	1,221,511	1,245,283	1,104,388	966,089	890,063	\$ 11,971,834	24
25									25
26	Street Lighting ⁶	336,634	327,340	340,698	333,573	335,855	339,400	\$ 4,053,830	26
27									27
28	Standby ⁷	1,472,201	1,472,201	1,472,201	1,472,201	1,472,201	1,472,201	\$ 17,666,412	28
29									29
30	TOTAL	\$ 115,866,554	\$ 126,895,585	\$ 131,322,347	\$ 113,770,328	\$ 98,242,027	\$ 101,962,533	\$ 1,260,769,411	30

NOTES:

- ¹ Pages BH-2, -3, & -4, Line 37.
- ² Pages BH-2, -3, & -4, Line 39.
- ³ Pages BH-2, -3, & -4, Sum Lines 41 through 45.
- ⁴ Pages BH-2, -3, & -4, Sum Lines 47 through 49.
- ⁵ Pages BH-2, -3, & -4, Sum Lines 52 through 53.
- ⁶ Pages BH-2, -3, & -4, Sum Line 55.
- ⁷ Pages BH-2, -3, & -4, Line 57.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Present Rates Per ER23-542-000
 Rate Effective Period - Twelve Months Ending December 31, 2024

Line No.	Customer Classes	(A) Jan-24		(B) Feb-24		(C) Mar-24		(D) Apr-24		Line No.
		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
1	Residential	586,450,140		488,879,351		435,326,313		383,153,803		1
2										2
3	Small Commercial	181,530,131		175,691,811		171,138,423		172,875,750		3
4										4
5	Medium and Large Commercial/Industrial	751,591,533		722,773,008		706,780,235		749,057,481		5
6	Non-Coincident (100%)									6
7	Non-Coincident (90%)		1,866,821		1,792,477		1,755,559		1,860,757	7
8	Maximum On-Peak Period Demand		1,583,323		1,542,568		1,488,619		1,576,319	8
9	Maximum Demand at the Time of System Peak		140,898		124,773		132,660		141,318	9
10										10
11	San Diego Unified Port District	595,716		724,428		727,404		713,144		11
12	Non-Coincident (90%)		11,856		15,984		15,648		15,840	12
13	Maximum Demand at the Time of System Peak									13
14										14
15	Agricultural									15
16	Schedules PA and TOU-PA	5,941,638		8,249,351		7,290,739		8,401,104		16
17	Schedule PA-T-1 - Non-Coincident (100%)	14,566,081	53,936	15,384,762	56,968	14,626,906	54,162	16,841,653	62,362	17
18										18
19	Street Lighting	6,456,705		6,444,013		6,498,476		6,930,078		19
20										20
21	Standby		162,474		162,474		162,474		162,474	21
22										22
23	TOTAL	1,547,131,944		1,418,146,723		1,342,388,497		1,337,973,013		23

NOTES:
¹ The above billing determinants are for the forecast determinants for the rate effective January 2024 through December 2024, as presented in Statement BG, Page BG-18.

Line No.	Customer Classes	(A) Jan-24		(B) Feb-24		(C) Mar-24		(D) Apr-24		Line No.
		Present Transmission Rates		Present Transmission Rates		Present Transmission Rates		Present Transmission Rates		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
24	Residential ²	\$ 0.09213		\$ 0.09213		\$ 0.09213		\$ 0.09213		24
25										25
26	Small Commercial ²	\$ 0.06574		\$ 0.06574		\$ 0.06574		\$ 0.06574		26
27										27
28	Medium and Large Commercial/Industrial ²									28
29										29
30	San Diego Unified Port District ²									30
31										31
32	Agricultural (Schedules PA and TOU-PA) ²	\$ 0.03806		\$ 0.03806		\$ 0.03806		\$ 0.03806		32
33										33
34	Street Lighting ²	\$ 0.05227		\$ 0.05227		\$ 0.05227		\$ 0.05227		34
35										35
36	Standby ²									36

NOTES:
² The present rates information comes from Statement BL, Page BL-1, Column A, Lines 1 through 35, Docket ER23-542-000, to change TO5 Cycle 5 rates.

Line No.	Customer Classes	(A) Jan-24		(B) Feb-24		(C) Mar-24		(D) Apr-24		Line No.
		Revenues @ Present Rates ³		Revenues @ Present Rates ³		Revenues @ Present Rates ³		Revenues @ Present Rates ³		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
37	Residential	\$ 54,029,651		\$ 45,040,455		\$ 40,106,613		\$ 35,299,960		37
38										38
39	Small Commercial	\$ 11,933,791		\$ 11,549,980		\$ 11,250,640		\$ 11,364,852		39
40										40
41	Medium and Large Commercial/Industrial	\$ -		\$ -		\$ -		\$ -		41
42	Non-Coincident (100%)		\$ -		\$ -		\$ -		\$ -	42
43	Non-Coincident (90%)		\$ 37,943,015		\$ 36,445,265		\$ 35,681,431		\$ 37,818,666	43
44	Maximum On-Peak Period Demand		\$ 1,413,398		\$ 1,377,016		\$ 1,328,858		\$ 1,407,145	44
45	Maximum Demand at the Time of System Peak		\$ 133,853		\$ 118,534		\$ 126,027		\$ 134,252	45
46										46
47	San Diego Unified Port District	\$ -		\$ -		\$ -		\$ -		47
48	Non-Coincident (90%)		\$ 23,949		\$ 32,288		\$ 31,609		\$ 31,997	48
49	Maximum Demand at the Time of System Peak		\$ -		\$ -		\$ -		\$ -	49
50										50
51	Agricultural									51
52	Schedules PA and TOU-PA	\$ 226,139		\$ 313,970		\$ 277,486		\$ 319,746		52
53	Schedule PA-T-1 - Non-Coincident (100%)		\$ 488,500		\$ 515,956		\$ 490,540		\$ 564,815	53
54										54
55	Street Lighting	\$ 337,492		\$ 336,829		\$ 339,675		\$ 362,235		55
56										56
57	Standby		\$ 1,472,201		\$ 1,472,201		\$ 1,472,201		\$ 1,472,201	57
58										58
59	TOTAL	\$ 66,527,073	\$ 41,474,915	\$ 57,241,233	\$ 39,961,260	\$ 51,974,414	\$ 39,130,666	\$ 47,346,793	\$ 41,429,077	59
60										60
61	Grand Total		\$ 108,001,988		\$ 97,202,493		\$ 91,105,080		\$ 88,775,870	61

NOTES:
³ The revenues above are derived by multiplying the forecast billing determinants by the rates, except for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers. The derivation of revenues for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers are shown on pages BH-5 through BH-11.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Present Rates Per ER23-542-000
 Rate Effective Period - Twelve Months Ending December 31, 2024

Line No.	Customer Classes	(E)		(F)		(G)		(H)		Line No.
		May-24		Jun-24		Jul-24		Aug-24		
		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
1	Residential	368,110,601		406,941,886		514,053,679		606,405,488		1
2										2
3	Small Commercial	171,358,770		183,426,787		203,198,304		213,885,654		3
4										4
5	Medium and Large Commercial/Industrial	745,902,535		799,490,964		868,622,185		899,164,504		5
6	Non-Coincident (100%)		-		-		-		-	6
7	Non-Coincident (90%)		1,851,254		1,989,462		2,163,149		2,239,517	7
8	Maximum On-Peak Period Demand		1,581,709		1,682,964		1,816,058		1,877,606	8
9	Maximum Demand at the Time of System Peak		134,259		86,281		98,247		102,538	9
10										10
11	San Diego Unified Port District	167,496		400,000		-		-		11
12	Non-Coincident (90%)		8,896		4,448		4,448		4,448	12
13	Maximum Demand at the Time of System Peak		-		-		-		-	13
14										14
15	Agricultural									15
16	Schedules PA and TOU-PA	10,667,586		11,706,634		12,604,148		12,994,442		16
17	Schedule PA-T-1 - Non-Coincident (100%)	18,251,445	67,583	19,802,348	72,581	22,410,225	82,139	21,856,569	80,110	17
18										18
19	Street Lighting	6,341,425		6,363,748		6,440,289		6,262,476		19
20										20
21	Standby		162,474		162,474		162,474		162,474	21
22										22
23	TOTAL	1,320,799,858		1,428,132,366		1,627,328,831		1,760,569,132		23

NOTES:

¹ The above billing determinants are for the forecast determinants for the rate effective January 2024 through December 2024, as presented in Statement BG, Pages BG-18 and BG-19.

Line No.	Customer Classes	(E)		(F)		(G)		(H)		Line No.
		May-24		Jun-24		Jul-24		Aug-24		
		Present Transmission Rates		Present Transmission Rates		Present Transmission Rates		Present Transmission Rates		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
24	Residential ²	\$	0.09213	\$	0.09213	\$	0.09213	\$	0.09213	24
25										25
26	Small Commercial ²	\$	0.06574	\$	0.06574	\$	0.06574	\$	0.06574	26
27										27
28	Medium and Large Commercial/Industrial ²									28
29										29
30	San Diego Unified Port District ²									30
31										31
32	Agricultural (Schedules PA and TOU-PA) ²	\$	0.03806	\$	0.03806	\$	0.03806	\$	0.03806	32
33										33
34	Street Lighting ²	\$	0.05227	\$	0.05227	\$	0.05227	\$	0.05227	34
35										35
36	Standby ²									36

NOTES:

² The present rates information comes from Statement BL, Page BL-1, Column A, Lines 1 through 35, Docket ER23-542-000, to change TO5 Cycle 5 rates.

Line No.	Customer Classes	(E)		(F)		(G)		(H)		Line No.
		May-24		Jun-24		Jul-24		Aug-24		
		Revenues @ Present Rates ³		Revenues @ Present Rates ³		Revenues @ Present Rates ³		Revenues @ Present Rates ³		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
37	Residential Customers	\$	33,914,030	\$	37,491,556	\$	47,359,765	\$	55,868,138	37
38										38
39	Small Commercial	\$	11,265,126	\$	12,058,477	\$	13,358,257	\$	14,060,843	39
40										40
41	Medium-Large Commercial	\$	-	\$	-	\$	-	\$	-	41
42	Non-Coincident (100%)		\$ -		\$ -		\$ -		\$ -	42
43	Non-Coincident (90%)		\$ 37,633,525		\$ 40,459,493		\$ 43,983,301		\$ 45,534,533	43
44	Maximum On-Peak Period Demand		\$ 1,411,957		\$ 7,108,399		\$ 7,670,551		\$ 7,930,514	44
45	Maximum Demand at the Time of System Peak		\$ 127,546		\$ 396,764		\$ 451,789		\$ 471,521	45
46										46
47	San Diego Unified Port District	\$	-	\$	-	\$	-	\$	-	47
48	Non-Coincident (90%)		\$ 17,970		\$ 8,985		\$ 8,985		\$ 8,985	48
49	Maximum Demand at the Time of System Peak		\$ -		\$ -		\$ -		\$ -	49
50										50
51	Agricultural									51
52	Schedules PA and TOU-PA	\$	406,008	\$	445,554	\$	479,714	\$	494,568	52
53	Schedule PA-T-1 - Non-Coincident (100%)		\$ 612,095		\$ 658,619		\$ 745,357		\$ 726,942	53
54										54
55	Street Lighting	\$	331,466	\$	332,633	\$	336,634	\$	327,340	55
56										56
57	Standby Customers		\$ 1,472,201		\$ 1,472,201		\$ 1,472,201		\$ 1,472,201	57
58										58
59	TOTAL	\$	45,916,630	\$	50,328,221	\$	61,534,370	\$	70,750,889	59
60										60
61	Grand Total		\$ 87,191,924		\$ 100,432,683		\$ 115,866,554		\$ 126,895,585	61

NOTES:

³ The revenues above are derived by multiplying the forecast billing determinants by the rates, except for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers. The derivation of revenues for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers are shown on pages BH-5 through BH-11.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Present Rates Per ER23-542-000
 Medium & Large Commercial / Industrial Customers
 Rate Effective Period - Twelve Months Ending December 31, 2024

Line No.	Description	(A) Jan-24	(B) Feb-24	(C) Mar-24	(D) Apr-24	(E) May-24	(F) Jun-24	(G)	Reference	Line No.
1	<u>Energy Revenues</u>									1
2	Commodity Sales - kWh	751,591,533	722,773,008	706,780,235	749,057,481	745,902,535	799,490,964		(Statement BG, Page BG-21.3, Line 145) ¹ x 1000	2
3	Commodity Rate - \$/kWh	-	-	-	-	-	-			3
4	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			4
5										5
6	<u>Non-Coincident Demand (100%) (kW):</u>									6
7	Secondary	-	-	-	-	-	-		(Statement BG, Page BG-21.1, Line 43) ¹ x 1000	7
8	Primary	-	-	-	-	-	-		(Statement BG, Page BG-21.1, Line 44) ¹ x 1000	8
9	Transmission	-	-	-	-	-	-		(Statement BG, Page BG-21.1, Line 45) ¹ x 1000	9
10	Total	-	-	-	-	-	-		Sum Lines 7; 8; 9	10
11	Check Figure	-	-	-	-	-	-		Statement BG, Page BG-18, Line 6 ¹	11
12	Difference	-	-	-	-	-	-		Line 10 Less Line 11	12
13										13
14	<u>Non-Coincident Demand (100%)</u>									14
15	<u>Rates (\$/kW):</u>									15
16	Secondary	\$ 22.86	\$ 22.86	\$ 22.86	\$ 22.86	\$ 22.86	\$ 22.86		Statement BL, Page BL-1, Line 6, Col. D ²	16
17	Primary	\$ 22.09	\$ 22.09	\$ 22.09	\$ 22.09	\$ 22.09	\$ 22.09		Statement BL, Page BL-1, Line 6, Col. C ²	17
18	Transmission	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00		Statement BL, Page BL-1, Line 6, Col. B ²	18
19	<u>Non-Coincident Demand (100%) -</u>									19
20	<u>Revenues at Present Rates:</u>									20
21	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 7 x Line 16	21
22	Primary	-	-	-	-	-	-		Line 8 x Line 17	22
23	Transmission	-	-	-	-	-	-		Line 9 x Line 18	23
24	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Sum Lines 21; 22; 23	24

Line No.	Description	(A) Jul-24	(B) Aug-24	(C) Sep-24	(D) Oct-24	(E) Nov-24	(F) Dec-24	(G) Total	Reference	Line No.
25	<u>Energy Revenues</u>									25
26	Commodity Sales - kWh	868,622,185	899,164,504	910,364,934	841,167,652	793,347,755	755,699,481	9,543,962,266	(Statement BG, Page BG-21.3, Line 145) ¹ x 1000	26
27	Commodity Rate - \$/kWh	-	-	-	-	-	-	-		27
28	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		28
29										29
30	<u>Non-Coincident Demand (100%) (kW):</u>									30
31	Secondary	-	-	-	-	-	-	-	(Statement BG, Page BG-21.1, Line 43) ¹ x 1000	31
32	Primary	-	-	-	-	-	-	-	(Statement BG, Page BG-21.1, Line 44) ¹ x 1000	32
33	Transmission	-	-	-	-	-	-	-	(Statement BG, Page BG-21.1, Line 45) ¹ x 1000	33
34	Total	-	-	-	-	-	-	-	Sum Lines 31; 32; 33	34
35	Check Figure	-	-	-	-	-	-	-	Statement BG, Page BG-19, Line 6 ²	35
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	36
37										37
38	<u>Non-Coincident Demand (100%)</u>									38
39	<u>Rates (\$/kW):</u>									39
40	Secondary	\$ 22.86	\$ 22.86	\$ 22.86	\$ 22.86	\$ 22.86	\$ 22.86	\$ 22.86	Statement BL, Page BL-1, Line 6, Col. D ²	40
41	Primary	\$ 22.09	\$ 22.09	\$ 22.09	\$ 22.09	\$ 22.09	\$ 22.09	\$ 22.09	Statement BL, Page BL-1, Line 6, Col. C ²	41
42	Transmission	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	Statement BL, Page BL-1, Line 6, Col. B ²	42
43	<u>Non-Coincident Demand (100%) -</u>									43
44	<u>Revenues at Present Rates:</u>									44
45	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 31 x Line 40	45
46	Primary	-	-	-	-	-	-	-	Line 32 x Line 41	46
47	Transmission	-	-	-	-	-	-	-	Line 33 x Line 42	47
48	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sum Lines 45; 46; 47	48

NOTES:

¹ Pages BG-21.1 and BG-21.3, BG-18, and BG-19 are found in Statement BG.

² Present rates are defined as rates presented in TO5 Cycle 5, pursuant to Docket No. ER23-542-000.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Present Rates Per ER23-542-000
 Medium & Large Commercial / Industrial Customers
 Rate Effective Period - Twelve Months Ending December 31, 2024

Line No.	Description	(A) Jan-24	(B) Feb-24	(C) Mar-24	(D) Apr-24	(E) May-24	(F) Jun-24	(G)	Reference	Line No.
1	<u>Non-Coincident</u>									1
2	<u>Demand (90%) (kW) ¹:</u>									2
3	Secondary	1,231,511	1,199,812	1,157,850	1,226,063	1,230,255	1,342,912		(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) ² x 1000	3
4	Primary	396,233	379,440	372,633	395,031	392,402	426,293		(Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) ² x 1000	4
5	Transmission	239,077	213,226	225,076	239,663	228,597	220,257		(Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) ² x 1000	5
6	Total	1,866,821	1,792,477	1,755,559	1,860,757	1,851,254	1,989,462		Sum Lines 3; 4; 5	6
7	Check Figure	1,866,821	1,792,477	1,755,559	1,860,757	1,851,254	1,989,462		Statement BG, Page BG-18, Line 7 ²	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9	Maximum On-Peak Period Demand									9
10	<u>Non-Coincident Demand (90%)</u>									10
11	<u>Rates (\$/kW):</u>									11
12	Secondary	\$ 20.57	\$ 20.57	\$ 20.57	\$ 20.57	\$ 20.57	\$ 20.57		Statement BL, Page BL-1, Line 8, Col. D ³	12
13	Primary	\$ 19.88	\$ 19.88	\$ 19.88	\$ 19.88	\$ 19.88	\$ 19.88		Statement BL, Page BL-1, Line 8, Col. C ³	13
14	Transmission	\$ 19.80	\$ 19.80	\$ 19.80	\$ 19.80	\$ 19.80	\$ 19.80		Statement BL, Page BL-1, Line 8, Col. B ³	14
15	<u>Non-Coincident Demand (90%) -</u>									15
16	<u>Revenues at Present Rates:</u>									16
17	Secondary	\$25,332,180	\$24,680,125	\$23,816,984	\$25,220,124	\$25,306,355	\$27,623,699		Line 3 x Line 12	17
18	Primary	7,877,114	7,543,265	7,407,948	7,853,211	7,800,956	8,474,706		Line 4 x Line 13	18
19	Transmission	4,733,721	4,221,875	4,456,499	4,745,331	4,526,213	4,361,088		Line 5 x Line 14	19
20	Subtotal	\$37,943,015	\$36,445,265	\$35,681,431	\$37,818,666	\$37,633,525	\$40,459,493		Sum Lines 17; 18; 19	20

Line No.	Description	(A) Jul-24	(B) Aug-24	(C) Sep-24	(D) Oct-24	(E) Nov-24	(F) Dec-24	(G) Total	Reference	Line No.
21	<u>Non-Coincident</u>									21
22	<u>Demand (90%) (kW) ¹:</u>									22
23	Secondary	1,449,113	1,498,225	1,571,269	1,445,570	1,341,740	1,286,304	15,980,625	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) ² x 1000	23
24	Primary	464,289	480,825	480,591	444,779	413,936	393,443	5,039,896	(Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) ² x 1000	24
25	Transmission	249,746	260,466	206,453	197,359	207,417	188,720	2,676,058	(Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) ² x 1000	25
26	Total	2,163,149	2,239,517	2,258,314	2,087,707	1,963,093	1,868,468	23,696,578	Sum Lines 23; 24; 25	26
27	Check Figure	2,163,149	2,239,517	2,258,314	2,087,707	1,963,093	1,868,468	23,696,578	Statement BG, Page BG-19, Line 7 ²	27
28	Difference	-	-	-	-	-	-	-	Line 26 Less Line 27	28
29	Maximum On-Peak Period Demand									29
30	<u>Non-Coincident Demand (90%)</u>									30
31	<u>Rates (\$/kW):</u>									31
32	Secondary	\$ 20.57	\$ 20.57	\$ 20.57	\$ 20.57	\$ 20.57	\$ 20.57		Statement BL, Page BL-1, Line 8, Col. D ³	32
33	Primary	\$ 19.88	\$ 19.88	\$ 19.88	\$ 19.88	\$ 19.88	\$ 19.88		Statement BL, Page BL-1, Line 8, Col. C ³	33
34	Transmission	\$ 19.80	\$ 19.80	\$ 19.80	\$ 19.80	\$ 19.80	\$ 19.80		Statement BL, Page BL-1, Line 8, Col. B ³	34
35	<u>Non-Coincident Demand (90%) -</u>									35
36	<u>Revenues at Present Rates:</u>									36
37	Secondary	\$29,808,258	\$30,818,491	\$32,321,014	\$29,735,369	\$27,599,586	\$26,459,274	\$328,721,461	Line 23 x Line 32	37
38	Primary	9,230,073	9,558,808	9,554,155	8,842,197	8,229,042	7,821,651	\$100,193,127	Line 24 x Line 33	38
39	Transmission	4,944,970	5,157,233	4,087,778	3,907,709	4,106,858	3,736,665	\$52,985,939	Line 25 x Line 34	39
40	Subtotal	\$43,983,301	\$45,534,533	\$45,962,947	\$42,485,275	\$39,935,486	\$38,017,590	\$481,900,527	Sum Lines 37; 38; 39	40

NOTES:

- ¹ NCD (90%) rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, DG-R, and A6-TOU.
- ² Pages BG-21.2, and BG-21.3, BG-18, and BG-19 are found in Statement BG.
- ³ Present rates are defined as rates presented in TO5 Cycle 5, pursuant to Docket No. ER23-542-000.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Present Rates Per ER23-542-000
 Medium & Large Commercial / Industrial Customers
 Rate Effective Period - Twelve Months Ending December 31, 2024

Line No.	Description	(A) Jan-24	(B) Feb-24	(C) Mar-24	(D) Apr-24	(E) May-24	(F) Jun-24	(G)	Reference	Line No.
1	<u>Maximum On-Peak</u>									1
2	<u>Period Demand (kW) ¹:</u>									2
3	Secondary	1,196,893	1,166,085	1,125,303	1,191,599	1,195,673	1,279,967		(Statement BG, Page BG 21.2, Line 80) ² x 1000	3
4	Primary	322,119	313,827	302,852	320,694	321,790	345,051		(Statement BG, Page BG 21.2, Line 81) ² x 1000	4
5	Transmission	64,311	62,656	60,464	64,027	64,245	57,946		(Statement BG, Page BG 21.2, Line 82) ² x 1000	5
6	Total	1,583,323	1,542,568	1,488,619	1,576,319	1,581,709	1,682,964		Sum Lines 3; 4; 5	6
7	Check Figure	1,583,323	1,542,568	1,488,619	1,576,319	1,581,709	1,682,964		Statement BG, Page BG-18, Line 8 ²	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Maximum On-Peak</u>									10
11	<u>Period Demand Rates (\$/kW):</u>									11
12	Secondary	\$ 0.90	\$ 0.90	\$ 0.90	\$ 0.90	\$ 0.90	\$ 4.26		Statement BL, Page BL-1, Lines 11 & 12, Col. D ³	12
13	Primary	\$ 0.87	\$ 0.87	\$ 0.87	\$ 0.87	\$ 0.87	\$ 4.11		Statement BL, Page BL-1, Lines 11 & 12, Col. C ³	13
14	Transmission	\$ 0.87	\$ 0.87	\$ 0.87	\$ 0.87	\$ 0.87	\$ 4.10		Statement BL, Page BL-1, Lines 11 & 12, Col. B ³	14
15	<u>Maximum On-Peak Period Demand -</u>									15
16	<u>Revenues at Present Rates:</u>									16
17	Secondary	\$ 1,077,204	\$ 1,049,476	\$ 1,012,773	\$ 1,072,439	\$ 1,076,106	\$ 5,452,660		Line 3 x Line 12	17
18	Primary	280,243	273,030	263,481	279,004	279,958	1,418,159		Line 4 x Line 13	18
19	Transmission	55,951	54,510	52,604	55,703	55,894	237,581		Line 5 x Line 14	19
20	Subtotal	\$ 1,413,398	\$ 1,377,016	\$ 1,328,858	\$ 1,407,145	\$ 1,411,957	\$ 7,108,399		Sum Lines 17; 18; 19	20

Line No.	Description	(A) Jul-24	(B) Aug-24	(C) Sep-24	(D) Oct-24	(E) Nov-24	(F) Dec-24	(G) Total	Reference	Line No.
21	<u>Maximum On-Peak</u>									21
22	<u>Period Demand (kW) ¹:</u>									22
23	Secondary	1,381,190	1,428,000	1,497,621	1,377,813	1,304,023	1,250,146	15,394,313	(Statement BG, Page BG 21.2, Line 80) ² x 1000	23
24	Primary	372,338	384,957	403,726	371,428	350,951	336,451	4,146,183	(Statement BG, Page BG 21.2, Line 81) ² x 1000	24
25	Transmission	62,529	64,648	67,800	62,376	70,067	67,172	768,243	(Statement BG, Page BG 21.2, Line 82) ² x 1000	25
26	Total	1,816,058	1,877,606	1,969,147	1,811,617	1,725,041	1,653,769	20,308,739	Sum Lines 23; 24; 25	26
27	Check Figure	1,816,058	1,877,606	1,969,147	1,811,617	1,725,041	1,653,769	20,308,739	Statement BG, Page BG-19, Line 8 ²	27
28	Difference	-	-	-	-	-	-	-	Line 26 Less Line 27	28
29										29
30	<u>Maximum On-Peak</u>									30
31	<u>Period Demand Rates (\$/kW):</u>									31
32	Secondary	\$ 4.26	\$ 4.26	\$ 4.26	\$ 4.26	\$ 0.90	\$ 0.90		Statement BL, Page BL-1, Lines 11 & 12, Col. D ³	32
33	Primary	\$ 4.11	\$ 4.11	\$ 4.11	\$ 4.11	\$ 0.87	\$ 0.87		Statement BL, Page BL-1, Lines 11 & 12, Col. C ³	33
34	Transmission	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 0.87	\$ 0.87		Statement BL, Page BL-1, Lines 11 & 12, Col. B ³	34
35	<u>Maximum On-Peak Period Demand -</u>									35
36	<u>Revenues at Present Rates:</u>									36
37	Secondary	\$ 5,883,871	\$ 6,083,282	\$ 6,379,866	\$ 5,869,484	\$ 1,173,621	\$ 1,125,131	\$ 37,255,911	Line 23 x Line 32	37
38	Primary	1,530,311	1,582,175	1,659,312	1,526,569	305,327	292,712	\$ 9,690,280	Line 24 x Line 33	38
39	Transmission	256,369	265,058	277,980	255,742	60,959	58,440	\$ 1,686,790	Line 25 x Line 34	39
40	Subtotal	\$ 7,670,551	\$ 7,930,514	\$ 8,317,158	\$ 7,651,795	\$ 1,539,906	\$ 1,476,283	\$ 48,632,982	Sum Lines 37; 38; 39	40

NOTES:

- ¹ Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ² Pages BG-21.2, BG-18, and BG-19 are found in Statement BG.
- ³ Present rates are defined as rates presented in the TO5 Cycle 5, pursuant to Docket No. ER23-542-000. Maximum On-Peak Demand Revenues at Present Rates reflect revenues of Standard Customers that have Maximum On-Peak Demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Present Rates Per ER23-542-000
 San Diego Unified Port District
 Rate Effective Period - Twelve Months Ending December 31, 2024

Line No.	Description	(A) Jan-24	(B) Feb-24	(C) Mar-24	(D) Apr-24	(E) May-24	(F) Jun-24	(G)	Reference	Line No.
1	Energy Revenues:									1
2	Commodity Sales - kWh	595,716	724,428	727,404	713,144	167,496	400,000		(Page BG-21.3, Line 160) ² x 1000	2
3	Commodity Rate - \$/kWh	0	0	0	0	0	0			3
4	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 2 x Line 3	4
5										5
6	Non-Coincident Demand (90%) (kW)¹:									6
7	Primary	11,856	15,984	15,648	15,840	8,896	4,448		(Page BG-21.3, Line 162) x 1000	7
8										8
9	Non-Coincident Demand (90%) Rates (\$/kW):									9
10	Primary	\$ 2.02	\$ 2.02	\$ 2.02	\$ 2.02	\$ 2.02	\$ 2.02		Statement BL, Page BL-1, Line 29, Col. C ³	10
11										11
12	Non-Coincident Demand (90%) - Revenues at Changed Rates:									12
13	Primary	\$ 23,949	\$ 32,288	\$ 31,609	\$ 31,997	\$ 17,970	\$ 8,985		Line 7 x Line 11	13
14										14
15										15
16	Maximum Demand at the Time of System Peak (kW)⁴:									16
17	Primary	-	-	-	-	-	-		(Page BG-21.3, Line 164) x 1000	17
18										18
19	Maximum Demand at the Time of System Peak Rates (\$/kW):									19
20	Primary	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75		Statement BL, Page BL-1, Lines 31 & 32, Col. C ³	20
21										21
22	Maximum Demand at the Time of System Peak - Revenues at Changed Rates:									22
23	Primary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 18 x Line 22	23
24										24
25										25
26										26
27	Total Revenues	\$ 23,949	\$ 32,288	\$ 31,609	\$ 31,997	\$ 17,970	\$ 8,985		Sum Lines 4; 14; 26	27
28										28

Line No.	Description	(A) Jul-24	(B) Aug-24	(C) Sep-24	(D) Oct-24	(E) Nov-24	(F) Dec-24	(G) Total	Reference	Line No.
29	Energy Revenues:									29
30	Commodity Sales - kWh	-	-	28,404	328,248	280,140	632,892	4,597,872	(Page BG-21.3, Line 160) ² x 1000	30
31	Commodity Rate - \$/kWh	0	0	0	0	0	0			31
32	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 30 x Line 31	32
33										33
34	Non-Coincident Demand (90%) (kW)¹:									34
35	Primary	4,448	4,448	7,200	7,152	7,200	7,152	110,272	(Page BG-21.3, Line 162) x 1000	35
36										36
37	Non-Coincident Demand (90%) Rates (\$/kW):									37
38	Primary	\$ 2.02	\$ 2.02	\$ 2.02	\$ 2.02	\$ 2.02	\$ 2.02		Statement BL, Page BL-1, Line 29, Col. C ³	38
39										39
40	Non-Coincident Demand (90%) - Revenues at Changed Rates:									40
41	Primary	\$ 8,985	\$ 8,985	\$ 14,544	\$ 14,447	\$ 14,544	\$ 14,447	222,749	Line 35 x Line 39	41
42										42
43										43
44	Maximum Demand at the Time of System Peak (kW)⁴:									44
45	Primary	-	-	6,656.00	5,312.00	-	-	11,968	(Page BG-21.3, Line 164) x 1000	45
46										46
47	Maximum Demand at the Time of System Peak Rates (\$/kW):									47
48	Primary	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75		Statement BL, Page BL-1, Lines 31 & 32, Col. C ³	48
49										49
50	Maximum Demand at the Time of System Peak - Revenues at Changed Rates:									50
51	Primary	\$ -	\$ -	\$ 11,648	\$ 9,296	\$ -	\$ -	20,944	Line 46 x Line 50	51
52										52
53										53
54										54
55	Total Revenues	\$ 8,985	\$ 8,985	\$ 26,192	\$ 23,743	\$ 14,544	\$ 14,447	243,693	Sum Lines 32; 42; 54	55
56										56
57										57

NOTES:

- ¹ 90% NCD Rates are applicable to CPUC Schedule A6-TOU that the San Diego Unified Port District takes SDG&E electric service on.
- ² Pages BG-21.3, BG-18, and BG-19 are found in Statement BG.
- ³ Present rates are defined as rates presented in TO5 Cycle 5, pursuant to Docket No. ER23-542-000.
- ⁴ Maximum Demand at the Time of System Peak Demand Charges are applicable to CPUC Schedule A6-TOU that the San Diego Unified Port District takes SDG&E electric service on.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Present Rates Per ER23-542-000
 Schedule PA-T-1 Agricultural Customers
 Rate Effective Period - Twelve Months Ending December 31, 2024

Line No.	Description	(A) Jan-24	(B) Feb-24	(C) Mar-24	(D) Apr-24	(E) May-24	(F) Jun-24	(G)	Reference	Line No.
1	Energy Revenues:									1
2	Commodity Sales - kWh	14,566,081	15,384,762	14,626,906	16,841,653	18,251,445	19,802,348		(Statement BG, Page BG-21.4, Line 169) ² x 1000	2
3	Commodity Rate - \$/kWh	0	0	0	0	0	0			3
4	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 2 x Line 3	4
5										5
6	Non-Coincident Demand (100%) (kW) ¹:									6
7	Secondary	39,943	42,188	40,110	46,183	50,049	57,680		(Statement BG, Page BG-21.4, Line 187) ² x 1000	7
8	Primary	13,993	14,779	14,051	16,179	17,533	14,901		(Statement BG, Page BG-21.4, Line 188) ² x 1000	8
9	Transmission	-	-	-	-	-	-		(Statement BG, Page BG-21.4, Line 189) ² x 1000	9
10	Total	53,936	56,968	54,162	62,362	67,583	72,581		Sum Lines 7; 8; 9	10
11	Check Figure	53,936	56,968	54,162	62,362	67,583	72,581		Statement BG, Page BG-18, Line 19	11
12	Difference	-	-	-	-	-	-		Line 10 Less Line 11	12
13										13
14	Non-Coincident Demand (100%)									14
15	Rates (\$/kW):									15
16	Secondary	\$ 9.14	\$ 9.14	\$ 9.14	\$ 9.14	\$ 9.14	\$ 9.14		Statement BL, Page BL-1, Line 37, Col. D ³	16
17	Primary	\$ 8.82	\$ 8.82	\$ 8.82	\$ 8.82	\$ 8.82	\$ 8.82		Statement BL, Page BL-1, Line 37, Col. C ³	17
18	Transmission	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78		Statement BL, Page BL-1, Line 37, Col. B ³	18
19	Non-Coincident Demand (100%) -									19
20	Revenues at Changed Rates:									20
21	Secondary	\$ 365,082	\$ 385,602	\$ 366,607	\$ 422,117	\$ 457,452	\$ 527,194		Line 7 x Line 16	21
22	Primary	123,417	130,354	123,933	142,698	154,643	131,425		Line 8 x Line 17	22
23	Transmission	-	-	-	-	-	-		Line 9 x Line 18	23
24	Subtotal	\$ 488,500	\$ 515,956	\$ 490,540	\$ 564,815	\$ 612,095	\$ 658,619		Sum Lines 21; 22; 23	24

Line No.	Description	(A) Jul-24	(B) Aug-24	(C) Sep-24	(D) Oct-24	(E) Nov-24	(F) Dec-24	(G) Total	Reference	Line No.
25	Energy Revenues:									25
26	Commodity Sales - kWh	22,410,225	21,856,569	22,291,279	20,085,383	18,856,390	16,967,495	221,940,537	(Statement BG, Page BG-21.4, Line 169) ² x 1000	26
27	Commodity Rate - \$/kWh	0	0	0	0	0	0	-		27
28	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 26 x Line 27	28
29										29
30	Non-Coincident Demand (100%) (kW) ¹:									30
31	Secondary	65,276	63,663	64,930	58,504	51,708	46,529	626,765	(Statement BG, Page BG-21.4, Line 187) ² x 1000	31
32	Primary	16,863	16,447	16,774	15,114	18,114	16,300	191,048	(Statement BG, Page BG-21.4, Line 188) ² x 1000	32
33	Transmission	-	-	-	-	-	-	-	(Statement BG, Page BG-21.4, Line 189) ² x 1000	33
34	Total	82,139	80,110	81,703	73,618	69,823	62,828	817,813	Sum Lines 31; 32; 33	34
35	Check Figure	82,139	80,110	81,703	73,618	69,823	62,828	817,813	Statement BG, Page BG-19, Line 19	35
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	36
37										37
38	Non-Coincident Demand (100%)									38
39	Rates (\$/kW):									39
40	Secondary	\$ 9.14	\$ 9.14	\$ 9.14	\$ 9.14	\$ 9.14	\$ 9.14		Statement BL, Page BL-1, Line 37, Col. D ³	40
41	Primary	\$ 8.82	\$ 8.82	\$ 8.82	\$ 8.82	\$ 8.82	\$ 8.82		Statement BL, Page BL-1, Line 37, Col. C ³	41
42	Transmission	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78		Statement BL, Page BL-1, Line 37, Col. B ³	42
43	Non-Coincident Demand (100%) -									43
44	Revenues at Changed Rates:									44
45	Secondary	\$ 596,623	\$ 581,883	\$ 593,456	\$ 534,729	\$ 472,614	\$ 425,271	\$ 5,728,632	Line 31 x Line 40	45
46	Primary	148,733	145,059	147,944	133,304	159,769	143,765	\$ 1,685,045	Line 32 x Line 41	46
47	Transmission	-	-	-	-	-	-	\$ -	Line 33 x Line 42	47
48	Subtotal	\$ 745,357	\$ 726,942	\$ 741,400	\$ 668,033	\$ 632,383	\$ 569,036	\$ 7,413,677	Sum Lines 45; 46; 47	48

NOTES:

- ¹ Non-Coincident Demand (NCD) (100%) rates applicable to the following California Public Utilities Commission (CPUC) tariff: Schedule PA-T-1.
- ² Pages BG-21.4, BG-18, and BG-19 are found in Statement BG.
- ³ Present rates are defined as rates presented in TO5 Cycle 5, pursuant to Docket No. ER23-542-000.

Statement - BH
SAN DIEGO GAS & ELECTRIC COMPANY
Rate Design Information - Wholesale Transmission Rates
CAISO TAC Rates Input Form - January 1, 2024 through December 31, 2024
High-Voltage Utility Specific Rates, Low -Voltage Wheeling Access Charge & Low Voltage Access Charge Rates

Line No.	Components	(1)	(2)	(3) = (1) + (2)	Notes & Reference	Line No.
		High Voltage TRR	Low Voltage TRR	Combined TRR		
1	Wholesale Base Transmission Revenue Requirement ¹	\$ 602,609,105	\$ 587,290,021	\$ 1,189,899,126	2023 TRBAA Wholesale Stmt BL; Page 1; Line 1	1
2						2
3	Wholesale TRBAA Forecast ¹	\$ (42,345,439)	\$ (527,433)	\$ (42,872,872)	2023 TRBAA Wholesale Stmt BL; Page 1; Line 3	3
4						4
5	Transmission Standby Revenues ¹	\$ (9,292,594)	\$ (9,056,365)	\$ (18,348,959)	2023 TRBAA Wholesale Stmt BL; Page 1; Line 5	5
6						6
7	Wholesale Net Transmission Revenue Requirement	\$ 550,971,072	\$ 577,706,223	\$ 1,128,677,295	Sum Lines 1; 3; 5	7
8						8
9	Gross Load - MWH ¹	17,757,878	17,757,878	17,757,878	2023 TRBAA Wholesale Stmt BL; Page 1; Line 9	9
10						10
11	Utility Specific Access Charges (\$/MWH)	\$ 31.0269	\$ 32.5324	\$ 63.5592	Line 7 / Line 9	11

NOTES:

¹ The TRBAA information comes from SDG&E's TRBAA Rate Filing Docket No. ER23-257-000, filed on October 28, 2022 effective from January 1, 2023 through December 31, 2023.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Revenue Data To Reflect Changed Rates
 Rate Effective Period - Twelve Months Ending December 31, 2024
 City of Escondido

Line No.	Customer Class	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	Line No.
		Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Total	Reference	
1	Billing Determinants (kWh)	7,725	7,725	7,725	7,725	7,725	7,725	7,725	7,725	7,725	7,725	7,725	7,725	92,698	Stmt BD; Page -3.1; Line "Sale for Resale" * 1000 See Note 1 Page BG-15; Line 11; Col. (2) / 1000 Line 1 x Line 4 Line 1 x Line 6 Line 9 + Line 11	1
2																2
3																3
4	HV Access Charge Rate (\$/kwh) ¹	\$ 0.01468	\$ 0.01468	\$ 0.01468	\$ 0.01468	\$ 0.01468	\$ 0.01468	\$ 0.01468	\$ 0.01468	\$ 0.01468	\$ 0.01468	\$ 0.01468	\$ 0.01468			4
5																5
6	LV Access Charge Rate (\$/kwh)	\$ 0.03253	\$ 0.03253	\$ 0.03253	\$ 0.03253	\$ 0.03253	\$ 0.03253	\$ 0.03253	\$ 0.03253	\$ 0.03253	\$ 0.03253	\$ 0.03253	\$ 0.03253			6
7																7
8																8
9	HV Access Charge Revenues	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ 1,361		9
10																10
11	LV Access Charge Revenues	251	251	251	251	251	251	251	251	251	251	251	251	3,016		11
12																12
13	TOTAL Revenues	\$ 365	\$ 365	\$ 365	\$ 365	\$ 365	\$ 365	\$ 365	\$ 365	\$ 365	\$ 365	\$ 365	\$ 365	\$ 4,376		13

NOTES
¹ The High Voltage (HV) Access Charge Rate is the CAISO TAC Rate of \$14.68 per MWH according to the CAISO TAC rate summary in effect January 1, 2023 divided by 1,000 and is based on the TO5-Cycle 5 Filing HV-BTRR. The High Voltage Access Charge Rate was held constant in developing this statement because there will be a change in the HV Access Charge Rate once the CAISO implements the TO5 Cycle 6 Wholesale BTRR.
² The Low Voltage Access Charge Rate information comes from the TRBAA filing in Docket No. ER23-257, filed on October 28, 2022, for the rate effective January 1, 2023 through December 31, 2023.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Present Rates Per ER23-542-000
 Standby Customers
 Rate Effective Period - Twelve Months Ending December 31, 2024

Line No.	Description	(A) Jan-24	(B) Feb-24	(C) Mar-24	(D) Apr-24	(E) May-24	(F) Jun-24	(G)	Reference	Line No.
1	<u>Demand - Billing</u>									1
2	<u>Determinants (kW):</u>									2
3	Secondary	9,147	9,147	9,147	9,147	9,147	9,147		(Statement BG, Page BG-21.4, Line 197) ¹ x 1000	3
4	Primary	84,788	84,788	84,788	84,788	84,788	84,788		(Statement BG, Page BG-21.4, Line 198) ¹ x 1000	4
5	Transmission	68,540	68,540	68,540	68,540	68,540	68,540		(Statement BG, Page BG-21.4, Line 199) ¹ x 1000	5
6	Total	162,474	162,474	162,474	162,474	162,474	162,474		Sum Lines 3; 4; 5	6
7	Check Figure	162,474	162,474	162,474	162,474	162,474	162,474		Statement BG, Page BG-18, Line 25 ¹	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Demand Rates (\$/kW):</u>									10
11	Secondary	\$ 9.38	\$ 9.38	\$ 9.38	\$ 9.38	\$ 9.38	\$ 9.38		Statement BL, Page BL-1, Line 41, Col. D ²	11
12	Primary	\$ 9.06	\$ 9.06	\$ 9.06	\$ 9.06	\$ 9.06	\$ 9.06		Statement BL, Page BL-1, Line 41, Col. C ²	12
13	Transmission	\$ 9.02	\$ 9.02	\$ 9.02	\$ 9.02	\$ 9.02	\$ 9.02		Statement BL, Page BL-1, Line 41, Col. B ²	13
14										14
15	<u>Revenues at Present Rates:</u>									15
16	Secondary	\$ 85,794	\$ 85,794	\$ 85,794	\$ 85,794	\$ 85,794	\$ 85,794		Line 3 x Line 11	16
17	Primary	768,179	768,179	768,179	768,179	768,179	768,179		Line 4 x Line 12	17
18	Transmission	618,228	618,228	618,228	618,228	618,228	618,228		Line 5 x Line 13	18
19	Total	\$ 1,472,201	\$ 1,472,201	\$ 1,472,201	\$ 1,472,201	\$ 1,472,201	\$ 1,472,201		Sum Lines 16; 17; 18	19
20										20
21	<u>Total Revenues</u>									21
22	<u>at Present Rates:</u>	\$ 1,472,201	\$ 1,472,201	\$ 1,472,201	\$ 1,472,201	\$ 1,472,201	\$ 1,472,201		Line 19	22

Line No.	Description	(A) Jul-24	(B) Aug-24	(C) Sep-24	(D) Oct-24	(E) Nov-24	(F) Dec-24	(G) Total	Reference	Line No.
23	<u>Demand - Billing</u>									23
24	<u>Determinants (kW):</u>									24
25	Secondary	9,147	9,147	9,147	9,147	9,147	9,147	109,758	(Statement BG, Page BG-21.4, Line 197) ¹ x 1000	25
26	Primary	84,788	84,788	84,788	84,788	84,788	84,788	1,017,456	(Statement BG, Page BG-21.4, Line 198) ¹ x 1000	26
27	Transmission	68,540	68,540	68,540	68,540	68,540	68,540	822,476	(Statement BG, Page BG-21.4, Line 199) ¹ x 1000	27
28	Total	162,474	162,474	162,474	162,474	162,474	162,474	1,949,690	Sum Lines 25; 26; 27	28
29	Check Figure	162,474	162,474	162,474	162,474	162,474	162,474	1,949,690	Statement BG, Page BG-19, Line 25 ¹	29
30	Difference	-	-	-	-	-	-	-	Line 28 Less Line 29	30
31										31
32	<u>Demand Rates (\$/kW):</u>									32
33	Secondary	\$ 9.38	\$ 9.38	\$ 9.38	\$ 9.38	\$ 9.38	\$ 9.38		Statement BL, Page BL-1, Line 41, Col. D ²	33
34	Primary	\$ 9.06	\$ 9.06	\$ 9.06	\$ 9.06	\$ 9.06	\$ 9.06		Statement BL, Page BL-1, Line 41, Col. C ²	34
35	Transmission	\$ 9.02	\$ 9.02	\$ 9.02	\$ 9.02	\$ 9.02	\$ 9.02		Statement BL, Page BL-1, Line 41, Col. B ²	35
36										36
37	<u>Revenues at Present Rates:</u>									37
38	Secondary	\$ 85,794	\$ 85,794	\$ 85,794	\$ 85,794	\$ 85,794	\$ 85,794	\$ 1,029,528	Line 25 x Line 33	38
39	Primary	768,179	768,179	768,179	768,179	768,179	768,179	9,218,148	Line 26 x Line 34	39
40	Transmission	618,228	618,228	618,228	618,228	618,228	618,228	7,418,736	Line 27 x Line 35	40
41	Total	\$ 1,472,201	\$ 1,472,201	\$ 1,472,201	\$ 1,472,201	\$ 1,472,201	\$ 1,472,201	\$ 17,666,412	Sum Lines 38; 39; 40	41
42										42
43	<u>Total Revenues</u>									43
44	<u>at Present Rates:</u>	\$ 1,472,201	\$ 1,472,201	\$ 1,472,201	\$ 1,472,201	\$ 1,472,201	\$ 1,472,201	\$ 17,666,412	Line 41	44

NOTES:

¹ Pages BG-21.4, BG-18, and BG-19 are found in Statement BG.
² Present rates are defined as rates presented in TO5 Cycle 5, pursuant to Docket No. ER23-542-000.

Statement BL
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Rate Design Information
 Summary of Transmission Rates
 Rate Effective Period - Twelve Months Ending December 31, 2024

Line No.	Customer Classes	(A) Transmission Energy Rates \$/kWh	(B) Transmission Level Demand Rates \$/kW-Mo	(C) Primary Level Demand Rates \$/kW-Mo	(D) Secondary Level Demand Rates \$/kW-Mo	Reference	Line No.
1	Residential ⁶	\$ 0.07785				Page BL-4, Line 7	1
2							2
3	Small Commercial	\$ 0.04936				Page BL-5, Line 7	3
4							4
5	Medium & Large Commercial/Industrial						5
6	Non-Coincident Demand (100%)		\$ 16.98	\$ 17.06	\$ 17.66	Page BL-6, Lines 37; 36; 35	6
7							7
8	Non-Coincident Demand (90%) ²		\$ 15.28	\$ 15.35	\$ 15.89	Page BL-7 Lines 9; 8; 7	8
9							9
10	Maximum On-Peak Period Demand (Standard Customers) ³						10
11	Summer ⁵		\$ 3.03	\$ 3.05	\$ 3.16	Page BL-9, Lines 41; 40; 39	11
12	Winter ⁵		\$ 0.62	\$ 0.63	\$ 0.65	Page BL-10, Lines 39; 38; 37	12
13							13
14	Maximum On-Peak Period Demand (Grandfathered Customers) ³						14
15	Summer ⁵		\$ 2.84	\$ 2.86	\$ 2.96	Page BL-13, Lines 41; 40; 39	15
16	Winter ⁵		\$ 0.66	\$ 0.67	\$ 0.69	Page BL-14, Lines 39; 38; 37	16
17							17
18	Maximum Demand at the Time of System Peak (Standard Customers) ⁴						18
19	Summer ⁵		\$ 10.15	\$ 10.22	\$ -	Page BL-11, Lines 42; 41; 40	19
20	Winter ⁵		\$ 1.25	\$ 1.25	\$ -	Page BL-12, Lines 41; 40; 39	20
21							21
22	Maximum Demand at the Time of System Peak (Grandfathered Customers) ⁴						22
23	Summer ⁵		\$ 10.15	\$ 10.17	\$ -	Page BL-15, Lines 42; 41; 40	23
24	Winter ⁵		\$ 1.14	\$ 1.15	\$ -	Page BL-16, Lines 41; 40; 39	24
25							25
26	Vehicle Grid Integration Pilot Program (Schedule VGI)	\$ 0.04334				Page BL-17, Line 7	26
27							27
28	San Diego Unified Port District						28
29	Non-Coincident Demand (90%) ²			\$ 0.87		Page BL-18, Line 11	29
30	Maximum Demand at the Time of System Peak (Standard Customers) ⁴						30
31	Summer ⁵			\$ 0.92		Page BL-18, Line 21	31
32	Winter ⁵			\$ 0.92		Page BL-18, Line 21	32
33							33
34	Agricultural (Schedules PA and TOU-PA)	\$ 0.03150				Page BL-19, Line 7	34
35							35
36	Agricultural (Schedule PA-T1) ¹						36
37	Non-Coincident Demand (100%)		\$ 8.28	\$ 8.32	\$ 8.62	Page BL-20, Lines 36; 35; 34	37
38							38
39	Street Lighting	\$ 0.04424				Page BL-21, Line 7	39
40							40
41	Standby		\$ 8.14	\$ 8.18	\$ 8.48	Page BL-22, Lines 37; 36; 35	41

NOTES:

- ¹ Non-Coincident Demand (NCD) (100%) rates are applicable to the following California Public Utilities Commission (CPUC) tariffs: Schedule PA-T-1.
- ² NCD (90%) rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, DG-R, A6-TOU, and San Diego Unified Port District.
- ³ Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R. Standard Customers have demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round whereas Grandfathered Customers have demand rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.
- ⁴ Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariff: Schedule A6-TOU and San Diego Unified Port District. Standard Customers have demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round whereas Grandfathered Customers have demand rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.
- ⁵ Summer June-Oct; Winter Nov-May.
- ⁶ Residential billing determinants exclude EV-TOU-5 super off-peak kWh because EV-TOU-5 super off-peak kWh usage is exempt from paying transmission rates.

Statement BL
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data to Reflect Changed Rates
 Medium & Large Commercial/Industrial Customers - Summary of Revenues
 Rate Effective Period - Twelve Months Ending December 31, 2024

Line No.	Description	(A) Jan-24	(B) Feb-24	(C) Mar-24	(D) Apr-24	(E) May-24	(F) Jun-24	(G)	Reference ⁵	Line No.
1	<u>Energy:</u>									1
2	Commodity Sales (kWh)	751,591,533	722,773,008	706,780,235	749,057,481	745,902,535	799,490,964		Page BG-6, Line 2	2
3	Commodity Revenues (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Page BG-6, Line 4	3
4										4
5	<u>Non-Coincident Demand (100%)¹:</u>									5
6	Demand (kW)	-	-	-	-	-	-		Page BG-6, Line 10	6
7	Revenues at Changed Rates (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Page BG-6, Line 24	7
8										8
9	<u>Non-Coincident Demand (90%)²:</u>									9
10	Demand (kW)	1,866,821	1,792,477	1,755,559	1,860,757	1,851,254	1,989,462		Page BG-7, Line 6	10
11	Revenues at Changed Rates (\$)	\$ 29,303,980	\$ 28,147,502	\$ 27,557,321	\$ 29,207,923	\$ 29,065,090	\$ 31,247,996		Page BG-7, Line 20	11
12										12
13	<u>Maximum On-Peak</u>									13
14	<u>Period Demand³:</u>									14
15	Demand (kW)	1,583,323	1,542,568	1,488,619	1,576,319	1,581,709	1,682,964		Page BG-8, Line 6	15
16	Revenues at Changed Rates (\$)	\$ 1,020,788	\$ 994,513	\$ 959,732	\$ 1,016,273	\$ 1,019,747	\$ 5,272,679		Page BG-8, Line 20	16
17										17
18	<u>Maximum Demand</u>									18
19	<u>at the Time of System Peak⁴:</u>									19
20	Demand (kW)	140,898	124,773	132,660	141,318	134,259	86,281		Page BG-9, Line 6	20
21	Revenues at Changed Rates (\$)	\$ 176,123	\$ 155,966	\$ 165,825	\$ 176,647	\$ 167,824	\$ 878,320		Page BG-9, Line 20	21
22										22
23	<u>Total Revenues at Changed Rates:</u>	\$ 30,500,891	\$ 29,297,981	\$ 28,682,877	\$ 30,400,842	\$ 30,252,662	\$ 37,398,995		Page BG-9, Line 28	23

Line No.	Description	(A) Jul-24	(B) Aug-24	(C) Sep-24	(D) Oct-24	(E) Nov-24	(F) Dec-24	(G) Total	Reference ⁵	Line No.
24	<u>Energy:</u>									24
25	Commodity Sales (kWh)	868,622,185	899,164,504	910,364,934	841,167,652	793,347,755	755,699,481	9,543,962,266	Page BG-6, Line 26	25
26	Commodity Revenues (\$)	-	-	-	-	-	-	-	Page BG-6, Line 28	26
27										27
28	<u>Non-Coincident Demand (100%)¹:</u>									28
29	Demand (kW)	-	-	-	-	-	-	-	Page BG-6, Line 34	29
30	Revenues at Changed Rates (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Page BG-6, Line 48	30
31										31
32	<u>Non-Coincident Demand (90%)²:</u>									32
33	Demand (kW)	2,163,149	2,239,517	2,258,314	2,087,707	1,963,093	1,868,468	23,696,578	Page BG-7, Line 26	33
34	Revenues at Changed Rates (\$)	\$ 33,969,369	\$ 35,167,392	\$ 35,499,158	\$ 32,813,099	\$ 30,843,490	\$ 29,362,373	\$ 372,184,694	Page BG-7, Line 40	34
35										35
36	<u>Maximum On-Peak</u>									36
37	<u>Period Demand³:</u>									37
38	Demand (kW)	1,816,058	1,877,606	1,969,147	1,811,617	1,725,041	1,653,769	20,308,739	Page BG-8, Line 26	38
39	Revenues at Changed Rates (\$)	\$ 5,689,657	\$ 5,882,486	\$ 6,169,280	\$ 5,675,744	\$ 1,112,156	\$ 1,066,206	\$ 35,879,259	Page BG-8, Line 40	39
40										40
41	<u>Maximum Demand</u>									41
42	<u>at the Time of System Peak⁴:</u>									42
43	Demand (kW)	98,247	102,538	79,116	75,949	119,841	108,464	1,344,345	Page BG-9, Line 34	43
44	Revenues at Changed Rates (\$)	\$ 1,000,129	\$ 1,043,809	\$ 805,375	\$ 773,133	\$ 149,802	\$ 135,580	\$ 5,628,533	Pages BG-9, Line 48	44
45										45
46	<u>Total Revenues at Changed Rates:</u>	\$ 40,659,154	\$ 42,093,687	\$ 42,473,813	\$ 39,261,976	\$ 32,105,447	\$ 30,564,158	\$ 413,692,486	Page BG-9, Line 56	46

NOTES:

¹ Non-Coincident Demand (NCD) (100%) rates are applicable to the following California Public Utilities Commission (CPUC) tariffs: Schedule PA-T-1.

² NCD (90%) rates are applicable to the following Med & Lrg C&I CPUC tariffs: Schedules AL-TOU, AL-TOU2, DG-R, and A6-TOU.

³ Maximum On-Peak Demand rates are applicable to the following Med & Lrg C&I CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R. Revenues at Maximum On-Peak Demand rates are based on rates for Standard Customers (based on SDG&E's on-peak period of 4-9 p.m. everyday year-round).

⁴ Maximum Demand at the Time of System Peak rates are applicable to the following Med & Lrg C&I CPUC tariff: Schedule A6-TOU. Revenues at Maximum Demand at Time of System Peak rates for Standard Customers (based on SDG&E's on-peak period of 4-9 p.m. everyday year-round).

⁵ Reference data found in Statement BG.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information

Allocation of Base Transmission Revenue Requirements (BTRR) Based on 12 CPs
Rate Effective Period - Twelve Months Ending December 31, 2024
(\$000)

Line No.	Customer Classes	(A) Total 12 CPs @ Transmission Level ¹	(B) Percentages ²	(C) Allocated Base Transmission Revenue Requirement	Reference	Line No.
1	Total Base Transmission Revenue Requirement			1,015,802	Statement BK1, Page 7, Line 25	1
2						2
3	<u>Allocation of BTRR Based on 12-CP:</u>					3
4	Residential	17,059,359	45.30%	\$ 460,201	Page BL-24, Line 2, Col. c	4
5	Small Commercial	4,141,788	11.00%	\$ 111,731	Page BL-24, Line 3, Col. c	5
6	Medium & Large Commercial/Industrial	15,332,457	40.72%	\$ 413,615	Page BL-24, Line 8, Col. c	6
7	San Diego Unified Port District - Primary	3,963	0.01%	\$ 107	Page BL-24, Line 10, Col. c	7
8	Agricultural	398,982	1.06%	\$ 10,763	Page BL-24, Line 16, Col. c	8
9	Street Lighting Revenues	127,184	0.34%	\$ 3,431	Page BL-24, Line 18, Col. c	9
10	Standby Revenues	591,386	1.57%	\$ 15,953	Page BL-24, Line 23, Col. c	10
11						11
12	Total	37,655,119	100.00%	\$ 1,015,802	Sum Lines 4 Through 10	12
13						13
14	Total	37,655,119		\$ 1,015,802	Line 12	14

NOTES:

¹ Page BL-24, Column D.

² Page BL-24, Column E.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Residential Customers ¹
Rate Effective Period - Twelve Months Ending December 31, 2024
(\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ²	Line No.
1	Residential - Allocated Transmission Revenue Requirement	\$ 460,201	Page BL-3, Line 4, Col. C	1
2				2
3	Residential - Billing Determinants (MWh) ³	5,911,318	Statement BG, Page BG-21.1, Line 6 minus Line 210	3
4				4
5	Residential - Energy Rate per kWh	\$ 0.0778509	Line 1 / Line 3	5
6				6
7	Residential - Energy Rate per kWh - Rounded	\$ 0.07785	Line 5, Rounded to 5 Decimal Places	7
8				8
9	Proof of Revenues	\$ 460,196	Line 7 x Line 3	9
10				10
11	Difference	\$ 5	Line 1 Less Line 9	11

NOTES:

- ¹ The following California Public Utilities Commission (CPUC) tariffs are offered to residential customers: Schedules DR, DR-LI, DR-SES, DM, DS, DT, DT-RV, TOU-DR, TOU-DR-1, TOU-DR-2, EV-TOU, EV-TOU-2, EV-TOU-5, and TOU-ELEC.
- ² Reference data found in Statements BG and BL.
- ³ Residential billing determinants exclude EV-TOU-5 super off-peak kWh because EV-TOU-5 super off-peak kWh usage is exempt from paying transmission rates.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Small Commercial Customers ¹
Rate Effective Period - Twelve Months Ending December 31, 2024
(\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ²	Line No.
1	Small Commercial - Allocated Transmission Revenue Requirement	\$ 111,731	Page BL-3, Line 5, Col. C	1
2				2
3	Small Commercial - Billing Determinants (MWh)	2,263,465	Statement BG, Page BG-21.1, Line 7	3
4				4
5	Small Commercial - Energy Rate per kWh	\$ 0.0493627	Line 1 / Line 3	5
6				6
7	Small Commercial - Energy Rate per kWh - Rounded	\$ 0.04936	Line 5, Rounded to 5 Decimal Places	7
8				8
9	Proof of Revenues	\$ 111,725	Line 7 x Line 3	9
10				10
11	Difference	\$ 6	Line 1 Less Line 9	11

NOTES:

- ¹ The following California Public Utilities Commission (CPUC) tariffs are offered to small commercial customers:
Schedules TOU-M, TOU-A3, TOU-A2, and TOU-A.
- ² Reference data found in Statements BG and BL.

Statement BL
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Rate Design Information
 Medium & Large Commercial/Industrial Customers¹
 Rate Effective Period - Twelve Months Ending December 31, 2024
 (\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ²	Line No.
1	Med & Lrg. C/I - Demand Revenue Requirement	\$ 413,615	Page BL-3, Line 6, Col. C	1
2				2
3	Demand Determinants (with Transmission LF Adjustment)			3
4	Used to Allocate Total Class Revenues to Voltage Level (MW) ²			4
5	Secondary	16,727	Page BL-25, Line 29, Col. D	5
6	Primary	5,095	Page BL-25, Line 30, Col. D	6
7	Transmission	2,693	Page BL-25, Line 31, Col. D	7
8	Total	24,515	Sum Lines 5; 6; 7	8
9				9
10	Allocation Factors Per Above to Allocate			10
11	Demand Revenue Requirements to Voltage Level			11
12	Secondary	68.23%	Line 5 / Line 8	12
13	Primary	20.78%	Line 6 / Line 8	13
14	Transmission	10.99%	Line 7 / Line 8	14
15	Total	100.00%	Sum Lines 12; 13; 14	15
16				16
17	Allocation of Revenue Requirements to Voltage Level			17
18	Secondary	\$ 282,217	Line 1 x Line 12	18
19	Primary	\$ 85,962	Line 1 x Line 13	19
20	Transmission	\$ 45,436	Line 1 x Line 14	20
21	Total	\$ 413,615	Sum Lines 18; 19; 20	21
22				22
23	Demand Determinants by Voltage Level @ Meter Level (MW)			23
24	Secondary	15,981	Page BL-25, Line 29, Col. B	24
25	Primary	5,040	Page BL-25, Line 30, Col. B	25
26	Transmission	2,676	Page BL-25, Line 31, Col. B	26
27	Total	23,697	Sum Lines 24; 25; 26	27
28				28
29	Demand Rate by Voltage Level @ Meter			29
30	Secondary	\$ 17.65994	Line 18 / Line 24	30
31	Primary	\$ 17.05640	Line 19 / Line 25	31
32	Transmission	\$ 16.97875	Line 20 / Line 26	32
33				33
34	Demand Rate by Voltage Level @ Meter (Rounded)			34
35	Secondary	\$ 17.66	Line 30, Rounded to 2 Decimal Places	35
36	Primary	\$ 17.06	Line 31, Rounded to 2 Decimal Places	36
37	Transmission	\$ 16.98	Line 32, Rounded to 2 Decimal Places	37
38				38
39	Proof of Revenues			39
40	Secondary	\$ 282,218	Line 24 x Line 35	40
41	Primary	\$ 85,981	Line 25 x Line 36	41
42	Transmission	\$ 45,439	Line 26 x Line 37	42
43	Total	\$ 413,638	Sum Lines 40; 41; 42	43
44				44
45	Difference	\$ (22)	Line 1 Less Line 43	45

NOTES:

¹ The following California Public Utilities Commission (CPUC) tariffs are offered to Medium and Large Commercial/Industrial customers: Schedules AL-TOU, AL-TOU2, DG-R, A6-TOU, and OL-TOU. Schedule OL-TOU customers pay small commercial energy rates per CPUC Decision 09-09-036.

² Reference data found in Statement BL.

Statement BL
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Rate Design Information
 Medium & Large Commercial/Industrial Customers
 Rate Effective Period - Twelve Months Ending December 31, 2024
 (\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ³	Line No.
1	90% of Total Medium and Large Commercial/Industrial NCD Rates ¹	90.00%		1
2	Secondary	\$ 15.89400	Line 1 x Page BL-6, Line 35	2
3	Primary	\$ 15.35400	Line 1 x Page BL-6, Line 36	3
4	Transmission	\$ 15.28200	Line 1 x Page BL-6, Line 37	4
5				5
6	90% of Total Medium and Large Commercial/Industrial NCD Rates (Rounded)			6
7	Secondary	\$ 15.89	Line 2, Rounded to 2 Decimal Places	7
8	Primary	\$ 15.35	Line 3, Rounded to 2 Decimal Places	8
9	Transmission	\$ 15.28	Line 4, Rounded to 2 Decimal Places	9
10				10
11	<u>Pertaining to Schedules @ 90% NCD with Maximum On-Peak Period Demand ²</u>			11
12				12
13	NCD Determinants by Voltage Level @ Meter Level (MW)			13
14	Secondary	15,981	Page BL-25, Line 14, Col. B	14
15	Primary	4,196	Page BL-25, Line 15, Col. B	15
16	Transmission	216	Page BL-25, Line 16, Col. B	16
17	Total	20,393	Sum Lines 14; 15; 16	17
18				18
19	Annual Revenues from 100% of Total Med. & Lrg. Comm./Ind. NCD Rates			19
20	Secondary	\$ 282,218	Line 14 x Page BL-6, Line 35	20
21	Primary	\$ 71,577	Line 15 x Page BL-6, Line 36	21
22	Transmission	\$ 3,675	Line 16 x Page BL-6, Line 37	22
23	Total	\$ 357,470	Sum Lines 20; 21; 22	23
24				24
25	Annual Revenues from 90% of Total Med. & Lrg. Comm./Ind. NCD Rates			25
26	Secondary	\$ 253,932	Line 7 x Line 14	26
27	Primary	\$ 64,402	Line 8 x Line 15	27
28	Transmission	\$ 3,307	Line 9 x Line 16	28
29	Total	\$ 321,642	Sum Lines 26; 27; 28	29
30				30
31	Revenue Reallocation to Maximum On-Peak Period Demand			31
32	Secondary	\$ 28,286	Line 20 Less Line 26	32
33	Primary	\$ 7,174	Line 21 Less Line 27	33
34	Transmission	\$ 368	Line 22 Less Line 28	34
35	Total	\$ 35,828	Sum Lines 32; 33; 34	35

NOTES:

- ¹ 90% NCD Rates are applicable to the following California Public Utilities Commission (CPUC) tariffs: Schedules AL-TOU, AL-TOU2, DG-R, and A6-TOU.
- ² 90% NCD Rates and Maximum On-Peak Period Demand charges are applicable to the following California Public Utilities Commission (CPUC) tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ³ Reference data found in Statement BL.

Statement BL
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Rate Design Information
 Medium & Large Commercial/Industrial Customers
 Rate Effective Period - Twelve Months Ending December 31, 2024
 (\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ²	Line No.
1	<u>Pertaining to Schedules @ 90% NCD with</u>			1
2	<u>Maximum Demand at Time of System Peak ¹</u>			2
3				3
4	NCD Determinants by Voltage Level @ Meter Level (MW)			4
5	Secondary	-	Page BL-25, Line 22, Col. B	5
6	Primary	844	Page BL-25, Line 23, Col. B	6
7	Transmission	2,460	Page BL-25, Line 24, Col. B	7
8	Total	3,304	Sum Lines 5; 6; 7	8
9				9
10	Annual Revenues from 100% of Total Med. & Lrg. Comm./Ind. NCD Rates			10
11	Secondary	\$ -	Line 5 x Page BL-6, Line 35	11
12	Primary	\$ 14,404	Line 6 x Page BL-6, Line 36	12
13	Transmission	\$ 41,764	Line 7 x Page BL-6, Line 37	13
14	Total	\$ 56,168	Sum Lines 11; 12; 13	14
15				15
16	Annual Revenues from 90% of Total Med. & Lrg. Comm./Ind. NCD Rates			16
17	Secondary	\$ -	Page BL-7, Line 7 x Line 5	17
18	Primary	\$ 12,960	Page BL-7, Line 8 x Line 6	18
19	Transmission	\$ 37,583	Page BL-7, Line 9 x Line 7	19
20	Total	\$ 50,543	Sum Lines 17; 18; 19	20
21				21
22	Revenue Reallocation to Maximum Demand at the Time of System Peak			22
23	Secondary	\$ -	Line 11 Less Line 17	23
24	Primary	\$ 1,444	Line 12 Less Line 18	24
25	Transmission	\$ 4,181	Line 13 Less Line 19	25
26	Total	\$ 5,625	Sum Lines 23; 24; 25	26

NOTES:

¹ 90% NCD Rates and Maximum Demand at Time of System Peak charges are applicable to the following California Public Utilities Commission (CPUC) tariff: Schedule A6-TOU.

² Reference data found in Statement BL.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Medium & Large Commercial/Industrial Customers (Standard Customers)¹
Rate Effective Period - Twelve Months Ending December 31, 2024
(\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ⁵	Line No.
1	Revenue Reallocation to Maximum			1
2	On-Peak Period Demands ²	\$ 35,828	Page BL-7, Line 35	2
3				3
4	Summer Maximum On-Peak Period Demands			4
5	by Voltage Level @ Meter Level (MW) ³			5
6	Secondary	6,965	Page BL-25, Line 36, Col. B	6
7	Primary	1,878	Page BL-25, Line 37, Col. B	7
8	Transmission	315	Page BL-25, Line 38, Col. B	8
9	Total	9,157	Sum Lines 6; 7; 8	9
10				10
11	Summer Maximum On-Peak Period Demands			11
12	by Voltage Level @ Transmission Level (MW)			12
13	Secondary	7,290	Page BL-25, Line 36, Col. D	13
14	Primary	1,898	Page BL-25, Line 37, Col. D	14
15	Transmission	317	Page BL-25, Line 38, Col. D	15
16	Total	9,505	Sum Lines 13; 14; 15	16
17				17
18	Summer Maximum On-Peak Period Allocation to Voltage Levels			18
19	Secondary	76.70%	Line 13 / Line 16	19
20	Primary	19.97%	Line 14 / Line 16	20
21	Transmission	3.34%	Line 15 / Line 16	21
22	Total	100.00%	Sum Lines 19; 20; 21	22
23				23
24	Share of Total Revenue Allocation to Summer Peak Period	80.00%		24
25				25
26	Revenues for Summer Maximum			26
27	On-Peak Period Demand Rates			27
28	Secondary	\$ 21,983	Line 2 x Line 24 x Line 19	28
29	Primary	\$ 5,723	Line 2 x Line 24 x Line 20	29
30	Transmission	\$ 956	Line 2 x Line 24 x Line 21	30
31	Total	\$ 28,662	Sum Lines 28; 29; 30	31
32				32
33	Summer Maximum On-Peak Period Demand Rates ⁴	\$/kW		33
34	Secondary	\$ 3.15641	Line 28 / Line 6	34
35	Primary	\$ 3.04844	Line 29 / Line 7	35
36	Transmission	\$ 3.03178	Line 30 / Line 8	36
37				37
38	Summer Maximum On-Peak Period Demand Rates (Rounded)	\$/kW		38
39	Secondary	\$ 3.16	Line 34, Rounded to 2 Decimal Places	39
40	Primary	\$ 3.05	Line 35, Rounded to 2 Decimal Places	40
41	Transmission	\$ 3.03	Line 36, Rounded to 2 Decimal Places	41
42				42

NOTES:

- ¹ Standard Customers have Maximum On-Peak Demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.
- ² Revenues reallocated from NCD to recovery from Maximum On-Peak Period Demands for the following California Public Utilities Commission (CPUC) tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ³ Summer Maximum On-Peak Period Determinants for the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ⁴ Summer Maximum On-Peak Period Demand Charges for the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ⁵ Reference data found in Statement BL.

Statement BL
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Rate Design Information
 Medium & Large Commercial/Industrial Customers (Standard Customers) ¹
 Rate Effective Period - Twelve Months Ending December 31, 2024
 (\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ⁴	Line No.
1	Winter Maximum On-Peak Period Demands			1
2	by Voltage Level @ Meter Level (MW) ²			2
3	Secondary	8,430	Page BL-25, Line 41, Col. B	3
4	Primary	2,269	Page BL-25, Line 42, Col. B	4
5	Transmission	453	Page BL-25, Line 43, Col. B	5
6	Total	11,151	Sum Lines 3; 4; 5	6
7				7
8	Winter Maximum On-Peak Period Demands			8
9	by Voltage Level @ Transmission Level (MW)			9
10	Secondary	8,824	Page BL-25, Line 41, Col. D	10
11	Primary	2,293	Page BL-25, Line 42, Col. D	11
12	Transmission	456	Page BL-25, Line 43, Col. D	12
13	Total	11,573	Sum Lines 10; 11; 12	13
14				14
15	Winter Maximum On-Peak Period Allocation to Voltage Levels			15
16	Secondary	76.25%	Line 10 / Line 13	16
17	Primary	19.81%	Line 11 / Line 13	17
18	Transmission	3.94%	Line 12 / Line 13	18
19	Total	100.00%	Sum Lines 16; 17; 18	19
20				20
21	Share of Total Revenue Allocation to Winter Peak Period	20.00%		21
22				22
23	Revenues for Winter Maximum			23
24	On-Peak Period Demand Rates			24
25	Secondary	\$ 5,464	Page BL-9, Line 2 x Line 21 x Line 16	25
26	Primary	\$ 1,420	Page BL-9, Line 2 x Line 21 x Line 17	26
27	Transmission	\$ 282	Page BL-9, Line 2 x Line 21 x Line 18	27
28	Total	\$ 7,166	Sum Lines 25; 26; 27	28
29				29
30	Winter Maximum On-Peak Period Demand Rates ³	\$/kW		30
31	Secondary	\$ 0.64813	Line 25 / Line 3	31
32	Primary	\$ 0.62580	Line 26 / Line 4	32
33	Transmission	\$ 0.62335	Line 27 / Line 5	33
34				34
35				35
36	Winter Maximum On-Peak Period Demand Rates (Rounded)	\$/kW		36
37	Secondary	\$ 0.65	Line 31, Rounded to 2 Decimal Places	37
38	Primary	\$ 0.63	Line 32, Rounded to 2 Decimal Places	38
39	Transmission	\$ 0.62	Line 33, Rounded to 2 Decimal Places	39
40				40
41				41
42	Proof of Revenues			42
43	Secondary	\$ 27,487	(Page BL-9, Line 6 x Page BL-9, Line 39) + (Line 3 x Line 37)	43
44	Primary	\$ 7,156	(Page BL-9, Line 7 x Page BL-9, Line 40) + (Line 4 x Line 38)	44
45	Transmission	\$ 1,236	(Page BL-9, Line 8 x Page BL-9, Line 41) + (Line 5 x Line 39)	45
46	Total	\$ 35,879	Sum Lines 43; 44; 45	46
47				47
48	Difference	\$ (51)	Page BL-9, Line 2 Less Line 46	48
49				49

NOTES:

¹ Standard Customers have Maximum On-Peak Demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.
² Winter Maximum On-Peak Period Determinants for the following California Public Utilities Commission (CPUC) tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
³ Winter Maximum On-Peak Period Demand Charges for the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
⁴ Reference data found in Statement BL.

Statement BL
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Rate Design Information
 Medium & Large Commercial/Industrial Customers (Standard Customers)¹
 Rate Effective Period - Twelve Months Ending December 31, 2024
 (\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ⁵	Line No.
1	Revenue Reallocation to Maximum Demands at the Time of System Peak ²	\$ 5,625	Page BL-8, Line 26	1
2				2
3	Summer Maximum Demands at the Time of System Peak			3
4	by Voltage Level @ Meter Level (MW) ³			4
5	Secondary	-	Page BL-25, Line 61, Col. B	5
6	Primary	188	Page BL-25, Line 62, Col. B	6
7	Transmission	255	Page BL-25, Line 63, Col. B	7
8	Total	442	Sum Lines 5; 6; 7	8
9				9
10	Summer Maximum Demands at the Time of System Peak			10
11	by Voltage Level @ Transmission Level (MW)			11
12	Secondary	-	Page BL-25, Line 61, Col. D	12
13	Primary	190	Page BL-25, Line 62, Col. D	13
14	Transmission	256	Page BL-25, Line 63, Col. D	14
15	Total	446	Sum Lines 12; 13; 14	15
16				16
17	Summer Maximum Demands at the Time of			17
18	System Peak Allocation to Voltage Levels (MW)			18
19	Secondary	0.00%	Line 12 / Line 15	19
20	Primary	42.60%	Line 13 / Line 15	20
21	Transmission	57.40%	Line 14 / Line 15	21
22	Total	100.00%	Sum Lines 19; 20; 21	22
23				23
24	Share of Total Revenue Allocation to Summer			24
25	Maximum Demand at the Time of System Peak	80.00%		25
26				26
27	Revenues for Summer Maximum			27
28	Demand at the Time of System Peak Rates			28
29	Secondary	\$ -	Line 1 x Line 25 x Line 19	29
30	Primary	\$ 1,917	Line 1 x Line 25 x Line 20	30
31	Transmission	\$ 2,583	Line 1 x Line 25 x Line 21	31
32	Total	\$ 4,500	Sum Lines 29; 30; 31	32
33				33
34	Summer Maximum Demand at the Time of System Peak Rates ⁴	\$/kW		34
35	Secondary	\$ -	Line 29 / Line 5	35
36	Primary	\$ 10.21826	Line 30 / Line 6	36
37	Transmission	\$ 10.14864	Line 31 / Line 7	37
38				38
39	Summer Maximum Demand at the Time of System Peak Rates (Rounded)	\$/kW		39
40	Secondary	\$ -	Line 35, Rounded to 2 Decimal Places	40
41	Primary	\$ 10.22	Line 36, Rounded to 2 Decimal Places	41
42	Transmission	\$ 10.15	Line 37, Rounded to 2 Decimal Places	42
43				43

NOTES:

- ¹ Standard Customers have Maximum Demand at Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.
- ² Revenues to be reallocated from NCD to recovery from Maximum Demand at the time of System Peak for the following California Public Utilities Commission (CPUC) tariff: Schedule A6-TOU.
- ³ Summer Maximum Demand at the Time of System Peak Determinants for the following CPUC tariff: Schedule A6-TOU.
- ⁴ Summer Maximum Demand at the Time of System Peak Demand Charges for the following CPUC tariff: Schedule A6-TOU.
- ⁵ Reference data found in Statement BL.

Statement BL
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Rate Design Information
 Medium & Large Commercial/Industrial Customers (Standard Customers) ¹
 Rate Effective Period - Twelve Months Ending December 31, 2024
 (\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ⁴	Line No.
1	Winter Maximum Demands at the Time of System Peak			1
2	by Voltage Level @ Meter Level (MW) ²			2
3	Secondary	-	Page BL-25, Line 66, Col. B	3
4	Primary	247	Page BL-25, Line 67, Col. B	4
5	Transmission	656	Page BL-25, Line 68, Col. B	5
6	Total	902	Sum Lines 3; 4; 5	6
7				7
8	Winter Maximum Demands at the Time of System Peak			8
9	by Voltage Level @ Transmission Level (MW)			9
10	Secondary	-	Page BL-25, Line 66, Col. D	10
11	Primary	249	Page BL-25, Line 67, Col. D	11
12	Transmission	660	Page BL-25, Line 68, Col. D	12
13	Total	909	Sum Lines 10; 11; 12	13
14				14
15	Winter Maximum Demands at the Time of			15
16	System Peak Allocation to Voltage Levels			16
17	Secondary	0.00%	Line 10 / Line 13	17
18	Primary	27.39%	Line 11 / Line 13	18
19	Transmission	72.61%	Line 12 / Line 13	19
20	Total	100.00%	Sum Lines 17; 18; 19	20
21				21
22	Share of Total Revenue Allocation to Winter			22
23	Maximum Demand at the Time of System Peak	20.00%		23
24				24
25	Revenues for Proposed Winter Maximum			25
26	Demand at the Time of System Peak Rates			26
27	Secondary	\$ -	Page BL-11, Line 1 x Line 23 x Line 17	27
28	Primary	\$ 308	Page BL-11, Line 1 x Line 23 x Line 18	28
29	Transmission	\$ 817	Page BL-11, Line 1 x Line 23 x Line 19	29
30	Total	\$ 1,125	Sum Lines 27; 28; 29	30
31				31
32	Winter Maximum Demand at the Time of System Peak Rates ³	\$/kW		32
33	Secondary	\$ -	Line 27 / Line 3	33
34	Primary	\$ 1.24970	Line 28 / Line 4	34
35	Transmission	\$ 1.24593	Line 29 / Line 5	35
36				36
37				37
38	Winter Maximum Demand at the Time of System Peak Rates (Rounded)	\$/kW		38
39	Secondary	\$ -	Line 33, Rounded to 2 Decimal Places	39
40	Primary	\$ 1.25	Line 34, Rounded to 2 Decimal Places	40
41	Transmission	\$ 1.25	Line 35, Rounded to 2 Decimal Places	41
42				42
43				43
44	Proof of Revenues			44
45	Secondary	\$ -	(Page BL-11, Line 5 x Page BL-11, Line 40) + (Line 3 x Line 39)	45
46	Primary	\$ 2,226	(Page BL-11, Line 6 x Page BL-11, Line 41) + (Line 4 x Line 40)	46
47	Transmission	\$ 3,403	(Page BL-11, Line 7 x Page BL-11, Line 42) + (Line 5 x Line 41)	47
48	Total	\$ 5,629	Sum Lines 45; 46; 47	48
49				49
50	Difference	\$ (3)	Page BL-11, Line 1 Less Line 48	50
51				51

NOTES:

- ¹ Standard Customers have Maximum Demand at Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.
- ² Winter Maximum Demand at the Time of System Peak Determinants for the following California Public Utilities Commission (CPUC) tariff: Schedule A6-TOU.
- ³ Winter Maximum Demand at the Time of System Peak Demand Charges for the following CPUC tariff: Schedule A6-TOU.
- ⁴ Reference data found in Statement BL.

Statement BL
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Rate Design Information
 Medium & Large Commercial/Industrial Customers (Grandfathered Customers)¹
 Rate Effective Period - Twelve Months Ending December 31, 2024
 (\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ⁵	Line No.
1	Revenue Reallocation to Maximum			1
2	On-Peak Period Demands ²	\$ 35,828	Page BL-7, Line 35	2
3				3
4	Summer Maximum On-Peak Period Demands			4
5	by Voltage Level @ Meter Level (MW) ³			5
6	Secondary	7,437	Page BL-25, Line 48, Col. B	6
7	Primary	1,981	Page BL-25, Line 49, Col. B	7
8	Transmission	359	Page BL-25, Line 50, Col. B	8
9	Total	9,777	Sum Lines 6; 7; 8	9
10				10
11	Summer Maximum On-Peak Period Demands			11
12	by Voltage Level @ Transmission Level (MW)			12
13	Secondary	7,784	Page BL-25, Line 48, Col. D	13
14	Primary	2,003	Page BL-25, Line 49, Col. D	14
15	Transmission	361	Page BL-25, Line 50, Col. D	15
16	Total	10,148	Sum Lines 13; 14; 15	16
17				17
18	Summer Maximum On-Peak Period Allocation to Voltage Levels			18
19	Secondary	76.70%	Line 13 / Line 16	19
20	Primary	19.74%	Line 14 / Line 16	20
21	Transmission	3.56%	Line 15 / Line 16	21
22	Total	100.00%	Sum Lines 19; 20; 21	22
23				23
24	Share of Total Revenue Allocation to Summer Peak Period	80.00%		24
25				25
26	Revenues for Summer Maximum			26
27	On-Peak Period Demand Rates			27
28	Secondary	\$ 21,985	Line 2 x Line 24 x Line 19	28
29	Primary	\$ 5,657	Line 2 x Line 24 x Line 20	29
30	Transmission	\$ 1,020	Line 2 x Line 24 x Line 21	30
31	Total	\$ 28,662	Sum Lines 28; 29; 30	31
32				32
33	Summer Maximum On-Peak Period Demand Rates ⁴	\$/kW		33
34	Secondary	\$ 2.95628	Line 28 / Line 6	34
35	Primary	\$ 2.85546	Line 29 / Line 7	35
36	Transmission	\$ 2.84331	Line 30 / Line 8	36
37				37
38	Summer Maximum On-Peak Period Demand Rates (Rounded)	\$/kW		38
39	Secondary	\$ 2.96	Line 34, Rounded to 2 Decimal Places	39
40	Primary	\$ 2.86	Line 35, Rounded to 2 Decimal Places	40
41	Transmission	\$ 2.84	Line 36, Rounded to 2 Decimal Places	41
42				42

NOTES:

- ¹ Grandfathered Customers have Maximum On-Peak Periods Demand rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.
- ² Revenues reallocated from NCD to recovery from Maximum On-Peak Period Demands for the following California Public Utilities Commission (CPUC) tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ³ Summer Maximum On-Peak Period Determinants for the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ⁴ Summer Maximum On-Peak Period Demand Charges for the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ⁵ Reference data found in Statement BL.

Statement BL
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Rate Design Information
 Medium & Large Commercial/Industrial Customers (Grandfathered Customers) ¹
 Rate Effective Period - Twelve Months Ending December 31, 2024
 (\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ⁴	Line No.
1	Winter Maximum On-Peak Period Demands			1
2	by Voltage Level @ Meter Level (MW) ²			2
3	Secondary	7,858	Page BL-25, Line 53, Col. B	3
4	Primary	2,188	Page BL-25, Line 54, Col. B	4
5	Transmission	405	Page BL-25, Line 55, Col. B	5
6	Total	10,451	Sum Lines 3; 4; 5	6
7				7
8	Winter Maximum On-Peak Period Demands			8
9	by Voltage Level @ Transmission Level (MW)			9
10	Secondary	8,225	Page BL-25, Line 53, Col. D	10
11	Primary	2,212	Page BL-25, Line 54, Col. D	11
12	Transmission	407	Page BL-25, Line 55, Col. D	12
13	Total	10,844	Sum Lines 10; 11; 12	13
14				14
15	Winter Maximum On-Peak Period Allocation to Voltage Levels			15
16	Secondary	75.85%	Line 10 / Line 13	16
17	Primary	20.40%	Line 11 / Line 13	17
18	Transmission	3.75%	Line 12 / Line 13	18
19	Total	100.00%	Sum Lines 16; 17; 18	19
20				20
21	Share of Total Revenue Allocation to Winter Peak Period	20.00%		21
22				22
23	Revenues for Winter Maximum			23
24	On-Peak Period Demand Rates			24
25	Secondary	\$ 5,435	Page BL-9, Line 2 x Line 21 x Line 16	25
26	Primary	\$ 1,462	Page BL-9, Line 2 x Line 21 x Line 17	26
27	Transmission	\$ 269	Page BL-9, Line 2 x Line 21 x Line 18	27
28	Total	\$ 7,166	Sum Lines 25; 26; 27	28
29				29
30	Winter Maximum On-Peak Period Demand Rates ³	\$/kW		30
31	Secondary	\$ 0.69163	Line 25 / Line 3	31
32	Primary	\$ 0.66793	Line 26 / Line 4	32
33	Transmission	\$ 0.66452	Line 27 / Line 5	33
34				34
35				35
36	Winter Maximum On-Peak Period Demand Rates (Rounded)	\$/kW		36
37	Secondary	\$ 0.69	Line 31, Rounded to 2 Decimal Places	37
38	Primary	\$ 0.67	Line 32, Rounded to 2 Decimal Places	38
39	Transmission	\$ 0.66	Line 33, Rounded to 2 Decimal Places	39
40				40
41				41
42	Proof of Revenues			42
43	Secondary	\$ 27,430	(Page BL-9, Line 6 x Page BL-9, Line 39) + (Line 3 x Line 37)	43
44	Primary	\$ 7,193	(Page BL-9, Line 7 x Page BL-9, Line 40) + (Line 4 x Line 38)	44
45	Transmission	\$ 1,222	(Page BL-9, Line 8 x Page BL-9, Line 41) + (Line 5 x Line 39)	45
46	Total	\$ 35,845	Sum Lines 43; 44; 45	46
47				47
48	Difference	\$ (17)	Page BL-9, Line 2 Less Line 46	48
49				49

NOTES:

- ¹ Grandfathered Customers have Maximum On-Peak Periods Demand rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.
- ² Winter Maximum On-Peak Period Determinants for the following California Public Utilities Commission (CPUC) tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ³ Winter Maximum On-Peak Period Demand Charges for the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ⁴ Reference data found in Statement BL.

Statement BL
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Rate Design Information
 Medium & Large Commercial/Industrial Customers (Grandfathered Customers)¹
 Rate Effective Period - Twelve Months Ending December 31, 2024
 (\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ⁵	Line No.
1	Revenue Reallocation to Maximum Demands at the Time of System Peak ²	\$ 5,625	Page BL-8, Line 26	1
2				2
3	Summer Maximum Demands at the Time of System Peak			3
4	by Voltage Level @ Meter Level (MW) ³			4
5	Secondary	-	Page BL-25, Line 73, Col. B	5
6	Primary	188	Page BL-25, Line 74, Col. B	6
7	Transmission	255	Page BL-25, Line 75, Col. B	7
8	Total	443	Sum Lines 5; 6; 7	8
9				9
10	Summer Maximum Demands at the Time of System Peak			10
11	by Voltage Level @ Transmission Level (MW)			11
12	Secondary	-	Page BL-25, Line 73, Col. D	12
13	Primary	190	Page BL-25, Line 74, Col. D	13
14	Transmission	257	Page BL-25, Line 75, Col. D	14
15	Total	447	Sum Lines 12; 13; 14	15
16				16
17	Summer Maximum Demands at the Time of			17
18	System Peak Allocation to Voltage Levels (MW)			18
19	Secondary	0.00%	Line 12 / Line 15	19
20	Primary	42.51%	Line 13 / Line 15	20
21	Transmission	57.49%	Line 14 / Line 15	21
22	Total	100.00%	Sum Lines 19; 20; 21	22
23				23
24	Share of Total Revenue Allocation to Summer			24
25	Maximum Demand at the Time of System Peak	80.00%		25
26				26
27	Revenues for Summer Maximum			27
28	Demand at the Time of System Peak Rates			28
29	Secondary	\$ -	Line 1 x Line 25 x Line 19	29
30	Primary	\$ 1,913	Line 1 x Line 25 x Line 20	30
31	Transmission	\$ 2,587	Line 1 x Line 25 x Line 21	31
32	Total	\$ 4,500	Sum Lines 29; 30; 31	32
33				33
34	Summer Maximum Demand at the Time of System Peak Rates ⁴	\$/kW		34
35	Secondary	\$ -	Line 29 / Line 5	35
36	Primary	\$ 10.17016	Line 30 / Line 6	36
37	Transmission	\$ 10.14583	Line 31 / Line 7	37
38				38
39	Summer Maximum Demand at the Time of System Peak Rates (Rounded)	\$/kW		39
40	Secondary	\$ -	Line 35, Rounded to 2 Decimal Places	40
41	Primary	\$ 10.17	Line 36, Rounded to 2 Decimal Places	41
42	Transmission	\$ 10.15	Line 37, Rounded to 2 Decimal Places	42
43				43

NOTES:

- ¹ Grandfathered Customers have Maximum Demand at the Time of System Peak rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.
- ² Revenues to be reallocated from NCD to recovery from Maximum Demand at the time of System Peak for the following California Public Utilities Commission (CPUC) tariff: Schedule A6-TOU.
- ³ Summer Maximum Demand at the Time of System Peak Determinants for the following CPUC tariff: Schedule A6-TOU.
- ⁴ Summer Maximum Demand at the Time of System Peak Demand Charges for the following CPUC tariff: Schedule A6-TOU.
- ⁵ Reference data found in Statement BL.

Statement BL
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Rate Design Information
 Medium & Large Commercial/Industrial Customers (Grandfathered Customers) ¹
 Rate Effective Period - Twelve Months Ending December 31, 2024
 (\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ⁴	Line No.
1	Winter Maximum Demands at the Time of System Peak			1
2	by Voltage Level @ Meter Level (MW) ²			2
3	Secondary	-	Page BL-25, Line 78, Col. B	3
4	Primary	239	Page BL-25, Line 79, Col. B	4
5	Transmission	744	Page BL-25, Line 80, Col. B	5
6	Total	984	Sum Lines 3; 4; 5	6
7				7
8	Winter Maximum Demands at the Time of System Peak			8
9	by Voltage Level @ Transmission Level (MW)			9
10	Secondary	-	Page BL-25, Line 78, Col. D	10
11	Primary	242	Page BL-25, Line 79, Col. D	11
12	Transmission	749	Page BL-25, Line 80, Col. D	12
13	Total	991	Sum Lines 10; 11; 12	13
14				14
15	Winter Maximum Demands at the Time of			15
16	System Peak Allocation to Voltage Levels			16
17	Secondary	0.00%	Line 10 / Line 13	17
18	Primary	24.42%	Line 11 / Line 13	18
19	Transmission	75.58%	Line 12 / Line 13	19
20	Total	100.00%	Sum Lines 17; 18; 19	20
21				21
22	Share of Total Revenue Allocation to Winter			22
23	Maximum Demand at the Time of System Peak	20.00%		23
24				24
25	Revenues for Proposed Winter Maximum			25
26	Demand at the Time of System Peak Rates			26
27	Secondary	\$ -	Page BL-11, Line 1 x Line 23 x Line 17	27
28	Primary	\$ 275	Page BL-11, Line 1 x Line 23 x Line 18	28
29	Transmission	\$ 850	Page BL-11, Line 1 x Line 23 x Line 19	29
30	Total	\$ 1,125	Sum Lines 27; 28; 29	30
31				31
32	Winter Maximum Demand at the Time of System Peak Rates ³	\$/kW		32
33	Secondary	\$ -	Line 27 / Line 3	33
34	Primary	\$ 1.14882	Line 28 / Line 4	34
35	Transmission	\$ 1.14211	Line 29 / Line 5	35
36				36
37				37
38	Winter Maximum Demand at the Time of System Peak Rates (Rounded)	\$/kW		38
39	Secondary	\$ -	Line 33, Rounded to 2 Decimal Places	39
40	Primary	\$ 1.15	Line 34, Rounded to 2 Decimal Places	40
41	Transmission	\$ 1.14	Line 35, Rounded to 2 Decimal Places	41
42				42
43				43
44	Proof of Revenues			44
45	Secondary	\$ -	(Page BL-11, Line 5 x Page BL-11, Line 40) + (Line 3 x Line 39)	45
46	Primary	\$ 2,192	(Page BL-11, Line 6 x Page BL-11, Line 41) + (Line 4 x Line 40)	46
47	Transmission	\$ 3,432	(Page BL-11, Line 7 x Page BL-11, Line 42) + (Line 5 x Line 41)	47
48	Total	\$ 5,625	Sum Lines 45; 46; 47	48
49				49
50	Difference	\$ 1	Page BL-11, Line 1 Less Line 48	50
51				51

NOTES:

- ¹ Grandfathered Customers have Maximum Demand at the Time of System Peak rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.
- ² Winter Maximum Demand at the Time of System Peak Determinants for the following California Public Utilities Commission (CPUC) tariff: Schedule A6-TOU.
- ³ Winter Maximum Demand at the Time of System Peak Demand Charges for the following CPUC tariff: Schedule A6-TOU.
- ⁴ Reference data found in Statement BL.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Medium & Large Commercial/Industrial Customers ¹
Rate Effective Period - Twelve Months Ending December 31, 2024
(\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ²	Line No.
1	VGI Pilot - Allocated Transmission Revenue Requirement	\$ 413,615	Page BL-3, Line 6, Col. C	1
2				2
3	VGI Pilot - Billing Determinants (MWh)	9,543,962	Statement BG, Page BG-21.1, Lines 8-10	3
4				4
5	VGI Pilot - Energy Rate per kWh	\$ 0.0433379	Line 1 / Line 3	5
6				6
7	VGI Pilot - Energy Rate per kWh - Rounded	\$ 0.04334	Line 5, Rounded to 5 Decimal Places	7
8				8
9	Proof of Revenues	\$ 413,635	Line 7 x Line 3	9
10				10
11	Difference	\$ (20)	Line 1 Less Line 9	11

NOTES:

- ¹ The California Public Utilities Commission (CPUC) tariff offered to customers participating on the Vehicle Grid Integration (VGI) Pilot: Schedule VGI and commercial electric vehicle customers taking service on CPUC Schedule EV-HP.
- ² Reference data found in Statements BG and BL.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
San Diego Unified Port District
Rate Effective Period - Twelve Months Ending December 31, 2024
(\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ²	Line No.
1	San Diego Unified Port District - Demand Revenue Requirement	\$ 107	Page BL-3, Line 7, Col. C	1
2				2
3	<u>Non-Coincident Demand (NCD) Rates</u>			3
4				4
5	NCD Determinants by Voltage Level @ Meter Level (MW)	110	Page BL-25, Line 84, Col. B	5
6				6
7	90% of Revenues Allocated to Non-Coincident Demand ¹	90%		7
8				8
9	NCD Demand Rate @ Meter	\$ 0.87251	Line 1 / Line 5 x Line 7	9
10				10
11	NCD Demand Rate @ Meter (Rounded)	\$ 0.87	Line 9, Rounded to 2 Decimal Places	11
12				12
13	<u>Maximum Time of System Peak Demand Rates</u>			13
14				14
15	Revenue Reallocation to Maximum Time of System Peak Demand Rates	11	Line 1 - [Line 11 x Line 5]	15
16				16
17	Annual Maximum Demands at the Time of System Peak (MW)	12	Page BL-25, Line 86 + Line 87, Col. B	17
18				18
19	Annual Maximum Demand at the Time of the System Peak Rate @ Meter	\$ 0.91637	Line 15 / Line 17	19
20				20
21	Annual Maximum Demand at the Time of the System Peak Rate @ Meter (Rounded) ²	\$ 0.92	Line 15 / Line 17	21
22				22
23	Proof of Revenues	107	(Line 11 x Line 5) + (Line 21 x Line 17)	23
24				24
25	Difference	\$ 0.043	Line 1 Less Line 23	25

NOTES:

¹ 90% NCD Rates are applicable to CPUC Schedule A6-TOU that the San Diego Unified Port District takes SDG&E electric service on.

² Maximum Demand at the Time of System Peak Demand Charges are applicable to CPUC Schedule A6-TOU that the San Diego Unified Port District takes SDG&E electric service on.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Agricultural Customers ¹
Rate Effective Period - Twelve Months Ending December 31, 2024
(\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ²	Line No.
1	Allocated Agricultural Transmission Revenue Requirement	\$ 10,763	Page BL-3, Line 8, Col. C	1
2				2
3	Billing Determinants (MWh)	341,703	Statement BG, Page BG-21.1, Lines 12 and 13	3
4				4
5	Energy Rate per kWh	\$ 0.0314985	Line 1 / Line 3	5
6				6
7	Energy Rate per kWh - Rounded	\$ 0.03150	Line 5, Rounded to 5 Decimal Places	7
8				8
9				9
10	Schedules PA and TOU-PA Billing Determinants (MWh)	119,762	Statement BG, Page BG-21.1, Line 12	10
11				11
12	Annual Revenues from Schedules PA and TOU-PA Energy Rates	\$ 3,773	Line 7 x Line 10	12
13				13
14	Revenue Allocated to Schedule PA-T-1 Non-Coincident Demand Charges	\$ 6,991	Line 1 Less Line 12	14

NOTES:

¹ The following California Public Utilities Commission (CPUC) tariffs are offered to Agriculture customers: Schedules TOU-PA, TOU-PA2, TOU-PA3 and PA-T-1. No demand rates are applicable to Schedule TOU-PA, TOU-PA2 and TOU-PA3 as shown on this page, Page BL-14.

² Reference data found in Statements BG and BL.

Statement BL
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Rate Design Information
 Agricultural Customers ¹
 Rate Effective Period - Twelve Months Ending December 31, 2024
 (\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ³	Line No.
1	Agriculture - Demand Revenue Requirement	\$ 6,991	Page BL-19, Line 14	1
2				2
3	Non-Coincident Demand Determinants ²			3
4	Secondary	656	Page BL-25, Line 92, Col. D	4
5	Primary	193	Page BL-25, Line 93, Col. D	5
6	Transmission	-	Page BL-25, Line 94, Col. D	6
7	Total	849	Sum Lines 4; 5; 6	7
8				8
9	Allocation Factors Per Above to Allocate			9
10	Demand Revenue Requirements to Voltage Level			10
11	Secondary	77.27%	Line 4 / Line 7	11
12	Primary	22.73%	Line 5 / Line 7	12
13	Transmission	0.00%	Line 6 / Line 7	13
14	Total	100.00%	Sum Lines 11; 12; 13	14
15				15
16	Allocation of Revenue Requirements to Voltage Level			16
17	Secondary	\$ 5,401	Line 1 x Line 11	17
18	Primary	\$ 1,589	Line 1 x Line 12	18
19	Transmission	\$ -	Line 1 x Line 13	19
20	Total	\$ 6,991	Sum Lines 17; 18; 19	20
21				21
22	Schedule PA-T-1 Demand Determinants by Voltage Level @ Meter Level (MW)			22
23	Secondary	627	Page BL-25, Line 92, Col. B	23
24	Primary	191	Page BL-25, Line 93, Col. B	24
25	Transmission	-	Page BL-25, Line 94, Col. B	25
26	Total	818	Sum Lines 23; 24; 25	26
27				27
28	Non-Coincident Demand Rate by Voltage Level @ Meter			28
29	Secondary	\$ 8.61801	Line 17 / Line 23	29
30	Primary	\$ 8.31806	Line 18 / Line 24	30
31	Transmission	\$ 8.28160	Line 19 / Line 25	31
32				32
33	Non-Coincident Demand Rate by Voltage Level @ Meter (Rounded)			33
34	Secondary	\$ 8.62	Line 29, Rounded to 2 Decimal Places	34
35	Primary	\$ 8.32	Line 30, Rounded to 2 Decimal Places	35
36	Transmission	\$ 8.28	Line 31, Rounded to 2 Decimal Places	36
37				37
38	Proof of Revenues			38
39	Secondary	\$ 5,403	Line 23 x Line 34	39
40	Primary	\$ 1,590	Line 24 x Line 35	40
41	Transmission	\$ -	Line 25 x Line 36	41
42	Total	\$ 6,992	Sum Lines 39; 40; 41	42
43				43
44	Difference	\$ (2)	Line 1 Less Line 42	44

NOTES:

- ¹ The following California Public Utilities Commission (CPUC) tariffs are offered to Agriculture customers: Schedules TOU-PA, TOU-PA2, TOU-PA3, and PA-T-1. No demand rates are applicable to Schedule TOU-PA, TOU-PA2 and TOU-PA3 as shown on this page, Page BL-14.
- ² Non-Coincident Demand (100%) rates applicable to the following CPUC tariff: Schedule PA-T-1.
- ³ Reference data found in Statement BL.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Street Lighting Customers ¹
Rate Effective Period - Twelve Months Ending December 31, 2024
(\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ²	Line No.
1	Street Lighting - Allocated Transmission Revenue Requirement	\$ 3,431	Page BL-3, Line 9, Col. C	1
2				2
3	Street Lighting - Billing Determinants (MWh)	77,556	Statement BG, Page BG-21.1, Line 14	3
4				4
5	Street Lighting - Energy Rate per kWh	\$ 0.0442391	Line 1 / Line 3	5
6				6
7	Street Lighting - Energy Rate per kWh - Rounded	\$ 0.04424	Line 5, Rounded to 5 Decimal Places	7
8				8
9	Proof of Revenues	\$ 3,431	Line 3 x Line 7	9
10				10
11	Difference	\$ (0)	Line 1 Less Line 9	11

NOTES:

¹ The following California Public Utilities Commission (CPUC) tariffs are offered to street lighting customers:
Schedules DWL, OL-1, OL-2, LS-1, LS-2, LS-3, LS-2-DS, and LS-2-AD.

Schedule LS-2-AD customers pay small commercial energy rates per CPUC decision D.17-08-030.

² Reference data found in Statements BG and BL.

Statement BL
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Rate Design Information
 Standby Customers
 Rate Effective Period - Twelve Months Ending December 31, 2024
 (\$000)

Line No.	Description	Derivation of Standby Surcharge & Proof of Revenues Calculation	Reference ¹	Line No.
1	Standby - Demand Revenue Requirement	\$ 15,953	Page BL-3, Line 10, Col. C	1
2				2
3	Demand Determinants (with Transmission LF Adjustment)			3
4	Used to Allocate Total Class Revenues to Voltage Level (MW) ¹			4
5	Secondary	115	Page BL-25, Line 99, Col. D	5
6	Primary	1,029	Page BL-25, Line 100, Col. D	6
7	Transmission	828	Page BL-25, Line 101, Col. D	7
8	Total	1,972	Sum Lines 5; 6; 7	8
9				9
10	Allocation Factors Per Above to Allocate			10
11	Demand Revenue Requirements to Voltage Level			11
12	Secondary	5.83%	Line 5 / Line 8	12
13	Primary	52.18%	Line 6 / Line 8	13
14	Transmission	41.99%	Line 7 / Line 8	14
15	Total	100.00%	Sum Lines 12; 13; 14	15
16				16
17	Allocation of Revenue Requirements to Voltage Level			17
18	Secondary	\$ 930	Line 1 x Line 12	18
19	Primary	\$ 8,325	Line 1 x Line 13	19
20	Transmission	\$ 6,699	Line 1 x Line 14	20
21	Total	\$ 15,953	Sum Lines 18; 19; 20	21
22				22
23	Demand Determinants By Voltage Level @ Meter (MW)			23
24	Secondary	110	Page BL-25, Line 99, Col. B	24
25	Primary	1,017	Page BL-25, Line 100, Col. B	25
26	Transmission	822	Page BL-25, Line 101, Col. B	26
27	Total	1,950	Sum Lines 24; 25; 26	27
28				28
29	Demand Rate By Voltage Level @ Meter			29
30	Secondary	\$ 8.47638	Line 18 / Line 24	30
31	Primary	\$ 8.18180	Line 19 / Line 25	31
32	Transmission	\$ 8.14434	Line 20 / Line 26	32
33				33
34	Demand Rate By Voltage Level @ Meter (Rounded)			34
35	Secondary	\$ 8.48	Line 30, Rounded to 2 Decimal Places	35
36	Primary	\$ 8.18	Line 31, Rounded to 2 Decimal Places	36
37	Transmission	\$ 8.14	Line 32, Rounded to 2 Decimal Places	37
38				38
39	Proof of Revenues			39
40	Secondary	\$ 931	Line 24 x Line 35	40
41	Primary	\$ 8,323	Line 25 x Line 36	41
42	Transmission	\$ 6,695	Line 26 x Line 37	42
43	Total	\$ 15,948	Sum Lines 40; 41; 42	43
44				44
45	Difference	\$ 5	Line 1 Less Line 43	45

Notes:

¹ Reference data found in Statement BL.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Summary of Proof of Revenues
Rate Effective Period - Twelve Months Ending December 31, 2024
(\$000)

Line No.	Customer Classes	(A) Total Revenues Per Cost of Service Study	(B) Total Revenues Per Rate Design	(C) Difference	Reference ¹	Line No.
1	Residential	\$ 460,201	\$ 460,196	\$ 5	(A): Page BL-3, Line 4, Col. C	1
2					(B): Page BL-4, Line 9	2
3	Small Commercial	111,731	111,725	6	(A): Page BL-3, Line 5, Col. C	3
4					(B): Page BL-5, Line 9	4
5	Medium and Large Commercial/Industrial ²	413,615	413,692	(77)	(A): Page BL-3, Line 6, Col. C	5
6					(B): Page BL-6, Line 43, - (Page BL-10, Line 48 + Page BL-12, Line 50)	6
7	San Diego Unified Port District (Primary)	107	107	0	(A): Page BL-3, Line 7, Col. C	7
8					(B): Page BL-18, Line 23	8
9						9
10						10
11	Agricultural	10,763	10,765	(2)	(A): Page BL-3, Line 8, Col. C	11
12					(B): Page BL-19, Line 12 + Page BL-20, Line 42	12
13						13
14	Street Lighting	3,431	3,431	(0)	(A): Page BL-3, Line 9, Col. C	14
15					(B): Page BL-21, Line 9	15
16	Standby	15,953	15,948	5	(A): Page BL-3, Line 10, Col. C	16
17					(B): Page BL-22, Line 43	17
18	Grand Total	\$ 1,015,802	\$ 1,015,864	\$ (63)	Sum Lines 1 through 16	18

NOTES:

¹ Reference data found in Statement BL.

² Total Revenues Per Rate Design for Medium and Large Commercial/Industrial customers include revenues of Standard Customers that have Maximum On-Peak Demand rates and Maximum Demand at the Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Development of 12-CP Allocation Factors
Rate Effective Period - Twelve Months Ending December 31, 2024

Line No.	(A) Customer Class	(B) 5-year Average Of 12 CPs Kilowatt @ Meter Level	(C) Transmission Loss Factors	(D) = (B) x (C) 5-year Average Of 12 CPs Kilowatt @ Transmission Level	(E) Ratio	Reference ¹	Line No.
1	<u>Five-year Average - 12-CP Allocation Factors:</u>						1
2	Residential	16,297,968	1.0467	17,059,359	45.30%	Page BB-1, Line 1	2
3	Small Commercial	3,956,932	1.0467	4,141,788	11.00%	Page BB-1, Line 2	3
4	Medium & Large Commercial/Industrial						4
5	Secondary	10,230,458	1.0467	10,708,393	28.44%	Page BB-1, Line 4	5
6	Primary	3,295,228	1.0109	3,331,250	8.85%	Page BB-1, Line 5	6
7	Transmission	1,284,464	1.0065	1,292,813	3.43%	Page BB-1, Line 6	7
8	Total Med. & Large Comm./Ind.	14,810,150	1.0353	15,332,457	40.72%	Sum Lines 5; 6; 7	8
9							9
10	San Diego Unified Port District	3,920	1.0109	3,963	0.01%	Page BB1; Line 9	10
11							11
12	Agricultural						12
13	Secondary	331,599	1.0467	347,091	0.92%	Page BB-1, Line 12	13
14	Primary	51,331	1.0109	51,892	0.14%	Page BB-1, Line 13	14
15	Transmission	-	1.0065	-	0.00%	Page BB-1, Line 14	15
16	Total Agricultural	382,930	1.0419	398,982	1.06%	Sum Lines 13; 14; 15	16
17							17
18	Street Lighting	121,508	1.0467	127,184	0.34%	Page BB-1, Line 17	18
19	Standby						19
20	Secondary	32,927	1.0467	34,465	0.09%	Page BB-1, Line 19	20
21	Primary	305,237	1.0109	308,574	0.82%	Page BB-1, Line 20	21
22	Transmission	246,743	1.0065	248,347	0.66%	Page BB-1, Line 21	22
23	Total Standby	584,907	1.0111	591,386	1.57%	Sum Lines 20; 21; 22	23
24							24
25	System Total	36,158,315		37,655,119	100.00%	Sum Lines 2; 3; 8; 10; 16; 18; 23	25

NOTES:

¹ Reference data found in Statement BB.

Statement BL
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Rate Design Information
 Development of 12-CP Allocation Factors
 Rate Effective Period - Twelve Months Ending December 31, 2024

Line No.	(A) Customer Class	(B) Forecast Demand Determinants Megawatt @ Meter Level	(C) Transmission Loss Factors ¹	(D) = (B) x (C) Forecast Demand Determinants Megawatt @ Transmission Level	(E) Ratios	Reference ²	Line No.
1	<u>Forecast Demand Determinants for</u>						1
2	<u>Medium & Large Commercial/Industrial Customers:</u>						2
3	Non-Coincident Demand Determinants Pertaining to						3
4	Customers on Schedule AD @ 100% NCD Rate						4
5	Secondary	-	1.0467	-	0.00%	Statement BG, Page BG-21.1, Line 43	5
6	Primary	-	1.0109	-	0.00%	Statement BG, Page BG-21.1, Line 44	6
7	Transmission	-	1.0065	-	0.00%	Statement BG, Page BG-21.1, Line 45	7
8	Total	-	1.0353	-	0.00%	Sum Lines 5; 6; 7	8
9							9
10	Non-Coincident Demand Determinants Pertaining to						10
11	Customers on Schedules AL-TOU, AY-TOU, DGR						11
12	@ 90% NCD Rate						12
13	with Maximum On-Peak Period Demand						13
14	Secondary	15,981	1.0467	16,727	78.95%	Statement BG, Page BG-21.2, Line 70	14
15	Primary	4,196	1.0109	4,241	20.02%	Statement BG, Page BG-21.2, Line 71	15
16	Transmission	216	1.0065	218	1.03%	Statement BG, Page BG-21.2, Line 72	16
17	Total	20,393	1.0353	21,186	100.00%	Sum Lines 14; 15; 16	17
18							18
19	Non-Coincident Demand Determinants Pertaining to						19
20	Customers on Schedule A6-TOU @ 90% NCD Rate						20
21	with Maximum Demand at the Time of System Peak						21
22	Secondary	-	1.0467	-	0.00%	Statement BG, Page BG-21.3, Line 116	22
23	Primary	844	1.0109	854	25.65%	Statement BG, Page BG-21.3, Line 117	23
24	Transmission	2,460	1.0065	2,476	74.35%	Statement BG, Page BG-21.3, Line 118	24
25	Total	3,304	1.0353	3,330	100.00%	Sum Lines 22; 23; 24	25
26							26
27	Total Non-Coincident Demand Determinants for						27
28	Medium & Large Commercial/Industrial Customers						28
29	Secondary	15,981	1.0467	16,727	68.23%	Sum Lines 5; 14; 22	29
30	Primary	5,040	1.0109	5,095	20.78%	Sum Lines 6; 15; 23	30
31	Transmission	2,676	1.0065	2,693	10.99%	Sum Lines 7; 16; 24	31
32	Total	23,697	1.0353	24,515	100.00%	Sum Lines 29; 30; 31	32
33							33
34	Maximum On-Peak Period Demand Determinants (Standard Customers) ³						34
35	Summer						35
36	Secondary	6,965	1.0467	7,290	76.70%	Statement BG, Page BG-21.2, Line 80	36
37	Primary	1,878	1.0109	1,898	19.97%	Statement BG, Page BG-21.2, Line 81	37
38	Transmission	315	1.0065	317	3.34%	Statement BG, Page BG-21.2, Line 82	38
39	Total	9,157	1.0353	9,505	100.00%	Sum Lines 36; 37; 38	39
40	Winter						40
41	Secondary	8,430	1.0467	8,824	76.25%	Statement BG, Page BG-21.2, Line 80	41
42	Primary	2,269	1.0109	2,293	19.81%	Statement BG, Page BG-21.2, Line 81	42
43	Transmission	453	1.0065	456	3.94%	Statement BG, Page BG-21.2, Line 82	43
44	Total	11,151	1.0353	11,573	100.00%	Sum Lines 41; 42; 43	44
45							45
46	Maximum On-Peak Period Demand Determinants (Grandfathered Customers) ⁴						46
47	Summer						47
48	Secondary	7,437	1.0467	7,784	76.70%	Statement BG, Page BG-21.2, Line 90	48
49	Primary	1,981	1.0109	2,003	19.74%	Statement BG, Page BG-21.2, Line 91	49
50	Transmission	359	1.0065	361	3.56%	Statement BG, Page BG-21.2, Line 92	50
51	Total	9,777	1.0353	10,148	100.00%	Sum Lines 48; 49; 50	51
52	Winter						52
53	Secondary	7,858	1.0467	8,225	75.85%	Statement BG, Page BG-21.2, Line 90	53
54	Primary	2,188	1.0109	2,212	20.40%	Statement BG, Page BG-21.2, Line 91	54
55	Transmission	405	1.0065	407	3.75%	Statement BG, Page BG-21.2, Line 92	55
56	Total	10,451	1.0353	10,844	100.00%	Sum Lines 53; 54; 55	56
57							57

Line No.	(A) Customer Class	(B) Forecast Demand Determinants Megawatt @ Meter Level	(C) Transmission Loss Factors ¹	(D) = (B) x (C) Forecast Demand Determinants Megawatt @ Transmission Level	(E) Ratios	Reference ²	Line No.
58	Maximum Demand at the Time of						58
59	System Peak Determinants-Standard Customers ³						59
60	Summer						60
61	Secondary	-	1.0467	-	0.00%	Statement BG, Page BG-21.3, Line 126	61
62	Primary	188	1.0109	190	42.60%	Statement BG, Page BG-21.3, Line 127	62
63	Transmission	255	1.0065	256	57.40%	Statement BG, Page BG-21.3, Line 128	63
64	Total	442	1.0353	446	100.00%	Sum Lines 61; 62; 63	64
65	Winter						65
66	Secondary	-	1.0467	-	0.00%	Statement BG, Page BG-21.3, Line 126	66
67	Primary	247	1.0109	249	27.39%	Statement BG, Page BG-21.3, Line 127	67
68	Transmission	656	1.0065	660	72.61%	Statement BG, Page BG-21.3, Line 128	68
69	Total	902	1.0353	909	100.00%	Sum Lines 66; 67; 68	69
70	Maximum Demand at the Time of						70
71	System Peak Determinants-Grandfathered Customers ⁴						71
72	Summer						72
73	Secondary	-	1.0467	-	0.00%	Statement BG, Page BG-21.3, Line 136	73
74	Primary	188	1.0109	190	42.51%	Statement BG, Page BG-21.3, Line 137	74
75	Transmission	255	1.0065	257	57.49%	Statement BG, Page BG-21.3, Line 138	75
76	Total	443	1.0353	447	100.00%	Sum Lines 73; 74; 75	76
77	Winter						77
78	Secondary	-	1.0467	-	0.00%	Statement BG, Page BG-21.3, Line 136	78
79	Primary	239	1.0109	242	24.42%	Statement BG, Page BG-21.3, Line 137	79
80	Transmission	744	1.0065	749	75.58%	Statement BG, Page BG-21.3, Line 138	80
81	Total	984	1.0353	991	100.00%	Sum Lines 78; 79; 80	81
82							82
83	<u>Forecasted Demand Determinants for San Diego Unified Port District</u>						83
84	Non-Coincident Demand Determinants	110	1.0109	111	100.00%	Statement BG, Page BG-21.3, Line 162	84
85	Maximum Demand at the Time of System Peak Determinants						85
86	Summer	12	-	-	100.00%	Statement BG, Page BG-21.3, Line 164	86
87	Winter	-	1.0109	-	100.00%	Statement BG, Page BG-21.3, Line 164	87
88							88
89	<u>Forecast Demand Determinants for Agricultural Customers:</u>						89
90	Non-Coincident Demand Determinants Pertaining to						90
91	Customers on Schedule PA-T-1 @ 100% Non-Coincident Demand Rate						91
92	Secondary	627	1.0467	656	77.27%	Statement BG, Page BG-21.4, Line 187	92
93	Primary	191	1.0109	193	22.73%	Statement BG, Page BG-21.4, Line 188	93
94	Transmission	-	1.0065	-	0.00%	Statement BG, Page BG-21.4, Line 189	94
95	Total	818	1.0109	849	100.00%	Sum Lines 92; 93; 94	95
96							96
97	<u>Forecast Demand Determinants for Standby Customers:</u>						97
98	Contracted Demand Determinants						98
99	Secondary	110	1.0467	115	5.83%	Statement BG, Page BG-21.4, Line 197	99
100	Primary	1,017	1.0109	1,029	52.18%	Statement BG, Page BG-21.4, Line 198	100
101	Transmission	822	1.0065	828	41.99%	Statement BG, Page BG-21.4, Line 199	101
102	Total	1,950	1.0109	1,972	100.00%	Sum Lines 99; 100; 101	102

NOTES:

¹ LF = Transmission Loss Factor: Secondary Level = 1.0461; Primary Level = 1.0109; Transmission Level = 1.0065.

² Reference data found in Statement BG.

³ Standard Customers have Maximum On-Peak Demand and Maximum Demand at the Time of System Peak Determinants based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.

⁴ Grandfathered Customers have Maximum On-Peak Periods Demand and Maximum Demand at the Time of System Peak Determinants based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.

Statement - BL
SAN DIEGO GAS & ELECTRIC COMPANY
Rate Design Information - Wholesale Transmission Rates
CAISO TAC Rates Input Form - January 1, 2024 through December 31, 2024
High-Voltage Utility Specific Rates, Low-Voltage Wheeling Access Charge Rate & Low-Voltage Access Charge Rates

Line No.	Components	(1)	(2)	(3) = (1) + (2)	Notes & Reference	Line No.
		High Voltage TRR	Low Voltage TRR	Combined TRR		
1	Wholesale Base Transmission Revenue Requirement	\$ 493,162,963	\$ 519,265,174	\$ 1,012,428,137	Page 2; Line 1; Columns 1 thru 3	1
2						2
3	Wholesale TRBAA Forecast ¹	\$ (50,218,996)	\$ 814,739	\$ (49,404,257)	Page 2; Line 21; Columns 1 thru 3	3
4						4
5	Transmission Standby Revenues	\$ (7,768,656)	\$ (8,179,836)	\$ (15,948,492)	Page 2; Line 23; Columns 1 thru 3	5
6						6
7	Wholesale Net Transmission Revenue Requirement	\$ 435,175,311	\$ 511,900,077	\$ 947,075,388	Sum Lines 1; 3; 5	7
8						8
9	Gross Load - MWH	19,042,676	19,042,676	19,042,676	Statement BD; Page 1; Line 19	9
10						10
11	Utility Specific Access Charges (\$/MWH)	\$ 22.8526	\$ 26.8817	\$ 49.7344	Line 7 / Line 9	11

NOTES:

¹ The TRBAA information comes from SDG&E's TRBAA Rate Filing Docket No. ER24-212-000, filed on October 26, 2023 effective from January 1, 2024 through December 31, 2024.

Statement - BL
SAN DIEGO GAS & ELECTRIC COMPANY
Wholesale Customers - Rate Design Information
High Voltage - Low Voltage Transmission Revenue Requirements Calculations
January 1, 2024 - December 31, 2024 CAISO - TAC Rates Input Information

Line No.	Components	(1)	(2)	(3) = (1) + (2)	Reference	Line No.
		Total HIGH VOLTAGE Transmission Revenue Requirement	Total LOW VOLTAGE Transmission Revenue Requirement	Total Transmission Revenue Requirement		
1	Wholesale Base Trans. Revenue Requirement	\$ 493,162,963	\$ 519,265,174	\$ 1,012,428,137	Stmt BK-2; Page 1; Line 32	1
2						2
3	TRBAA Balance @ 9/30/2022 ¹	(13,417,320)	217,679	(13,199,641)	See Footnote No. 1 Below	3
4						4
5	<u>Transmission Revenue Credits Forecast:</u>					5
6						6
7	Wheeling Revenues ¹	(36,715,216)	-	(36,715,216)	See Footnote No. 1 Below	7
8						8
9	Settlements, Metering and Client Relations ¹	8,845	9,155	18,000	See Footnote No. 1 Below	9
10						10
11	APS-IID ETC Cost Differentials ¹	1,042,653	1,079,148	2,121,801	See Footnote No. 1 Below	11
12						12
13	Other PTO Related Revenue (Credits)/Charges ¹	(630,552)	(499,475)	(1,130,027)	See Footnote No. 1 Below	13
14						14
15	Total Transmission Revenue Credits Forecast	(36,294,270)	588,828	(35,705,442)	Sum {Line 7 through Line 13}	15
16						16
17	Total Wholesale TRBAA Before Franchise Fees	(49,711,590)	806,507	(48,905,083)	Line 3 + Line 15	17
18						18
19	Franchise Fees Expense @ 1.0207%	(507,406)	8,232	(499,174)	Line 17 x 1.0207%	19
20						20
21	Total Wholesale TRBAA with Franchise Fees ¹	\$ (50,218,996)	\$ 814,739	\$ (49,404,257)	Line 17 + Line 19	21
22						22
23	Transmission Standby Revenue	(7,768,656)	(8,179,836)	(15,948,492)	Page 3; Line 7	23
24						24
25	Total Transmission Revenue Requirement	\$ 435,175,311	\$ 511,900,077	\$ 947,075,388	Sum Lines 1; 21; 23	25

NOTES:

¹ The TRBAA information comes from SDG&E's TRBAA Rate Filing Docket No. ER24-212-000, filed on October 26, 2023 effective from January 1, 2024 through December 31, 2024.

Statement - BL
SAN DIEGO GAS & ELECTRIC COMPANY
Wholesale Customers - Rate Design Information
Allocation of Standby Revenue Credits Between High Voltage & Low Voltage Facilities
CAISO TAC Rates Input Form - January 1, 2024 through December 31, 2024

Line No.	Components	(1)	(2)	(3) = (1) + (2)	Notes & Reference	Line No.
		High Voltage Utility Specific Rate	LV Wheeling Access Rate & LV Access Charge Rate	Combined TRR		
1	Total Standby Revenues			\$ (15,948,492)	Statement BG; Page BG-1; Line 26; Col. A	1
2						2
3	TO5-Cycle 6 Informational Filing-Wholesale Base TRR ²	\$ 493,162,963	\$ 519,265,174	\$ 1,012,428,137	Page 2; Line 1 Columns 1 thru 3	3
4						4
5	HV-LV Allocation Factors	48.71%	51.29%	100.00%	Line 3 Col (1)/Line 3 Col (3); Line 3 Col (2)/Line 3 Col (3)	5
6						6
7	Total HV-LV Standby Revenue Credits ¹	\$ (7,768,656)	\$ (8,179,836)	\$ (15,948,492)	Line 5 Ratios x (Col. 3; Line 1)	7

NOTES:

- ¹ The Standby Revenue Credit amount comes from Statement BG, Page 1, Line 26, column (A), and then allocated between HV and LV facilities by applying the ratios developed on line 5.
- ² Wholesale Base TRR information comes from SDG&E's TO5 Cycle 6 Annual Informational Filing.

SAN DIEGO GAS & ELECTRIC COMPANY
FERC Order 864 Worksheet - Order 864-1
(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")
Base Period & True-Up Period Ending December 31, 2021
(\$1,000)

Year: 2021

Line No.	Col. 1 Description (Note 1)	Col. 2 FERC Acct	Col. 3 Beginning Deficient ADIT - Acct 182.3	Col. 4 Beginning (Excess) ADIT - Acct 254	Col. 5 Return to Provision and Other Adjustments Acct 182.3	Col. 6 Return to Provision and Other Adjustments Acct 254	Col. 7 ADIT Amortization Acct 410.1	Col. 8 ADIT Amortization Acct 411.1	Col. 9 Cumulative Amortization of Excess/Deficient ADIT	Col. 10 Net (Excess)/Deficient ADIT at Current Tax Rate	Col. 11 Adjustment for New Tax Rate - Acct 182.3 / 254	Col. 12 Ending Deficient ADIT - Acct 182.3	Col. 13 Ending (Excess) ADIT - Acct 254	Reference	Line No.
1	Unprotected - Non-Property Related - (Note 2)														1
2	Compensation Related Items:														2
3	Accrued Bonus	190	-	-					(122)	-	-	-	-	SDG&E Records	3
4	Accrued Vacation	190	-	-					(67)	-	-	-	-	SDG&E Records	4
5	Workers Compensation	190	214	-			(214)		(214)	0	-	0	-	SDG&E Records	5
6	Post Retirement Benefits:														6
7	SERP	190	181	-			(181)		(555)	0	-	0	-	SDG&E Records	7
8	Ad Valorem Taxes:														8
9	Property Tax: Calend Year - Book	283	-	-					(21,828)	-	-	-	-	SDG&E Records	9
10	Property Tax: Lien (Tax)	283	-	-					24,388	-	-	-	-	SDG&E Records	10
11															11
12	Total Non-Property Related (Note 3)		396	-	-	-	(395)	-	1,601	0	-	0	-	Sum Lines 2 thru 10	12
13															13
14	Protected - Property Related - (Note 4)														14
15	Net Operating Loss	190	106,710	-	(15)		(1,358)		(5,123)	105,336		105,336		SDG&E Records	15
16	Accumulated Depreciation Timing Differences:														16
17	Depreciable Plant - Method/Life	282	-	(383,628)		1,042	-	4,868	17,951	(377,718)			(377,718)	SDG&E Records	17
18	Capitalized Interest	282	-	8,692		(28)	-	(1,003)	(4,355)	7,661			7,661	SDG&E Records	18
19	Sub-Total		106,710	(374,936)	(15)	1,014	(1,358)	3,865	8,473	(264,721)		105,336	(370,057)	Sum Lines 15 thru 18	19
20															20
21	Unprotected - Property Related - (Note 4)														21
22	AFUDC Debt	282	-	(12,448)		33	269	1,053	(12,146)				(12,146)	SDG&E Records	22
23	Repairs	282	-	(33,804)		9	1,428	6,278	(32,367)				(32,367)	SDG&E Records	23
24	Other	282	576	-	12,835		(15)	533	13,396			13,396	-	SDG&E Records	24
25	Sub-Total		576	(46,252)	12,835	42	(15)	1,697	7,864	(31,118)		13,396	(44,513)	Sum Lines 22 thru 24	25
26															26
27	Unprotected - Property Related - (Note 4)														27
28	Cost of Removal - Book Accrual	282	39,257	-	(179)		(498)		(1,848)	38,580		38,580	-	SDG&E Records	28
29															29
30	Total Property Related (Note 5)		146,542	(421,188)	12,641	1,056	(1,871)	5,562	14,489	(257,258)		157,312	(414,570)	Line 19 + Line 25 + Line 28	30
31															31
32	Grand Total (Note 6)		146,938	(421,188)	12,641	1,056	(2,267)	5,562	16,090	(257,258)		157,312	(414,570)	Line 12 + Line 30	32

Notes:

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

			g Col. 12 Ending Deficient ADIT - Acct 182.3	h Col. 13 Ending (Excess) ADIT - Acct 254	i = f - 1 Gross-up Rate	j = g x i Gross-up on Deficient Deferred Taxes - Acct 182.3	k = h x i Gross-up on (Excess) Deferred Taxes - Acct 254
Calculation of Gross-up Rate		New Tax Rate					
Federal Tax Rate	a	21.00%	0	-	0.3886	0	-
California Tax Rate	b	8.84%	157,312	(414,570)	0.3886	61,127	(161,091)
Fed Offset of State Benefit	c = -a x b	-1.86%					
Combined Statutory Tax Rate (net of state benefit)	d = a+b+c	27.9836%					
Net of Tax Rate	e = 1 - d	72.0164%					
Gross-up Rate	f = 1/e	1.3886					

SAN DIEGO GAS & ELECTRIC COMPANY
FERC Order 864 Worksheet - Order 864-2
(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")
Base Period & True-Up Period Ending December 31, 2021
(\$1,000)

Year: 2021
 New Tax Rate? No
 New Rate ("NR"):

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

Instructions:

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

Notes:

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

SAN DIEGO GAS & ELECTRIC COMPANY
FERC Order 864 Worksheet - Order 864-3
(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")
Base Period & True-Up Period Ending December 31, 2022
(\$1,000)

Year: **2022**

Line No.	Description (Note 1)	Col. 1 FERC Acct	Col. 2 Beginning Deficient ADIT - Acct 182.3	Col. 3 Beginning (Excess) ADIT - Acct 254	Col. 4 Return to Provision and Other Adjustments Acct 182.3	Col. 5 Return to Provision and Other Adjustments Acct 254	Col. 6 ADIT Amortization Acct 410.1	Col. 7 ADIT Amortization Acct 411.1	Col. 8 SDG&E Records	Col. 9 Σ Col. 3 thru Col. 8	Col. 10 = Order 864-4 Col. 8	Col. 11 = Col. 10 + Col. 11	Col. 12 = Col. 10 + Col. 11	Col. 13 = Col. 10 + Col. 11	Reference	Line No.
1	Unprotected - Non-Property Related - (Note 2)															1
2	Compensation Related Items:															2
3	Accrued Bonus	190	-	-					(122)	-	-	-	-	-	SDG&E Records	3
4	Accrued Vacation	190	-	-					(67)	-	-	-	-	-	SDG&E Records	4
5	Workers Compensation	190	0	-	(0)				(214)	-	-	-	-	-	SDG&E Records	5
6	Post Retirement Benefits:															6
7	SERP	190	0	-	(0)				(555)	-	-	-	-	-	SDG&E Records	7
8	Ad Valorem Taxes:															8
9	Property Tax: Calend Year - Book	283	-	-					(21,828)	-	-	-	-	-	SDG&E Records	9
10	Property Tax: Lien (Tax)	283	-	-					24,388	-	-	-	-	-	SDG&E Records	10
11																11
12	Total Non-Property Related (Note 3)		0	-	(0)	-	-	-	1,601	-	-	-	-	-	Sum Lines 2 thru 10	12
13																13
14	Protected - Property Related - (Note 4)															14
15	Net Operating Loss	190	105,336	-	18		(1,459)		(6,564)	103,896	-	-	103,896	-	SDG&E Records	15
16	Accumulated Depreciation Timing Differences:															16
17	Depreciable Plant - Method/Life	282	-	(377,718)		(51)	5,078		23,028	(372,692)	-	-	-	(372,692)	SDG&E Records	17
18	Capitalized Interest	282	-	7,661		(1)	(923)		(5,278)	6,737	-	-	-	6,737	SDG&E Records	18
19	Sub-Total		105,336	(370,057)	18	(52)	(1,459)	4,154	11,186	(262,059)	-	-	103,896	(365,955)	Sum Lines 15 thru 18	19
20																20
21	Unprotected - Property Related - (Note 4)															21
22	AFUDC Debt	282	-	(12,146)		(7)	266		1,319	(11,886)	-	-	-	(11,886)	SDG&E Records	22
23	Repairs	282	-	(32,367)		(17)	1,200		7,478	(31,184)	-	-	-	(31,184)	SDG&E Records	23
24	Other	282	13,396	-	5		(87)		446	13,314	-	-	13,314	-	SDG&E Records	24
25	Sub-Total		13,396	(44,513)	5	(24)	(87)	1,466	9,244	(29,757)	-	-	13,314	(43,071)	Sum Lines 22 thru 24	25
26																26
27	Unprotected - Property Related - (Note 4)															27
28	Cost of Removal - Book Accrual	282	38,580	-	6		(534)		(2,382)	38,052	-	-	38,052	-	SDG&E Records	28
29																29
30	Total Property Related (Note 5)		157,312	(414,570)	29	(76)	(2,080)	5,621	18,048	(253,764)	-	-	155,262	(409,026)	Line 19 + Line 25 + Line 28	30
31																31
32	Grand Total (Note 6)		157,312	(414,570)	29	(76)	(2,080)	5,621	19,648	(253,764)	-	-	155,262	(409,026)	Line 12 + Line 30	32

Notes:

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

Calculation of Gross-up Rate	New Tax Rate	g		h		i = f - 1		j = g x i		k = h x i	
		Col. 12	Col. 13	Ending Deficient ADIT - Acct 182.3	Ending (Excess) ADIT - Acct 254	Gross-up Rate	Gross-up on Deficient Deferred Taxes - Acct 182.3	Gross-up on (Excess) Deferred Taxes - Acct 254			
Federal Tax Rate	a	21.00%									
California Tax Rate	b	8.84%									
Fed Offset of State Benefit	c = -a x b	-1.86%									
Combined Statutory Tax Rate (net of state benefit)	d = a+b+c	27.9836%									
Net of Tax Rate	e = 1 - d	72.0164%									
Gross-up Rate	f = 1/e	1.3886									
Total Non-Property Related (Line No. 12)				-	-	0.3886	-	-	-	-	-
Total Property Related (Line No. 30)				155,262	(409,026)	0.3886	60,330	(158,936)			

SAN DIEGO GAS & ELECTRIC COMPANY
FERC Order 864 Worksheet - Order 864-4
(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")
Base Period & True-Up Period Ending December 31, 2022
(\$1,000)

Year: 2022
 New Tax Rate? No
 New Rate ("NR"):

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

Instructions:

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

Notes:

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

SAN DIEGO GAS & ELECTRIC COMPANY
TO5-Cycle 6 True-Up Adjustment
For 12-Month True-Up Period January 1, 2022 Through December 31, 2022
(\$1,000)

Line No.	Reference											Line No.	
1	Total Prior Year Revenue Requirements Excluding FF&U ¹	\$	1,005,050									TO5 True-Up BK-1; Page 2; Line 39	1
2	Franchise Fees		1.0275%	10,327								Line 1 x Franchise Fee Rate	2
3	Uncollectible Expense ⁸		0.1610%	1,618								Line 1 x Uncollectible Rate	3
4	Total True-Up Cost of Service	\$		1,016,995								Sum Lines 1 thru 3	4
5													5
6		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	6
7	Calculations:		= Line 4 / 12		= Col. 4; Line 26 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	7
8													8
9													9
10													10
11													11
12													12
13	Month	Year	Monthly True-Up Cost of Service	Monthly True-Up Revenues ²	Prior True-Up Adjustment ³	Prior Other BTRR Adjustments ⁴	Adjusted Monthly True-Up Revenues	Monthly Overcollection (-) or Undercollection (+) in Revenue	Monthly Interest Rate ⁵	Cumulative Overcollection (-) or Undercollection (+) in Revenue wo Interest	Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue with Interest	13
14	January	2022	\$ 84,750	87,635	\$ (4,619)	\$ 274	\$ 83,289	\$ 1,460	0.28%	\$ 1,460	\$ 2	\$ 1,462	14
15	February	2022	84,750	76,924	(4,619)	274	72,578	12,172	0.25%	13,634	19	13,653	15
16	March	2022	84,750	96,862	(4,619)	274	92,516	(7,767)	0.28%	5,886	27	5,913	16
17	April	2022	84,750	75,850	(4,619)	274	71,504	13,246	0.27%	19,159	34	19,193	17
18	May	2022	84,750	77,802	(4,619)	274	73,457	11,293	0.28%	30,486	70	30,555	18
19	June	2022	84,750	92,181	(4,619)	274	87,836	(3,086)	0.27%	27,469	78	27,548	19
20	July	2022	84,750	99,527	(4,619)	274	95,182	(10,432)	0.31%	17,116	69	17,185	20
21	August	2022	84,750	122,053	(4,619)	274	117,707	(32,958)	0.31%	(15,773)	2	(15,771)	21
22	September	2022	84,750	129,478	(4,619)	274	125,132	(40,383)	0.30%	(56,153)	(108)	(56,261)	22
23	October	2022	84,750	113,433	(4,619)	274	109,087	(24,337)	0.42%	(80,598)	(287)	(80,886)	23
24	November	2022	84,750	91,488	(4,619)	274	87,142	(2,393)	0.40%	(83,278)	(328)	(83,607)	24
25	December	2022	84,750	86,743	(4,619)	274	82,397	2,352	0.42%	(81,254)	(346)	(81,600)	25
26			\$ 1,016,995	\$ 1,149,975	\$ (55,434)	\$ 3,286	\$ 1,097,827	\$ (80,832)			\$ (768)		26

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

² SDG&E's recorded Retail Transmission revenues, excluding TACBAA and TRBAA, during the true-up period.

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

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

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

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

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

⁸ Based on the actual uncollectible expense rate of 0.1610% for the 2022 True Up Period, instead of the 0.1650% uncollectible expense rate from the TO5 Cycle 4 Annual Informational Filing. The 2019 GRC Decision required SDG&E to update the uncollectible rate each year based on actual bad debt 10 year rolling average. This was inadvertently missed in 2021 and the FF&U factor in rates was not updated for the new uncollectible factor. Due to this omission, SDG&E continued to use the 2020 FF&U rate so that it would match what is in rates. The difference from the 2020 rate was a decrease of 0.004%. This amount was deducted from the current 2022 calculated rate in the current year implementation, thus the reason for reducing the rate from 0.1650% to 0.1610% to match what was actually in rates versus what was authorized.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2022
(\$1,000)

Line No.	Amounts	Reference	Line No.
A. Revenues:			
1	\$ 104,977	Statement AH; Line 9	1
2			2
3	99,478	Statement AH; Line 31	3
4			4
5	-	Negative of Statement AH; Line 16	5
6	\$ 204,456	Sum Lines 1 thru 5	6
7			7
8	\$ 256,281	Statement AJ; Line 17	8
9			9
10	-	Statement AJ; Line 23	10
11			11
12	66,271	Statement AK; Line 13	12
13			13
14	3,324	Statement AK; Line 20	14
15	\$ 530,331	Sum Lines 6 thru 14	15
16			16
17	9.2135%	True-Up Stmt AV; Page 3; Line 32	17
18	\$ 5,035,629	Page 3; Line 27	18
19	\$ 463,958	Line 17 x Line 18	19
20			20
21	0.3738%	True-Up Stmt AV; Page 3; Line 66	21
22	\$ 5,035,629	Page 3; Line 27 - Line 10	22
23	\$ 18,822	Line 21 x Line 22	23
24			24
25	1,304	Statement AQ; Line 3	25
26	(9,365)	Statement AU; Line 13	26
27	-	Statement Misc; Line 1	27
28	-	Statement AU; Line 15	28
29			29
30	<u>\$ 1,005,050</u>	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2022
(\$1,000)

Line No.				Line No.
	<u>B. Incentive ROE Project Transmission Revenue:</u> ^{1,2}			
1	Incentive Transmission Plant Depreciation Expense	\$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate (COCR) - Base ROE	1.6901%	True-Up Stmt AV; Page 4; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.0000%	True-Up Stmt AV; Page 4; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue	\$ -	Line 1 + Line 5 + Line 9	11
12				12
	<u>C. Incentive Transmission Plant Abandoned Project Revenue:</u> ^{1,2}			
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	16
17	Cost of Capital Rate (COCR) - Base ROE	9.2135%	True-Up Stmt AV; Page 3; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	Line 14 + Line 18 + Line 22	24
25				25
	<u>D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:</u> ^{1,2}			
27	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	27
28	Cost of Capital Rate (COCR) - Base ROE	9.2135%	True-Up Stmt AV; Page 3; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	31
32	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.3738%	True-Up Stmt AV; Page 3; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue	\$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$ -	Sum Lines 11, 24, 35	37
38				38
39	<u>E. Total (PYRR_{EU}) Excluding FF&U</u> ³	\$ 1,005,050	Page 1; Line 30 + Line 37	39

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.
² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.
³ 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-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
 For the Base Period & True-Up Period Ending December 31, 2022
 (\$1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Rate Base:			
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
B. Incentive ROE Project Transmission Rate Base:²			
C. Incentive Transmission Plant Abandoned Project Rate Base:²			
D. Incentive Transmission Construction Work In Progress²			

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2022
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Plant:</u>			
1			1
<u>Gross Transmission Plant:</u>			
2	\$ 7,476,381	Statement AD; Line 11	2
3	30,189	Statement AD; Line 27	3
4	108,046	Statement AD; Line 29	4
5	303,089	Statement AD; Line 31	5
6	\$ 7,917,705	Sum Lines 2 thru 5	6
7			7
<u>Transmission Related Depreciation Reserve:</u>			
8			8
9	\$ 1,733,511	Statement AE; Line 1	9
10	24,162	Statement AE; Line 11	10
11	45,823	Statement AE; Line 13	11
12	127,485	Statement AE; Line 15	12
13	\$ 1,930,981	Sum Lines 9 thru 12	13
14			14
<u>Net Transmission Plant:</u>			
15			15
16	\$ 5,742,870	Line 2 Minus Line 9	16
17	6,028	Line 3 Minus Line 10	17
18	62,222	Line 4 Minus Line 11	18
19	175,604	Line 5 Minus Line 12	19
20	\$ 5,986,725	Sum Lines 16 thru 19	20
21			21
<u>B. Incentive Project Transmission Plant:</u> ¹			
22			22
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	\$ -	Line 23 Minus Line 24	25

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AF - Proration
Deferred Credits

For 12-Month True-Up Period January 1, 2022 Through December 31, 2022
(\$1,000)

Line No.	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	<u>Col. 7</u>	<u>Col. 8</u>	Line No.
						Col. 5 / Tot. Days	= Col. 2 * Col. 6		
	Future Test Period	Mthly Deferred Tax Amount¹	Deferred Tax Balance²	Days in Month	Number of Days Left in Period	Prorata Percentages	Monthly Prorata Amounts	Annual Accumulated Prorata Calculation	
1	Beginning Balance (TO5 Stmt AF; Line 7; Col. a)		\$ (1,016,288)		365	100.00%		\$ (1,016,288)	1
2	January	\$ (7,435)	(1,023,723)	31	334	91.51%	\$ (6,803)	(1,023,092)	2
3	February	(7,435)	(1,031,158)	28	306	83.84%	(6,233)	(1,029,325)	3
4	March	(7,435)	(1,038,593)	31	275	75.34%	(5,602)	(1,034,926)	4
5	April	(7,435)	(1,046,028)	30	245	67.12%	(4,991)	(1,039,917)	5
6	May	(7,435)	(1,053,463)	31	214	58.63%	(4,359)	(1,044,276)	6
7	June	(7,435)	(1,060,897)	30	184	50.41%	(3,748)	(1,048,024)	7
8	July	(7,435)	(1,068,332)	31	153	41.92%	(3,117)	(1,051,140)	8
9	August	(7,435)	(1,075,767)	31	122	33.42%	(2,485)	(1,053,625)	9
10	September	(7,435)	(1,083,202)	30	92	25.21%	(1,874)	(1,055,499)	10
11	October	(7,435)	(1,090,637)	31	61	16.71%	(1,243)	(1,056,742)	11
12	November	(7,435)	(1,098,072)	30	31	8.49%	(631)	(1,057,373)	12
13	December	(7,435)	(1,105,507)	31	0	0.00%	-	\$ (1,057,373)	13
	Ending Balance (TO5 Stmt AF; Line 7; Col. b)		\$ (1,105,507)						

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.	
1	<u>Long-Term Debt Component - Denominator:</u>			1	
2	Bonds (Acct 221)	\$ 7,400,000		2	
3	Less: Reacquired Bonds (Acct 222)	-		3	
4	Other Long-Term Debt (Acct 224)	400,000		4	
5	Unamortized Premium on Long-Term Debt (Acct 225)	-		5	
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	(19,901)		6	
7	LTD = Long Term Debt	\$ 7,780,099	Sum Lines 2 thru 6	7	
8				8	
9	<u>Long-Term Debt Component - Numerator:</u>			9	
10	Interest on Long-Term Debt (Acct 427)	\$ 279,209		10	
11	Amort. of Debt Disc. and Expense (Acct 428)	4,857		11	
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	772		12	
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	-		13	
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	-		14	
15	i = LTD interest	\$ 284,837	Sum Lines 10 thru 14	15	
16				16	
17	<u>Cost of Long-Term Debt:</u>	<u>3.66%</u>	Line 15 / Line 7	17	
18				18	
19	<u>Preferred Equity Component:</u>			19	
20	PF = Preferred Stock (Acct 204)	\$ -		20	
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	\$ -		21	
22	Cost of Preferred Equity	<u>0.00%</u>	Line 21 / Line 20	22	
23				23	
24	<u>Common Equity Component:</u>			24	
25	Proprietary Capital	\$ 9,066,195		25	
26	Less: Preferred Stock (Acct 204)	-	Negative of Line 20 Above	26	
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	-		27	
28	Accumulated Other Comprehensive Income (Acct 219)	7,253		28	
29	CS = Common Stock	\$ 9,073,448	Sum Lines 25 thru 28	29	
30				30	
31				31	
32	<u>Return on Common Equity:</u>		<u>10.10%</u>	TO5 Offer of Settlement; Section II.A.1.5.1	
33				33	
34		(a)	(b)	(c)	(d) = (b) x (c)
35	<u>Weighted Cost of Capital:</u>	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital
36					
37	Long-Term Debt	\$ 7,780,099	46.16%	3.66%	1.69%
38	Preferred Equity	-	0.00%	0.00%	0.00%
39	Common Equity	9,073,448	53.84%	10.10%	5.44%
40	Total Capital	<u>\$ 16,853,547</u>	<u>100.00%</u>		<u>7.13%</u>
41					
42	<u>Cost of Equity Component (Preferred & Common):</u>				<u>5.44%</u>
43					Line 38 + Line 39; Col. d
44					
45	<u>Incentive Return on Common Equity:</u> ²				<u>0.50%</u>
46					TO5 Offer of Settlement; Section II.A.1.5.1
47		(a)	(b)	(c)	(d) = (b) x (c)
48	<u>Weighted Cost of Capital:</u>	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital
49					
50	Long-Term Debt	\$ 7,780,099	46.16%	0.00%	0.00%
51	Preferred Equity	-	0.00%	0.00%	0.00%
52	Common Equity	9,073,448	53.84%	0.50%	0.27%
53	Total Capital	<u>\$ 16,853,547</u>	<u>100.00%</u>		<u>0.27%</u>
54					
55	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				<u>0.27%</u>
					Line 52; Col. d

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2022

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.				Amounts	Reference	Line No.
1	<u>Incentive Return on Common Equity:</u> ¹				0.00%		1
2	(a)	(b)	(c)	(d) = (b) x (c)			2
3		Cap. Struct.	Cost of	Weighted			3
4	<u>Incentive Weighted Cost of Capital:</u>						4
5	Amounts ²	Ratio	Capital	Cost of Capital			5
6	Long-Term Debt	\$ 7,780,099	46.16%	3.66%	1.69%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	9,073,448	53.84%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	\$ 16,853,547	100.00%		1.69%	Sum Lines 6 thru 8	9
10							10
11	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	<u>CAISO Participation ROE Adder:</u>				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15	(a)	(b)	(c)	(d) = (b) x (c)			15
16		Cap. Struct.	Cost of	Weighted			16
17	<u>Weighted Cost of Capital:</u>						17
18	Amounts ²	Ratio	Capital	Cost of Capital			18
19	Long-Term Debt	\$ 7,780,099	46.16%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	9,073,448	53.84%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	\$ 16,853,547	100.00%		0.00%	Sum Lines 19 thru 21	22
23							23
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.00%	Line 21; Col. d	24

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

² Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2022

(\$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
57			57
58			58
59			59
60			60
61			61
62			62
63			63
64			64
65			65
66			66

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	0.00%	Page 2; Line 11	6
7	\$ -	Shall be Zero for Incentive ROE Projects	7
8	\$ -		8
9	\$ -	TO5 True-Up BK-1; Page 3; Line 32	9
10	21%	Page 3; Line 10	10
11			11
12	0.0000%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	0.00%	Line 6 Above	18
19	\$ -	Shall be Zero for Incentive ROE Projects	19
20	\$ -	Line 8 Above	20
21	\$ -	Line 9 Above	21
22	0.0000%	Line 12 Above	22
23	8.84%	Page 3; Line 23	23
24			24
25	0.0000%	State Income Tax Expense	25
26			26
27			27
28	0.0000%	Line 12 + Line 25	28
29			29
30	1.6901%	Page 2; Line 9	30
31			31
32	1.6901%	Line 28 + Line 30	32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40	0.00%	Page 2; Line 24	40
41	\$ -	Shall be Zero for Incentive ROE Projects	41
42	\$ -		42
43	\$ -	TO5 True-Up BK-1; Page 3; Line 32	43
44	21%	Page 3; Line 44	44
45			45
46	0.0000%	Federal Income Tax Expense	46
47			47
48			48
49			49
50			50
51			51
52	0.00%	Line 40 Above	52
53	\$ -	Shall be Zero for Incentive ROE Projects	53
54	\$ -	Line 42 Above	54
55	\$ -	Line 43 Above	55
56	0.0000%	Line 46 Above	56
57	8.84%	Page 3; Line 57	57
58			58
59	0.0000%	State Income Tax Expense	59
60			60
61			61
62	0.0000%	Line 46 + Line 59	62
63			63
64	0.0000%	Page 2; Line 22	64
65			65
66	0.0000%	Line 62 + Line 64	66

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 66 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY
TO5-Cycle 6 Interest True-Up Adjustment
For 12-Month True-Up Period January 1, 2022 Through December 31, 2022
(\$1,000)

Line No.	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	Line No.	
1							1	
2	Calculations:		See Footnote 2	See Footnote 3	See Footnote 4	= Col. 4 + Col. 5	2	
3							3	
4		Prior Cycle True Up	Monthly Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue		Cumulative Overcollection (-) or Undercollection (+) in Revenue	4	
5							5	
6	<u>Month</u>	<u>Year</u>	<u>Adjustment</u> ¹	<u>Rate</u>	<u>wo Interest</u>	<u>Interest</u>	<u>with Interest</u>	6
7	January	2022	\$ 77,466	0.28%	\$ 77,466	\$ 217	\$ 77,683	7
8	February	2022		0.25%	77,683	194	77,877	8
9	March	2022		0.28%	77,877	218	78,095	9
10	April	2022		0.27%	78,095	211	78,306	10
11	May	2022		0.28%	78,306	219	78,525	11
12	June	2022		0.27%	78,525	212	78,737	12
13	July	2022		0.31%	78,737	244	78,981	13
14	August	2022		0.31%	78,981	245	79,226	14
15	September	2022		0.30%	79,226	238	79,464	15
16	October	2022		0.42%	79,464	334	79,798	16
17	November	2022		0.40%	79,798	319	80,117	17
18	December	2022		0.42%	80,117	336	80,453	18
19					<u>\$ 2,987</u>			19

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
TO5-Cycle 6 Interest True-Up Adjustment
For 12-Month True-Up Period January 1, 2022 Through December 31, 2022
(\$1,000)

Line No.	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	<u>Col. 7</u>	Line No.	
1								1	
2			See Footnote 2	See Footnote 3	= - (Col. 4 + Col. 6)	= Col. 2 x Col. 3	= Col. 3 - Col. 5	2	
3								3	
4		Monthly	Month				Month	4	
5		Interest	Beginning				Ending	5	
6	Month	Year	Rate ¹	Balance	Amortization	Principal	Interest	Balance	6
7	January	2023	0.32%	\$ 80,453	\$ (6,843)	\$ 6,589	\$ 254	73,864	7
8	February	2023	0.32%	73,864	(6,843)	6,610	233	67,255	8
9	March	2023	0.32%	67,255	(6,843)	6,630	212	60,624	9
10	April	2023	0.32%	60,624	(6,843)	6,651	191	53,973	10
11	May	2023	0.32%	53,973	(6,843)	6,672	170	47,301	11
12	June	2023	0.32%	47,301	(6,843)	6,693	149	40,607	12
13	July	2023	0.32%	40,607	(6,843)	6,715	128	33,893	13
14	August	2023	0.32%	33,893	(6,843)	6,736	107	27,157	14
15	September	2023	0.32%	27,157	(6,843)	6,757	86	20,400	15
16	October	2023	0.32%	20,400	(6,843)	6,778	64	13,621	16
17	November	2023	0.32%	13,621	(6,843)	6,800	43	6,821	17
18	December	2023	0.32%	6,821	(6,843)	6,821	22	0	18
19						<u>\$ 1,661</u>			19
20									20
21	True Up Adjustment		\$ (81,600)	Base Period True-Up Adjustment Calculation; Line 25; Col. 11					21
22	Interest True Up Adjustment		4,649	Interest True-Up Adjustment - Base Period; Line 19; Col. 5 + Interest True-Up Adjustment - Current Year; Line 19; Col. 6					22
23	Total		\$ (76,952)						23

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

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

³ Amortization reduces the beginning balance to zero by the end of December and is derived as follows:

$$\text{Beginning Balance} / \{[(1+\text{Rate})^{12}-1]/[\text{Rate}*(1+\text{Rate})^{12}]\}$$

SAN DIEGO GAS & ELECTRIC COMPANY
SUMMARY OF HV - LV TRANSMISSION PLANT ALLOCATION STUDY
TRANSMISSION PLANT BALANCE AS OF DECEMBER 31, 2022
(\$1,000)

Line No.	Substation	(a) = (b) + (c)	(b)	(c)	Line No.
		\$'s in TRANSMISSION Total	LOW VOLTAGE < 200 kv	HIGH VOLTAGE > 200 kv	
1	IMPERIAL VALLEY SUBSTATION 500>230KV	\$ 308,740	\$ 10,047	\$ 298,692	1
2	SUNCREST SUBSTATION 500>230KV	217,846	-	217,846	2
3	ECO 500/230/138KV SUBSTATION	231,206	231,206	-	3
4	SAN ONOFRE 230KV SUBSTATION	139,504	760	138,744	4
5	MIGUEL 500/230/138/69KV SUBSTATION	217,664	23,382	194,282	5
6	SYCAMORE CANYON 230/69KV SUBSTATION	89,012	40,108	48,904	6
7	BAY BOULEVARD 230/69/12KV SUBSTATION	117,870	50,870	67,001	7
8	ESCONDIDO 230/138/69/12KV SUBSTATION	35,923	18,731	17,193	8
9	OLD TOWN 230KV SUBSTATION	6,874	-	6,874	9
10	OLD TOWN 69/12/4KV SUBSTATION	11,892	11,892	-	10
11	MISSION 230KV SUBSTATION	56,634	-	56,634	11
12	MISSION 138/69/12KV SUBSTATION	22,927	22,927	-	12
13	TALEGA 230/138KV SUBSTATION (230 PORTION ONLY)	3,141	-	3,141	13
14	TALEGA 230/138 KV SUBSTATION	133,613	128,175	5,438	14
15	PENASQUITOS 230KV SUBSTATION	49,439	-	49,439	15
16	PENASQUITOS 138/69KV SUBSTATION	26,451	26,451	-	16
17	ENCINA 230KV SUBSTATION	49,906	-	49,906	17
18	ENCINA PP 138/12KV SUBSTATION	7,924	7,924	-	18
19	NO GILA 500KV SUBSTATION	22,719	-	22,719	19
20	PALO VERDE 500KV SUBSTATION	20,956	-	20,956	20
21	SAN LUIS REY 230/69/12KV SUBSTATION	218,977	68,863	150,114	21
22	PALOMAR ENERGY 230KV SWITCHYARD	11,480	-	11,480	22
23	NV-MERCHANT 230 KV SWITCHYARD	14,972	-	14,972	23
24	OCOTILLO 500KV SWITCHYARD	644	-	644	24
25	PALA 230KV SUBSTATION	553	-	553	25
26	PALA 69/12V SUBSTATION	2,269	2,269	-	26
27	OTAY MESA 230KV SWITCHYARD	23,163	43	23,120	27
28	SILVERGATE 230/69KV SUBSTATION	76,179	37,177	39,001	28
29	DESERT STAR ENERGY CENTER	12,682	-	12,682	29
30	LV SUBSTATIONS	581,175	581,175	-	30
31					31
32	TOTAL SUBSTATIONS	\$ 2,712,335	\$ 1,261,999	\$ 1,450,336	32
33					33
34	TRANSMISSION TOWERS and LAND ²	4,215,902	2,123,125	2,092,777	34
35					35
36	NON-UNITIZED	874,683	427,369	447,314	36
37					37
38	TOTAL TRANSMISSION PLANT ¹	\$ 7,802,920	\$ 3,812,493	\$ 3,990,428	38
39					39
40	PERCENTAGES	100.00%	48.86%	51.14%	40
41					41
42			Line 38; Col. b / Line 38; Col. a	Line 38; Col. c / Line 38; Col. a	42
43					43

¹ Ties to Statement AD Workpapers; AD-6, Line 13; Ratemaking. That is, Line 38; Col. a shown above ties to the ratemaking plant in service.

² Transmission Towers & Land consists of: 1) Directly assigned assets identifiable as high or low based on the voltage of the transmission line, 2) Towers and land assets that have both high and low facilities are allocated 2/3rd high and 1/3rd low, and 3) The remaining transmission assets not identifiable as high or low are all assigned to low voltage.

SAN DIEGO GAS & ELECTRIC COMPANY
Summary of HV/LV Splits for Forecast Plant Additions
24-Month Forecast Period (January 1, 2023 - December 31, 2024)
(\$1,000)

Line No.	(a) Gross HV	(b) Gross LV	(c) = (a) + (b) Unweighted Total	(d) Net Wtd-HV	(e) Net Wtd-LV	(f) = (d) + (e) Weighted Total	Reference	Line No.	
<u>Non-Incentive Projects:</u>									
1	\$ 117,198	\$ 585,827	\$ 703,025	\$ 94,939	\$ 416,388	\$ 511,327	See Footnote 1	1	
2								2	
3	7,075	7,325	14,400	5,571	5,767	11,338	See Footnote 2	3	
4								4	
5	\$ 124,273	\$ 593,152	\$ 717,425	\$ 100,510	\$ 422,155	\$ 522,665	Line 1 + Line 3	5	
6								6	
7	<u>Incentive Projects:</u>								
8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	See Footnote 3	8	
9								9	
10	-	-	-	-	-	-	See Footnote 4	10	
11								11	
12	-	-	-	-	-	-	See Footnote 5	12	
13								13	
14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sum Lines 8 thru 12	14	
15								15	
16	\$ 124,273	\$ 593,152	\$ 717,425	\$ 100,510	\$ 422,155	\$ 522,665	Line 5 + Line 14	16	
17								17	
18							HV = Line 16; Col. d / Line 16; Col. f	18	
19				19.23%	80.77%	100.00%	LV = Line 16; Col. e / Line 16; Col. f	19	
20								20	

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

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of Weighted Plant Additions

24-Month Forecast Period (January 1, 2023 - December 31, 2024)
Summary of Weighted Transmission Plant Additions
(\$1,000)

Line No.	Gross Forecast Plant Additions ¹			Retirements			Net Forecast Plant Additions			Weighting Factor	Weighted Net Forecast Plant Additions			Line No.	
	Date	HV	LV	Total	HV	LV	Total	HV	LV		Total	HV	LV		Total
1	Jan-23	\$ 1,299	\$ 22,551	\$ 23,850	\$ 0	\$ 8	\$ 8	\$ 1,299	\$ 22,543	\$ 23,842	1.00000	\$ 1,299	\$ 22,543	\$ 23,842	1
2	Feb-23	1,787	2,866	4,653	1	1	2	1,786	2,865	4,651	1.00000	1,786	2,865	4,651	2
3	Mar-23	35,718	30,034	65,752	12	10	22	35,706	30,024	65,730	1.00000	35,706	30,024	65,730	3
4	Apr-23	360	1,010	1,370	0	0	0	360	1,010	1,370	1.00000	360	1,010	1,370	4
5	May-23	8,957	33,393	42,350	3	11	14	8,954	33,382	42,336	1.00000	8,954	33,382	42,336	5
6	Jun-23	13,223	23,304	36,527	4	8	12	13,219	23,296	36,515	1.00000	13,219	23,296	36,515	6
7	Jul-23	1,765	27,361	29,126	1	9	10	1,764	27,352	29,116	1.00000	1,764	27,352	29,116	7
8	Aug-23	2,512	54,391	56,903	1	18	19	2,511	54,373	56,884	1.00000	2,511	54,373	56,884	8
9	Sep-23	1,957	9,165	11,122	1	3	4	1,956	9,162	11,118	1.00000	1,956	9,162	11,118	9
10	Oct-23	745	9,493	10,238	0	3	3	745	9,490	10,235	1.00000	745	9,490	10,235	10
11	Nov-23	2,139	8,325	10,464	1	3	4	2,138	8,322	10,460	1.00000	2,138	8,322	10,460	11
12	Dec-23	11,475	48,357	59,832	4	16	20	11,471	48,341	59,812	1.00000	11,471	48,341	59,812	12
13	Jan-24	2,367	70,856	73,223	1	24	25	2,366	70,832	73,198	1.00000	2,366	70,832	73,198	13
14	Feb-24	2,945	8,612	11,557	1	3	4	2,944	8,609	11,553	0.91667	2,699	7,892	10,590	14
15	Mar-24	1,534	7,914	9,448	1	3	3	1,533	7,911	9,445	0.83333	1,278	6,593	7,871	15
16	Apr-24	1,298	11,785	13,083	0	4	4	1,298	11,781	13,079	0.75000	973	8,836	9,809	16
17	May-24	1,719	10,614	12,333	1	4	4	1,718	10,610	12,329	0.66667	1,146	7,074	8,219	17
18	Jun-24	972	10,831	11,803	0	4	4	972	10,827	11,799	0.58333	567	6,316	6,883	18
19	Jul-24	1,898	20,505	22,403	1	7	8	1,897	20,498	22,395	0.50000	949	10,249	11,198	19
20	Aug-24	1,081	24,087	25,168	0	8	9	1,081	24,079	25,159	0.41667	450	10,033	10,483	20
21	Sep-24	1,503	11,478	12,981	1	4	4	1,502	11,474	12,977	0.33333	501	3,825	4,326	21
22	Oct-24	2,019	11,628	13,647	1	4	5	2,018	11,624	13,642	0.25000	505	2,906	3,411	22
23	Nov-24	1,243	12,885	14,128	0	4	5	1,243	12,881	14,123	0.16667	207	2,147	2,354	23
24	Dec-24	16,682	114,382	131,064	6	39	44	16,676	114,343	131,020	0.08333	1,390	9,529	10,918	24
25	Total	\$ 117,198	\$ 585,827	\$ 703,025	\$ 40	\$ 199	\$ 238	\$ 117,158	\$ 585,628	\$ 702,787		\$ 94,939	\$ 416,388	\$ 511,327	25
26															26
27				Total Retirement			\$ 2,695								27
28															28
29				Total Gross Plant			\$ 7,949,179								29
30															30
31				Retirement Rate:			0.034%								31
32															32
33															33
34															34
35															35
36															36
37															37
38															38
39															39

Summary of Transmission Plant Additions:				Net HV	Net LV	Unweighted	Wtd-HV	Wtd-LV	Wtd-Total
Net - Electric Transmission Plant				\$ 117,158	\$ 585,628	\$ 702,787	\$ 94,939	\$ 416,388	\$ 511,327
Total				16.67%	83.33%	100.00%	18.57%	81.43%	100.00%

¹ The HV/LV Gross Forecast Plant Additions from January 2023 through December 2024 comes from the Forecast Transmission Capital Additions Work Papers.

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of Weighted Plant Additions

24-Month Forecast Period (January 1, 2023 - December 31, 2024)

Summary of Weighted Transmission Related Common, General and Electric Miscellaneous Intangible Plant Additions
(\$1,000)

Line No.	Date	Gross Forecast Plant Additions ¹			Retirements			Net Forecast Plant Additions			Weighting Factor	Weighted Net Forecast Plant Additions			Line No.
		HV	LV	Total	HV	LV	Total	HV	LV	Total		HV	LV	Total	
1	Jan-23	\$ 341	\$ 353	\$ 694	\$ 0	\$ 0	\$ 0	\$ 341	\$ 353	\$ 694	1.00000	\$ 341	\$ 353	\$ 694	1
2	Feb-23	124	128	252	0	0	0	124	128	252	1.00000	124	128	252	2
3	Mar-23	695	719	1,414	0	0	0	695	719	1,414	1.00000	695	719	1,414	3
4	Apr-23	127	131	258	0	0	0	127	131	258	1.00000	127	131	258	4
5	May-23	106	110	216	0	0	0	106	110	216	1.00000	106	110	216	5
6	Jun-23	267	276	543	0	0	0	267	276	543	1.00000	267	276	543	6
7	Jul-23	340	352	692	0	0	0	340	352	692	1.00000	340	352	692	7
8	Aug-23	45	47	92	0	0	0	45	47	92	1.00000	45	47	92	8
9	Sep-23	135	140	275	0	0	0	135	140	275	1.00000	135	140	275	9
10	Oct-23	298	308	606	0	0	0	298	308	606	1.00000	298	308	606	10
11	Nov-23	73	75	148	0	0	0	73	75	148	1.00000	73	75	148	11
12	Dec-23	1,439	1,490	2,929	0	1	1	1,439	1,489	2,928	1.00000	1,439	1,489	2,928	12
13	Jan-24	190	196	386	0	0	0	190	196	386	1.00000	190	196	386	13
14	Feb-24	214	222	436	0	0	0	214	222	436	0.91667	196	203	400	14
15	Mar-24	412	427	839	0	0	0	412	427	839	0.83333	343	356	699	15
16	Apr-24	186	193	379	0	0	0	186	193	379	0.75000	139	145	284	16
17	May-24	192	199	391	0	0	0	192	199	391	0.66667	128	133	261	17
18	Jun-24	275	285	560	0	0	0	275	285	560	0.58333	160	166	327	18
19	Jul-24	245	254	499	0	0	0	245	254	499	0.50000	122	127	249	19
20	Aug-24	218	226	444	0	0	0	218	226	444	0.41667	91	94	185	20
21	Sep-24	218	226	444	0	0	0	218	226	444	0.33333	73	75	148	21
22	Oct-24	213	221	434	0	0	0	213	221	434	0.25000	53	55	108	22
23	Nov-24	312	323	635	0	0	0	312	323	635	0.16667	52	54	106	23
24	Dec-24	410	424	834	0	0	0	410	424	834	0.08333	34	35	69	24
25	Total	\$ 7,075	\$ 7,325	\$ 14,400	\$ 2	\$ 2	\$ 5	\$ 7,073	\$ 7,323	\$ 14,395		\$ 5,571	\$ 5,767	\$ 11,338	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

Total Retirement	\$ 2,695	Form 1; Page 204-207; Line 58; Col. d
Total Gross Plant	\$ 7,949,179	Form 1; Page 204-207; Line 58; Col. g
Retirement Rate:	0.034%	Line 27 / Line 29

Summary of Transmission Related Common, General, & Electric Intangible Plant Additions:	Net HV	Net LV	Unweighted	Wtd-HV	Wtd-LV	Wtd-Total
	\$ 7,073	\$ 7,323	\$ 14,395	\$ 5,571	\$ 5,767	\$ 11,338
Total	-	-	-	-	-	-
	49.13%	50.87%	100.00%	49.14%	50.86%	100.00%

¹ The HV/LV Gross Forecast Plant Additions information from January 2023 through December 2024 comes from the Summary of Monthly Common, General, and Electric Intangible Forecast Plant Additions Work Papers.

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of Weighted Plant Additions

24-Month Forecast Period (January 1, 2023 - December 31, 2024)
Summary of Weighted Incentive Transmission Plant Additions
 (\$1,000)

Line No.	Gross Forecast Plant Additions			Retirements			Net Forecast Plant Additions			Weighting Factor	Weighted Net Forecast Plant Additions			Line No.																								
	Date	HV	LV	Total	HV	LV	Total	HV	LV		Total	HV	LV		Total																							
1	Jan-23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1.00000	\$ -	\$ -	\$ -	1																							
2	Feb-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	2																							
3	Mar-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	3																							
4	Apr-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	4																							
5	May-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	5																							
6	Jun-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	6																							
7	Jul-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	7																							
8	Aug-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	8																							
9	Sep-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	9																							
10	Oct-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	10																							
11	Nov-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	11																							
12	Dec-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	12																							
13	Jan-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	13																							
14	Feb-24	-	-	-	-	-	-	-	-	-	0.91667	-	-	-	14																							
15	Mar-24	-	-	-	-	-	-	-	-	-	0.83333	-	-	-	15																							
16	Apr-24	-	-	-	-	-	-	-	-	-	0.75000	-	-	-	16																							
17	May-24	-	-	-	-	-	-	-	-	-	0.66667	-	-	-	17																							
18	Jun-24	-	-	-	-	-	-	-	-	-	0.58333	-	-	-	18																							
19	Jul-24	-	-	-	-	-	-	-	-	-	0.50000	-	-	-	19																							
20	Aug-24	-	-	-	-	-	-	-	-	-	0.41667	-	-	-	20																							
21	Sep-24	-	-	-	-	-	-	-	-	-	0.33333	-	-	-	21																							
22	Oct-24	-	-	-	-	-	-	-	-	-	0.25000	-	-	-	22																							
23	Nov-24	-	-	-	-	-	-	-	-	-	0.16667	-	-	-	23																							
24	Dec-24	-	-	-	-	-	-	-	-	-	0.08333	-	-	-	24																							
25	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	25																							
26															26																							
27				Total Retirement			\$ 2,695								Form 1; Page 204-207; Line 58; Col. d	27																						
28				Total Gross Plant			\$ 7,949,179								Form 1; Page 204-207; Line 58; Col. g	28																						
29				Retirement Rate:			0.034%								Line 27 / Line 29	29																						
30															30																							
31															31																							
32															32																							
33															33																							
34											<table border="1"> <thead> <tr> <th>Summary of Transmission Plant Additions:</th> <th>Net HV</th> <th>Net LV</th> <th>Unweighted</th> </tr> </thead> <tbody> <tr> <td>Net - Electric Transmission Plant</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>Total</td> <td>0.00%</td> <td>0.00%</td> <td>0.00%</td> </tr> </tbody> </table>			Summary of Transmission Plant Additions:	Net HV	Net LV	Unweighted	Net - Electric Transmission Plant	\$ -	\$ -	\$ -	Total	0.00%	0.00%	0.00%	<table border="1"> <thead> <tr> <th>Wtd-HV</th> <th>Wtd-LV</th> <th>Wtd-Total</th> </tr> </thead> <tbody> <tr> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>0.00%</td> <td>0.00%</td> <td>0.00%</td> </tr> </tbody> </table>			Wtd-HV	Wtd-LV	Wtd-Total	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%	34
Summary of Transmission Plant Additions:	Net HV	Net LV	Unweighted																																			
Net - Electric Transmission Plant	\$ -	\$ -	\$ -																																			
Total	0.00%	0.00%	0.00%																																			
Wtd-HV	Wtd-LV	Wtd-Total																																				
\$ -	\$ -	\$ -																																				
0.00%	0.00%	0.00%																																				
35															35																							
36															36																							
37															37																							
38															38																							
39															39																							

SAN DIEGO GAS & ELECTRIC COMPANY
 Derivation of Weighted Plant Additions
 24-Month Forecast Period (January 1, 2023 - December 31, 2024)
 Summary of Weighted Incentive Transmission CWIP
 For the Period After the Base Period and Before the Effective Period
 (\$1,000)

Line No.	Date	Gross Forecast Plant Additions			Retirements			Net Forecast Plant Additions			Weighting Factor	Weighted Net Forecast Plant Additions			Line No.		
		HV	LV	Total	HV	LV	Total	HV	LV	Total		HV	LV	Total			
1	Jan-23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1.00000	\$ -	\$ -	\$ -	1		
2	Feb-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	2		
3	Mar-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	3		
4	Apr-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	4		
5	May-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	5		
6	Jun-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	6		
7	Jul-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	7		
8	Aug-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	8		
9	Sep-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	9		
10	Oct-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	10		
11	Nov-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	11		
12	Dec-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	12		
13	Jan-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	13		
14	Feb-24	-	-	-	-	-	-	-	-	-	0.91667	-	-	-	14		
15	Mar-24	-	-	-	-	-	-	-	-	-	0.83333	-	-	-	15		
16	Apr-24	-	-	-	-	-	-	-	-	-	0.75000	-	-	-	16		
17	May-24	-	-	-	-	-	-	-	-	-	0.66667	-	-	-	17		
18	Jun-24	-	-	-	-	-	-	-	-	-	0.58333	-	-	-	18		
19	Jul-24	-	-	-	-	-	-	-	-	-	0.50000	-	-	-	19		
20	Aug-24	-	-	-	-	-	-	-	-	-	0.41667	-	-	-	20		
21	Sep-24	-	-	-	-	-	-	-	-	-	0.33333	-	-	-	21		
22	Oct-24	-	-	-	-	-	-	-	-	-	0.25000	-	-	-	22		
23	Nov-24	-	-	-	-	-	-	-	-	-	0.16667	-	-	-	23		
24	Dec-24	-	-	-	-	-	-	-	-	-	0.08333	-	-	-	24		
25	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	25		
26															26		
27				Total Retirement				\$ 2,695				Form 1; Page 204-207; Line 58; Col. d				27	
28				Total Gross Plant				\$ 7,949,179				Form 1; Page 204-207; Line 58; Col. g				28	
29				Retirement Rate:				0.034%				Line 27 / Line 29				29	
30															30		
31															31		
32															32		
33															33		
34											Summary of Transmission Plant Additions:						34
35											Net HV	Net LV	Unweighted	Wtd-HV	Wtd-LV	Wtd-Total	35
36											\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	36
37											Total	0.00%	0.00%	0.00%	0.00%	0.00%	37
38															38		
39															39		

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of Weighted Plant Additions
24-Month Forecast Period (January 1, 2023 - December 31, 2024)
Summary of Weighted Incentive Transmission CWIP
For the Period During the Rate Effective Period
(\$1,000)

Line No.	Date	Gross Forecast Plant Additions			Retirements			Net Forecast Plant Additions			Weighting Factor	Weighted Net Forecast Plant Additions			Line No.		
		HV	LV	Total	HV	LV	Total	HV	LV	Total		HV	LV	Total			
1	Jan-23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1.00000	\$ -	\$ -	\$ -	1		
2	Feb-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	2		
3	Mar-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	3		
4	Apr-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	4		
5	May-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	5		
6	Jun-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	6		
7	Jul-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	7		
8	Aug-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	8		
9	Sep-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	9		
10	Oct-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	10		
11	Nov-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	11		
12	Dec-23	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	12		
13	Jan-24	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	13		
14	Feb-24	-	-	-	-	-	-	-	-	-	0.91667	-	-	-	14		
15	Mar-24	-	-	-	-	-	-	-	-	-	0.83333	-	-	-	15		
16	Apr-24	-	-	-	-	-	-	-	-	-	0.75000	-	-	-	16		
17	May-24	-	-	-	-	-	-	-	-	-	0.66667	-	-	-	17		
18	Jun-24	-	-	-	-	-	-	-	-	-	0.58333	-	-	-	18		
19	Jul-24	-	-	-	-	-	-	-	-	-	0.50000	-	-	-	19		
20	Aug-24	-	-	-	-	-	-	-	-	-	0.41667	-	-	-	20		
21	Sep-24	-	-	-	-	-	-	-	-	-	0.33333	-	-	-	21		
22	Oct-24	-	-	-	-	-	-	-	-	-	0.25000	-	-	-	22		
23	Nov-24	-	-	-	-	-	-	-	-	-	0.16667	-	-	-	23		
24	Dec-24	-	-	-	-	-	-	-	-	-	0.08333	-	-	-	24		
25	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	25		
26															26		
27				Total Retirement				\$ 2,695				Form 1; Page 204-207; Line 58; Col. d				27	
28				Total Gross Plant				\$ 7,949,179				Form 1; Page 204-207; Line 58; Col. g				28	
29				Retirement Rate:				0.034%				Line 27 / Line 29				29	
30															30		
31															31		
32															32		
33															33		
34											Summary of Transmission Plant Additions:						34
35											Net HV	Net LV	Unweighted	Wtd-HV	Wtd-LV	Wtd-Total	35
36											\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	36
37											Total	0.00%	0.00%	0.00%	0.00%	0.00%	37
38															38		
39															39		

SAN DIEGO GAS & ELECTRIC COMPANY
FORECAST OF TRANSMISSION CAPITAL ADDITIONS- T05 CYCLE 6
\$ In Thousands (000's)

Table with columns for Line No., Project Name, Voltage, Budget Code, Projected In-Service Dates, 2023 Plant Additions (Jan-23 to Dec-23), 2024 Plant Additions (Jan-24 to Dec-24), Total Plant Additions, High Voltage 200kv+, Low Voltage, and Line No. Includes sub-sections for BLANKET PROJECTS, TRANSMISSION LINE-RELATED PROJECTS, and SUBSTATION, ENERGY STORAGE, NETWORK UPGRADES, INTERCONNECTIONS, AND OTHERS.

San Diego Gas and Electric Company
Summary of Common, General and Electric Miscellaneous Intangible Forecast Plant Additions
TO5 - Cycle 6
January 2023 - December 2024

Line No.	Ref. No.	Description	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
1		SECTION 1:						
2		Summary of Common, General and Electric Intangible Plant Forecast:						
3	A	Common Plant Additions (Facilities)	\$ 1,031,283	\$ 1,056,782	\$ 1,700,635	\$ 652,236	\$ 503,888	\$ 905,712
4	A	Common Plant Additions (IT)	3,751,624	351,088	6,013,588	1,127,012	972,852	1,898,617
5	B	General Plant Additions (IT)	-	227,624	1,188,537	-	-	-
6	B	General Plant Additions (SOCRE)	3,118	17,262	303,698	2,268	7,331	690,511
7								
8								
9		Total	\$ 4,786,025	\$ 1,652,756	\$ 9,206,459	\$ 1,781,516	\$ 1,484,070	\$ 3,494,841
10								
11		SECTION 2:						
12	A	Total Common Plant Forecast (Lines 3 to 4)	\$ 4,782,907	\$ 1,407,870	\$ 7,714,223	\$ 1,779,248	\$ 1,476,740	\$ 2,804,330
13		Common Plant Allocation Factor (Common Allocation Ratio Method)	73.17%	73.17%	73.17%	73.17%	73.17%	73.17%
14								
15		Common Plant (Facilities, IT) - Electric Only	\$ 3,499,653	\$ 1,030,138	\$ 5,644,497	\$ 1,301,876	\$ 1,080,530	\$ 2,051,928
16								
17								
18								
19	B	Total General and Electric Intangible Plant Forecast (Lines 5 to 6)	\$ 3,118	\$ 244,886	\$ 1,492,235	\$ 2,268	\$ 7,331	\$ 690,511
20								
21								
22	C	Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)	\$ 3,502,771	\$ 1,275,025	\$ 7,136,733	\$ 1,304,144	\$ 1,087,861	\$ 2,742,439
23		Transmission Salaries & Wages Ratio (Statement AI)	19.81%	19.81%	19.81%	19.81%	19.81%	19.81%
24								
25								
26	D	Total Transmission Related - Common, General, & Electric Intangible Plant Forecast	\$ 693,959	\$ 252,604	\$ 1,413,909	\$ 258,373	\$ 215,524	\$ 543,324
27								
28	E	SECTION 3:						
29		HV/LV Transmission Plant Balance @ Dec 31, 2022						
30		HV (\$1,000)	\$ 3,990,428	\$ 3,990,428	\$ 3,990,428	\$ 3,990,428	\$ 3,990,428	\$ 3,990,428
31		LV (\$1,000)	\$ 3,812,493	\$ 3,812,493	\$ 3,812,493	\$ 3,812,493	\$ 3,812,493	\$ 3,812,493
32		Total	\$ 7,802,920	\$ 7,802,920	\$ 7,802,920	\$ 7,802,920	\$ 7,802,920	\$ 7,802,920
33								
34		HV/LV Transmission Weighted Forecast Plant Additions						
35		HV (\$1,000)	\$ 94,939	\$ 94,939	\$ 94,939	\$ 94,939	\$ 94,939	\$ 94,939
36		LV (\$1,000)	416,388	416,388	416,388	416,388	416,388	416,388
37		Total	\$ 511,327	\$ 511,327	\$ 511,327	\$ 511,327	\$ 511,327	\$ 511,327
38								
39		Total HV/LV @ Dec 31, 2022 Balance + Weighted Forecast Plant Additions						
40		HV (\$1,000)	\$ 4,085,366	\$ 4,085,366	\$ 4,085,366	\$ 4,085,366	\$ 4,085,366	\$ 4,085,366
41		LV (\$1,000)	4,228,881	4,228,881	4,228,881	4,228,881	4,228,881	4,228,881
42		Total	\$ 8,314,247	\$ 8,314,247	\$ 8,314,247	\$ 8,314,247	\$ 8,314,247	\$ 8,314,247
43		HV/LV Allocation % = Dec 31, 2022 Balance + Forecast Plant Additions						
44		HV %	49.14%	49.14%	49.14%	49.14%	49.14%	49.14%
45		LV %	50.86%	50.86%	50.86%	50.86%	50.86%	50.86%
46		Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
47								
48	F	Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)						
49		High Voltage \$	\$ 340,990	\$ 124,122	\$ 694,752	\$ 126,957	\$ 105,902	\$ 266,973
50		Low Voltage \$	352,969	128,482	719,157	131,417	109,622	276,351
51		Total	\$ 693,959	\$ 252,604	\$ 1,413,909	\$ 258,373	\$ 215,524	\$ 543,324
52			-	-	-	-	-	-

San Diego Gas and Electric Company
Summary of Common, General and Electric Miscellaneous Intangible Forecast Plant Additions
TO5 - Cycle 6
January 2023 - December 2024

Line No.	Ref. No.	Description	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
1		SECTION 1:						
2		Summary of Common, General and Electric Intangible Plant Forecast:						
3	A	Common Plant Additions (Facilities)	\$ 500,228	\$ 181,876	\$ 105,999	\$ 2,868,246	\$ 144,764	\$ 267,594
4	A	Common Plant Additions (IT)	588,003	442,168	1,776,932	1,299,750	865,693	13,984,137
5	B	General Plant Additions (IT)	2,686,872	-	-	-	-	4,345,111
6	B	General Plant Additions (SOCRE)	9,794	9,794	9,640	9,640	9,455	9,455
7								
8								
9		Total	\$ 3,784,897	\$ 633,837	\$ 1,892,571	\$ 4,177,635	\$ 1,019,912	\$ 18,606,298
10								
11		SECTION 2:						
12	A	Total Common Plant Forecast (Lines 3 to 4)	\$ 1,088,231	\$ 624,044	\$ 1,882,931	\$ 4,167,995	\$ 1,010,457	\$ 14,251,731
13		Common Plant Allocation Factor (Common Allocation Ratio Method)	73.17%	73.17%	73.17%	73.17%	73.17%	73.17%
14								
15		Common Plant (Facilities, IT) - Electric Only	\$ 796,259	\$ 456,613	\$ 1,377,741	\$ 3,049,722	\$ 739,352	\$ 10,427,992
16								
17								
18								
19	B	Total General and Electric Intangible Plant Forecast (Lines 5 to 6)	\$ 2,696,666	\$ 9,794	\$ 9,640	\$ 9,640	\$ 9,455	\$ 4,354,566
20								
21								
22	C	Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)	\$ 3,492,924	\$ 466,406	\$ 1,387,380	\$ 3,059,362	\$ 748,807	\$ 14,782,558
23		Transmission Salaries & Wages Ratio (Statement AI)	19.81%	19.81%	19.81%	19.81%	19.81%	19.81%
24								
25								
26	D	Total Transmission Related - Common, General, & Electric Intangible Plant Forecast	\$ 692,008	\$ 92,403	\$ 274,864	\$ 606,112	\$ 148,351	\$ 2,928,678
27								
28	E	SECTION 3:						
29		HV/LV Transmission Plant Balance @ Dec 31, 2022						
30		HV (\$1,000)	\$ 3,990,428	\$ 3,990,428	\$ 3,990,428	\$ 3,990,428	\$ 3,990,428	\$ 3,990,428
31		LV (\$1,000)	3,812,493	3,812,493	3,812,493	3,812,493	3,812,493	3,812,493
32		Total	\$ 7,802,920	\$ 7,802,920	\$ 7,802,920	\$ 7,802,920	\$ 7,802,920	\$ 7,802,920
33								
34		HV/LV Transmission Weighted Forecast Plant Additions						
35		HV (\$1,000)	\$ 94,939	\$ 94,939	\$ 94,939	\$ 94,939	\$ 94,939	\$ 94,939
36		LV (\$1,000)	416,388	416,388	416,388	416,388	416,388	416,388
37		Total	\$ 511,327	\$ 511,327	\$ 511,327	\$ 511,327	\$ 511,327	\$ 511,327
38								
39		Total HV/LV @ Dec 31, 2022 Balance + Weighted Forecast Plant Additions						
40		HV (\$1,000)	\$ 4,085,366	\$ 4,085,366	\$ 4,085,366	\$ 4,085,366	\$ 4,085,366	\$ 4,085,366
41		LV (\$1,000)	4,228,881	4,228,881	4,228,881	4,228,881	4,228,881	4,228,881
42		Total	\$ 8,314,247	\$ 8,314,247	\$ 8,314,247	\$ 8,314,247	\$ 8,314,247	\$ 8,314,247
43		HV/LV Allocation % = Dec 31, 2022 Balance + Forecast Plant Additions						
44		HV %	49.14%	49.14%	49.14%	49.14%	49.14%	49.14%
45		LV %	50.86%	50.86%	50.86%	50.86%	50.86%	50.86%
46		Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
47								
48	F	Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)						
49		High Voltage \$	\$ 340,032	\$ 45,404	\$ 135,060	\$ 297,825	\$ 72,895	\$ 1,439,063
50		Low Voltage \$	351,977	46,999	139,804	308,287	75,456	1,489,615
51		Total	\$ 692,008	\$ 92,403	\$ 274,864	\$ 606,112	\$ 148,351	\$ 2,928,678
52			-	-	-	-	-	-

San Diego Gas and Electric Company
Summary of Common, General and Electric Miscellaneous Intangible Forecast Plant Additions
TO5 - Cycle 6
January 2023 - December 2024

Line No.	Ref. No.	Description	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24
1		SECTION 1:						
2		Summary of Common, General and Electric Intangible Plant Forecast:						
3	A	Common Plant Additions (Facilities)	\$ 396,053	\$ 698,753	\$ 2,094,785	\$ 544,674	\$ 544,674	\$ 544,674
4	A	Common Plant Additions (IT)	1,659,909	1,680,873	1,881,513	1,458,107	1,534,240	1,911,106
5	B	General Plant Additions (IT)	424,176	425,977	1,308,996	430,346	424,723	1,027,471
6	B	General Plant Additions (SOCRE)	19,052	31,623	18,157	14,839	26,511	-
7								
8								
9		Total	\$ 2,499,189	\$ 2,837,225	\$ 5,303,452	\$ 2,447,967	\$ 2,530,148	\$ 3,483,252
10								
11		SECTION 2:						
12	A	Total Common Plant Forecast (Lines 3 to 4)	\$ 2,055,961	\$ 2,379,625	\$ 3,976,298	\$ 2,002,781	\$ 2,078,914	\$ 2,455,781
13		Common Plant Allocation Factor (Common Allocation Ratio Method)	73.17%	73.17%	73.17%	73.17%	73.17%	73.17%
14								
15		Common Plant (Facilities, IT) - Electric Only	\$ 1,504,347	\$ 1,741,172	\$ 2,909,458	\$ 1,465,435	\$ 1,521,141	\$ 1,796,895
16								
17								
18								
19	B	Total General and Electric Intangible Plant Forecast (Lines 5 to 6)	\$ 443,227	\$ 457,600	\$ 1,327,153	\$ 445,185	\$ 451,234	\$ 1,027,471
20								
21								
22	C	Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)	\$ 1,947,574	\$ 2,198,772	\$ 4,236,611	\$ 1,910,620	\$ 1,972,376	\$ 2,824,366
23		Transmission Salaries & Wages Ratio (Statement AI)	19.81%	19.81%	19.81%	19.81%	19.81%	19.81%
24								
25								
26	D	Total Transmission Related - Common, General, & Electric Intangible Plant Forecast	\$ 385,848	\$ 435,614	\$ 839,345	\$ 378,527	\$ 390,761	\$ 559,555
27								
28	E	SECTION 3:						
29		HV/LV Transmission Plant Balance @ Dec 31, 2022						
30		HV (\$1,000)	\$ 3,990,428	\$ 3,990,428	\$ 3,990,428	\$ 3,990,428	\$ 3,990,428	\$ 3,990,428
31		LV (\$1,000)	3,812,493	3,812,493	3,812,493	3,812,493	3,812,493	3,812,493
32		Total	\$ 7,802,920	\$ 7,802,920	\$ 7,802,920	\$ 7,802,920	\$ 7,802,920	\$ 7,802,920
33								
34		HV/LV Transmission Weighted Forecast Plant Additions						
35		HV (\$1,000)	\$ 94,939	\$ 94,939	\$ 94,939	\$ 94,939	\$ 94,939	\$ 94,939
36		LV (\$1,000)	416,388	416,388	416,388	416,388	416,388	416,388
37		Total	\$ 511,327	\$ 511,327	\$ 511,327	\$ 511,327	\$ 511,327	\$ 511,327
38								
39		Total HV/LV @ Dec 31, 2022 Balance + Weighted Forecast Plant Additions						
40		HV (\$1,000)	\$ 4,085,366	\$ 4,085,366	\$ 4,085,366	\$ 4,085,366	\$ 4,085,366	\$ 4,085,366
41		LV (\$1,000)	4,228,881	4,228,881	4,228,881	4,228,881	4,228,881	4,228,881
42		Total	\$ 8,314,247	\$ 8,314,247	\$ 8,314,247	\$ 8,314,247	\$ 8,314,247	\$ 8,314,247
43		HV/LV Allocation % = Dec 31, 2022 Balance + Forecast Plant Additions						
44		HV %	49.14%	49.14%	49.14%	49.14%	49.14%	49.14%
45		LV %	50.86%	50.86%	50.86%	50.86%	50.86%	50.86%
46		Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
47								
48	F	Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)						
49		High Voltage \$	\$ 189,594	\$ 214,048	\$ 412,428	\$ 185,996	\$ 192,008	\$ 274,948
50		Low Voltage \$	196,254	221,567	426,917	192,530	198,753	284,607
51		Total	\$ 385,848	\$ 435,614	\$ 839,345	\$ 378,527	\$ 390,761	\$ 559,555
52			-	-	-	-	-	-

San Diego Gas and Electric Company
Summary of Common, General and Electric Miscellaneous Intangible Forecast Plant Additions
TO5 - Cycle 6
January 2023 - December 2024

Line No.	Ref. No.	Description	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
1		SECTION 1:						
2		Summary of Common, General and Electric Intangible Plant Forecast:						
3	A	Common Plant Additions (Facilities)	\$ 544,674	\$ 544,674	\$ 544,674	\$ 544,674	\$ 544,674	\$ 544,674
4	A	Common Plant Additions (IT)	2,885,898	2,519,390	2,515,182	2,096,691	2,498,153	4,253,450
5	B	General Plant Additions (IT)	-	-	-	256,714	977,032	699,547
6	B	General Plant Additions (SOCRE)	8,598	-	-	-	-	-
7								
8								
9		Total	\$ 3,439,170	\$ 3,064,064	\$ 3,059,856	\$ 2,898,079	\$ 4,019,860	\$ 5,497,671
10								
11		SECTION 2:						
12	A	Total Common Plant Forecast (Lines 3 to 4)	\$ 3,430,572	\$ 3,064,064	\$ 3,059,856	\$ 2,641,365	\$ 3,042,827	\$ 4,798,124
13		Common Plant Allocation Factor (Common Allocation Ratio Method)	73.17%	73.17%	73.17%	73.17%	73.17%	73.17%
14								
15		Common Plant (Facilities, IT) - Electric Only	\$ 2,510,150	\$ 2,241,976	\$ 2,238,897	\$ 1,932,687	\$ 2,226,437	\$ 3,510,787
16								
17								
18								
19	B	Total General and Electric Intangible Plant Forecast (Lines 5 to 6)	\$ 8,598	\$ -	\$ -	\$ 256,714	\$ 977,032	\$ 699,547
20								
21								
22	C	Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)	\$ 2,518,747	\$ 2,241,976	\$ 2,238,897	\$ 2,189,401	\$ 3,203,469	\$ 4,210,334
23		Transmission Salaries & Wages Ratio (Statement AI)	19.81%	19.81%	19.81%	19.81%	19.81%	19.81%
24								
25								
26	D	Total Transmission Related - Common, General, & Electric Intangible Plant Forecast	\$ 499,007	\$ 444,174	\$ 443,564	\$ 433,758	\$ 634,662	\$ 834,139
27								
28	E	SECTION 3:						
29		HV/LV Transmission Plant Balance @ Dec 31, 2022						
30		HV (\$1,000)	\$ 3,990,428	\$ 3,990,428	\$ 3,990,428	\$ 3,990,428	\$ 3,990,428	\$ 3,990,428
31		LV (\$1,000)	3,812,493	3,812,493	3,812,493	3,812,493	3,812,493	3,812,493
32		Total	\$ 7,802,920	\$ 7,802,920	\$ 7,802,920	\$ 7,802,920	\$ 7,802,920	\$ 7,802,920
33								
34		HV/LV Transmission Weighted Forecast Plant Additions						
35		HV (\$1,000)	\$ 94,939	\$ 94,939	\$ 94,939	\$ 94,939	\$ 94,939	\$ 94,939
36		LV (\$1,000)	416,388	416,388	416,388	416,388	416,388	416,388
37		Total	\$ 511,327	\$ 511,327	\$ 511,327	\$ 511,327	\$ 511,327	\$ 511,327
38								
39		Total HV/LV @ Dec 31, 2022 Balance + Weighted Forecast Plant Additions						
40		HV (\$1,000)	\$ 4,085,366	\$ 4,085,366	\$ 4,085,366	\$ 4,085,366	\$ 4,085,366	\$ 4,085,366
41		LV (\$1,000)	4,228,881	4,228,881	4,228,881	4,228,881	4,228,881	4,228,881
42		Total	\$ 8,314,247	\$ 8,314,247	\$ 8,314,247	\$ 8,314,247	\$ 8,314,247	\$ 8,314,247
43		HV/LV Allocation % = Dec 31, 2022 Balance + Forecast Plant Additions						
44		HV %	49.14%	49.14%	49.14%	49.14%	49.14%	49.14%
45		LV %	50.86%	50.86%	50.86%	50.86%	50.86%	50.86%
46		Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
47								
48	F	Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)						
49		High Voltage \$	\$ 245,197	\$ 218,253	\$ 217,954	\$ 213,135	\$ 311,854	\$ 409,870
50		Low Voltage \$	253,810	225,920	225,610	220,623	322,809	424,269
51		Total	\$ 499,007	\$ 444,174	\$ 443,564	\$ 433,758	\$ 634,662	\$ 834,139
52			-	-	-	-	-	-

San Diego Gas and Electric Company
Summary of Common, General and Electric Miscellaneous Intangible Forecast Plant Additions
TO5 - Cycle 6
January 2023 - December 2024

Line No.	Ref. No.	Description	Total	Reference	Line No.
1		SECTION 1:			1
2		Summary of Common, General and Electric Intangible Plant Forecast:			2
3	A	Common Plant Additions (Facilities)	\$ 18,010,903	Facilities Capital Additions	3
4	A	Common Plant Additions (IT)	59,965,974	IT Capital Additions	4
5	B	General Plant Additions (IT)	14,423,127	IT Capital Additions	5
6	B	General Plant Additions (SOCRE)	1,200,744	General Plant components of ET-related project	6
7					7
8		Total	\$ 93,600,748	Sum Lines 3 thru 6	8
9					9
10					10
11		SECTION 2:			11
12	A	Total Common Plant Forecast (Lines 3 to 4)	\$ 77,976,877	Sum Lines 3 to 4	12
13		Common Plant Allocation Factor (Common Allocation Ratio Method)	73.17%	Statement AD; Page AD-10; Line 6	13
14		Common Plant (Facilities, IT) - Electric Only	\$ 57,055,681	Line 12 x Line 14	14
15					15
16					16
17					17
18					18
19	B	Total General and Electric Intangible Plant Forecast (Lines 5 to 6)	\$ 15,623,872	Sum Lines 5 to 6	19
20					20
21					21
22	C	Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)	\$ 72,679,552	Line 16 + Line 19	22
23		Transmission Salaries & Wages Ratio (Statement AI)	19.81%	Statement AI; Page AI; Line 15	23
24					24
25					25
26	D	Total Transmission Related - Common, General, & Electric Intangible Plant Forecast	\$ 14,399,064	Line 22 x Line 24	26
27					27
28	E	SECTION 3:			28
29		HV/LV Transmission Plant Balance @ Dec 31, 2022			29
30		HV (\$1,000)	\$ 3,990,428	HV-LV Plant Study; Col. (c); Line 38	30
31		LV (\$1,000)	3,812,493	HV-LV Plant Study; Col. (b); Line 38	31
32		Total	\$ 7,802,920	Line 30 + Line 31	32
33					33
34		HV/LV Transmission Weighted Forecast Plant Additions			34
35		HV (\$1,000)	\$ 94,939	Summary of HV-LV Splits for Forecast Plant Additions work papers; Page 1; Line 1	35
36		LV (\$1,000)	416,388	Summary of HV-LV Splits for Forecast Plant Additions work papers; Page 1; Line 1	36
37		Total	\$ 511,327	Line 35 + Line 36	37
38					38
39		Total HV/LV @ Dec 31, 2022 Balance + Weighted Forecast Plant Additions			39
40		HV (\$1,000)	\$ 4,085,366	Line 30 + Line 35	40
41		LV (\$1,000)	4,228,881	Line 31 + Line 36	41
42		Total	\$ 8,314,247	Line 40 + Line 41	42
43		HV/LV Allocation % = Dec 31, 2022 Balance + Forecast Plant Additions			43
44		HV %	49.14%	Line 40 / Line 42	44
45		LV %	50.86%	Line 41 / Line 42	45
46		Total	100.00%	Line 44 + Line 45	46
47					47
48	F	Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)			48
49		High Voltage \$	\$ 7,075,259	Line 26 x Line 44	49
50		Low Voltage \$	7,323,805	Line 26 x Line 45	50
51		Total	\$ 14,399,064	Line 49 + Line 50	51
52			-		52

San Diego Gas and Electric Company
Summary of Common, General and Electric Miscellaneous Intangible Forecast Plant Additions
TO5 - Cycle 6
January 2023 - December 2024

Notes:

SECTION 1 shows the forecast for common, general, and electric intangible plant that conforms to workpapers as indicated in the reference column.

SECTION 2 segregates the costs in Section 1 into common that gets allocated between gas and electric, and general and electric miscellaneous intangible plant components. The combined total for all the common electric share, general, and electric miscellaneous intangible plant are allocated per transmission labor ratio. The overall transmission related common, general, and electric intangible total plant forecast is allocated between High and Low Voltage in Section 3.

SECTION 3 reflects the basis for HV/LV allocations for the forecast of common, general & intangible plant additions based on the combined transmission plant balances as of December 31, 2022 plus the weighted forecast transmission plant additions from January 2023 - December 2024. The ratios developed on Lines 43 and 44 are used to allocate the Common, General, and Electric Intangible forecast plant additions between HV and LV for CAISO TAC purposes.

San Diego Gas & Electric Co.
TO5 Cycle 6 - Annual Informational Filing
Summary of Other BTRR Adjustments

<u>Line</u> <u>No.</u>	<u>Other BTRR Adjustments</u>	<u>BK1 - Retail</u>	<u>BK2 - Wholesale</u>	<u>Line</u> <u>No.</u>
1	FERC Audit Adjustment - Overcollections	\$ (13,304)	\$ (13,281)	1
2	FERC Audit Adjustment - Undercollections	3,766	3,760	2
3	Error Corrections TO5 Cycles 3, 4 & 5 - Undercollections	8,977	8,962	3
4				4
5	Total Other BTRR Adjustments	<u>\$ (561)</u>	<u>\$ (559)</u>	5

San Diego Gas & Electric Company
 Base Transmission Revenue Requirements (BTRR) FERC Audit Adjustments Summary
 For TO4 Cycles 3 to 5 and TO5 Cycles 1 to 5
 January 1, 2014 - December 2021 FERC Audit Adjustments
 (\$1,000)

Line No.	Description	Base Period 2014 - TO4 Cycle 3 ¹	Base Period 2015 - TO4 Cycle 4 ¹	Base Period 2016 - TO4 Cycle 5 ¹	Base Period 2017 - TO5 Cycle 1 ¹	Base Period 2018 - TO5 Cycle 2 ¹	Base Period 2019 - TO5 Cycle 3 ¹	Base Period 2020 - TO5 Cycle 4 ¹	Base Period 2021 - TO5 Cycle 5 ¹	Total	Line No.
1	BTRR Adjustments due to various FERC Audit Adjustments Calculation	\$ (8)	\$ (23)	\$ (1,330)	\$ (2,908)	\$ (2,387)	\$ (2,668)	\$ (364)	\$ (374)	\$ (10,063)	1
2	Interest	(4)	(11)	(545)	(1,046)	(724)	(638)	(65)	(52)	(3,084)	2
3	Total BTRR Adjustment Excluding FF&U	(11)	(34)	(1,875)	(3,953)	(3,111)	(3,306)	(430)	(426)	(13,147)	3
4	Transmission Related Municipal Franchise Fees Expense	-	-	(19)	(41)	(32)	(34)	(4)	(4)	(134)	4
5	Total BTRR Adjustment Including Franchise Fees Expense (WHOLESALE)	(11)	(34)	(1,894)	(3,994)	(3,143)	(3,340)	(434)	(430)	(13,281)	5
6	Transmission Related Uncollectible Expense	-	-	(3)	(7)	(5)	(6)	(1)	(1)	(23)	6
7	Total BTRR Adjustment Including FF&U (RETAIL)	\$ (11)	\$ (34)	\$ (1,897)	\$ (4,001)	\$ (3,148)	\$ (3,346)	\$ (435)	\$ (431)	\$ (13,304)	7

¹ Derived from internally generated workpapers.

San Diego Gas & Electric Company
Other Base Transmission Revenue Requirements (BTRR) Adjustments Summary
For TO5 Cycles 1 to 5
(\$1,000)

Line No.	Description	Base Period 2017 - TO5 Cycle 1 ¹	Base Period 2018 - TO5 Cycle 2 ¹	Base Period 2019 - TO5 Cycle 3 ¹	Base Period 2020 - TO5 Cycle 4 ¹	Base Period 2021 - TO5 Cycle 5 ¹	Total	Line No.
1	BTRR Adj. for Undercollection results from FERC Audit Adj. Calculation	\$ 13	\$ 529	\$ 1,241	\$ 1,149	\$ 107	\$ 3,039	1
2	Interest	5	161	297	206	15	683	2
3	Total BTRR Adjustment Excluding FF&U	18	690	1,538	1,354	121	3,722	3
4	Transmission Related Municipal Franchise Fees Expense	-	7	16	14	1	38	4
5	Total BTRR Adjustment Including Franchise Fees Expense (WHOLESALE)	18	697	1,554	1,368	122	3,760	5
6	Transmission Related Uncollectible Expense	-	1	3	2	-	6	6
7	Total BTRR Adjustment Including FF&U (RETAIL)	\$ 18	\$ 698	\$ 1,557	\$ 1,370	\$ 122	\$ 3,766	7

¹ Derived from internally generated workpapers.

San Diego Gas & Electric Company
Other Base Transmission Revenue Requirements (BTRR) Adjustments Summary
For TO5 Cycles 3 to 5
(\$1,000)

Line No.	Description	Base Period 2019 - TO5 Cycle 3 ¹	Base Period 2020 - TO5 Cycle 4 ²	Base Period 2021 - TO5 Cycle 5 ³	Total	Line No.
1	Other BTRR Adjustments Resulting from Error Corrections	\$ 1,863	\$ 3,151	\$ 2,494	\$ 7,508	1
2	Interest	453	565	346	1,363	2
3	Total BTRR Adjustment Excluding FF&U	2,316	3,716	2,840	8,871	3
4	Transmission Related Municipal Franchise Fees Expense	24	38	29	91	4
5	Total BTRR Adjustment Including Franchise Fees Expense (WHOLESALE)	2,340	3,754	2,869	8,962	5
6	Transmission Related Uncollectible Expense	4	6	5	15	6
7	Total BTRR Adjustment Including FF&U (RETAIL)	\$ 2,344	\$ 3,760	\$ 2,874	\$ 8,977	7

¹ Information and related workpapers are included within tab labeled 'TO5 Cycle 3 Cost Adj'.

² Information and related workpapers are included within tab labeled 'TO5 Cycle 4 Cost Adj'.

³ Information and related workpapers are included within tab labeled 'TO5 Cycle 5 Cost Adj'.

San Diego Gas & Electric Company
TO5 Cycle 6 Annual Informational Filing ¹
Derivation of Other BTRR Adjustment Applicable to TO5 Cycle 3
(\$1,000)

Line No.	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	Line No.
1	<u>BTRR Adjustment due to TO5 Cycle 3 Cost Adjustments Calculation:</u>			1
2	Total BTRR Adjustment - Before Interest	\$ 1,863	Page 2.2; Line 39	2
3				3
4	Interest Expense	<u>453</u>	Page 11; Line 68	4
5				5
6	Total BTRR Adjustment Excluding FF&U	2,316	Sum Lines 2 and 4	6
7				7
8	Transmission Related Municipal Franchise Fees Expenses	<u>24</u>	Line 6 x 1.0275%	8
9				9
10	Total BTRR Adjustment Including Franchise Fees Expense (WHOLESALE)	2,340	Sum Lines 6 and 8	10
11				11
12	Transmission Related Uncollectible Expense	<u>4</u>	Line 6 x 0.169%	12
13				13
14	Total BTRR Adjustment Including FF&U (RETAIL)	<u><u>\$ 2,344</u></u>	Sum Lines 10 and 12	14

¹ Section C.5 of the Protocols provides a mechanism for SDG&E to correct errors that affected the TU TRR in a previous Informational Filing. SDG&E is correcting the TO5 Cycle 3 for approximately \$2.3M for various 2019 adjustments.

San Diego Gas & Electric Company
TO5 Cycle 6 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 3
(\$1,000)

Line No.	A		B		C = A - B		Reference	Line No.
	Revised TO5 C3	Amounts	ER21-526; ER22-527 and ER23-542	Amounts	Difference	Incr (Decr)		
A. Revenues:								
1	Transmission Operation & Maintenance Expense	\$ 84,776	√	\$ 83,304	\$ 1,472		Page 3.1 and Page 4.1, Line 1	1
2								2
3	Transmission Related A&G Expense	70,116	√	69,749	367		Page 3.1 and Page 4.1, Line 3	3
4								4
5	CPUC Intervenor Funding Expense - Transmission	-		-	-		Page 3.1 and Page 4.1, Line 5	5
6	Total O&M Expenses	\$ 154,892	√	\$ 153,054	\$ 1,839		Sum Lines 1 thru 5	6
7								7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	193,675		193,675	-		Page 3.1 and Page 4.1, Line 8	8
9								9
10	Transmission Plant Abandoned Project Cost Amortization Expense ¹	-		-	-		Page 3.1 and Page 4.1, Line 10	10
11								11
12	Transmission Related Property Taxes Expense	50,573		50,573	-		Page 3.1 and Page 4.1, Line 12	12
13								13
14	Transmission Related Payroll Taxes Expense	2,529		2,529	-		Page 3.1 and Page 4.1, Line 14	14
15	Sub-Total Expense	\$ 401,668	√	\$ 399,830	\$ 1,839		Sum Lines 6 thru 14	15
16								16
17	Cost of Capital Rate (COCR)	9.8915%		9.8915%	0%		Page 3.1 and Page 4.1, Line 17	17
18	Transmission Rate Base	\$ 4,339,083	√	\$ 4,338,853	\$ 230		Page 3.1 and Page 4.1, Line 18	18
19	Return and Associated Income Taxes	\$ 429,200	√	\$ 429,177	\$ 23		Line 17 x Line 18	19
20								20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.4035%		0.4035%	0%		Page 3.1 and Page 4.1, Line 21	21
22	Transmission Rate Base	\$ 4,339,083	√	\$ 4,338,853	\$ 230		Page 3.1 and Page 4.1, Line 22	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ 17,507	√	\$ 17,506	\$ 1		Line 21 x Line 22	23
24								24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 1,347		\$ 1,347	\$ -		Page 3.1 and Page 4.1, Line 25	25
26	Transmission Related Revenue Credits	(5,601)		(5,601)	-		Page 3.1 and Page 4.1, Line 26	26
27	Transmission Related Regulatory Debits/Credits	-		-	-		Page 3.1 and Page 4.1, Line 27	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-		-	-		Page 3.1 and Page 4.1, Line 28	28
29								29
30	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	\$ 844,121	√	\$ 842,258	\$ 1,863		Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

√ Items in BOLD have changed due to O&M and A&G adjustments missed in prior cost adjustment filings compared to the original TO5 Cycle 3 filing per ER21-526 and cost adjustments included in TO5 Cycle 4 per ER22-527 and TO5 Cycle 5 per ER23-542.

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**San Diego Gas & Electric Company
TO5 Cycle 6 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 3
(\$1,000)**

Line No.	A	B	C = A - B	Reference	Line No.	
	Revised TO5 C3 Amounts	ER21-526; ER22-527 and ER23-542 Amounts	Difference Incr (Decr)			
B. Incentive ROE Project Transmission Revenue: ^{1,2}						
1	Incentive Transmission Plant Depreciation Expense	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 1	1
2						2
3	Incentive Cost of Capital Rate (ICOCR) - Base ROE	1.7919%	1.7919%	0%	Page 3.2 and Page 4.2, Line 3	3
4	Total Incentive ROE Project Transmission Rate Base	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 4	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	\$ -	\$ -	Line 3 x Line 4	5
6						6
7	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Page 3.2 and Page 4.2, Line 7	7
8	Total Incentive ROE Project Transmission Rate Base	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 8	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	\$ -	\$ -	Line 7 x Line 8	9
10						10
11	Total Incentive ROE Project Transmission Revenue	\$ -	\$ -	\$ -	Line 1 + Line 5 + Line 9	11
12						12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}						
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 14	14
15						15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 16	16
17	Cost of Capital Rate (COCR) - Base ROE	9.8915%	9.8915%	0%	Page 3.2 and Page 4.2, Line 17	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$ -	\$ -	\$ -	Line 16 x Line 17	18
19						19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 20	20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.0000%	0.0000%	0%	Page 3.2 and Page 4.2, Line 21	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$ -	\$ -	\$ -	Line 20 x Line 21	22
23						23
24	Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	\$ -	\$ -	Line 14 + Line 18 + Line 22	24
25						25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}						
27	Incentive Transmission Construction Work In Progress	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 27	27
28	Cost of Capital Rate (COCR) - Base ROE	9.8915%	9.8915%	0%	Page 3.2 and Page 4.2, Line 28	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	\$ -	\$ -	Line 27 x Line 28	29
30						30
31	Incentive Transmission Construction Work In Progress	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 31	31
32	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.4035%	0.4035%	0%	Page 3.2 and Page 4.2, Line 32	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	\$ -	\$ -	Line 31 x Line 32	33
34						34
35	Total Incentive CWIP Revenue	\$ -	\$ -	\$ -	Line 29 + Line 33	35
36						36
37	Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$ -	\$ -	\$ -	Sum Lines 11, 24, 35	37
38						38
39	E. Total (PYRR_{EU}) Excluding FF&U ³	\$ 844,121	\$ 842,258	\$ 1,863	Page 1; Line 30 + Line 37	39

v Items in BOLD have changed due to O&M and A&G adjustments missed in prior cost adjustment filings compared to the original TO5 Cycle 3 filing per ER21-526 and cost adjustments included in TO5 Cycle 4 per ER22-527 and TO5 Cycle 5 per ER23-542.

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

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

San Diego Gas & Electric Company
TO5 Cycle 6 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 3
(\$1,000)

Line No.	A Revised TO5 C3 Amounts	B As Filed TO5 C3 ER21-526; ER22- 527 and ER23- 542 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.
A. Transmission Rate Base					
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
39					39

√ Items in BOLD have changed due to O&M and A&G adjustments missed in prior cost adjustment filings compared to the original TO5 Cycle 3 filing per ER21-526 and cost adjustments included in TO5 Cycle 4 per ER22-527 and TO5 Cycle 5 per ER23-542.

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San Diego Gas & Electric Company
TO5 Cycle 6 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 3
(\$1,000)

Line No.	A Revised TO5 C3 Amounts	B As Filed TO5 C3 ER21-526; ER22- 527 and ER23- 542 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.	
<u>A. Transmission Plant</u>						
1	<u>Gross Transmission Plant:</u>					1
2	\$ 6,183,369	\$ 6,183,369	\$ -	Page 3.4 and Page 4.4, Line 2	2	
3	34,212	34,212	-	Page 3.4 and Page 4.4, Line 3	3	
4	88,554	88,554	-	Page 3.4 and Page 4.4, Line 4	4	
5	198,411	198,411	-	Page 3.4 and Page 4.4, Line 5	5	
6	<u>\$ 6,504,545</u>	<u>\$ 6,504,545</u>	<u>\$ -</u>	Sum Lines 2 thru 5	6	
7						7
<u>Transmission Related Depreciation Reserve:</u>						
9	\$ 1,250,474	\$ 1,250,474	\$ -	Page 3.4 and Page 4.4, Line 9	9	
10	26,297	26,297	-	Page 3.4 and Page 4.4, Line 10	10	
11	33,197	33,197	-	Page 3.4 and Page 4.4, Line 11	11	
12	94,361	94,361	-	Page 3.4 and Page 4.4, Line 12	12	
13	<u>\$ 1,404,329</u>	<u>\$ 1,404,329</u>	<u>\$ -</u>	Sum Lines 9 thru 12	13	
14						14
<u>Net Transmission Plant:</u>						
16	\$ 4,932,895	\$ 4,932,895	\$ -	Page 3.4 and Page 4.4, Line 16	16	
17	7,915	7,915	-	Page 3.4 and Page 4.4, Line 17	17	
18	55,357	55,357	-	Page 3.4 and Page 4.4, Line 18	18	
19	104,050	104,050	-	Page 3.4 and Page 4.4, Line 19	19	
20	<u>\$ 5,100,217</u>	<u>\$ 5,100,217</u>	<u>\$ -</u>	Sum Lines 16 thru 19	20	
21						21
<u>B. Incentive Project Transmission Plant:</u> ¹						
23	\$ -	\$ -	\$ -	Page 3.4 and Page 4.4, Line 23	23	
24	-	-	-	Page 3.4 and Page 4.4, Line 24	24	
25	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Line 23 Minus Line 24	25	

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

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
 For the Base Period & True-Up Period Ending December 31, 2019
 (\$1,000)

Line No.	Amounts	Reference	Line No.
A. Revenues:			
1	\$ 84,776 ✓	Pg7 Rev Stmt AH; Line 11	1
2			2
3	70,116 ✓	Pg7 Rev Stmt AH; Line 35	3
4			4
5	-	Negative of Statement AH; Line 18	5
6	\$ 154,892 ✓	Sum Lines 1 thru 5	6
7			7
8	\$ 193,675	Statement AJ; Line 17	8
9			9
10	-	Statement AJ; Line 23	10
11			11
12	50,573	Statement AK; Line 13	12
13			13
14	2,529	Statement AK; Line 20	14
15	\$ 401,668 ✓	Sum Lines 6 thru 14	15
16			16
17	9.8915%	Pg9.3 Rev Stmt AV; Line 31	17
18	\$ 4,339,083 ✓	Page 3; Line 27	18
19	\$ 429,200 ✓	Line 17 x Line 18	19
20			20
21	0.4035%	Pg9.3 Rev Stmt AV; Line 64	21
22	\$ 4,339,083 ✓	Page 3; Line 27 - Line 10	22
23	\$ 17,507	Line 21 x Line 22	23
24			24
25	\$ 1,347	Statement AQ; Line 3	25
26	(5,601)	Statement AU; Line 13	26
27	-	Statement Misc; Line 1	27
28	-	Statement AU; Line 15	28
29			29
30	\$ 844,121 ✓	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ Items in BOLD have changed due to O&M and A&G adjustments missed in prior cost adjustment filings compared to the original TO5 Cycle 3 filing per ER21-526 and cost adjustments included in TO5 Cycle 4 per ER22-527 and TO5 Cycle 5 per ER23-542.

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SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
 For the Base Period & True-Up Period Ending December 31, 2019
 (\$1,000)

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1	\$ -	Statement AJ; Line 19	1
2			2
3	1.7919%	Pg9.4 Rev Stmt AV; Line 31	3
4	\$ -	Page 3; Line 32	4
5	\$ -	Line 3 x Line 4	5
6			6
7	0.0000%	Pg9.4 Rev Stmt AV; Line 64	7
8	\$ -	Page 3; Line 32	8
9	\$ -	Line 7 x Line 8	9
10			10
11	\$ -	Line 1 + Line 5 + Line 9	11
12			12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			
14	\$ -	Statement AJ; Line 21	14
15			15
16	\$ -	Page 3; Line 37	16
17	9.8915%	Pg9.3 Rev Stmt AV; Line 31	17
18	\$ -	Line 16 x Line 17	18
19			19
20	\$ -	Page 3; Line 37	20
21	0.0000%	Shall be Zero	21
22	\$ -	Line 20 x Line 21	22
23			23
24	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			
27	\$ -	Page 3; Line 39	27
28	9.8915%	Pg9.3 Rev Stmt AV; Line 31	28
29	\$ -	Line 27 x Line 28	29
30			30
31	\$ -	Page 3; Line 39	31
32	0.4035%	Pg9.3 Rev Stmt AV; Line 64	32
33	\$ -	Line 31 x Line 32	33
34			34
35	\$ -	Line 29 + Line 33	35
36			36
37	\$ -	Sum Lines 11, 24, 35	37
38			38
39	\$ 844,121 ✓	Page 1; Line 30 + Line 37	39

✓ Items in BOLD have changed due to O&M and A&G adjustments missed in prior cost adjustment filings compared to the original TO5 Cycle 3 filing per ER21-526 and cost adjustments included in TO5 Cycle 4 per ER22-527 and TO5 Cycle 5 per ER23-542.

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

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{ET})
 For the Base Period & True-Up Period Ending December 31, 2019
 (\$1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Rate Base:			
1	<u>Net Transmission Plant:</u>		1
2	Transmission Plant	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	Page 4; Line 17	3
4	Transmission Related General Plant	Page 4; Line 18	4
5	Transmission Related Common Plant	Page 4; Line 19	5
6	Total Net Transmission Plant	Sum Lines 2 thru 5	6
7			7
8	<u>Rate Base Additions:</u>		8
9	Transmission Plant Held for Future Use	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	Statement Misc; Line 3	10
11	Total Rate Base Additions	Line 9 + Line 10	11
12			12
13	<u>Rate Base Reductions:</u>		13
14	Transmission Related Accum. Def. Inc. Taxes	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	Statement AF; Line 11	15
16	Total Rate Base Reductions	Line 14 + Line 15	16
17			17
18	<u>Working Capital:</u>		18
19	Transmission Related Materials and Supplies	Statement AL; Line 5	19
20	Transmission Related Prepayments	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	Pg8 Rev Stmt AL; Line 19	21
22	Total Working Capital	Sum Lines 19 thru 21	22
23			23
24	Other Regulatory Assets/Liabilities	Statement Misc; Line 5	24
25	Unfunded Reserves	Statement Misc; Line 7	25
26			26
27	Total Transmission Rate Base	Sum Lines 6, 11, 16, 22, 24, 25	27
28			28
29	B. Incentive ROE Project Transmission Rate Base: ¹		29
30	Net Incentive Transmission Plant	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	Statement AF; Line 9	31
32	Total Incentive ROE Project Transmission Rate Base	Line 30 + Line 31	32
33			33
34	C. Incentive Transmission Plant Abandoned Project Rate Base: ¹		34
35	Incentive Transmission Plant Abandoned Project Cost	Statement Misc; Line 9	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	Statement AF; Line 13	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	Line 35 + Line 36	37
38			38
39	D. Incentive Transmission Construction Work In Progress ¹	Statement AM; Line 1	39

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SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
 For the Base Period & True-Up Period Ending December 31, 2019
 (\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Plant:</u>			
1			1
<u>Gross Transmission Plant:</u>			
2			2
3	\$ 6,183,369	Statement AD; Line 11	3
4	34,212	Statement AD; Line 27	4
5	88,554	Statement AD; Line 29	5
6	198,411	Statement AD; Line 31	6
7	\$ 6,504,545	Sum Lines 2 thru 5	7
<u>Transmission Related Depreciation Reserve:</u>			
8			8
9	\$ 1,250,474	Statement AE; Line 1	9
10	26,297	Statement AE; Line 11	10
11	33,197	Statement AE; Line 13	11
12	94,361	Statement AE; Line 15	12
13	\$ 1,404,329	Sum Lines 9 thru 12	13
14			14
<u>Net Transmission Plant:</u>			
15			15
16	\$ 4,932,895	Line 2 Minus Line 9	16
17	7,915	Line 3 Minus Line 10	17
18	55,357	Line 4 Minus Line 11	18
19	104,050	Line 5 Minus Line 12	19
20	\$ 5,100,217	Sum Lines 16 thru 19	20
21			21
<u>B. Incentive Project Transmission Plant:</u> ¹			
22			22
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	\$ -	Line 23 Minus Line 24	25

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

AS FILED TO5 C3 WITH COST ADJ INCL. IN TO5 C5 (ER23-542)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2019
(\$1,000)

Line No.	Amounts	Reference	Line No.
A. Revenues:			
1	\$ 83,304	Statement AH; Line 11	1
2			2
3	69,749	Statement AH; Line 35	3
4			4
5	-	Negative of Statement AH; Line 18	5
6	\$ 153,054	Sum Lines 1 thru 5	6
7			7
8	\$ 193,675	Statement AJ; Line 17	8
9			9
10	-	Statement AJ; Line 23	10
11			11
12	50,573	Statement AK; Line 13	12
13			13
14	2,529	Statement AK; Line 20	14
15	\$ 399,830	Sum Lines 6 thru 14	15
16			16
17	9.8915%	Statement AV; Page 3; Line 31	17
18	\$ 4,338,853 ✓	Page 3; Line 27	18
19	\$ 429,177 ✓	Line 17 x Line 18	19
20			20
21	0.4035%	Statement AV; Page 3; Line 64	21
22	\$ 4,338,853 ✓	Page 3; Line 27 - Line 10	22
23	\$ 17,506	Line 21 x Line 22	23
24			24
25	\$ 1,347	Statement AQ; Line 3	25
26	(5,601)	Statement AU; Line 13	26
27	-	Statement Misc; Line 1	27
28	-	Statement AU; Line 15	28
29			29
30	<u>\$ 842,258 ✓</u>	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ Items in BOLD have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 3 filing per ER21-526 and adjustments included in TO5 Cycle 4 per ER22-527.

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AS FILED TO5 C3 WITH COST ADJ INCL. IN TO5 C5 (ER23-542)

SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
 For the Base Period & True-Up Period Ending December 31, 2019
 (\$1,000)

Line No.	Amounts	Reference	Line No.	
B. Incentive ROE Project Transmission Revenue: ^{1,2}				
1	Incentive Transmission Plant Depreciation Expense	\$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate _(COCR) - Base ROE	1.7919%	Statement AV; Page 4; Line 31	3
4	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	Statement AV; Page 4; Line 64	7
8	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue	\$ -	Line 1 + Line 5 + Line 9	11
12				12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}				
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	16
17	Cost of Capital Rate _(COCR) - Base ROE	9.8915%	Statement AV; Page 3; Line 31	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	20
21	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	Line 14 + Line 18 + Line 22	24
25				25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}				
27	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	27
28	Cost of Capital Rate _(COCR) - Base ROE	9.8915%	Statement AV; Page 3; Line 31	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	31
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.4035%	Statement AV; Page 3; Line 64	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue	\$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$ -	Sum Lines 11, 24, 35	37
38				38
39	E. Total (PYRR_{EU}) Excluding FF&U ³	\$ 842,258	Page 1; Line 30 + Line 37	39

✓ Items in BOLD have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 3 filing per ER21-526 and adjustments included in TO5 Cycle 4 per ER22-527.

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

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

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

AS FILED TO5 C3 WITH COST ADJ INCL. IN TO5 C5 (ER23-542)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2019
(\$1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Rate Base:			
1			1
<u>Net Transmission Plant:</u>			
2			2
3	\$ 4,932,895	Page 4; Line 16	3
4	7,915	Page 4; Line 17	4
5	55,357	Page 4; Line 18	5
6	104,050	Page 4; Line 19	6
7	\$ 5,100,217	Sum Lines 2 thru 5	7
<u>Rate Base Additions:</u>			
8			8
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc; Line 3	10
11	\$ -	Line 9 + Line 10	11
<u>Rate Base Reductions:</u>			
12			12
13			13
14	\$ (847,326)	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (847,326)	Line 14 + Line 15	16
<u>Working Capital:</u>			
17			17
18			18
19	\$ 51,690	Statement AL; Line 5	19
20	25,891	Statement AL; Line 9	20
21	19,132	Statement AL; Line 19	21
22	\$ 96,713	Sum Lines 19 thru 21	22
23			23
24	\$ -	Statement Misc; Line 5	24
25	\$ (10,751) ✓	Page 6; Rev. Stmt Misc.; Line 7	25
26			26
27	\$ 4,338,853 ✓	Sum Lines 6, 11, 16, 22, 24, 25	27
28			28
B. Incentive ROE Project Transmission Rate Base: ¹			
29			29
30	\$ -	Page 4; Line 25	30
31	-	Statement AF; Line 9	31
32	\$ -	Line 30 + Line 31	32
33			33
C. Incentive Transmission Plant Abandoned Project Rate Base: ¹			
34			34
35	\$ -	Statement Misc; Line 9	35
36	-	Statement AF; Line 13	36
37	\$ -	Line 35 + Line 36	37
38			38
39	\$ -	Statement AM; Line 1	39

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SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
 For the Base Period & True-Up Period Ending December 31, 2019
 (\$1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Plant:			
Gross Transmission Plant:			
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
Transmission Related Depreciation Reserve:			
9			9
10			10
11			11
12			12
13			13
14			14
Net Transmission Plant:			
15			15
16			16
17			17
18			18
19			19
20			20
21			21
B. Incentive Project Transmission Plant: ¹			
22			22
23			23
24			24
25			25

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2019
(\$1,000)

Line No.	Amounts	Reference	Line No.
A. Revenues:			
1	\$ 83,304 ✓	Statement AH; Line 10	1
2			2
3	69,749 ✓	Statement AH; Line 33	3
4			4
5	-	Negative of Statement AH; Line 17	5
6	\$ 153,054 ✓	Sum Lines 1 thru 5	6
7			7
8	\$ 193,675	Statement AJ; Line 17	8
9			9
10	-	Statement AJ; Line 23	10
11			11
12	50,573	Statement AK; Line 13	12
13			13
14	2,529	Statement AK; Line 20	14
15	\$ 399,830 ✓	Sum Lines 6 thru 14	15
16			16
17	9.8915%	Statement AV; Page 3; Line 31	17
18	\$ 4,341,789 ✓	Page 3; Line 27	18
19	\$ 429,469 ✓	Line 17 x Line 18	19
20			20
21	0.4035%	Statement AV; Page 3; Line 64	21
22	\$ 4,341,789 ✓	Page 3; Line 27 - Line 10	22
23	\$ 17,518 ✓	Line 21 x Line 22	23
24			24
25	\$ 1,347	Statement AQ; Line 3	25
26	(5,601)	Statement AU; Line 13	26
27	-	Statement Misc; Line 1	27
28	-	Statement AU; Line 15	28
29			29
30	\$ 842,562 ✓	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ Items in bold have changed compared to the original TO5 Cycle 3 filing per ER21-526.

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SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2019
(\$1,000)

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1	\$ -	Statement AJ; Line 19	1
2			2
3	1.7919%	Statement AV; Page 4; Line 31	3
4	\$ -	Page 3; Line 32	4
5	\$ -	Line 3 x Line 4	5
6			6
7	0.0000%	Statement AV; Page 4; Line 64	7
8	\$ -	Page 3; Line 32	8
9	\$ -	Line 7 x Line 8	9
10			10
11	\$ -	Line 1 + Line 5 + Line 9	11
12			12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			
14	\$ -	Statement AJ; Line 21	14
15			15
16	\$ -	Page 3; Line 37	16
17	9.8915%	Statement AV; Page 3; Line 31	17
18	\$ -	Line 16 x Line 17	18
19			19
20	\$ -	Page 3; Line 37	20
21	0.0000%	Shall be Zero	21
22	\$ -	Line 20 x Line 21	22
23			23
24	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			
27	\$ -	Page 3; Line 39	27
28	9.8915%	Statement AV; Page 3; Line 31	28
29	\$ -	Line 27 x Line 28	29
30			30
31	\$ -	Page 3; Line 39	31
32	0.4035%	Statement AV; Page 3; Line 64	32
33	\$ -	Line 31 x Line 32	33
34			34
35	\$ -	Line 29 + Line 33	35
36			36
37	\$ -	Sum Lines 11, 24, 35	37
38			38
39	\$ 842,562 v	Page 1; Line 30 + Line 37	39

v Items in bold have changed compared to the original TO5 Cycle 3 filing per ER21-526.

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

³ 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-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2019
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Rate Base:</u>			
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
<u>B. Incentive ROE Project Transmission Rate Base:</u> ¹			
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ¹			
35			35
36			36
37			37
38			38
39			39
<u>D. Incentive Transmission Construction Work In Progress</u> ¹			
39			39

✓ Items in bold have changed compared to the original TO5 Cycle 3 filing per ER21-526.

¹ The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

AS FILED TO5 C3 WITH COST ADJ. INCL. IN TO5 C4 (ER22-527)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2019
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Plant:</u>			
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
<u>B. Incentive Project Transmission Plant:</u> ¹			
23			23
24			24
25			25

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2019
(\$1,000)

Line No.		Amounts	Reference	Line No.
A. Revenues:				
1	Transmission Operation & Maintenance Expense	\$ 85,599	Statement AH; Line 9	1
2				2
3	Transmission Related A&G Expense	69,948	Statement AH; Line 31	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 16	5
6	Total O&M Expenses	\$ 155,548	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	\$ 193,675	Statement AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense ¹	-	Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	50,573	Statement AK; Line 13	12
13				13
14	Transmission Related Payroll Taxes Expense	2,529	Statement AK; Line 20	14
15	Sub-Total Expense	\$ 402,324	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate _(COCR) - Base ROE	9.8915%	Statement AV; Page 3; Line 31	17
18	Transmission Rate Base	\$ 4,342,101	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 429,500	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.4035%	Statement AV; Page 3; Line 64	21
22	Transmission Rate Base	\$ 4,342,101	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ 17,519	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 1,347	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(5,601)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28
29				29
30	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	<u>\$ 845,088</u>	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

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SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2019
(\$1,000)

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1	\$ -	Statement AJ; Line 19	1
2			2
3	1.7919%	Statement AV; Page 4; Line 31	3
4	\$ -	Page 3; Line 32	4
5	\$ -	Line 3 x Line 4	5
6			6
7	0.0000%	Statement AV; Page 4; Line 64	7
8	\$ -	Page 3; Line 32	8
9	\$ -	Line 7 x Line 8	9
10			10
11	\$ -	Line 1 + Line 5 + Line 9	11
12			12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			
14	\$ -	Statement AJ; Line 21	14
15			15
16	\$ -	Page 3; Line 37	16
17	9.8915%	Statement AV; Page 3; Line 31	17
18	\$ -	Line 16 x Line 17	18
19			19
20	\$ -	Page 3; Line 37	20
21	0.0000%	Shall be Zero	21
22	\$ -	Line 20 x Line 21	22
23			23
24	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			
27	\$ -	Page 3; Line 39	27
28	9.8915%	Statement AV; Page 3; Line 31	28
29	\$ -	Line 27 x Line 28	29
30			30
31	\$ -	Page 3; Line 39	31
32	0.4035%	Statement AV; Page 3; Line 64	32
33	\$ -	Line 31 x Line 32	33
34			34
35	\$ -	Line 29 + Line 33	35
36			36
37	\$ -	Sum Lines 11, 24, 35	37
38			38
39	\$ 845,088	Page 1; Line 30 + Line 37	39

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³ 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-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2019
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Rate Base:</u>			
1			1
<u>Net Transmission Plant:</u>			
2			2
3	\$ 4,932,895	Page 4; Line 16	3
4	7,915	Page 4; Line 17	4
5	55,357	Page 4; Line 18	5
6	104,050	Page 4; Line 19	6
7	\$ 5,100,217	Sum Lines 2 thru 5	7
<u>Rate Base Additions:</u>			
8			8
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc; Line 3	10
11	\$ -	Line 9 + Line 10	11
12			12
<u>Rate Base Reductions:</u>			
13			13
14	\$ (847,326)	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (847,326)	Line 14 + Line 15	16
17			17
<u>Working Capital:</u>			
18			18
19	\$ 51,690	Statement AL; Line 5	19
20	25,891	Statement AL; Line 9	20
21	19,443	Statement AL; Line 19	21
22	\$ 97,025	Sum Lines 19 thru 21	22
23			23
24	\$ -	Statement Misc; Line 5	24
25	\$ (7,815)	Statement Misc; Line 7	25
26			26
27	\$ 4,342,101	Sum Lines 6, 11, 16, 22, 24, 25	27
28			28
<u>B. Incentive ROE Project Transmission Rate Base:</u> ¹			
29			29
30	\$ -	Page 4; Line 25	30
31	-	Statement AF; Line 9	31
32	\$ -	Line 30 + Line 31	32
33			33
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ¹			
34			34
35	\$ -	Statement Misc; Line 9	35
36	-	Statement AF; Line 13	36
37	\$ -	Line 35 + Line 36	37
38			38
<u>D. Incentive Transmission Construction Work In Progress</u> ¹			
39	\$ -	Statement AM; Line 1	39

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SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2019
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Plant:</u>			
1			1
<u>Gross Transmission Plant:</u>			
2			2
3	\$ 6,183,369	Statement AD; Line 11	3
4	34,212	Statement AD; Line 27	4
5	88,554	Statement AD; Line 29	5
6	198,411	Statement AD; Line 31	6
7	\$ 6,504,545	Sum Lines 2 thru 5	7
8			8
<u>Transmission Related Depreciation Reserve:</u>			
9			9
10	\$ 1,250,474	Statement AE; Line 1	10
11	26,297	Statement AE; Line 11	11
12	33,197	Statement AE; Line 13	12
13	94,361	Statement AE; Line 15	13
14	\$ 1,404,329	Sum Lines 9 thru 12	14
15			15
<u>Net Transmission Plant:</u>			
16			16
17	\$ 4,932,895	Line 2 Minus Line 9	17
18	7,915	Line 3 Minus Line 10	18
19	55,357	Line 4 Minus Line 11	19
20	104,050	Line 5 Minus Line 12	20
21	\$ 5,100,217	Sum Lines 16 thru 19	21
22			22
<u>B. Incentive Project Transmission Plant:</u> ¹			
23			23
24	\$ -	Statement AD; Line 13	24
25	-	Statement AE; Line 19	25
	\$ -	Line 23 Minus Line 24	

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

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH

Operation and Maintenance Expenses

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				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
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19				19
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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

✓ Items in BOLD have changed due to O&M and A&G adjustments missed in previous cost adjustment filings compared to the original TO5 Cycle 3 filing per ER21-526 and cost adjustments included in TO5 Cycle 4 per ER22-527.

¹ 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 5. This expense will be excluded in Wholesale BTRR on BK-2; Line 3.

AS FILED STMT AH WITH COST ADJ. INCL. IN TO5 C4 (ER22-527)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH

Operation and Maintenance Expenses

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
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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

√ Items in bold have changed compared to the original TO5 Cycle 3 filing per ER21-526.

¹ 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 5. This expense will be excluded in Wholesale BTRR on BK-2; Line 3.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 Electric Transmission O&M Expenses
 12 Months Ending December 31, 2019
 (\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) ¹ Add / (Deduct) O&M Cost Adj	(e) = (c) + (d) Revised O&M	(f) Add / (Deduct) O&M Cost Adj	(g) = (e) + (f) Adj O&M with FERC Audit Adj	Reference	Line No.	
		Electric Transmission Operation										
1	560	Operation Supervision and Engineering	\$ 7,279	\$ 132	\$ 7,147		\$ 7,147		\$ 7,147	Form 1; Page 321; Line 83	1	
2	561.1	Load Dispatch - Reliability	668	-	668		668		668	Form 1; Page 321; Line 85	2	
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,352	-	1,352		1,352		1,352	Form 1; Page 321; Line 86	3	
4	561.3	Load Dispatch - Transmission Service and Scheduling	183	-	183		183		183	Form 1; Page 321; Line 87	4	
5	561.4	Scheduling, System Control and Dispatch Services	5,093	5,093	(0)		(0)		(0)	Form 1; Page 321; Line 88	5	
6	561.5	Reliability, Planning and Standards Development	94	-	94		94		94	Form 1; Page 321; Line 89	6	
7	561.6	Transmission Service Studies	-	-	-		-		-	Form 1; Page 321; Line 90	7	
8	561.7	Generation Interconnection Studies	2	-	2		2		2	Form 1; Page 321; Line 91	8	
9	561.8	Reliability, Planning and Standards Development Services	3,080	2,419	661		661		661	Form 1; Page 321; Line 92	9	
10	562	Station Expenses	6,284	-	6,284		6,284	√	1,472 ²	7,755	Form 1; Page 321; Line 93	10
11	563	Overhead Line Expenses	8,316	-	8,316		8,316		8,316	Form 1; Page 321; Line 94	11	
12	564	Underground Line Expenses	12	-	12		12		12	Form 1; Page 321; Line 95	12	
13	565	Transmission of Electricity by Others	-	-	-		-		-	Form 1; Page 321; Line 96	13	
14	566	Misc. Transmission Expenses	20,246	3,186	17,060	(2,295)	14,766		14,766	Form 1; Page 321; Line 97	14	
15	567	Rents	2,830	-	2,830		2,830		2,830	Form 1; Page 321; Line 98	15	
16											16	
17		Total Electric Transmission Operation	\$ 55,439	\$ 10,830	\$ 44,609	\$ (2,295)	\$ 42,314	√	\$ 1,472	\$ 43,785	Sum Lines 1 thru 15	17
18											18	
19		Electric Transmission Maintenance									19	
20	568	Maintenance Supervision and Engineering	\$ 2,017	\$ -	\$ 2,017		\$ 2,017		\$ 2,017	Form 1; Page 321; Line 101	20	
21	569	Maintenance of Structures	579	-	579		579		579	Form 1; Page 321; Line 102	21	
22	569.1	Maintenance of Computer Hardware	1,249	-	1,249		1,249		1,249	Form 1; Page 321; Line 103	22	
23	569.2	Maintenance of Computer Software	2,091	-	2,091		2,091		2,091	Form 1; Page 321; Line 104	23	
24	569.3	Maintenance of Communication Equipment	0	-	0		0		0	Form 1; Page 321; Line 105	24	
25	569.4	Maintenance of Misc. Regional Transmission Plant	144	-	144		144		144	Form 1; Page 321; Line 106	25	
26	570	Maintenance of Station Equipment	16,048	-	16,048		16,048		16,048	Form 1; Page 321; Line 107	26	
27	571	Maintenance of Overhead Lines	18,140	-	18,140		18,140		18,140	Form 1; Page 321; Line 108	27	
28	572	Maintenance of Underground Lines	720	-	720		720		720	Form 1; Page 321; Line 109	28	
29	573	Maintenance of Misc. Transmission Plant	3	-	3		3		3	Form 1; Page 321; Line 110	29	
30											30	
31		Total Electric Transmission Maintenance	\$ 40,991	\$ -	\$ 40,991	\$ -	\$ 40,991		\$ -	\$ 40,991	Sum Lines 20 thru 29	31
32											32	
33		Total Electric Transmission O&M Expenses	\$ 96,429	\$ 10,830	\$ 85,599	\$ (2,295)	\$ 83,304	√	\$ 1,472	\$ 84,776	Line 17 + Line 31	33
34											34	
35											35	
36		Excluded Expenses (recovery method in parentheses):									36	
37	560	Executive ICP		\$ 132							37	
38	561.4	Scheduling, System Control and Dispatch Services (ERRA)		5,093							38	
39	561.8	Reliability, Planning and Standards Development Services (ERRA)		2,419							39	
40	562	Other Exclusion - FERC Audit Adjustment (Finding #6)²						√	1,472		40	
41	565	Transmission of Electricity by Others (ERRA)		-							41	
42	566	Century Energy Systems Balancing Account (CES-21BA)	\$ 252								42	
43		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	-								43	
44		ISO Grid Management Costs (ERRA)	2,588								44	
45		Reliability Services (RS rates)	701								45	
46		Other (TRBAA, TACBAA)	(355)	3,186							46	
47											47	
48		Total Excluded Expenses		<u>\$ 10,830</u>							48	
49											49	
50	√	Items in BOLD have changed due to O&M adjustment that was missed in previous cost adjustments filings compared to the original TO5 Cycle 3 filing per ER21-526 and cost adjustments included i TO5 Cycle 4 per ER22-527.									50	
51											51	
52	¹	Represents reclassification of 2019 3P (People, Process, Priorities) project costs from O&M FERC Account 566 to A&G FERC Account 923, in 2020. This adjustment is being corrected here and reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.									52	
53											53	
54	²	Represents additional adjusting entry on Finding #6 - accounting for distribution-related expenses on landscaping charges related to prior year O&M costs (2016 - 2018) that was missed in prior year cost adjustment filings resulting from the 2020 FERC Audit that should be excluded from TO5 Cycle 3. The impact of FERC audit adjustments and corresponding refunds will be accounted for in a separate FERC Audit refund analysis filed with FERC.									54	
55											55	
56											56	
57											57	

AS FILED AH-1 WITH COST ADJ. INCL. IN TO5 C4 (ER22-527)

SAN DIEGO GAS & ELECTRIC COMPANY
 Electric Transmission O&M Expenses
 12 Months Ending December 31, 2019
 (\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) ¹ Add / (Deduct) O&M Cost Adj	(e) = (c) + (d) Revised O&M	Reference	Line No.
		<i>Electric Transmission Operation</i>							
1	560	Operation Supervision and Engineering	\$ 7,279	\$ 132	\$ 7,147		\$ 7,147	Form 1; Page 321; Line 83	1
2	561.1	Load Dispatch - Reliability	668	-	668		668	Form 1; Page 321; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,352	-	1,352		1,352	Form 1; Page 321; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	183	-	183		183	Form 1; Page 321; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	5,093	5,093	(0)		(0)	Form 1; Page 321; Line 88	5
6	561.5	Reliability, Planning and Standards Development	94	-	94		94	Form 1; Page 321; Line 89	6
7	561.6	Transmission Service Studies	-	-	-		-	Form 1; Page 321; Line 90	7
8	561.7	Generation Interconnection Studies	2	-	2		2	Form 1; Page 321; Line 91	8
9	561.8	Reliability, Planning and Standards Development Services	3,080	2,419	661		661	Form 1; Page 321; Line 92	9
10	562	Station Expenses	6,284	-	6,284		6,284	Form 1; Page 321; Line 93	10
11	563	Overhead Line Expenses	8,316	-	8,316		8,316	Form 1; Page 321; Line 94	11
12	564	Underground Line Expenses	12	-	12		12	Form 1; Page 321; Line 95	12
13	565	Transmission of Electricity by Others	-	-	-		-	Form 1; Page 321; Line 96	13
14	566	Misc. Transmission Expenses	20,246	3,186	17,060	√ (2,295)	14,766	Form 1; Page 321; Line 97	14
15	567	Rents	2,830	-	2,830		2,830	Form 1; Page 321; Line 98	15
16									16
17		<i>Total Electric Transmission Operation</i>	\$ 55,439	\$ 10,830	\$ 44,609	√ \$ (2,295)	\$ 42,314	Sum Lines 1 thru 15	17
18		<i>Electric Transmission Maintenance</i>							18
19	568	Maintenance Supervision and Engineering	\$ 2,017	\$ -	\$ 2,017		\$ 2,017	Form 1; Page 321; Line 101	19
20	569	Maintenance of Structures	579	-	579		579	Form 1; Page 321; Line 102	20
21	569.1	Maintenance of Computer Hardware	1,249	-	1,249		1,249	Form 1; Page 321; Line 103	21
22	569.2	Maintenance of Computer Software	2,091	-	2,091		2,091	Form 1; Page 321; Line 104	22
23	569.3	Maintenance of Communication Equipment	0	-	0		0	Form 1; Page 321; Line 105	23
24	569.4	Maintenance of Misc. Regional Transmission Plant	144	-	144		144	Form 1; Page 321; Line 106	24
25	570	Maintenance of Station Equipment	16,048	-	16,048		16,048	Form 1; Page 321; Line 107	25
26	571	Maintenance of Overhead Lines	18,140	-	18,140		18,140	Form 1; Page 321; Line 108	26
27	572	Maintenance of Underground Lines	720	-	720		720	Form 1; Page 321; Line 109	27
28	573	Maintenance of Misc. Transmission Plant	3	-	3		3	Form 1; Page 321; Line 110	28
29									29
30									30
31		<i>Total Electric Transmission Maintenance</i>	\$ 40,991	\$ -	\$ 40,991	\$ -	\$ 40,991	Sum Lines 20 thru 29	31
32									32
33		Total Electric Transmission O&M Expenses	\$ 96,429	\$ 10,830	\$ 85,599	√ \$ (2,295)	\$ 83,304	Line 17 + Line 31	33
34									34
35		Excluded Expenses (recovery method in parentheses):							35
36	560	Executive ICP		\$ 132					36
37	561.4	Scheduling, System Control and Dispatch Services (ERRA)		5,093					37
38	561.8	Reliability, Planning and Standards Development Services (ERRA)		2,419					38
39	565	Transmission of Electricity by Others (ERRA)		-					39
40	566	Century Energy Systems Balancing Account (CES-21BA)	\$ 252						40
41		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	-						41
42		ISO Grid Management Costs (ERRA)	2,588						42
43		Reliability Services (RS rates)	701						43
44		Other (TRBAA, TACBAA)	(355)	3,186					44
45									45
46									46
47		Total Excluded Expenses		\$ 10,830					47
48									48
49	√	Items in bold have changed compared to the original TO5 Cycle 3 filing per ER21-526.							49
50	¹	Represents reclassification of 2019 3P (People, Process, Priorities) project costs from O&M FERC Account 566 to A&G FERC Account 923, in 2020. This correction is reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.							50
51									51
52									52

REVISED

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) ² Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	(f) ⁵ Addtl A&G Cost Adj	(g) = (e) + (f) Adjusted A&G	Reference	Line No.
		Administrative & General									
1	920	A&G Salaries	\$ 31,012	\$ 92	\$ 30,920	\$ (85) ²	\$ 30,835	\$ 85	\$ 30,920	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	16,773	(1)	16,775	(128) ²	16,647	128	16,775	Form 1; Page 323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(13,570)	-	(13,570)	-	(13,570)	-	(13,570)	Form 1; Page 323; Line 183	3
4	923	Outside Services Employed	90,246	153	90,093	2,359 ³	91,886	-	92,452	Form 1; Page 323; Line 184	4
5	923	Outside Services Employed				(566) ²		566			5
6	924	Property Insurance	8,306	-	8,306	-	8,306	-	8,306	Form 1; Page 323; Line 185	6
7	925	Injuries & Damages	140,446	336	140,110	(305) ²	139,806	305	140,110	Form 1; Page 323; Line 186	7
8	926	Employee Pensions & Benefits ¹	54,077	913	53,164	(832) ²	52,332	832	53,164	Form 1; Page 323; Line 187	8
9	927	Franchise Requirements	127,616	127,616	-	-	-	-	-	Form 1; Page 323; Line 188	9
10	928	Regulatory Commission Expenses	22,402	11,135	11,268	-	11,268	-	11,268	Form 1; Page 323; Line 189	10
11	929	Less: Duplicate Charges (Company Energy Use)	(2,181)	-	(2,181)	-	(2,181)	-	(2,181)	Form 1; Page 323; Line 190	11
12	930.1	General Advertising Expenses	113	113	-	-	-	-	-	Form 1; Page 323; Line 191	12
13	930.2	Miscellaneous General Expenses	2,207	577	1,630	(1,483) ⁴	146	-	146	Form 1; Page 323; Line 192	13
14	931	Rents	8,564	-	8,564	-	8,564	-	8,564	Form 1; Page 323; Line 193	14
15	935	Maintenance of General Plant	12,342	1,503	10,839	-	10,839	-	10,839	Form 1; Page 323; Line 196	15
16											16
17		Total Administrative & General Expenses	\$ 498,353	\$ 142,436	\$ 355,917	\$ (1,040)	\$ 354,877	\$ 1,916	\$ 356,793	Sum Lines 1 thru 15	17
18											18
19		Excluded Expenses:									19
20	920	CPUC energy efficiency programs		\$ 92							20
21	921	CPUC energy efficiency programs		(1)							21
22	923	Litigation expenses (ERRA)	\$ 74								22
23	924	CPUC energy efficiency programs	79	153							23
24	925	CPUC energy efficiency programs	269								24
25	925	CPUC energy efficiency programs	-								25
26	925	Injuries & Damages	-								26
27	926	Other A&G Exclusion Adjustments	67	336							27
28	926	CPUC energy efficiency programs	730								28
29	926	Other A&G Exclusion Adjustments	183	913							29
30	927	Franchise Requirements		127,616							30
31	928	CPUC energy efficiency programs	-								31
32	928	CPUC Intervenor Funding Expense - Transmission	-								32
33	928	CPUC Intervenor Funding Expense - Distribution	1,212								33
34	928	CPUC reimbursement fees	9,791								34
35	928	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	132	11,135							35
36	930.1	General Advertising Expenses		113							36
37	930.2	CPUC energy efficiency programs	-								37
38	935	Abandoned Projects	577	577							38
39	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account	39								39
40	935	CPUC energy efficiency programs	1,463	1,503							40
41											41
42		Total Excluded Expenses		\$ 142,436							42
43											43
44		Items in bold have changed due to A&G adj. on WMPMA exclusion reversal compared to the original TO5 Cycle 3 filing per ER21-526 and cost adj. incl. in TO5 Cycle 4 per ER22-527.									44
45		¹ FERC Acct 926, Employee Pensions & Benefits, does not include any PBOP costs for base period 2019.									45
46		² Represents 2019 Wildfire Mitigation Plan expenses that were not included as excluded expenses in 2019. This correction is reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.									46
47		³ Represents reclassification of 2019 3P (People, Process, Priorities) project costs from O&M FERC accounts 566 and 588 to A&G FERC account 923, in 2020. This correction is reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.									47
48		⁴ Represents 2019 abandoned project costs that were not included as excluded expenses in 2019. A portion was reclassified from A&G FERC Account 930.2 to FERC Account 426.5, in 2020. This correction is reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.									48
49		⁵ Reversal of footnote 2 on the 2019 Wildfire Mitigation Plan expenses above.									49
50											50
51											51
52											52

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) ² Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	Reference	Line No.
<i>Administrative & General</i>									
1	920	A&G Salaries	\$ 31,012	\$ 92	\$ 30,920	√ \$ (85) ²	\$ 30,835	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	16,773	(1)	16,775	√ (128) ²	16,647	Form 1; Page 323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(13,570)	-	(13,570)		(13,570)	Form 1; Page 323; Line 183	3
4	923	Outside Services Employed	90,246	153	90,093	√ 2,359 ³	91,886	Form 1; Page 323; Line 184	4
5	923	Outside Services Employed				√ (566) ²			5
6	924	Property Insurance	8,306	-	8,306		8,306	Form 1; Page 323; Line 185	6
7	925	Injuries & Damages	140,446	336	140,110	√ (305) ²	139,806	Form 1; Page 323; Line 186	7
8	926	Employee Pensions & Benefits ¹	54,077	913	53,164	√ (832) ²	52,332	Form 1; Page 323; Line 187	8
9	927	Franchise Requirements	127,616	127,616	-		-	Form 1; Page 323; Line 188	9
10	928	Regulatory Commission Expenses	22,402	11,135	11,268		11,268	Form 1; Page 323; Line 189	10
11	929	Less: Duplicate Charges (Company Energy Use)	(2,181)	-	(2,181)		(2,181)	Form 1; Page 323; Line 190	11
12	930.1	General Advertising Expenses	113	113	-		-	Form 1; Page 323; Line 191	12
13	930.2	Miscellaneous General Expenses	2,207	577	1,630	√ (1,483) ⁴	146	Form 1; Page 323; Line 192	13
14	931	Rents	8,564	-	8,564		8,564	Form 1; Page 323; Line 193	14
15	935	Maintenance of General Plant	12,342	1,503	10,839		10,839	Form 1; Page 323; Line 196	15
16									16
17		Total Administrative & General Expenses	\$ 498,353	\$ 142,436	\$ 355,917	√ \$ (1,040)	\$ 354,877	Sum Lines 1 thru 15	17
18									18
19									19
20		Excluded Expenses:							20
21	920	CPUC energy efficiency programs		\$ 92					21
22	921	CPUC energy efficiency programs		(1)					22
23	923	Litigation expenses (ERRA)	\$ 74						23
24		CPUC energy efficiency programs	79	153					24
25	925	CPUC energy efficiency programs	269						25
26		Injuries & Damages	-						26
27		Other A&G Exclusion Adjustments	67	336					27
28	926	CPUC energy efficiency programs	730						28
29		Other A&G Exclusion Adjustments	183	913					29
30	927	Franchise Requirements		127,616					30
31	928	CPUC energy efficiency programs	-						31
32		CPUC Intervenor Funding Expense - Transmission	-						32
33		CPUC Intervenor Funding Expense - Distribution	1,212						33
34		CPUC reimbursement fees	9,791						34
35		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	132	11,135					35
36	930.1	General Advertising Expenses		113					36
37	930.2	CPUC energy efficiency programs	-						37
38		Abandoned Projects	577	577					38
39	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account	39						39
40		CPUC energy efficiency programs	1,463	1,503					40
41									41
42		Total Excluded Expenses		\$ 142,436					42
43									43
44		√ Items in bold have changed compared to the original TO5 Cycle 3 filing per ER21-526.							44
45		¹ FERC Act 926, Employee Pensions & Benefits, does not include any PBOP costs for base period 2019.							45
46		² Represents 2019 Wildfire Mitigation Plan expenses that were not included as excluded expenses in 2019. This correction is reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.							46
47		³ Represents reclassification of 2019 3P (People, Process, Priorities) project costs from O&M FERC accounts 566 and 588 to A&G FERC account 923, in 2020. This correction is reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.							47
48		⁴ Represents 2019 abandoned project costs that were not included as excluded expenses in 2019. A portion was reclassified from A&G FERC Account 930.2 to FERC Account 426.5, in 2020. This correction is reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.							48
49									49
50									50
51									51

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

Working Capital

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

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	450.1; Sch. Pg. 227; 12; c		\$ 128,028	AL-1; Line 18	1
2						2
3	Transmission Plant Allocation Factor			40.37%	Statement AD; Line 35	3
4						4
5	Transmission Related Materials and Supplies			\$ 51,690	Line 1 x Line 3	5
6						6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c		\$ 64,128	AL-2; Line 18	7
8						8
9	Transmission Related Prepayments			\$ 25,891	Line 3 x Line 7	9
10						10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>					11
12	Transmission O&M Expense		\$ 84,776 v		Pg7 Rev Stmt AH; Line 11	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		70,116 v		Pg7 Rev Stmt AH; Line 35	13
14	CPUC Intervenor Funding Expense - Transmission		-		Negative of Statement AH; Line 18	14
15	Total		\$ 154,892 v		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		\$ 19,362 v		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		\$ -		Line 14 Above	22
23						23
24	One Eighth O&M Rule		12.50%		Line 17 Above	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) - Base ROE:		9.8915%		Pg9.3 Rev Stmt AV; Line 31	28
29						29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE ²		\$ -		Line 26 x Line 28	30
31						31
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:		0.4035%		Pg9.3 Rev Stmt AV; Line 64	32
33						33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder ²		\$ -		Line 26 x Line 32	34

v Items in BOLD have changed due to O&M and A&G adjustments missed in previous cost adjustment filings compared to the original TO5 Cycle 3 filing per ER21-526 and cost adjustments included in TO5 Cycle 4 per ER22-527.

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

² Working Capital Adjustment to show that Wholesale customers do not pay for CPUC Intervenor Funding Expense.

AS FILED STMT AL WITH COST ADJ. INCL. IN TO5 C4 (ER22-527)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL
Working Capital

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

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	450.1; Sch. Pg. 227; 12; c	\$ 128,028	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		40.37%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 51,690	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c	\$ 64,128	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 25,891	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense		\$ 83,304 ^v	Statement AH; Line 10	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		69,749 ^v	Statement AH; Line 33	13
14	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 17	14
15	Total		\$ 153,054 ^v	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		\$ 19,132 ^v	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		\$ -	Line 14 Above	22
23					23
24	One Eighth O&M Rule		12.50%	Line 17 Above	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) - Base ROE:		9.8915%	Statement AV; Page 3; Line 31	28
29					29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE ²		\$ -	Line 26 x Line 28	30
31					31
32	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:		0.4035%	Statement AV; Page 3; Line 64	32
33					33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder ²		\$ -	Line 26 x Line 32	34

^v Items in bold have changed compared to the original TO5 Cycle 3 filing per ER21-526.

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

² Working Capital Adjustment to show that Wholesale customers do not pay for CPUC Intervenor Funding Expense.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2019
(S1,000)

Line No.	FERC Form 1 Page; Line; Col.	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

¹ Amount is based upon December 31 balances.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2019
(S1,000)

Line No.		FERC Form 1 Page; Line; Col.			Amounts	Reference	Line No.
1	Incentive Return on Common Equity: ¹				0.00%		1
2		(a)	(b)	(c)	(d) = (b) x (c)		2
3			Cap. Struct.	Cost of	Weighted		3
4	Incentive Weighted Cost of Capital:	Amounts ²	Ratio	Capital	Cost of Capital		4
5							5
6	Long-Term Debt	\$ 5,128,386	41.89%	4.28%	1.79%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	7,114,955	58.11%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	\$ 12,243,341	100.00%		1.79%	Sum Lines 6 thru 8	9
10							10
11	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	CAISO Participation ROE Adder:				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15		(a)	(b)	(c)	(d) = (b) x (c)		15
16			Cap. Struct.	Cost of	Weighted		16
17	Weighted Cost of Capital:	Amounts ²	Ratio	Capital	Cost of Capital		17
18							18
19	Long-Term Debt	\$ 5,128,386	41.89%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	7,114,955	58.11%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	\$ 12,243,341	100.00%		0.00%	Sum Lines 19 thru 21	22
23							23
24	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.00%	Line 21; Col. d	24

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

² Amount is based upon December 31 balances.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	5.87%	Page 1; Line 42	6
7	\$ 3,603	Negative of Statement AR; Line 9	7
8	\$ 7,238	AV-1A; Line 44	8
9	\$ 4,339,083 v	Pg3.3; BK-1 Rev TO5 C3; Line 27	9
10	21%	Federal Income Tax Rate	10
11			11
12	1.4994%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	5.87%	Line 6 Above	18
19	\$ 7,238	Line 8 Above	19
20	\$ 4,339,083 v	Line 9 Above	20
21	1.4994%	Line 12 Above	21
22	8.84%	State Income Tax Rate	22
23			23
24	0.7308%	State Income Tax Expense	24
25			25
26			26
27	2.2302%	Line 12 + Line 24	27
28			28
29	7.6613%	Page 1; Line 40	29
30			30
31	9.8915%	Line 27 + Line 29	31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39	0.29%	Page 1; Line 55	39
40	\$ -	Shall be Zero for ROE Adder	40
41	\$ -	Shall be Zero for ROE Adder	41
42	\$ 4,339,083 v	Pg3.3; BK-1 Rev TO5 C3; Line 27	42
43	21%	Federal Income Tax Rate	43
44			44
45	0.0772%	Federal Income Tax Expense	45
46			46
47			47
48			48
49			49
50			50
51	0.29%	Line 39 Above	51
52	\$ -	Line 41 Above	52
53	\$ 4,339,083 v	Line 42 Above	53
54	0.0772%	Line 45 Above	54
55	8.84%	State Income Tax Rate	55
56			56
57	0.0357%	State Income Tax Expense	57
58			58
59			59
60	0.1129%	Line 45 + Line 57	60
61			61
62	0.2906%	Page 1; Line 53	62
63			63
64	0.4035%	Line 60 + Line 62	64

v Items in BOLD have changed due to O&M and A&G adjustments missed in prior cost adjustment filings compared to the original TO5 Cycle 3 filing per ER21-526 and cost adjustments included in TO5 Cycle 4 per ER22-527 and TO5 Cycle 5 per ER23-542.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
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
57			57
58			58
59			59
60			60
61			61
62			62
63			63
64			64

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 64 will be repeated for each project.

AS FILED STMT AV WITH COST ADJ. INCL. IN TO5 C5 (ER23-542)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.		
1	<u>Long-Term Debt Component - Denominator:</u>					
2	Bonds (Acct 221) 112; 18; c	\$ 5,140,552		1		
3	Less: Reacquired Bonds (Acct 222) 112; 19; c	-		2		
4	Other Long-Term Debt (Acct 224) 112; 21; c	-		3		
5	Unamortized Premium on Long-Term Debt (Acct 225) 112; 22; c	-		4		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226) 112; 23; c	(12,166)		5		
7	LTD = Long Term Debt	\$ 5,128,386	Sum Lines 2 thru 6	6		
8	<u>Long-Term Debt Component - Numerator:</u>					
9	Interest on Long-Term Debt (Acct 427) 117; 62; c	\$ 213,847		7		
10	Amort. of Debt Disc. and Expense (Acct 428) 117; 63; c	3,709		8		
11	Amortization of Loss on Reacquired Debt (Acct 428.1) 117; 64; c	1,831		9		
12	Less: Amort. of Premium on Debt-Credit (Acct 429) 117; 65; c	-		10		
13	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1) 117; 66; c	-		11		
14	i = LTD interest	\$ 219,387	Sum Lines 10 thru 14	12		
15	<u>Cost of Long-Term Debt:</u>					
16		4.28%	Line 15 / Line 7	13		
17	<u>Preferred Equity Component:</u>					
18	PF = Preferred Stock (Acct 204) 112; 3; c	\$ -		14		
19	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) 118; 29; c	\$ -		15		
20	Cost of Preferred Equity	0.00%	Line 21 / Line 20	16		
21	<u>Common Equity Component:</u>					
22	Proprietary Capital 112; 16; c	\$ 7,099,081		17		
23	Less: Preferred Stock (Acct 204) 112; 3; c	-	Negative of Line 20 Above	18		
24	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1) 112; 12; c	-		19		
25	Accumulated Other Comprehensive Income (Acct 219) 112; 15; c	15,874		20		
26	CS = Common Stock	\$ 7,114,955	Sum Lines 25 thru 28	21		
27	<u>Base Return on Common Equity:</u>					
28		10.10%	TO5 Offer of Settlement; Section II.A.1.5.1	22		
29	(a)	(b)	(c)	(d) = (b) x (c)		
30	Amounts ¹	Cap. Struct.	Cost of Capital	Weighted		
31	<u>Weighted Cost of Capital:</u>					
32	Long-Term Debt	\$ 5,128,386	41.89%	4.28%	1.79%	Col. c = Line 17 Above
33	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above
34	Common Equity	7,114,955	58.11%	10.10%	5.87%	Col. c = Line 32 Above
35	Total Capital	\$ 12,243,341	100.00%		7.66%	Sum Lines 37 thru 39
36	<u>Cost of Equity Component (Preferred & Common):</u>					
37				5.87%	Line 38 + Line 39; Col. d	
38	<u>CAISO Participation ROE Adder:</u>					
39				0.50%	TO5 Offer of Settlement; Section II.A.1.5.1	
40	(a)	(b)	(c)	(d) = (b) x (c)		
41	Amounts ¹	Ratio	Cost of Capital	Weighted		
42	<u>Weighted Cost of Capital:</u>					
43	Long-Term Debt	\$ 5,128,386	41.89%	0.00%	0.00%	Shall be Zero for ROE Adder
44	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder
45	Common Equity	7,114,955	58.11%	0.50%	0.29%	Col. c = Line 45 Above
46	Total Capital	\$ 12,243,341	100.00%		0.29%	Sum Lines 50 thru 52
47	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>					
48				0.29%	Line 52; Col. d	

¹ Amount is based upon December 31 balances.

AS FILED STMT AV WITH COST ADJ. INCL. IN TO5 C5 (ER23-542)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	FERC Form 1				Reference	Line No.	
	Page; Line; Col.						
	(a)	(b)	(c)	(d) = (b) x (c)			
	Amounts ²	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital			
1	<u>Incentive Return on Common Equity:</u> ¹				0.00%	1	
2						2	
3						3	
4	<u>Incentive Weighted Cost of Capital:</u>					4	
5						5	
6	\$ 5,128,386	41.89%	4.28%	1.79%	Col. c = Page 1, Line 17	6	
7	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7	
8	7,114,955	58.11%	0.00%	0.00%	Col. c = Line 1 Above	8	
9	<u>\$ 12,243,341</u>	<u>100.00%</u>		<u>1.79%</u>	Sum Lines 6 thru 8	9	
10						10	
11	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Line 7 + Line 8; Col. d	11
12						12	
13						13	
14	<u>CAISO Participation ROE Adder:</u>				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15						15	
16						16	
17	<u>Weighted Cost of Capital:</u>					17	
18						18	
19	\$ 5,128,386	41.89%	0.00%	0.00%	Shall be Zero for ROE Adder	19	
20	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20	
21	7,114,955	58.11%	0.00%	0.00%	Col. c = Line 14 Above	21	
22	<u>\$ 12,243,341</u>	<u>100.00%</u>		<u>0.00%</u>	Sum Lines 19 thru 21	22	
23						23	
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.00%	Line 21; Col. d	24

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

² Amount is based upon December 31 balances.

AS FILED STMT AV WITH COST ADJ. INCL. IN TO5 C5 (ER23-542)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2019
(S1,000)

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
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31			31
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42			42
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47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54
55			55
56			56
57			57
58			58
59			59
60			60
61			61
62			62
63			63
64			64

v Items in BOLD have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 3 filing per ER21-526 and adjustments included in TO5 Cycle 4 per ER22-527.

AS FILED STMT AV WITH COST ADJ. INCL. IN TO5 C5 (ER23-542)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	0.00%	Page 2; Line 11	6
7	\$ -	Shall be Zero for Incentive ROE Projects	7
8	\$ -		8
9	\$ -	Statement BK-1; Page 3; Line 32	9
10	21%	Page 3; Line 10	10
11			11
12	0.0000%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	0.00%	Line 6 Above	18
19	\$ -	Line 8 Above	19
20	\$ -	Line 9 Above	20
21	0.0000%	Line 12 Above	21
22	8.84%	Page 3; Line 22	22
23			23
24	0.0000%	State Income Tax Expense	24
25			25
26			26
27	0.0000%	Line 12 + Line 24	27
28			28
29	1.7919%	Page 2; Line 9	29
30			30
31	1.7919%	Line 27 + Line 29	31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39	0.00%	Page 2; Line 24	39
40	\$ -	Shall be Zero for Incentive ROE Projects	40
41	\$ -		41
42	\$ -	Statement BK-1; Page 3; Line 32	42
43	21%	Page 3; Line 10	43
44			44
45	0.0000%	Federal Income Tax Expense	45
46			46
47			47
48			48
49			49
50			50
51	0.00%	Line 39 Above	51
52	\$ -	Line 41 Above	52
53	\$ -	Line 42 Above	53
54	0.0000%	Line 45 Above	54
55	8.84%	Page 3; Line 55	55
56			56
57	0.0000%	State Income Tax Expense	57
58			58
59			59
60	0.0000%	Line 45 + Line 57	60
61			61
62	0.0000%	Page 2; Line 22	62
63			63
64	0.0000%	Line 60 + Line 62	64

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 64 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY
T05 Cycle 6 Annual Informational Filing
Derivation of Interest Expense on Other BTRR Adjustment Applicable to T05 Cycle 3
(\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.	
1							1	
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2	
3				Cumulative		Cumulative	3	
4		Monthly	Monthly	Overcollection (-) or		Overcollection (-) or	4	
5		Overcollection (-) or	Interest	Undercollection (+)		Undercollection (+)	5	
6		Undercollection (+)	Rate ¹	in Revenue		in Revenue	6	
7	Month	Year		wo Interest	Interest	with Interest	7	
8	January	2019	\$ 155	0.44%	\$ 155	\$ -	\$ 155	8
9	February	2019	155	0.40%	310	1	311	9
10	March	2019	155	0.44%	467	2	469	10
11	April	2019	155	0.45%	624	2	626	11
12	May	2019	155	0.46%	781	3	784	12
13	June	2019	155	0.45%	939	4	943	13
14	July	2019	155	0.47%	1,098	5	1,103	14
15	August	2019	155	0.47%	1,259	6	1,265	15
16	September	2019	155	0.45%	1,420	6	1,426	16
17	October	2019	155	0.46%	1,581	7	1,588	17
18	November	2019	155	0.45%	1,743	7	1,750	18
19	December	2019	155	0.46%	1,906	8	1,914	19
20	January	2020		0.42%	1,914	8	1,922	20
21	February	2020		0.39%	1,922	7	1,929	21
22	March	2020		0.42%	1,929	8	1,937	22
23	April	2020		0.39%	1,937	8	1,945	23
24	May	2020		0.40%	1,945	8	1,953	24
25	June	2020		0.39%	1,953	8	1,961	25
26	July	2020		0.29%	1,961	6	1,967	26
27	August	2020		0.29%	1,967	6	1,973	27
28	September	2020		0.28%	1,973	6	1,979	28
29	October	2020		0.28%	1,979	6	1,985	29
30	November	2020		0.27%	1,985	5	1,990	30
31	December	2020		0.28%	1,990	6	1,996	31
32	January	2021		0.28%	1,996	6	2,002	32
33	February	2021		0.25%	2,002	5	2,007	33
34	March	2021		0.28%	2,007	6	2,013	34
35	April	2021		0.27%	2,013	5	2,018	35
36	May	2021		0.28%	2,018	6	2,024	36
37	June	2021		0.27%	2,024	5	2,029	37
38	July	2021		0.28%	2,029	6	2,035	38
39	August	2021		0.28%	2,035	6	2,041	39
40	September	2021		0.27%	2,041	6	2,047	40
41	October	2021		0.28%	2,047	6	2,053	41
42	November	2021		0.27%	2,053	6	2,059	42
43	December	2021		0.28%	2,059	6	2,065	43
44	January	2022		0.28%	2,065	6	2,071	44
45	February	2022		0.25%	2,071	5	2,076	45
46	March	2022		0.28%	2,076	6	2,082	46
47	April	2022		0.27%	2,082	6	2,088	47
48	May	2022		0.28%	2,088	6	2,094	48
49	June	2022		0.27%	2,094	6	2,100	49
50	July	2022		0.31%	2,100	7	2,107	50
51	August	2022		0.31%	2,107	7	2,114	51
52	September	2022		0.30%	2,114	6	2,120	52
53	October	2022		0.42%	2,120	9	2,129	53
54	November	2022		0.40%	2,129	9	2,138	54
55	December	2022		0.42%	2,138	9	2,147	55
56	January	2023		0.54%	2,147	12	2,159	56
57	February	2023		0.48%	2,159	10	2,169	57
58	March	2023		0.54%	2,169	12	2,181	58
59	April	2023		0.62%	2,181	14	2,195	59
60	May	2023		0.64%	2,195	14	2,209	60
61	June	2023		0.62%	2,209	14	2,223	61
62	July	2023		0.68%	2,223	15	2,238	62
63	August	2023		0.68%	2,238	15	2,253	63
64	September	2023		0.66%	2,253	15	2,268	64
65	October	2023		0.71%	2,268	16	2,284	65
66	November	2023		0.69%	2,284	16	2,300	66
67	December	2023		0.71%	2,300	16	2,316	67
68			\$ 1,863			\$ 453	68	

¹ Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.
² Derived using the prior month balance in Column 6 plus the current month balance in Column 2.
³ Interest is calculated using an average of beginning and ending balances: 1) in month 1, the average is 1/2 of balance in Column 2; and 2) in subsequent months is the average of prior month balance in Column 6 and the current month balance in Column 4.

Posted FERC Interest rates

San Diego Gas & Electric Company
TO5 Cycle 6 Annual Informational Filing¹
Derivation of Other BTRR Adjustment Applicable to TO5 Cycle 4
(\$1,000)

Line No.	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	Line No.
1	<u>BTRR Adjustment due to TO5 Cycle 4 Adjustments Calculation:</u>			1
2	Total BTRR Adjustment - Before Interest	\$ 3,151	Page 2.2; Line 39	2
3				3
4	Interest Expense	<u>565</u>	Page 10; Line 56	4
5				5
6	Total BTRR Adjustment Excluding FF&U	3,716	Sum Lines 2 and 4	6
7				7
8	Transmission Related Municipal Franchise Fees Expenses	<u>38</u>	Line 6 x 1.0275%	8
9				9
10	Total BTRR Adjustment Including Franchise Fees Expense (WHOLESALE)	3,754	Sum Lines 6 and 8	10
11				11
12	Transmission Related Uncollectible Expense	<u>6</u>	Line 6 x 0.165%	12
13				13
14	Total BTRR Adjustment Including FF&U (RETAIL)	<u><u>\$ 3,760</u></u>	Sum Lines 10 and 12	14

¹ Section C.5 of the Protocols provides a mechanism for SDG&E to correct errors that affected the TU TRR in a previous Informational Filing. SDG&E is correcting the TO5 Cycle 4 for approximately \$3.8M for various A&G 2020 adjustments.

San Diego Gas & Electric Company
TO5 Cycle 6 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 4
(\$1,000)

Line No.	A Revised TO5 C4 Amounts	B As Filed TO5 C4 ER22-527 and ER23-542 Amounts	C = A - B Difference Incr (Deer)	Reference	Line No.
A. Revenues:					
1	\$ 95,536	\$ 95,536	\$ -	Page 3.1 and Page 4.1, Line 1	1
2					2
3	84,464 ✓	81,351	3,113	Page 3.1 and Page 4.1, Line 3	3
4					4
5	-	-	-	Page 3.1 and Page 4.1, Line 5	5
6	\$ 180,000 ✓	\$ 176,887	\$ 3,113	Sum Lines 1 thru 5	6
7					7
8	225,951	225,951	-	Page 3.1 and Page 4.1, Line 8	8
9					9
10	-	-	-	Page 3.1 and Page 4.1, Line 10	10
11					11
12	57,780	57,780	-	Page 3.1 and Page 4.1, Line 12	12
13					13
14	3,105	3,105	-	Page 3.1 and Page 4.1, Line 14	14
15	\$ 466,835 ✓	\$ 463,723	\$ 3,113	Sum Lines 6 thru 14	15
16					16
17	9.5817%	9.5817%	0%	Page 3.1 and Page 4.1, Line 17	17
18	\$ 4,578,385 ✓	\$ 4,577,996	\$ 389	Page 3.1 and Page 4.1, Line 18	18
19	\$ 438,686 ✓	\$ 438,649	\$ 37	Line 17 x Line 18	19
20					20
21	0.3899%	0.3899%	0%	Page 3.1 and Page 4.1, Line 21	21
22	\$ 4,578,385 ✓	\$ 4,577,996	\$ 389	Page 3.1 and Page 4.1, Line 22	22
23	\$ 17,853 ✓	\$ 17,852	\$ 2	Line 21 x Line 22	23
24					24
25	\$ 1,304	\$ 1,304	\$ -	Page 3.1 and Page 4.1, Line 25	25
26	(4,408)	(4,408)	-	Page 3.1 and Page 4.1, Line 26	26
27	-	-	-	Page 3.1 and Page 4.1, Line 27	27
28	-	-	-	Page 3.1 and Page 4.1, Line 28	28
29					29
30	\$ 920,271 ✓	\$ 917,119	\$ 3,151	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ **Items in BOLD have changed due to A&G adj. missed in prior cost adj. filing and CEMA/WMPMA exclusion corrections compared to the original TO5 Cycle 4 filing per ER22-527 and cost adj incl. in TO5 Cycle 5 per ER23-542.**

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San Diego Gas & Electric Company
TO5 Cycle 6 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 4
(\$1,000)

Line No.	A	B	C = A - B	Reference	Line No.
	Revised TO5 C4 Amounts ⁵	As Filed TO5 C4 ER22-527 and ER23-542 Amounts ⁵	Difference Incr (Deer)		
B. Incentive ROE Project Transmission Revenue: ^{1,2}					
1	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 1	1
2					2
3	1.7369%	1.7369%	0%	Page 3.2 and Page 4.2, Line 3	3
4	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 4	4
5	\$ -	\$ -	\$ -	Line 3 x Line 4	5
6					6
7	0.0000%	0.0000%	0%	Page 3.2 and Page 4.2, Line 7	7
8	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 8	8
9	\$ -	\$ -	\$ -	Line 7 x Line 8	9
10					10
11	\$ -	\$ -	\$ -	Line 1 + Line 5 + Line 9	11
12					12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}					
14	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 14	14
15					15
16	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 16	16
17	9.5817%	9.5817%	0%	Page 3.2 and Page 4.2, Line 17	17
18	\$ -	\$ -	\$ -	Line 16 x Line 17	18
19					19
20	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 20	20
21	0.0000%	0.0000%	0%	Page 3.2 and Page 4.2, Line 21	21
22	\$ -	\$ -	\$ -	Line 20 x Line 21	22
23					23
24	\$ -	\$ -	\$ -	Line 14 + Line 18 + Line 22	24
25					25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}					
27	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 27	27
28	9.5817%	9.5817%	0%	Page 3.2 and Page 4.2, Line 28	28
29	\$ -	\$ -	\$ -	Line 27 x Line 28	29
30					30
31	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 31	31
32	0.3899%	0.3899%	0%	Page 3.2 and Page 4.2, Line 32	32
33	\$ -	\$ -	\$ -	Line 31 x Line 32	33
34					34
35	\$ -	\$ -	\$ -	Line 29 + Line 33	35
36					36
37	\$ -	\$ -	\$ -	Sum Lines 11, 24, 35	37
38					38
39	\$ 920,271	\$ 917,119	\$ 3,151	Page 1; Line 30 + Line 37	39

✓ **Items in BOLD have changed due to A&G adj. missed in prior cost adj. filing and CEMA/WMPMA exclusion corrections compared to the original TO5 Cycle 4 filing per ER22-527 and cost adj incl. in TO5 Cycle 5 per ER23-542.**

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

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

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

San Diego Gas & Electric Company
TO5 Cycle 6 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 4
(\$1,000)

Line No.	A Revised TO5 C4 Amounts	B As Filed TO5 C4 ER22-527 and ER23-542 Amounts	C = A - B Difference Incr (Deer)	Reference	Line No.	
A. Transmission Rate Base						
1	<u>Net Transmission Plant:</u>					1
2					2	
3	\$ 5,246,121	\$ 5,246,121	\$ -	Page 3.3 and Page 4.3, Line 2	2	
4	6,185	6,185	-	Page 3.3 and Page 4.3, Line 3	3	
5	51,220	51,220	-	Page 3.3 and Page 4.3, Line 4	4	
6	107,750	107,750	-	Page 3.3 and Page 4.3, Line 5	5	
7	<u>\$ 5,411,277</u>	<u>\$ 5,411,277</u>	<u>\$ -</u>	Sum Lines 2 thru 5	6	
8	<u>Rate Base Additions:</u>					7
9					8	
10	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 9	9	
11	-	-	-	Page 3.3 and Page 4.3, Line 10	10	
12	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Line 9 + Line 10	11	
13	<u>Rate Base Reductions:</u>					12
14					13	
15	\$ (934,309)	\$ (934,309)	\$ -	Page 3.3 and Page 4.3, Line 14	14	
16	-	-	-	Page 3.3 and Page 4.3, Line 15	15	
17	<u>\$ (934,309)</u>	<u>\$ (934,309)</u>	<u>\$ -</u>	Line 14 + Line 15	16	
18	<u>Working Capital:</u>					17
19					18	
20	\$ 51,968	\$ 51,968	\$ -	Page 3.3 and Page 4.3, Line 19	19	
21	37,817	37,817	-	Page 3.3 and Page 4.3, Line 20	20	
22	<u>22,500</u> v	<u>22,111</u>	<u>389</u>	Page 3.3 and Page 4.3, Line 21	21	
23	<u>\$ 112,285</u> v	<u>\$ 111,896</u>	<u>\$ 389</u>	Sum Lines 19 thru 21	22	
24					23	
25	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 24	24	
26	\$ (10,867)	\$ (10,867)	\$ -	Page 3.3 and Page 4.3, Line 25	25	
27	<u>\$ 4,578,385</u> v	<u>\$ 4,577,996</u>	<u>\$ 389</u>	Sum Lines 6, 11, 16, 22, 24, 25	26	
28	B. Incentive ROE Project Transmission Rate Base: ¹					27
29					28	
30	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 30	29	
31	-	-	-	Page 3.3 and Page 4.3, Line 31	30	
32	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Line 30 + Line 31	31	
33	C. Incentive Transmission Plant Abandoned Project Rate Base: ¹					32
34					33	
35	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 35	34	
36	-	-	-	Page 3.3 and Page 4.3, Line 36	35	
37	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Line 35 + Line 36	36	
38					37	
39	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 39	38	
					39	

v Items in BOLD have changed due to A&G adj. missed in prior cost adj. filing and CEMA/WMPMA exclusion corrections compared to the original TO5 Cycle 4 filing per ER22-527 and cost adj incl. in TO5 Cycle 5 per ER23-542.

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San Diego Gas & Electric Company
TO5 Cycle 6 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 4
(\$1,000)

Line No.	A Revised TO5 C4 Amounts	B As Filed TO5 C4 ER22-527 and ER23-542 Amounts	C = A - B Difference Incr (Deer)	Reference	Line No.	
A. Transmission Plant						
1	Gross Transmission Plant:					1
2					2	
3	\$ 6,632,410	\$ 6,632,410	\$ -	Page 3.4 and Page 4.4, Line 2	2	
4	34,627	34,627	-	Page 3.4 and Page 4.4, Line 3	3	
5	86,594	86,594	-	Page 3.4 and Page 4.4, Line 4	4	
6	214,263	214,263	-	Page 3.4 and Page 4.4, Line 5	5	
7	<u>\$ 6,967,895</u>	<u>\$ 6,967,895</u>	<u>\$ -</u>	Sum Lines 2 thru 5	6	
8	Transmission Related Depreciation Reserve:					8
9					9	
10	\$ 1,386,289	\$ 1,386,289	\$ -	Page 3.4 and Page 4.4, Line 9	9	
11	28,442	28,442	-	Page 3.4 and Page 4.4, Line 10	10	
12	35,374	35,374	-	Page 3.4 and Page 4.4, Line 11	11	
13	106,513	106,513	-	Page 3.4 and Page 4.4, Line 12	12	
14	<u>\$ 1,556,618</u>	<u>\$ 1,556,618</u>	<u>\$ -</u>	Sum Lines 9 thru 12	13	
15	Net Transmission Plant:					15
16					16	
17	\$ 5,246,121	\$ 5,246,121	\$ -	Page 3.4 and Page 4.4, Line 16	16	
18	6,185	6,185	-	Page 3.4 and Page 4.4, Line 17	17	
19	51,220	51,220	-	Page 3.4 and Page 4.4, Line 18	18	
20	107,750	107,750	-	Page 3.4 and Page 4.4, Line 19	19	
21	<u>\$ 5,411,277</u>	<u>\$ 5,411,277</u>	<u>\$ -</u>	Sum Lines 16 thru 19	20	
22	B. Incentive Project Transmission Plant: ¹					22
23					23	
24	\$ -	\$ -	\$ -	Page 3.4 and Page 4.4, Line 23	23	
25	-	-	-	Page 3.4 and Page 4.4, Line 24	24	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Line 23 Minus Line 24	25	

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2020
(\$1,000)

Line No.	Amounts	Reference	Line No.
A. Revenues:			
1	\$ 95,536	Statement AH; Line 10	1
2			2
3	84,464 ✓	Pg6 Rev Stmt AH; Line 33	3
4			4
5	-	Negative of Statement AH; Line 17	5
6	\$ 180,000 ✓	Sum Lines 1 thru 5	6
7			7
8	225,951	Statement AJ; Line 17	8
9			9
10	-	Statement AJ; Line 23	10
11			11
12	57,780	Statement AK; Line 13	12
13			13
14	3,105	Statement AK; Line 20	14
15	\$ 466,835 ✓	Sum Lines 6 thru 14	15
16			16
17	9.5817%	Pg8; Rev. Stmt AV; Page 3; Line 31	17
18	\$ 4,578,385 ✓	Page 3; Line 27	18
19	\$ 438,686 ✓	Line 17 x Line 18	19
20			20
21	0.3899%	Pg8; Rev. Stmt AV; Page 3; Line 64	21
22	\$ 4,578,385 ✓	Page 3; Line 27 - Line 10	22
23	\$ 17,853	Line 21 x Line 22	23
24			24
25	\$ 1,304	Statement AQ; Line 3	25
26	(4,408)	Statement AU; Line 13	26
27	-	Statement Misc; Line 1	27
28	-	Statement AU; Line 15	28
29			29
30	\$ 920,271 ✓	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

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SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2020
(\$1,000)

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1	\$ -	Statement AJ; Line 19	1
2			2
3	1.7369%	Pg8 Rev Stmt AV; Page 4; Line 31	3
4	\$ -	Page 3; Line 32	4
5	\$ -	Line 3 x Line 4	5
6			6
7	0.0000%	Pg8 Rev Stmt AV; Page 4; Line 64	7
8	\$ -	Page 3; Line 32	8
9	\$ -	Line 7 x Line 8	9
10			10
11	\$ -	Line 1 + Line 5 + Line 9	11
12			12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			
14	\$ -	Statement AJ; Line 21	14
15			15
16	\$ -	Page 3; Line 37	16
17	9.5817%	Pg8; Rev. Stmt AV; Page 3; Line 31	17
18	\$ -	Line 16 x Line 17	18
19			19
20	\$ -	Page 3; Line 37	20
21	0.0000%	Shall be Zero	21
22	\$ -	Line 20 x Line 21	22
23			23
24	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			
27	\$ -	Page 3; Line 39	27
28	9.5817%	Pg8; Rev. Stmt AV; Page 3; Line 31	28
29	\$ -	Line 27 x Line 28	29
30			30
31	\$ -	Page 3; Line 39	31
32	0.3899%	Pg8; Rev. Stmt AV; Page 3; Line 64	32
33	\$ -	Line 31 x Line 32	33
34			34
35	\$ -	Line 29 + Line 33	35
36			36
37	\$ -	Sum Lines 11, 24, 35	37
38			38
39	\$ 920,271 ✓	Page 1; Line 30 + Line 37	39

✓ **Items in BOLD have changed due to A&G adj. missed in prior cost adj. filing and CEMA/WMPMA exclusion corrections compared to the original TO5 Cycle 4 filing per ER22-527 and cost adj. incl. in TO5 Cycle 5 per ER23-542.**

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³ 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-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2020
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Rate Base:</u>			
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

✓ **Items in BOLD have changed due to A&G adj. missed in prior cost adj. filing and CEMA/WMPMA exclusion corrections compared to the original TO5 Cycle 4 filing per ER22-527 and cost adj. incl. in TO5 Cycle 5 per ER23-542.**

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SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2020
(\$1,000)

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

✓ **Items in BOLD have changed due to A&G adj. missed in prior cost adj. filing and CEMA/WMPMA exclusion corrections compared to the original TO5 Cycle 4 filing per ER22-527 and cost adj. incl. in TO5 Cycle 5 per ER23-542.**

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

SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
 For the Base Period & True-Up Period Ending December 31, 2020
 (\$1,000)

Line No.	Amounts	Reference	Line No.
A. Revenues:			
1	\$ 95,536	Statement AH; Line 10	1
2			2
3	81,351 ✓	Page 6; Rev. Stmt AH; Line 32	3
4			4
5	-	Negative of Statement AH; Line 17	5
6	\$ 176,887 ✓	Sum Lines 1 thru 5	6
7			7
8	225,951	Statement AJ; Line 17	8
9			9
10	-	Statement AJ; Line 23	10
11			11
12	57,780	Statement AK; Line 13	12
13			13
14	3,105	Statement AK; Line 20	14
15	\$ 463,723 ✓	Sum Lines 6 thru 14	15
16			16
17	9.5817% ✓	Page 11; Rev. Stmt AV; Page 3; Line 31	17
18	\$ 4,577,996 ✓	Page 3; Line 27	18
19	\$ 438,649 ✓	Line 17 x Line 18	19
20			20
21	0.3899%	Statement AV; Page 3; Line 64	21
22	\$ 4,577,996 ✓	Page 3; Line 27 - Line 10	22
23	\$ 17,852 ✓	Line 21 x Line 22	23
24			24
25	\$ 1,304	Statement AQ; Line 3	25
26	(4,408) ✓	Page 13; Rev. Stmt AU; Line 13	26
27	-	Statement Misc; Line 1	27
28	-	Statement AU; Line 15	28
29			29
30	<u>\$ 917,119 ✓</u>	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ **Items in BOLD have changed due to unfunded reserves error, A&G adjustments, transmission revenue credits error, and removal of CIAC related ADIT per TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original TO5 Cycle 4 filing.**

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2020
(\$1,000)

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1	\$ -	Statement AJ; Line 19	1
2			2
3	1.7369%	Statement AV; Page 4; Line 31	3
4	\$ -	Page 3; Line 32	4
5	\$ -	Line 3 x Line 4	5
6			6
7	0.0000%	Statement AV; Page 4; Line 64	7
8	\$ -	Page 3; Line 32	8
9	\$ -	Line 7 x Line 8	9
10			10
11	\$ -	Line 1 + Line 5 + Line 9	11
12			12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			
14	\$ -	Statement AJ; Line 21	14
15			15
16	\$ -	Page 3; Line 37	16
17	9.5817% v	Page 11; Rev. Stmt AV; Page 3; Line 31	17
18	\$ -	Line 16 x Line 17	18
19			19
20	\$ -	Page 3; Line 37	20
21	0.0000%	Shall be Zero	21
22	\$ -	Line 20 x Line 21	22
23			23
24	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			
27	\$ -	Page 3; Line 39	27
28	9.5817% v	Page 11; Rev. Stmt AV; Page 3; Line 31	28
29	\$ -	Line 27 x Line 28	29
30			30
31	\$ -	Page 3; Line 39	31
32	0.3899%	Statement AV; Page 3; Line 64	32
33	\$ -	Line 31 x Line 32	33
34			34
35	\$ -	Line 29 + Line 33	35
36			36
37	\$ -	Sum Lines 11, 24, 35	37
38			38
39	\$ 917,119 v	Page 1; Line 30 + Line 37	39

v Items in BOLD have changed due to unfunded reserves error, A&G adjustments, transmission revenue credits error, and removal of CIAC related ADIT per TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original TO5 Cycle 4 filing.

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

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

³ 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-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{FE})
 For the Base Period & True-Up Period Ending December 31, 2020
 (\$1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Rate Base:			
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
✓			

✓ Items in BOLD have changed due to unfunded reserves error, A&G adjustments, transmission revenue credits error, and removal of CIAC related ADIT per TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original TO5 Cycle 4 filing.

¹ The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{FE})
 For the Base Period & True-Up Period Ending December 31, 2020
 (\$1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Plant:			
1			1
<u>Gross Transmission Plant:</u>			
2	\$ 6,632,410	Statement AD; Line 11	2
3	34,627	Statement AD; Line 27	3
4	86,594	Statement AD; Line 29	4
5	214,263	Statement AD; Line 31	5
6	\$ 6,967,895	Sum Lines 2 thru 5	6
7			7
<u>Transmission Related Depreciation Reserve:</u>			
8			8
9	\$ 1,386,289	Statement AE; Line 1	9
10	28,442	Statement AE; Line 11	10
11	35,374	Statement AE; Line 13	11
12	106,513	Statement AE; Line 15	12
13	\$ 1,556,618	Sum Lines 9 thru 12	13
14			14
<u>Net Transmission Plant:</u>			
15			15
16	\$ 5,246,121	Line 2 Minus Line 9	16
17	6,185	Line 3 Minus Line 10	17
18	51,220	Line 4 Minus Line 11	18
19	107,750	Line 5 Minus Line 12	19
20	\$ 5,411,277	Sum Lines 16 thru 19	20
21			21
B. Incentive Project Transmission Plant: ¹			
22			22
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	\$ -	Line 23 Minus Line 24	25

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

ORIG. FILING TO5 C4 (ER22-527)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2020
(\$1,000)

Line No.		Amounts	Reference	Line No.
A. Revenues:				
1	Transmission Operation & Maintenance Expense	\$ 95,536	Statement AH; Line 9	1
2				2
3	Transmission Related A&G Expense	81,368	Statement AH; Line 31	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 16	5
6	Total O&M Expenses	\$ 176,904	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	225,951	Statement AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense ¹	-	Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	57,780	Statement AK; Line 13	12
13				13
14	Transmission Related Payroll Taxes Expense	3,105	Statement AK; Line 20	14
15	Sub-Total Expense	\$ 463,740	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate _(COCR) - Base ROE	9.6008%	Statement AV; Page 3; Line 31	17
18	Transmission Rate Base	\$ 4,601,952	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 441,824	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.3899%	Statement AV; Page 3; Line 64	21
22	Transmission Rate Base	\$ 4,601,952	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ 17,945	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 1,304	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(4,344)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28
29				29
30	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	\$ 920,468	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

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ORIG. FILING TO5 C4 (ER22-527)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2020
(\$1,000)

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1	\$ -	Statement AJ; Line 19	1
2			2
3	1.7369%	Statement AV; Page 4; Line 31	3
4	\$ -	Page 3; Line 32	4
5	\$ -	Line 3 x Line 4	5
6			6
7	0.0000%	Statement AV; Page 4; Line 64	7
8	\$ -	Page 3; Line 32	8
9	\$ -	Line 7 x Line 8	9
10			10
11	\$ -	Line 1 + Line 5 + Line 9	11
12			12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			
14	\$ -	Statement AJ; Line 21	14
15			15
16	\$ -	Page 3; Line 37	16
17	9.6008%	Statement AV; Page 3; Line 31	17
18	\$ -	Line 16 x Line 17	18
19			19
20	\$ -	Page 3; Line 37	20
21	0.0000%	Shall be Zero	21
22	\$ -	Line 20 x Line 21	22
23			23
24	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			
27	\$ -	Page 3; Line 39	27
28	9.6008%	Statement AV; Page 3; Line 31	28
29	\$ -	Line 27 x Line 28	29
30			30
31	\$ -	Page 3; Line 39	31
32	0.3899%	Statement AV; Page 3; Line 64	32
33	\$ -	Line 31 x Line 32	33
34			34
35	\$ -	Line 29 + Line 33	35
36			36
37	\$ -	Sum Lines 11, 24, 35	37
38			38
39	\$ 920,468	Page 1; Line 30 + Line 37	39

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

ORIG. FILING TO5 C4 (ER22-527)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{ET})
For the Base Period & True-Up Period Ending December 31, 2020
(\$1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Rate Base:			
1			1
<u>Net Transmission Plant:</u>			
2	\$ 5,246,121	Page 4; Line 16	2
3	6,185	Page 4; Line 17	3
4	51,220	Page 4; Line 18	4
5	107,750	Page 4; Line 19	5
6	\$ 5,411,277	Sum Lines 2 thru 5	6
7			7
<u>Rate Base Additions:</u>			
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc; Line 3	10
11	\$ -	Line 9 + Line 10	11
12			12
<u>Rate Base Reductions:</u>			
14	\$ (914,207)	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (914,207)	Line 14 + Line 15	16
17			17
<u>Working Capital:</u>			
19	\$ 51,968	Statement AL; Line 5	19
20	37,817	Statement AL; Line 9	20
21	22,113	Statement AL; Line 19	21
22	\$ 111,898	Sum Lines 19 thru 21	22
23			23
24	\$ -	Statement Misc; Line 5	24
25	\$ (7,016)	Statement Misc; Line 7	25
26			26
27	\$ 4,601,952	Sum Lines 6, 11, 16, 22, 24, 25	27
28			28
B. Incentive ROE Project Transmission Rate Base: ¹			
30	\$ -	Page 4; Line 25	30
31	-	Statement AF; Line 9	31
32	\$ -	Line 30 + Line 31	32
33			33
C. Incentive Transmission Plant Abandoned Project Rate Base: ¹			
35	\$ -	Statement Misc; Line 9	35
36	-	Statement AF; Line 13	36
37	\$ -	Line 35 + Line 36	37
38			38
D. Incentive Transmission Construction Work In Progress: ¹			
39	\$ -	Statement AM; Line 1	39

¹ The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

ORIG. FILING TO5 C4 (ER22-527)

SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
 For the Base Period & True-Up Period Ending December 31, 2020
 (\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Plant:</u>			
1			1
<u>Gross Transmission Plant:</u>			
2	\$ 6,632,410	Statement AD; Line 11	2
3	34,627	Statement AD; Line 27	3
4	86,594	Statement AD; Line 29	4
5	214,263	Statement AD; Line 31	5
6	\$ 6,967,895	Sum Lines 2 thru 5	6
7			7
<u>Transmission Related Depreciation Reserve:</u>			
9	\$ 1,386,289	Statement AE; Line 1	9
10	28,442	Statement AE; Line 11	10
11	35,374	Statement AE; Line 13	11
12	106,513	Statement AE; Line 15	12
13	\$ 1,556,618	Sum Lines 9 thru 12	13
14			14
<u>Net Transmission Plant:</u>			
16	\$ 5,246,121	Line 2 Minus Line 9	16
17	6,185	Line 3 Minus Line 10	17
18	51,220	Line 4 Minus Line 11	18
19	107,750	Line 5 Minus Line 12	19
20	\$ 5,411,277	Sum Lines 16 thru 19	20
21			21
<u>B. Incentive Project Transmission Plant:</u> ¹			
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	\$ -	Line 23 Minus Line 24	25

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

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2020

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
Derivation of Transmission Operation and Maintenance Expense:				
2	321; 112; b	\$ 99,752	AH-1; Line 33; Col. a	2
3				3
Adjustments to Per Book Transmission O&M Expense:				
4		(5,200)	Negative of AH-1; Line 40; Col. b	4
5		(2,469)	Negative of AH-1; Line 41; Col. b	5
6		-	Negative of AH-1; Line 43; Col. b	6
7		(326)	Negative of AH-1; Line 50; Col. b	7
8		3,779	Negative of AH-1; Sum Lines Line 39, 42 & 51; Col. b	8
9		\$ 95,536	Sum Lines 2 thru 8	9
10				10
Derivation of Administrative and General Expense:				
11				11
12	323; 197; b	\$ 594,949	AH-2; Line 17; Col. a	12
13				13
Adjustments to Per Book A&G Expense:				
14		(2,361)	Negative of AH-2; Line 48; Col. a	14
15		555	Negative of AH-2; Sum Lines 21, 24, 28, 34, 37, 42, 51; Col. a	15
16		-	Negative of AH-2; Line 43; Col. a	16
17		(2,085)	Negative of AH-2; Line 45; Col. a	17
18		(13,016)	Negative of AH-2; Line 41; Col. a	18
19		-	Not Applicable to 2020 Base Period	19
20		204	Negative of AH-2; Line 47; Col. b	20
21		(130,507)	Negative of AH-2; Line 40; Col. b	21
22		(12)	Negative of AH-2; Line 52; Col. a	22
23		(41)	Negative of AH-2; Lines 43; Col. a	23
24		(24,674)	Negative of AH-2; Sum Lines 22,23,25,26,27,30,31,32,33,35,36,38,39,46,49,50; Col. a + Line 27; Col. b	24
25		(90)	AH-2; Line 16; Col. d	25
26		16,552	Pg6.2 Rev AH-2; Line 19; Col. f	26
27		\$ 439,476	Sum Lines 12 thru 26	27
28		(8,310)	Negative of AH-2; Line 5; Col. c	28
29		\$ 431,165	Line 27 + Line 28	29
30		18.81%	Statement AI; Line 15	30
31		\$ 81,091	Line 29 x Line 30	31
32		3,373	Negative of Line 28 x Line 52	32
33		\$ 84,464	Line 31 + Line 32	33
34				34
Derivation of Transmission Plant Property Insurance Allocation Factor:				
35				35
36		\$ 6,632,410	Statement AD; Line 25	36
37		-	Shall be Zero	37
38		86,594	Statement AD; Line 29	38
39		214,263	Statement AD; Line 31	39
40		\$ 6,933,267	Sum Lines 36 thru 39	40
41				41
42		\$ 6,632,410	Line 36 Above	42
43		557,045	Statement AD; Line 1	43
44		-	Shall be Zero	44
45		529,466	Statement AD; Line 7	45
46		7,761,349	Statement AD; Line 9	46
47		-	Shall be Zero	47
48		460,426	Statement AD; Line 17	48
49		1,139,245	Statement AD; Line 19	49
50		\$ 17,079,941	Sum Lines 42 thru 49	50
51				51
52		40.59%	Line 40 / Line 50	52

✓ Items in BOLD have changed due to A&G adj. missed in prior cost adj. filing and CEMA/WMPMA exclusion corrections compared to the original TO5 Cycle 4 filing per ER22-527 and cost adj. incl. in TO5 Cycle 5 per ER23-542.

¹ 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 5. This expense will be excluded in Wholesale BTRR on BK-2; Line 3.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH

Operation and Maintenance Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2020

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Derivation of Transmission Operation and Maintenance Expense:</u>			1
2	Total Transmission O&M Expense	\$ 99,752	AH-1; Line 33; Col. a	2
3	Adjustments to Per Book Transmission O&M Expense:			3
4	Scheduling, System Control & Dispatch Services	(5,200)	Negative of AH-1; Line 40; Col. b	4
5	Reliability, Planning & Standards Development	(2,469)	Negative of AH-1; Line 41; Col. b	5
6	Transmission of Electricity by Others	-	Negative of AH-1; Line 43; Col. b	6
7	Miscellaneous Transmission Expense	(326)	Negative of AH-1; Line 50; Col. b	7
8	Other Transmission O&M Exclusions	3,779	Negative of AH-1; Sum Lines Line 39, 42 & 51; Col. b	8
9	Total Adjusted Transmission O&M Expenses	\$ 95,536	Sum Lines 2 thru 8	9
10				10
11	<u>Derivation of Administrative and General Expense:</u>			11
12	Total Administrative & General Expense	\$ 594,949	AH-2; Line 17; Col. a	12
13	Adjustments to Per Book A&G Expense:			13
14	Abandoned Projects	(2,361)	Negative of AH-2; Line 48; Col. a	14
15	CPUC energy efficiency programs	555	Negative of AH-2; Sum Lines 21, 24, 28, 34, 37, 42, 51; Col. a	15
16	CPUC Intervenor Funding Expense - Transmission ¹	-	Negative of AH-2; Line 43; Col. a	16
17	CPUC Intervenor Funding Expense - Distribution	(2,085)	Negative of AH-2; Line 45; Col. a	17
18	CPUC reimbursement fees	(13,016)	Negative of AH-2; Line 41; Col. a	18
19	Injuries & Damages	-	Not Applicable to 2020 Base Period	19
20	General Advertising Expenses	204	Negative of AH-2; Line 47; Col. b	20
21	Franchise Requirements	(130,507)	Negative of AH-2; Line 40; Col. b	21
22	Hazardous substances - Hazardous Substance Cleanup Cost Account	(12)	Negative of AH-2; Line 52; Col. a	22
23	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(41)	Negative of AH-2; Lines 43; Col. a	23
24	Other A&G Exclusions	(24,674)	Negative of AH-2; Sum Lines 22,23,25,26,27,30,31,32,33,35,36,38,39,46,49, 50; Col. a + Line 27; Col. b	24
25	Other Cost Adjustments	(90) v	Page 6.1; Rev. AH-2; Line 16; Col. d	25
26	Total Adjusted A&G Expenses Including Property Insurance	\$ 422,923 v	Sum Lines 12 thru 25	26
27	Less: Property Insurance (Due to different allocation factor)	(8,310)	Negative of AH-2; Line 5; Col. c	27
28	Total Adjusted A&G Expenses Excluding Property Insurance	\$ 414,613 v	Line 26 + Line 27	28
29	Transmission Wages and Salaries Allocation Factor	18.81%	Statement A1; Line 15	29
30	Transmission Related Administrative & General Expenses	\$ 77,978 v	Line 28 x Line 29	30
31	Property Insurance Allocated to Transmission, General, and Common Plant	3,373	Negative of Line 27 x Line 51	31
32	Transmission Related A&G Expense Including Property Insurance Expense	\$ 81,351 v	Line 30 + Line 31	32
33				33
34	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			34
35	Transmission Plant & Incentive Transmission Plant	\$ 6,632,410	Statement AD; Line 25	35
36	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	36
37	Transmission Related General Plant	86,594	Statement AD; Line 29	37
38	Transmission Related Common Plant	214,263	Statement AD; Line 31	38
39	Total Transmission Related Investment in Plant	\$ 6,933,267	Sum Lines 35 thru 38	39
40				40
41	Total Transmission Plant & Incentive Transmission Plant	\$ 6,632,410	Line 35 Above	41
42	Total Steam Production Plant	557,045	Statement AD; Line 1	42
43	Total Nuclear Production Plant	-	Shall be Zero	43
44	Total Other Production Plant	529,466	Statement AD; Line 7	44
45	Total Distribution Plant	7,761,349	Statement AD; Line 9	45
46	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	46
47	Total General Plant	460,426	Statement AD; Line 17	47
48	Total Common Plant	1,139,245	Statement AD; Line 19	48
49	Total Plant in Service Excluding SONGS	\$ 17,079,941	Sum Lines 41 thru 48	49
50				50
51	Transmission Property Insurance and Tax Allocation Factor	40.59%	Line 39 / Line 49	51

v Items in BOLD have changed due to A&G adjustments as compared to the original TO5 Cycle 4 filing per ER22-527.

¹ 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 5. This expense will be excluded in Wholesale BTRR on BK-2; Line 3.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2020
(\$1,000)

Table with columns: Line No., FERC Acct, Description, (a) Total Per Books, (b) Excluded Expenses, (c) = (a) - (b) Total Adjusted, (d) Add / (Deduct) A&G Cost Adj, (e) = (c) + (d) Revised A&G, (f) Addtl A&G Excl. Adj, (g) = (e) + (f) with Addtl Excl. Adj, Reference, Line No. Rows include Administrative & General expenses and Excluded Expenses.

AS FILED AH-2 WITH COST ADJ. INCL. IN TO5 C5 (ER23-542)

SAN DIEGO GAS & ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2020
(\$1,000)

Table with columns: Line No., FERC Acct, Description, (a) Total Per Books, (b) Excluded Expenses, (c) = (a) - (b) Total Adjusted, (d) Add / (Deduct) A&G Cost Adj, (e) = (c) + (d) Revised A&G, Reference. Includes sections for Administrative & General, Excluded Expenses, and Items in Bold.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL
Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2020
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ^{1,2}	450.1; Sch. Pg. 227; 12; c	\$ 128,758	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		40.36%	Pg6 Rev Stmt AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 51,968	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c	\$ 93,697	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 37,817	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense		\$ 95,536	Statement AH; Line 9	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		84,464 v	Pg6; Rev. Stmt AH; Line 33	13
14	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 16	14
15	Total		\$ 180,000 v	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		\$ 22,500 v	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		\$ -	Line 14 Above	22
23					23
24	One Eighth O&M Rule		12.50%	Line 17 Above	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) - Base ROE:		9.5817%	Pg 8; Rev. Stmt AV; Page 3; Line 31	28
29					29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE ³		\$ -	Line 26 x Line 28	30
31					31
32	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:		0.3899%	Pg8; Rev. Stmt AV; Page 3; Line 64	32
33					33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder ³		\$ -	Line 26 x Line 32	34

v Items in BOLD have changed due to A&G adj. missed in prior cost adj. filing and CEMA/WMPMA exclusion corrections compared to the original TO5 Cycle 4 filing per ER22-527 and cost adj. incl. in TO5 Cycle 5 per ER23-542.

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

² The 13-Month Avg. for Electric Materials & Supplies included on FERC Form 1; Page 450.1; Sch. Pg. 227; Line 12; Col c is incorrect. During the preparation of the TO5 Cycle 4 filing an error was identified in the allocation used to prepare the footnote. The 13-Month Avg. included in TO5 Cycle 4 is the correct amount.

³ Working Capital Adjustment to show that Wholesale customers do not pay for CPUC Intervenor Funding Expense.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL
Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2020
(S1,000)

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ^{1,2}	450.1; Sch. Pg. 227; 12; c	\$ 128,758	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		40.36%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 51,968	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c	\$ 93,697	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 37,817	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense	\$ 95,536		Statement AH; Line 9	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	81,351 v		Page 6; Rev. Stmt AH; Line 32	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 16	14
15	Total	\$ 176,887 v		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	\$ 22,111 v		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	\$ -		Line 14 Above	22
23					23
24	One Eighth O&M Rule	12.50%		Line 17 Above	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) - Base ROE:	9.5817%		Statement AV; Page 3; Line 31	28
29					29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE ³	\$ -		Line 26 x Line 28	30
31					31
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:	0.3899%		Statement AV; Page 3; Line 64	32
33					33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder ³	\$ -		Line 26 x Line 32	34

v Items in BOLD have changed due to A&G adjustments as compared to the original TO5 Cycle 4 filing per ER22-527.

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

² The 13-Month Avg. for Electric Materials & Supplies included on FERC Form 1; Page 450.1; Sch. Pg. 227; Line 12; Col c is incorrect. During the preparation of the TO5 Cycle 4 filing an error was identified in the allocation used to prepare the footnote. The 13-Month Avg. included in TO5 Cycle 4 is the correct amount.

³ Working Capital Adjustment to show that Wholesale customers do not pay for CPUC Intervenor Funding Expense.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2020
(S1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.			
1				1			
Long-Term Debt Component - Denominator:							
2	112; 18; c	\$ 6,053,573		2			
3	112; 19; c	-		3			
4	112; 21; c	-		4			
5	112; 22; c	-		5			
6	112; 23; c	(13,173)		6			
7		\$ 6,040,400	Sum Lines 2 thru 6	7			
8				8			
9				9			
Long-Term Debt Component - Numerator:							
10	117; 62; c	\$ 233,779		10			
11	117; 63; c	4,107		11			
12	117; 64; c	1,450		12			
13	117; 65; c	-		13			
14	117; 66; c	-		14			
15		\$ 239,335	Sum Lines 10 thru 14	15			
16				16			
17		3.96%	Line 15 / Line 7	17			
18				18			
Preferred Equity Component:							
20	112; 3; c	\$ -		20			
21	118; 29; c	\$ -		21			
22		0.00%	Line 21 / Line 20	22			
23				23			
Common Equity Component:							
25	112; 16; c	\$ 7,729,414		25			
26	112; 3; c	-	Negative of Line 20 Above	26			
27	112; 12; c	-		27			
28	112; 15; c	10,034		28			
29		\$ 7,739,448	Sum Lines 25 thru 28	29			
30				30			
31				31			
32		10.10%	SDG&E Base Return on Equity	32			
33				33			
34				34			
35				35			
36				36			
37		\$ 6,040,400	43.84%	3.96%	1.74%	Col. c = Line 17 Above	37
38		-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39		7,739,448	56.16%	10.10%	5.67%	Col. c = Line 32 Above	39
40		\$ 13,779,848	100.00%		7.41%	Sum Lines 37 thru 39	40
41							41
42				5.67%		Line 38 + Line 39; Col. d	42
43							43
44							44
45				0.50%		Order No. 679, 116 FERC ¶ 61,057 at P 326	45
46							46
47							47
48							48
49							49
50		\$ 6,040,400	43.84%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51		-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52		7,739,448	56.16%	0.50%	0.28%	Col. c = Line 45 Above	52
53		\$ 13,779,848	100.00%		0.28%	Sum Lines 50 thru 52	53
54							54
55					0.28%	Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2020
(S1,000)

Line No.		FERC Form 1 Page; Line; Col.			Amounts	Reference	Line No.
1	Incentive Return on Common Equity: ¹				0.00%		1
2		(a)	(b)	(c)	(d) = (b) x (c)		2
3			Cap. Struct.	Cost of	Weighted		3
4	Incentive Weighted Cost of Capital:	Amounts ²	Ratio	Capital	Cost of Capital		4
5							5
6	Long-Term Debt	\$ 6,040,400	43.84%	3.96%	1.74%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	7,739,448	56.16%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	\$ 13,779,848	100.00%		1.74%	Sum Lines 6 thru 8	9
10							10
11	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	CAISO Participation ROE Adder:				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15		(a)	(b)	(c)	(d) = (b) x (c)		15
16			Cap. Struct.	Cost of	Weighted		16
17	Weighted Cost of Capital:	Amounts ²	Ratio	Capital	Cost of Capital		17
18							18
19	Long-Term Debt	\$ 6,040,400	43.84%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	7,739,448	56.16%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	\$ 13,779,848	100.00%		0.00%	Sum Lines 19 thru 21	22
23							23
24	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.00%	Line 21; Col. d	24

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

² Amount is based upon December 31 balances.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2020

(\$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
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21			21
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23			23
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54			54
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56			56
57			57
58			58
59			59
60			60
61			61
62			62
63			63
64			64

✓ Items in BOLD have changed due to A&G adj. missed in prior cost adj. filing and CEMA/WMPMA exclusion corrections compared to the original TO5 Cycle 4 filing per ER22-527 and cost adj. incl. in TO5 Cycle 5 per ER23-542.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2020
(S1,000)

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
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54			54
55			55
56			56
57			57
58			58
59			59
60			60
61			61
62			62
63			63
64			64

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 64 will be repeated for each project.

AS FILED STMT AH WITH COST ADJ. INCL. IN TO5 C5 (ER23-542)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2020

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.	
1	Long-Term Debt Component - Denominator:				
2	Bonds (Acct 221)	112; 18; c \$ 6,053,573		2	
3	Less: Reacquired Bonds (Acct 222)	112; 19; c -		3	
4	Other Long-Term Debt (Acct 224)	112; 21; c -		4	
5	Unamortized Premium on Long-Term Debt (Acct 225)	112; 22; c -		5	
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112; 23; c (13,173)		6	
7	LTD = Long Term Debt	\$ 6,040,400	Sum Lines 2 thru 6	7	
8	Long-Term Debt Component - Numerator:				
9	Interest on Long-Term Debt (Acct 427)	117; 62; c \$ 233,779		10	
11	Amort. of Debt Disc. and Expense (Acct 428)	117; 63; c 4,107		11	
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	117; 64; c 1,450		12	
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	117; 65; c -		13	
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	117; 66; c -		14	
15	i = LTD interest	\$ 239,335	Sum Lines 10 thru 14	15	
16	Cost of Long-Term Debt:	3.96%	Line 15 / Line 7	16	
17	Preferred Equity Component:				
18	PF = Preferred Stock (Acct 204)	112; 3; c \$ -		20	
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118; 29; c \$ -		21	
22	Cost of Preferred Equity	0.00%	Line 21 / Line 20	22	
23	Common Equity Component:				
24	Proprietary Capital	112; 16; c \$ 7,729,414		25	
26	Less: Preferred Stock (Acct 204)	112; 3; c -	Negative of Line 20 Above	26	
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112; 12; c -		27	
28	Accumulated Other Comprehensive Income (Acct 219)	112; 15; c 10,034		28	
29	CS = Common Stock	\$ 7,739,448	Sum Lines 25 thru 28	29	
30	Base Return on Common Equity:				
31			10.10%	SDG&E Base Return on Equity	
32	(a)	(b)	(c)	(d) = (b) x (c)	
33	Amounts ¹	Cap. Struct.	Cost of Capital	Weighted Cost of Capital	
34	Long-Term Debt	\$ 6,040,400	43.84%	3.96%	1.74%
35	Preferred Equity	-	0.00%	0.00%	0.00%
36	Common Equity	7,739,448	56.16%	10.10%	5.67%
37	Total Capital	\$ 13,779,848	100.00%		7.41%
38	Cost of Equity Component (Preferred & Common):				
39				5.67%	Line 38 + Line 39; Col. d
40	CAISO Participation ROE Adder:				
41				0.50%	Order No. 679, 116 FERC ¶ 61,057 at P 326
42	(a)	(b)	(c)	(d) = (b) x (c)	
43	Amounts ¹	Cap. Struct.	Cost of Capital	Weighted Cost of Capital	
44	Long-Term Debt	\$ 6,040,400	43.84%	0.00%	0.00%
45	Preferred Equity	-	0.00%	0.00%	0.00%
46	Common Equity	7,739,448	56.16%	0.50%	0.28%
47	Total Capital	\$ 13,779,848	100.00%		0.28%
48	Cost of Common Equity Component (CAISO Participation ROE Adder):				
49				0.28%	Line 52; Col. d

¹ Amount is based upon December 31 balances.

AS FILED STMT AH WITH COST ADJ. INCL. IN TO5 C5 (ER23-542)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2020
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.				Amounts	Reference	Line No.
1	<u>Incentive Return on Common Equity:</u> ¹				0.00%		1
2	(a)	(b)	(c)	(d) = (b) x (c)			2
3		Cap. Struct.	Cost of	Weighted			3
4	<u>Incentive Weighted Cost of Capital:</u>						4
5	Amounts ²	Ratio	Capital	Cost of Capital			5
6	Long-Term Debt	\$ 6,040,400	43.84%	3.96%	1.74%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	7,739,448	56.16%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	\$ 13,779,848	100.00%		1.74%	Sum Lines 6 thru 8	9
10							10
11	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Line 7 + Line 8; Col. d	11
12							12
13	<u>CAISO Participation ROE Adder:</u>				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	13
14	(a)	(b)	(c)	(d) = (b) x (c)			14
15		Cap. Struct.	Cost of	Weighted			15
16	Amounts ²	Ratio	Capital	Cost of Capital			16
17	<u>Weighted Cost of Capital:</u>						17
18							18
19	Long-Term Debt	\$ 6,040,400	43.84%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	7,739,448	56.16%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	\$ 13,779,848	100.00%		0.00%	Sum Lines 19 thru 21	22
23							23
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.00%	Line 21; Col. d	24

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

² Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2020
(S1,000)

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate _(COCR) Calculation - Base ROE:			1
2				2
3	A. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.67%	Page 1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,299 ✓	Page 8; Rev. Negative of Stmt AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 8,011	AV-1A; Line 40	8
9	D = Transmission Rate Base	\$ 4,577,996 ✓	Page 3; Rev. Stmt BK-1; Line 27	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.4632% ✓	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.67%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 8,011	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,577,996 ✓	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.4632% ✓	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7090% ✓	State Income Tax Expense	24
25				25
26				26
27	C. Total Federal & State Income Tax Rate:	2.1722% ✓	Line 12 + Line 24	27
28				28
29	D. Total Weighted Cost of Capital:	7.4095%	Page 1; Line 40	29
30				30
31	E. Cost of Capital Rate _(COCR) - Base ROE:	9.5817% ✓	Line 27 + Line 29	31
32				32
33	Cost of Capital Rate _(COCR) Calculation - CAISO Participation ROE Adder:			33
34				34
35	A. Federal Income Tax Component:			35
36				36
37	Where:			37
38	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.28%	Page 1; Line 55	38
39	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for ROE Adder	39
40	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero for ROE Adder	40
41	D = Transmission Rate Base	\$ 4,577,996 ✓	Page 3; Rev. Stmt BK-1; Line 27	41
42	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	42
43				43
44	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0746%	Federal Income Tax Expense	44
45				45
46				46
47				47
48	B. State Income Tax Component:			48
49				49
50	Where:			50
51	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.28%	Line 39 Above	51
52	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 41 Above	52
53	C = Transmission Rate Base	\$ 4,577,996 ✓	Line 42 Above	53
54	FT = Federal Income Tax Expense	0.0746%	Line 45 Above	54
55	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	55
56				56
57	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0345%	State Income Tax Expense	57
58				58
59				59
60	C. Total Federal & State Income Tax Rate:	0.1091%	Line 45 + Line 57	60
61				61
62	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	0.2808%	Page 1; Line 53	62
63				63
64	E. Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:	0.3899%	Line 60 + Line 62	64

✓ Items in BOLD have changed due to unfunded reserves error, A&G adjustments, transmission revenue credits error, and removal of CIAC related ADIT per TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original TO5 Cycle 4 filing.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2020

(\$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
57			57
58			58
59			59
60			60
61			61
62			62
63			63
64			64

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 64 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY

TO5 Cycle 6 Cost Adjustment

Derivation of Interest Expense on Other BTRR Adjustment Applicable to TO5 Cycle 4

(\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.
1							1
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3				Cumulative		Cumulative	3
4		Monthly		Overcollection (-) or		Overcollection (-) or	4
5		Undercollection (+)	Monthly	Undercollection (+)		Undercollection (+)	5
6		in Revenue	Interest	in Revenue	Interest	in Revenue	6
7	Month	Year	Rate ¹	wo Interest		with Interest	7
8	January	2020	\$ 263	0.42%	\$ 263	\$ 263	8
9	February	2020	263	0.39%	526	527	9
10	March	2020	263	0.42%	790	793	10
11	April	2020	263	0.39%	1,055	1,059	11
12	May	2020	263	0.40%	1,322	1,326	12
13	June	2020	263	0.39%	1,589	1,595	13
14	July	2020	263	0.29%	1,857	1,862	14
15	August	2020	263	0.29%	2,125	2,131	15
16	September	2020	263	0.28%	2,393	2,400	16
17	October	2020	263	0.28%	2,662	2,669	17
18	November	2020	263	0.27%	2,932	2,940	18
19	December	2020	263	0.28%	3,202	3,211	19
20	January	2021		0.28%	3,211	3,220	20
21	February	2021		0.25%	3,220	3,228	21
22	March	2021		0.28%	3,228	3,237	22
23	April	2021		0.27%	3,237	3,246	23
24	May	2021		0.28%	3,246	3,255	24
25	June	2021		0.27%	3,255	3,263	25
26	July	2021		0.28%	3,263	3,273	26
27	August	2021		0.28%	3,273	3,282	27
28	September	2021		0.27%	3,282	3,291	28
29	October	2021		0.28%	3,291	3,300	29
30	November	2021		0.27%	3,300	3,309	30
31	December	2021		0.28%	3,309	3,318	31
32	January	2022		0.28%	3,318	3,327	32
33	February	2022		0.25%	3,327	3,336	33
34	March	2022		0.28%	3,336	3,345	34
35	April	2022		0.27%	3,345	3,354	35
36	May	2022		0.28%	3,354	3,363	36
37	June	2022		0.27%	3,363	3,372	37
38	July	2022		0.31%	3,372	3,383	38
39	August	2022		0.31%	3,383	3,393	39
40	September	2022		0.30%	3,393	3,404	40
41	October	2022		0.42%	3,404	3,418	41
42	November	2022		0.40%	3,418	3,432	42
43	December	2022		0.42%	3,432	3,446	43
44	January	2023		0.54%	3,446	3,465	44
45	February	2023		0.48%	3,465	3,481	45
46	March	2023		0.54%	3,481	3,500	46
47	April	2023		0.62%	3,500	3,522	47
48	May	2023		0.64%	3,522	3,544	48
49	June	2023		0.62%	3,544	3,566	49
50	July	2023		0.68%	3,566	3,590	50
51	August	2023		0.68%	3,590	3,615	51
52	September	2023		0.66%	3,615	3,639	52
53	October	2023		0.71%	3,639	3,665	53
54	November	2023		0.69%	3,665	3,690	54
55	December	2023		0.71%	3,690	3,716	55
56			\$ 3,151		\$ 565		56

¹ Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.

² Derived using the prior month balance in Column 6 plus the current month balance in Column 2.

³ Interest is calculated using an average of beginning and ending balances: 1) in month 1, the average is 1/2 of balance in Column 2; and 2) in subsequent months is the average of prior month balance in Column 6 and the current month balance in Column 4.

Posted FERC Interest rates

San Diego Gas & Electric Company
TO5 Cycle 6 Annual Informational Filing ¹
Derivation of Other BTRR Adjustment Applicable to TO5 Cycle 5
(\$1,000)

Line No.	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	Line No.
1	<u>BTRR Adjustment due to TO5 Cycle 5 Adjustments Calculation:</u>			<u>1</u>
2	Total BTRR Adjustment - Before Interest	\$ 2,494	Page 2.2; Line 39	2
3				3
4	Interest Expense	<u>346</u>	Page 9; Line 56	4
5				5
6	Total BTRR Adjustment Excluding FF&U	2,840	Sum Lines 2 and 4	6
7				7
8	Transmission Related Municipal Franchise Fees Expenses	<u>29</u>	Line 6 x 1.0275%	8
9				9
10	Total BTRR Adjustment Including Franchise Fees Expense (WHOLESALE)	2,869	Sum Lines 6 and 8	10
11				11
12	Transmission Related Uncollectible Expense	<u>5</u>	Line 6 x 0.173%	12
13				13
14	Total BTRR Adjustment Including FF&U (RETAIL)	<u><u>\$ 2,874</u></u>	Sum Lines 10 and 12	14

¹ Section C.5 of the Protocols provides a mechanism for SDG&E to correct errors that affected the TU TRR in a previous Informational Filing. SDG&E is correcting the TO5 Cycle 5 for approximately \$2.9M for various A&G 2021 adjustments.

San Diego Gas & Electric Company
TO5 Cycle 6 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 5
(\$1,000)

Line No.	A Revised TO5 C5 Amounts	B As Filed TO5 C5 ER 23-542 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.
A. Revenues:					
1	\$ 100,282	\$ 100,282	\$ -	Page 3.1 and Page 4.1, Line 1	1
2					2
3	100,556 ✓	98,092	2,463	Page 3.1 and Page 4.1, Line 3	3
4					4
5	-	-	-	Page 3.1 and Page 4.1, Line 5	5
6	\$ 200,838 ✓	\$ 198,375	\$ 2,463	Sum Lines 1 thru 5	6
7					7
8	241,769	241,769	-	Page 3.1 and Page 4.1, Line 8	8
9					9
10	-	-	-	Page 3.1 and Page 4.1, Line 10	10
11					11
12	63,663	63,663	-	Page 3.1 and Page 4.1, Line 12	12
13					13
14	3,394	3,394	-	Page 3.1 and Page 4.1, Line 14	14
15	\$ 509,664 ✓	\$ 507,200	\$ 2,463	Sum Lines 6 thru 14	15
16					16
17	9.5314%	9.5314%	0%	Page 3.1 and Page 4.1, Line 17	17
18	\$ 4,874,776 ✓	\$ 4,874,468	\$ 308	Page 3.1 and Page 4.1, Line 18	18
19	\$ 464,635 ✓	\$ 464,605	\$ 29	Line 17 x Line 18	19
20					20
21	0.3911%	0.3911%	0%	Page 3.1 and Page 4.1, Line 21	21
22	\$ 4,874,776 ✓	\$ 4,874,468	\$ 308	Page 3.1 and Page 4.1, Line 22	22
23	\$ 19,067 ✓	\$ 19,066	\$ 1	Line 21 x Line 22	23
24					24
25	\$ 1,304	\$ 1,304	\$ -	Page 3.1 and Page 4.1, Line 25	25
26	(5,774)	(5,774)	-	Page 3.1 and Page 4.1, Line 26	26
27	-	-	-	Page 3.1 and Page 4.1, Line 27	27
28	-	-	-	Page 3.1 and Page 4.1, Line 28	28
29					29
30	\$ 988,895 ✓	\$ 986,401	\$ 2,494	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ **Items in BOLD have changed due to A&G adjustment on CEMA/WMPMA exclusion corrections compared to the original TO5 Cycle 5 filing per ER23-542.**

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

San Diego Gas & Electric Company
TO5 Cycle 6 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 5
(\$1,000)

Line No.	A Revised TO5 C5 Amounts ⁵	B As Filed TO5 C5 ER 23-542 Amounts ⁵	C = A - B Difference Incr (Decr)	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}					
1	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 1	1
2					2
3	1.6599%	1.6599%	0%	Page 3.2 and Page 4.2, Line 3	3
4	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 4	4
5	\$ -	\$ -	\$ -	Line 3 x Line 4	5
6					6
7	0.0000%	0.0000%	0%	Page 3.2 and Page 4.2, Line 7	7
8	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 8	8
9	\$ -	\$ -	\$ -	Line 7 x Line 8	9
10					10
11	\$ -	\$ -	\$ -	Line 1 + Line 5 + Line 9	11
12					12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}					
14	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 14	14
15					15
16	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 16	16
17	9.5314%	9.5314%	0%	Page 3.2 and Page 4.2, Line 17	17
18	\$ -	\$ -	\$ -	Line 16 x Line 17	18
19					19
20	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 20	20
21	0.0000%	0.0000%	0%	Page 3.2 and Page 4.2, Line 21	21
22	\$ -	\$ -	\$ -	Line 20 x Line 21	22
23					23
24	\$ -	\$ -	\$ -	Line 14 + Line 18 + Line 22	24
25					25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}					
27	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 27	27
28	9.5314%	9.5314%	0%	Page 3.2 and Page 4.2, Line 28	28
29	\$ -	\$ -	\$ -	Line 27 x Line 28	29
30					30
31	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 31	31
32	0.3911%	0.3911%	0%	Page 3.2 and Page 4.2, Line 32	32
33	\$ -	\$ -	\$ -	Line 31 x Line 32	33
34					34
35	\$ -	\$ -	\$ -	Line 29 + Line 33	35
36					36
37	\$ -	\$ -	\$ -	Sum Lines 11, 24, 35	37
38					38
39	\$ 988,895	\$ 986,401	\$ 2,494	Page 1; Line 30 + Line 37	39

✓ **Items in BOLD have changed due to A&G adjustment on CEMA/WMPMA exclusion corrections compared to the original TO5 Cycle 5 filing per ER23-542.**

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

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

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

San Diego Gas & Electric Company
TO5 Cycle 6 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 5
(\$1,000)

Line No.	A Revised TO5 C5 Amounts	B As Filed TO5 C5 ER 23-542 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.	
<u>A. Transmission Rate Base</u>						
1	Net Transmission Plant:					1
2	Transmission Plant	\$ 5,550,599	\$ 5,550,599	\$ -	Page 3.3 and Page 4.3, Line 2	2
3	Transmission Related Electric Miscellaneous Intangible Plant	5,094	5,094	-	Page 3.3 and Page 4.3, Line 3	3
4	Transmission Related General Plant	59,577	59,577	-	Page 3.3 and Page 4.3, Line 4	4
5	Transmission Related Common Plant	149,392	149,392	-	Page 3.3 and Page 4.3, Line 5	5
6	Total Net Transmission Plant	\$ 5,764,661	\$ 5,764,661	\$ -	Sum Lines 2 thru 5	6
7						7
8	Rate Base Additions:					8
9	Plant Held for Future Use	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 9	9
10	Transmission Plant Abandoned Project Cost	-	-	-	Page 3.3 and Page 4.3, Line 10	10
11	Total Rate Base Additions	\$ -	\$ -	\$ -	Line 9 + Line 10	11
12						12
13	Rate Base Reductions:					13
14	Transmission Related Accum. Def. Inc. Taxes	\$ (994,463)	\$ (994,463)	\$ -	Page 3.3 and Page 4.3, Line 14	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	-	-	Page 3.3 and Page 4.3, Line 15	15
16	Total Rate Base Reductions	\$ (994,463)	\$ (994,463)	\$ -	Line 14 + Line 15	16
17						17
18	Working Capital:					18
19	Transmission Related Material and Supplies	\$ 48,583	\$ 48,583	\$ -	Page 3.3 and Page 4.3, Line 19	19
20	Transmission Related Prepayments	41,912	41,912	-	Page 3.3 and Page 4.3, Line 20	20
21	Transmission Related Cash Working Capital	25,105 ✓	24,797	308	Page 3.3 and Page 4.3, Line 21	21
22	Total Working Capital	\$ 115,600 ✓	\$ 115,292	\$ 308	Sum Lines 19 thru 21	22
23						23
24	Other Regulatory Assets/Liabilities	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 24	24
25	Unfunded Reserves	\$ (11,022)	\$ (11,022)	\$ -	Page 3.3 and Page 4.3, Line 25	25
26						26
27	Total Transmission Rate Base	\$ 4,874,776 ✓	\$ 4,874,468	\$ 308	Sum Lines 6, 11, 16, 22, 24, 25	27
28						28
29	<u>B. Incentive ROE Project Transmission Rate Base:</u> ¹					29
30	Net Incentive Transmission Plant	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 30	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	-	-	-	Page 3.3 and Page 4.3, Line 31	31
32	Total Incentive ROE Project Transmission Rate Base	\$ -	\$ -	\$ -	Line 30 + Line 31	32
33						33
34	<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ¹					34
35	Incentive Transmission Plant Abandoned Project Cost	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 35	35
36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	-	-	Page 3.3 and Page 4.3, Line 36	36
37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	\$ -	\$ -	Line 35 + Line 36	37
38						38
39	<u>D. Incentive Transmission Construction Work In Progress</u> ¹					39
		\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 39	

✓ Items in BOLD have changed due to A&G adjustment on CEMA/WMPMA exclusion corrections compared to the original TO5 Cycle 5 filing per ER23-542.

¹ The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

San Diego Gas & Electric Company
TO5 Cycle 6 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 5
(\$1,000)

Line No.	A Revised TO5 C5 Amounts	B As Filed TO5 C5 ER 23-542 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.	
A. Transmission Plant						
1	Gross Transmission Plant:					1
2	Transmission Plant	\$ 7,094,919	\$ 7,094,919	\$ -	Page 3.4 and Page 4.4, Line 2	2
3	Transmission Related Electric Miscellaneous Intangible Plant	38,764	38,764	-	Page 3.4 and Page 4.4, Line 3	3
4	Transmission Related General Plant	101,770	101,770	-	Page 3.4 and Page 4.4, Line 4	4
5	Transmission Related Common Plant	276,231	276,231	-	Page 3.4 and Page 4.4, Line 5	5
6	Total Gross Transmission Plant	<u>\$ 7,511,684</u>	<u>\$ 7,511,684</u>	<u>\$ -</u>	Sum Lines 2 thru 5	6
7						7
8	Transmission Related Depreciation Reserve:					8
9	Transmission Plant Depreciation Reserve	\$ 1,544,321	\$ 1,544,321	\$ -	Page 3.4 and Page 4.4, Line 9	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	33,670	33,670	-	Page 3.4 and Page 4.4, Line 10	10
11	Transmission Related General Plant Depr Reserve	42,193	42,193	-	Page 3.4 and Page 4.4, Line 11	11
12	Transmission Related Common Plant Depr Reserve	126,839	126,839	-	Page 3.4 and Page 4.4, Line 12	12
13	Total Transmission Related Depreciation Reserve	<u>\$ 1,747,023</u>	<u>\$ 1,747,023</u>	<u>\$ -</u>	Sum Lines 9 thru 12	13
14						14
15	Net Transmission Plant:					15
16	Transmission Plant	\$ 5,550,599	\$ 5,550,599	\$ -	Page 3.4 and Page 4.4, Line 16	16
17	Transmission Related Electric Miscellaneous Intangible Plant	5,094	5,094	-	Page 3.4 and Page 4.4, Line 17	17
18	Transmission Related General Plant	59,577	59,577	-	Page 3.4 and Page 4.4, Line 18	18
19	Transmission Related Common Plant	149,392	149,392	-	Page 3.4 and Page 4.4, Line 19	19
20	Total Net Transmission Plant	<u>\$ 5,764,661</u>	<u>\$ 5,764,661</u>	<u>\$ -</u>	Sum Lines 16 thru 19	20
21						21
22	B. Incentive Project Transmission Plant: ¹					22
23	Incentive Transmission Plant	\$ -	\$ -	\$ -	Page 3.4 and Page 4.4, Line 23	23
24	Incentive Transmission Plant Depreciation Reserve	-	-	-	Page 3.4 and Page 4.4, Line 24	24
25	Total Net Incentive Transmission Plant	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Line 23 Minus Line 24	25

√ **Items in BOLD have changed due to A&G adjustment on CEMA/WMPMA exclusion corrections compared to the original TO5 Cycle 5 filing per ER23-542.**

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2021
(\$1,000)

Line No.		Amounts	Reference	Line No.
A. Revenues:				
1	Transmission Operation & Maintenance Expense	\$ 100,282	Statement AH; Line 9	1
2				2
3	Transmission Related A&G Expense	100,556 √	Pg5 Rev Statement AH; Line 32	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 16	5
6	Total O&M Expenses	\$ 200,838 √	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	241,769	Statement AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense ¹	-	Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	63,663	Statement AK; Line 13	12
13				13
14	Transmission Related Payroll Taxes Expense	3,394	Statement AK; Line 20	14
15	Sub-Total Expense	\$ 509,664 √	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate _(COCR) - Base ROE	9.5314%	Pg7 Rev Statement AV; Page 3; Line 32	17
18	Transmission Rate Base	\$ 4,874,776 √	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 464,635 √	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.3911%	Pg7 Rev Statement AV; Page 3; Line 66	21
22	Transmission Rate Base	\$ 4,874,776 √	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ 19,067 √	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 1,304	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(5,774)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28
29				29
30	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	<u>\$ 988,895 √</u>	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

√ Items in BOLD have changed due to A&G adjustment on CEMA/WMPMA exclusion corrections compared to the original TO5 Cycle 5 filing per ER23-542.

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2021
(\$1,000)

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1	\$ -	Statement AJ; Line 19	1
2			2
3	1.6599%	Statement AV; Page 4; Line 32	3
4	\$ -	Page 3; Line 32	4
5	\$ -	Line 3 x Line 4	5
6			6
7	0.0000%	Statement AV; Page 4; Line 66	7
8	\$ -	Page 3; Line 32	8
9	\$ -	Line 7 x Line 8	9
10			10
11	\$ -	Line 1 + Line 5 + Line 9	11
12			12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			
14	\$ -	Statement AJ; Line 21	14
15			15
16	\$ -	Page 3; Line 37	16
17	9.5314%	Statement AV; Page 3; Line 32	17
18	\$ -	Line 16 x Line 17	18
19			19
20	\$ -	Page 3; Line 37	20
21	0.0000%	Shall be Zero	21
22	\$ -	Line 20 x Line 21	22
23			23
24	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			
27	\$ -	Page 3; Line 39	27
28	9.5314%	Statement AV; Page 3; Line 32	28
29	\$ -	Line 27 x Line 28	29
30			30
31	\$ -	Page 3; Line 39	31
32	0.3911%	Statement AV; Page 3; Line 66	32
33	\$ -	Line 31 x Line 32	33
34			34
35	\$ -	Line 29 + Line 33	35
36			36
37	\$ -	Sum Lines 11, 24, 35	37
38			38
39	\$ 988,895 ✓	Page 1; Line 30 + Line 37	39

✓ Items in BOLD have changed due to A&G adjustment on CEMA/WMPMA exclusion corrections compared to the original TO5 Cycle 5 filing per ER23-542.

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

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

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

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2021
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Rate Base:</u>			
1			1
<u>Net Transmission Plant:</u>			
2			2
3	\$ 5,550,599	Page 4; Line 16	3
4	5,094	Page 4; Line 17	4
5	59,577	Page 4; Line 18	5
6	149,392	Page 4; Line 19	6
7	\$ 5,764,661	Sum Lines 2 thru 5	7
<u>Rate Base Additions:</u>			
8			8
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc; Line 3	10
11	\$ -	Line 9 + Line 10	11
12			12
<u>Rate Base Reductions:</u>			
13			13
14	\$ (994,463)	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (994,463)	Line 14 + Line 15	16
17			17
<u>Working Capital:</u>			
18			18
19	\$ 48,583	Statement AL; Line 5	19
20	41,912	Statement AL; Line 9	20
21	25,105	Pg6 Rev Statement AL; Line 19	21
22	\$ 115,600	Sum Lines 19 thru 21	22
23			23
24	\$ -	Statement Misc; Line 5	24
25	\$ (11,022)	Statement Misc; Line 7	25
26			26
27	\$ 4,874,776	Sum Lines 6, 11, 16, 22, 24, 25	27
28			28
<u>B. Incentive ROE Project Transmission Rate Base:</u> ²			
29			29
30	\$ -	Page 4; Line 25	30
31	-	Statement AF; Line 9	31
32	\$ -	Line 30 + Line 31	32
33			33
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ²			
34			34
35	\$ -	Statement Misc; Line 9	35
36	-	Statement AF; Line 13	36
37	\$ -	Line 35 + Line 36	37
38			38
39	\$ -	Statement AM; Line 1	39

√ Items in BOLD have changed due to A&G adjustment on CEMA/WMPMA exclusion corrections compared to the original TO5 Cycle 5 filing per ER23-542.

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2021
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Plant:</u>			
1			1
<u>Gross Transmission Plant:</u>			
2			2
3	\$ 7,094,919	Statement AD; Line 11	3
4	38,764	Statement AD; Line 27	4
5	101,770	Statement AD; Line 29	5
6	276,231	Statement AD; Line 31	6
7	\$ 7,511,684	Sum Lines 2 thru 5	7
<u>Transmission Related Depreciation Reserve:</u>			
8			8
9	\$ 1,544,321	Statement AE; Line 1	9
10	33,670	Statement AE; Line 11	10
11	42,193	Statement AE; Line 13	11
12	126,839	Statement AE; Line 15	12
13	\$ 1,747,023	Sum Lines 9 thru 12	13
14			14
<u>Net Transmission Plant:</u>			
15			15
16	\$ 5,550,599	Line 2 Minus Line 9	16
17	5,094	Line 3 Minus Line 10	17
18	59,577	Line 4 Minus Line 11	18
19	149,392	Line 5 Minus Line 12	19
20	\$ 5,764,661	Sum Lines 16 thru 19	20
21			21
<u>B. Incentive Project Transmission Plant:</u> ¹			
22			22
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	\$ -	Line 23 Minus Line 24	25

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

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2021
(\$1,000)

Line No.	Amounts	Reference	Line No.
A. Revenues:			
1	\$ 100,282	Statement AH; Line 9	1
2			2
3	98,092	Statement AH; Line 31	3
4			4
5	-	Negative of Statement AH; Line 16	5
6	\$ 198,375	Sum Lines 1 thru 5	6
7			7
8	241,769	Statement AJ; Line 17	8
9			9
10	-	Statement AJ; Line 23	10
11			11
12	63,663	Statement AK; Line 13	12
13			13
14	3,394	Statement AK; Line 20	14
15	\$ 507,200	Sum Lines 6 thru 14	15
16			16
17	9.5314%	Statement AV; Page 3; Line 32	17
18	\$ 4,874,468	Page 3; Line 27	18
19	\$ 464,605	Line 17 x Line 18	19
20			20
21	0.3911%	Statement AV; Page 3; Line 66	21
22	\$ 4,874,468	Page 3; Line 27 - Line 10	22
23	\$ 19,066	Line 21 x Line 22	23
24			24
25	\$ 1,304	Statement AQ; Line 3	25
26	(5,774)	Statement AU; Line 13	26
27	-	Statement Misc; Line 1	27
28	-	Statement AU; Line 15	28
29			29
30	<u>\$ 986,401</u>	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2021
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>B. Incentive ROE Project Transmission Revenue:</u> ^{1,2}			
1	\$ -	Statement AJ; Line 19	1
2			2
3	1.6599%	Statement AV; Page 4; Line 32	3
4	\$ -	Page 3; Line 32	4
5	\$ -	Line 3 x Line 4	5
6			6
7	0.0000%	Statement AV; Page 4; Line 66	7
8	\$ -	Page 3; Line 32	8
9	\$ -	Line 7 x Line 8	9
10			10
11	\$ -	Line 1 + Line 5 + Line 9	11
12			12
<u>C. Incentive Transmission Plant Abandoned Project Revenue:</u> ^{1,2}			
14	\$ -	Statement AJ; Line 21	14
15			15
16	\$ -	Page 3; Line 37	16
17	9.5314%	Statement AV; Page 3; Line 32	17
18	\$ -	Line 16 x Line 17	18
19			19
20	\$ -	Page 3; Line 37	20
21	0.0000%	Shall be Zero	21
22	\$ -	Line 20 x Line 21	22
23			23
24	\$ -	Line 14 + Line 18 + Line 22	24
25			25
<u>D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:</u> ^{1,2}			
27	\$ -	Page 3; Line 39	27
28	9.5314%	Statement AV; Page 3; Line 32	28
29	\$ -	Line 27 x Line 28	29
30			30
31	\$ -	Page 3; Line 39	31
32	0.3911%	Statement AV; Page 3; Line 66	32
33	\$ -	Line 31 x Line 32	33
34			34
35	\$ -	Line 29 + Line 33	35
36			36
37	\$ -	Sum Lines 11, 24, 35	37
38			38
39	\$ 986,401	Page 1; Line 30 + Line 37	39

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

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

³ 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-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{ET})
For the Base Period & True-Up Period Ending December 31, 2021
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Rate Base:</u>			
1			1
<u>Net Transmission Plant:</u>			
2	\$ 5,550,599	Page 4; Line 16	2
3	5,094	Page 4; Line 17	3
4	59,577	Page 4; Line 18	4
5	149,392	Page 4; Line 19	5
6	\$ 5,764,661	Sum Lines 2 thru 5	6
7			7
<u>Rate Base Additions:</u>			
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc; Line 3	10
11	\$ -	Line 9 + Line 10	11
12			12
<u>Rate Base Reductions:</u>			
14	\$ (994,463)	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (994,463)	Line 14 + Line 15	16
17			17
<u>Working Capital:</u>			
19	\$ 48,583	Statement AL; Line 5	19
20	41,912	Statement AL; Line 9	20
21	24,797	Statement AL; Line 19	21
22	\$ 115,292	Sum Lines 19 thru 21	22
23			23
24	\$ -	Statement Misc; Line 5	24
25	\$ (11,022)	Statement Misc; Line 7	25
26			26
27	\$ 4,874,468	Sum Lines 6, 11, 16, 22, 24, 25	27
28			28
<u>B. Incentive ROE Project Transmission Rate Base:</u> ²			
30	\$ -	Page 4; Line 25	30
31	-	Statement AF; Line 9	31
32	\$ -	Line 30 + Line 31	32
33			33
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ²			
35	\$ -	Statement Misc; Line 9	35
36	-	Statement AF; Line 13	36
37	\$ -	Line 35 + Line 36	37
38			38
<u>D. Incentive Transmission Construction Work In Progress:</u> ²			
39	\$ -	Statement AM; Line 1	39

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

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

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2021
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Plant:</u>			
1			1
<u>Gross Transmission Plant:</u>			
2	\$ 7,094,919	Statement AD; Line 11	2
3	38,764	Statement AD; Line 27	3
4	101,770	Statement AD; Line 29	4
5	276,231	Statement AD; Line 31	5
6	\$ 7,511,684	Sum Lines 2 thru 5	6
7			7
<u>Transmission Related Depreciation Reserve:</u>			
9	\$ 1,544,321	Statement AE; Line 1	9
10	33,670	Statement AE; Line 11	10
11	42,193	Statement AE; Line 13	11
12	126,839	Statement AE; Line 15	12
13	\$ 1,747,023	Sum Lines 9 thru 12	13
14			14
<u>Net Transmission Plant:</u>			
16	\$ 5,550,599	Line 2 Minus Line 9	16
17	5,094	Line 3 Minus Line 10	17
18	59,577	Line 4 Minus Line 11	18
19	149,392	Line 5 Minus Line 12	19
20	\$ 5,764,661	Sum Lines 16 thru 19	20
21			21
<u>B. Incentive Project Transmission Plant:</u> ¹			
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	\$ -	Line 23 Minus Line 24	25

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

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH

Operation and Maintenance Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2021
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	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

✓ Items in BOLD have changed due to A&G adjustment on CEMA/WMPMA exclusion corrections compared to the original TO5 Cycle 5 filing per ER23-542.

¹ 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 5. This expense will be excluded in Wholesale BTRR on BK-2; Line 3.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH
Operation and Maintenance Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2021
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
Derivation of Transmission Operation and Maintenance Expense:				
2				2
3	320-323; 112; b	\$ 109,756	AH-1; Line 33; Col. a	3
4		(3,844)	Negative of AH-1; Line 38; Col. b	4
5		(1,816)	Negative of AH-1; Line 39; Col. b	5
6		-	Negative of AH-1; Line 40; Col. b	6
7		(3,708)	Negative of AH-1; Line 45; Col. b	7
8		(106)	Negative of AH-1; Line 37; Col. b	8
9		\$ 100,282	Sum Lines 2 thru 8	9
10				10
Derivation of Administrative and General Expense:				
11				11
12	320-323; 197; b	\$ 656,792	AH-2; Line 16; Col. a	12
13				13
14		(5,025)	Negative of AH-2; Line 40; Col. a	14
15		(13,176)	Negative of AH-2; Sum Lines (20, 21, 42); Col. b; and Sum Lines (22, 24, 29, 36, 41); Col. a	15
16		-	Negative of AH-2; Line 37; Col. a	16
17		(617)	Negative of AH-2; Line 38; Col. a	17
18		(22,236)	Negative of AH-2; Line 34; Col. a	18
19		-	Not Applicable to 2021 Base Period	19
20		(66)	Negative of AH-2; Line 39; Col. b	20
21		(128,580)	Negative of AH-2; Line 33; Col. b	21
22		(26)	Negative of AH-2; Line 43; Col. b	22
23		(965)	Negative of AH-2; Line 35; Col. b	23
24		(9,748)	Negative of AH-2; Sum Lines (23, 25, 26, 27, 28, 30, 31, 32); Col. a	24
25		\$ 476,353	Sum Lines 12 thru 24	25
26		(8,616)	Negative of AH-2; Line 5; Col. c	26
27		\$ 467,737	Line 25 + Line 26	27
28		20.23%	Statement AI; Line 15	28
29		\$ 94,622	Line 27 x Line 28	29
30		3,470	Negative of Line 26 x Line 50	30
31		\$ 98,092	Line 29 + Line 30	31
32				32
Derivation of Transmission Plant Property Insurance Allocation Factor:				
33				33
34		\$ 7,094,919	Statement AD; Line 25	34
35		-	Shall be Zero	35
36		101,770	Statement AD; Line 29	36
37		276,231	Statement AD; Line 31	37
38		\$ 7,472,920	Sum Lines 34 thru 37	38
39				39
40		\$ 7,094,919	Line 34 Above	40
41		566,175	Statement AD; Line 1	41
42		-	Shall be Zero	42
43		542,750	Statement AD; Line 7	43
44		8,482,865	Statement AD; Line 9	44
45		-	Shall be Zero	45
46		503,068	Statement AD; Line 17	46
47		1,365,462	Statement AD; Line 19	47
48		\$ 18,555,239	Sum Lines 40 thru 47	48
49				49
50		40.27%	Line 38 / Line 48	50

¹ 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 5. This expense will be excluded in Wholesale BTRR on BK-2; Line 3.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 Administrative & General Expenses
 12 Months Ending December 31, 2021
 (\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(f) Addtl A&G Adj	(g) = (c) + (f) Adjusted A&G	Reference	Line No.
		Administrative & General							
1	920	A&G Salaries	\$ 62,283	\$ 881	\$ 61,402	\$ 881 ³	\$ 62,283	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	33,308	7,379	25,928	✓ 7,379 ³	33,308	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(20,277)		(20,277)		(20,277)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	108,587	10,897	97,689	✓ 1,396 ³	99,086	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	8,616		8,616		8,616	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	215,579	1,418	214,161	✓ 996 ³	215,157	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits ¹	56,506	2,077	54,429	✓ 1,511 ³	55,940	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	128,580	128,580	0		0	Form 1; Page 320-323; Line 188	8
9	928	Regulatory Commission Expenses	35,380	24,076	11,304		11,304	Form 1; Page 320-323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(12,934)		(12,934)		(12,934)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	66	66	0		0	Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses	10,539	5,025	5,513	✓ 0 ³	5,513	Form 1; Page 320-323; Line 192	12
13	931	Rents	12,352	14	12,338	✓ 14 ³	12,352	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	18,209	26	18,183		18,183	Form 1; Page 320-323; Line 196	14
15									15
16		Total Administrative & General Expenses	\$ 656,792	\$ 180,439	\$ 476,353	✓ \$ 12,177³	\$ 488,530	Sum Lines 1 thru 14	16
17									17
18									18
19		Excluded Expenses:							19
20	920	Energy Efficiency		\$ 881					20
21		CEMA/WPMA exclusion corrections				881 ³			21
22	921	Energy Efficiency		7,379					22
23		CEMA/WPMA exclusion corrections				7,379 ³			23
24	923	Energy Efficiency	\$ 1,396						24
25		Other Exclusion - FERC Audit Adjustments (Finding #3) ²	9,501	10,897					25
26		CEMA/WPMA exclusion corrections				1,396 ³			26
27	925	Energy Efficiency	1,300						27
28		Customer Information System	57						28
29		Electric Power Research Institute (EPRI) Dues	51						29
30		Covid-19 Pandemic Protections	8						30
31		Residential Disconnect Protections	3	1,418					31
32		CEMA/WPMA exclusion corrections				996 ³			32
33	926	Energy Efficiency	1,948						33
34		Customer Information System	88						34
35		CSI Transition, Stabilization, & OCM	36						35
36		Residential Disconnect Protections	5	2,077					36
37		CEMA/WPMA exclusion corrections				1,511 ³			37
38	927	Franchise Requirements		128,580					38
39	928	CPUC reimbursement fees	22,236						39
40		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	965						40
41		Energy Efficiency	258						41
42		CPUC Intervenor Funding Expense - Transmission	-						42
43		CPUC Intervenor Funding Expense - Distribution	617	24,076					43
44	930.1	General Advertising Expenses		66					44
45	930.2	Abandoned Projects	5,025						45
46		Energy Efficiency	0	5,025					46
47		CEMA/WPMA exclusion corrections				0 ³			47
48	931	Energy Efficiency		14					48
49		CEMA/WPMA exclusion corrections				14 ³			49
50	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		26					50
51									51
52		Total Excluded Expenses		\$ 180,439		\$ 12,177³			52
53									53
54	✓	Items in BOLD have changed due to A&G adjustment on CEMA/WPMA exclusion corrections compared to the original TO5 Cycle 5 filing per ER23-542.							54
55	¹	FERC Acct 926, Employee Pensions & Benefits, does not include any PBOP costs for base period 2021.							55
56	²	Adjusting journal entries related to prior year A&G costs (2016-2019) that resulted from the 2020 FERC Audit are excluded from TO5 Cycle 5. The impacts of the adjusting entries is reflected in the per book amount and were excluded from the adjusted 2021 total. The impact of FERC Audit adjustments and corresponding refunds will be accounted for in a separate refund analysis filed with FERC.							56
57									57
58	³	2021 CEMA/WPMA exclusion corrections.							58
59									59
60									60

SAN DIEGO GAS & ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2021
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		<u>Administrative & General</u>					
1	920	A&G Salaries	\$ 62,283	\$ 881	\$ 61,402	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	33,308	7,379	25,928	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(20,277)		(20,277)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	108,587	10,897	97,689	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	8,616		8,616	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	215,579	1,418	214,161	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits ¹	56,506	2,077	54,429	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	128,580	128,580	0	Form 1; Page 320-323; Line 188	8
9	928	Regulatory Commission Expenses	35,380	24,076	11,304	Form 1; Page 320-323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(12,934)		(12,934)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	66	66	0	Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses	10,539	5,025	5,513	Form 1; Page 320-323; Line 192	12
13	931	Rents	12,352	14	12,338	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	18,209	26	18,183	Form 1; Page 320-323; Line 196	14
15							15
16		Total Administrative & General Expenses	\$ 656,792	\$ 180,439	\$ 476,353	Sum Lines 1 thru 14	16
17							17
18							18
19		Excluded Expenses:					19
20	920	Energy Efficiency		\$ 881			20
21	921	Energy Efficiency		7,379			21
22	923	Energy Efficiency	\$ 1,396				22
23		Other Exclusion - FERC Audit Adjustments (Finding #3) ²	9,501	10,897			23
24	925	Energy Efficiency	1,300				24
25		Customer Information System	57				25
26		Electric Power Research Institute (EPRI) Dues	51				26
27		Covid-19 Pandemic Protections	8				27
28		Residential Disconnect Protections	3	1,418			28
29	926	Energy Efficiency	1,948				29
30		Customer Information System	88				30
31		CSI Transition, Stabilization, & OCM	36				31
32		Residential Disconnect Protections	5	2,077			32
33	927	Franchise Requirements		128,580			33
34	928	CPUC reimbursement fees	22,236				34
35		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	965				35
36		Energy Efficiency	258				36
37		CPUC Intervenor Funding Expense - Transmission	-				37
38		CPUC Intervenor Funding Expense - Distribution	617	24,076			38
39	930.1	General Advertising Expenses		66			39
40	930.2	Abandoned Projects	5,025				40
41		Energy Efficiency	0	5,025			41
42	931	Energy Efficiency		14			42
43	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		26			43
44							44
45		Total Excluded Expenses		\$ 180,439			45
46							46
47							47
48		¹ FERC Acct 926, Employee Pensions & Benefits, does not include any PBOP costs for base period 2021.					48
49		² Adjusting journal entries related to prior year A&G costs (2016-2019) that resulted from the 2020 FERC Audit are excluded from TO5 Cycle 5.					49
50		The impacts of the adjusting entries is reflected in the per book amount and were excluded from the adjusted 2021 total. The impact of FERC Audit					50
51		adjustments and corresponding refunds will be accounted for in a separate refund analysis filed with FERC.					51
52							52

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SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL
Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2021
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹		\$ 121,247	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		40.07%	Pg6 Rev Stmt AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 48,583	Line 1 x Line 3	5
6					6
7	B. Prepayments ^{1,2}	110-111; Footnote Data (b)	\$ 104,601	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 41,912	Line 3 x Line 7	9
10					10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:				11
12	Transmission O&M Expense	\$ 100,282		Statement AH; Line 9	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	100,556 v		Pg5; Rev. Stmt AH; Line 32	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 16	14
15	Total	\$ 200,838 v		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		\$ 25,105 v	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	\$ -		Line 14 Above	22
23					23
24	One Eighth O&M Rule		12.50%	Line 17 Above	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) - Base ROE:		9.5314%	Pg7 Rev Statement AV; Page 3; Line 32	28
29					29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE ³	\$ -		Line 26 x Line 28	30
31					31
32	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:		0.3911%	Pg7 Rev Statement AV; Page 3; Line 66	32
33					33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder ³	\$ -		Line 26 x Line 32	34

v Items in BOLD have changed due to A&G adjustment on CEMA/WMPMA exclusion corrections compared to the original TO5 Cycle 5 filing per ER23-542.

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

² The 13-Month Avg. for Electric Plant Prepayments included on FERC Form 1; Page 110-111; Footnote Data (b) is slightly incorrect. During the preparation of the TO5 Cycle 5 filing, an error was identified in the allocation used to prepare the footnote. The 13-Month Avg. included in TO5 Cycle 5 is the correct amount.

³ Working Capital Adjustment to show that Wholesale customers do not pay for CPUC Intervenor Funding Expense.

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SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL
Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2021
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹		\$ 121,247	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		40.07%	Pg6 Rev Stmt AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 48,583	Line 1 x Line 3	5
6					6
7	B. Prepayments ^{1,2}	110-111; Footnote Data (b)	\$ 104,601	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 41,912	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense	\$ 100,282		Statement AH; Line 9	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	98,092		Pg6; Rev. Stmt AH; Line 31	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 16	14
15	Total	\$ 198,375		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		\$ 24,797	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	\$ -		Line 14 Above	22
23					23
24	One Eighth O&M Rule		12.50%	Line 17 Above	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) - Base ROE:		9.5314%	Statement AV; Page 3; Line 32	28
29					29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE ³	\$ -		Line 26 x Line 28	30
31					31
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:		0.3911%	Statement AV; Page 3; Line 66	32
33					33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder ³	\$ -		Line 26 x Line 32	34

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

² The 13-Month Avg. for Electric Plant Prepayments included on FERC Form 1; Page 110-111; Footnote Data (b) is slightly incorrect. During the preparation of the TO5 Cycle 5 filing, an error was identified in the allocation used to prepare the footnote. The 13-Month Avg. included in TO5 Cycle 5 is the correct amount.

³ Working Capital Adjustment to show that Wholesale customers do not pay for CPUC Intervenor Funding Expense.

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SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2021
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.		
1	<u>Long-Term Debt Component - Denominator:</u>					
2	Bonds (Acct 221)	112-113; 18; c \$ 6,417,859		2		
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c -		3		
4	Other Long-Term Debt (Acct 224)	112-113; 21; c -		4		
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c -		5		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c (16,894)		6		
7	LTD = Long Term Debt	\$ 6,400,965	Sum Lines 2 thru 6	7		
8						
9	<u>Long-Term Debt Component - Numerator:</u>					
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c \$ 237,654		10		
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c 4,408		11		
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c 1,275		12		
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c -		13		
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c -		14		
15	i = LTD interest	\$ 243,337	Sum Lines 10 thru 14	15		
16						
17	<u>Cost of Long-Term Debt:</u>	3.80%	Line 15 / Line 7	17		
18						
19	<u>Preferred Equity Component:</u>					
20	PF = Preferred Stock (Acct 204)	112-113; 3; c \$ -		20		
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c \$ -		21		
22	Cost of Preferred Equity	0.00%	Line 21 / Line 20	22		
23						
24	<u>Common Equity Component:</u>					
25	Proprietary Capital	112-113; 16; c \$ 8,248,584		25		
26	Less: Preferred Stock (Acct 204)	112-113; 3; c -	Negative of Line 20 Above	26		
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c -		27		
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c 10,117		28		
29	CS = Common Stock	\$ 8,258,701	Sum Lines 25 thru 28	29		
30						
31	<u>Base Return on Common Equity:</u>					
32			10.10%	TO5 Offer of Settlement; Section II.A.1.5.1		
33	(a)	(b)	(c)	(d) = (b) x (c)		
34	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		
35	<u>Weighted Cost of Capital:</u>					
36	Long-Term Debt	\$ 6,400,965	43.66%	3.80%	1.66%	Col. c = Line 17 Above
37	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above
38	Common Equity	8,258,701	56.34%	10.10%	5.69%	Col. c = Line 32 Above
39	Total Capital	\$ 14,659,666	100.00%		7.35%	Sum Lines 37 thru 39
40						
41	<u>Cost of Equity Component (Preferred & Common):</u>					
42						
43						
44	<u>CAISO Participation ROE Adder:</u>					
45				0.50%	TO5 Offer of Settlement; Section II.A.1.5.1	
46	(a)	(b)	(c)	(d) = (b) x (c)		
47	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		
48	<u>Weighted Cost of Capital:</u>					
49	Long-Term Debt	\$ 6,400,965	43.66%	0.00%	0.00%	Shall be Zero for ROE Adder
50	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder
51	Common Equity	8,258,701	56.34%	0.50%	0.28%	Col. c = Line 45 Above
52	Total Capital	\$ 14,659,666	100.00%		0.28%	Sum Lines 50 thru 52
53						
54	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>					
55						
56						

¹ Amount is based upon December 31 balances.

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SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2021
(\$1,000)

Line No.	FERC Form 1				Reference	Line No.	
	Page;	Line;	Col.	Amounts			
1	<u>Incentive Return on Common Equity:</u> ¹				0.00%	1	
2	(a)	(b)	(c)	(d) = (b) x (c)		2	
3		Cap. Struct.	Cost of	Weighted		3	
4	<u>Incentive Weighted Cost of Capital:</u>					4	
5	Amounts ²	Ratio	Capital	Cost of Capital		5	
6	\$ 6,400,965	43.66%	3.80%	1.66%	Col. c = Page 1, Line 17	6	
7	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7	
8	8,258,701	56.34%	0.00%	0.00%	Col. c = Line 1 Above	8	
9	<u>\$ 14,659,666</u>	<u>100.00%</u>		<u>1.66%</u>	Sum Lines 6 thru 8	9	
10						10	
11	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Line 7 + Line 8; Col. d	11
12						12	
13	<u>CAISO Participation ROE Adder:</u>				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	13
14	(a)	(b)	(c)	(d) = (b) x (c)		14	
15		Cap. Struct.	Cost of	Weighted		15	
16	Amounts ²	Ratio	Capital	Cost of Capital		16	
17	<u>Weighted Cost of Capital:</u>					17	
18						18	
19	\$ 6,400,965	43.66%	0.00%	0.00%	Shall be Zero for ROE Adder	19	
20	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20	
21	8,258,701	56.34%	0.00%	0.00%	Col. c = Line 14 Above	21	
22	<u>\$ 14,659,666</u>	<u>100.00%</u>		<u>0.00%</u>	Sum Lines 19 thru 21	22	
23						23	
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.00%	Line 21; Col. d	24

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

² Amount is based upon December 31 balances.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2021

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	5.69%	Page 1; Line 42	6
7	\$ 3,545	Negative of Statement AR; Line 9	7
8	\$ 8,977	AV-1A; Line 49	8
9	\$ 4,874,776	Pg3 Rev Statement BK-1; Page 3; Line 27	9
10	21%	Federal Income Tax Rate	10
11			11
12	1.4694%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	5.69%	Line 6 Above	18
19	\$ -	Negative of Statement AT; Line 9	19
20	\$ 8,977	Line 8 Above	20
21	\$ 4,874,776	Line 9 Above	21
22	1.4694%	Line 12 Above	22
23	8.84%	State Income Tax Rate	23
24			24
25	0.7121%	State Income Tax Expense	25
26			26
27			27
28	2.1815%	Line 12 + Line 25	28
29			29
30	7.3499%	Page 1; Line 40	30
31			31
32	9.5314%	Line 28 + Line 30	32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40	0.28%	Page 1; Line 55	40
41	\$ -	Shall be Zero for ROE Adder	41
42	\$ -	Shall be Zero for ROE Adder	42
43	\$ 4,874,776	Pg3 Rev Statement BK-1; Page 3; Line 27	43
44	21%	Federal Income Tax Rate	44
45			45
46	0.0749%	Federal Income Tax Expense	46
47			47
48			48
49			49
50			50
51			51
52	0.28%	Line 40 Above	52
53	\$ -	Shall be Zero for ROE Adder	53
54	\$ -	Line 42 Above	54
55	\$ 4,874,776	Line 43 Above	55
56	0.0749%	Line 46 Above	56
57	8.84%	State Income Tax Rate	57
58			58
59	0.0346%	State Income Tax Expense	59
60			60
61			61
62	0.1095%	Line 46 + Line 59	62
63			63
64	0.2817%	Page 1; Line 53	64
65			65
66	0.3911%	Line 62 + Line 64	66

v Items in BOLD have changed due to A&G adjustment on CEMA/WMPMA exclusion corrections compared to the original TO5 Cycle 5 filing per ER23-542.

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SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2021
(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	0.00%	Page 2; Line 11	6
7	\$ -	Shall be Zero for Incentive ROE Projects	7
8	\$ -		8
9	\$ -	Statement BK-1; Page 3; Line 32	9
10	21%	Page 3; Line 10	10
11			11
12	0.0000%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	0.00%	Line 6 Above	18
19	\$ -	Shall be Zero for Incentive ROE Projects	19
20	\$ -	Line 8 Above	20
21	\$ -	Line 9 Above	21
22	0.0000%	Line 12 Above	22
23	8.84%	Page 3; Line 23	23
24			24
25	0.0000%	State Income Tax Expense	25
26			26
27			27
28	0.0000%	Line 12 + Line 25	28
29			29
30	1.6599%	Page 2; Line 9	30
31			31
32	1.6599%	Line 28 + Line 30	32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40	0.00%	Page 2; Line 24	40
41	\$ -	Shall be Zero for Incentive ROE Projects	41
42	\$ -		42
43	\$ -	Statement BK-1; Page 3; Line 32	43
44	21%	Page 3; Line 44	44
45			45
46	0.0000%	Federal Income Tax Expense	46
47			47
48			48
49			49
50			50
51			51
52	0.00%	Line 40 Above	52
53	\$ -	Shall be Zero for Incentive ROE Projects	53
54	\$ -	Line 42 Above	54
55	\$ -	Line 43 Above	55
56	0.0000%	Line 46 Above	56
57	8.84%	Page 3; Line 57	57
58			58
59	0.0000%	State Income Tax Expense	59
60			60
61			61
62	0.0000%	Line 46 + Line 59	62
63			63
64	0.0000%	Page 2; Line 22	64
65			65
66	0.0000%	Line 62 + Line 64	66

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 66 will be repeated for each project.

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SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2021

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.		
1				1		
Long-Term Debt Component - Denominator:						
2	Bonds (Acct 221)	112-113; 18; c \$ 6,417,859		2		
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c -		3		
4	Other Long-Term Debt (Acct 224)	112-113; 21; c -		4		
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c -		5		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c (16,894)		6		
7	LTD = Long Term Debt	\$ 6,400,965	Sum Lines 2 thru 6	7		
8				8		
Long-Term Debt Component - Numerator:						
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c \$ 237,654		10		
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c 4,408		11		
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c 1,275		12		
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c -		13		
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c -		14		
15	i = LTD interest	\$ 243,337	Sum Lines 10 thru 14	15		
16				16		
17	Cost of Long-Term Debt:	3.80%	Line 15 / Line 7	17		
18				18		
Preferred Equity Component:						
20	PF = Preferred Stock (Acct 204)	112-113; 3; c \$ -		20		
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c \$ -		21		
22	Cost of Preferred Equity	0.00%	Line 21 / Line 20	22		
23				23		
Common Equity Component:						
25	Proprietary Capital	112-113; 16; c \$ 8,248,584		25		
26	Less: Preferred Stock (Acct 204)	112-113; 3; c -	Negative of Line 20 Above	26		
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c -		27		
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c 10,117		28		
29	CS = Common Stock	\$ 8,258,701	Sum Lines 25 thru 28	29		
30				30		
31				31		
32	Base Return on Common Equity:	10.10%	TO5 Offer of Settlement; Section II.A.1.5.1	32		
33	(a)	(b)	(c)	(d) = (b) x (c)		
34	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		
35	Weighted Cost of Capital:					
36						
37	Long-Term Debt	\$ 6,400,965	43.66%	3.80%	1.66%	Col. c = Line 17 Above
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above
39	Common Equity	8,258,701	56.34%	10.10%	5.69%	Col. c = Line 32 Above
40	Total Capital	\$ 14,659,666	100.00%		7.35%	Sum Lines 37 thru 39
41						
42	Cost of Equity Component (Preferred & Common):				5.69%	Line 38 + Line 39; Col. d
43						
44						
45	CAISO Participation ROE Adder:				0.50%	TO5 Offer of Settlement; Section II.A.1.5.1
46	(a)	(b)	(c)	(d) = (b) x (c)		
47	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		
48	Weighted Cost of Capital:					
49						
50	Long-Term Debt	\$ 6,400,965	43.66%	0.00%	0.00%	Shall be Zero for ROE Adder
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder
52	Common Equity	8,258,701	56.34%	0.50%	0.28%	Col. c = Line 45 Above
53	Total Capital	\$ 14,659,666	100.00%		0.28%	Sum Lines 50 thru 52
54						
55	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.28%	Line 52; Col. d

¹ Amount is based upon December 31 balances.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2021
(\$1,000)

Line No.	FERC Form 1				Reference	Line No.	
	(a)	(b)	(c)	(d) = (b) x (c)			
	Amounts ²	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital			
1	<u>Incentive Return on Common Equity:</u> ¹				0.00%		1
2							2
3							3
4	<u>Incentive Weighted Cost of Capital:</u>						4
5							5
6	\$ 6,400,965	43.66%	3.80%	1.66%	Col. c = Page 1, Line 17		6
7	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22		7
8	8,258,701	56.34%	0.00%	0.00%	Col. c = Line 1 Above		8
9	<u>\$ 14,659,666</u>	<u>100.00%</u>		<u>1.66%</u>	Sum Lines 6 thru 8		9
10							10
11	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	<u>CAISO Participation ROE Adder:</u>				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15							15
16							16
17	<u>Weighted Cost of Capital:</u>						17
18							18
19	\$ 6,400,965	43.66%	0.00%	0.00%	Shall be Zero for ROE Adder		19
20	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder		20
21	8,258,701	56.34%	0.00%	0.00%	Col. c = Line 14 Above		21
22	<u>\$ 14,659,666</u>	<u>100.00%</u>		<u>0.00%</u>	Sum Lines 19 thru 21		22
23							23
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.00%	Line 21; Col. d	24

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

² Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2021

(\$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
57			57
58			58
59			59
60			60
61			61
62			62
63			63
64			64
65			65
66			66

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2021
(S1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	0.00%	Page 2; Line 11	6
7	\$ -	Shall be Zero for Incentive ROE Projects	7
8	\$ -		8
9	\$ -	Statement BK-1; Page 3; Line 32	9
10	21%	Page 3; Line 10	10
11			11
12	0.0000%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	0.00%	Line 6 Above	18
19	\$ -	Shall be Zero for Incentive ROE Projects	19
20	\$ -	Line 8 Above	20
21	\$ -	Line 9 Above	21
22	0.0000%	Line 12 Above	22
23	8.84%	Page 3; Line 23	23
24			24
25	0.0000%	State Income Tax Expense	25
26			26
27			27
28	0.0000%	Line 12 + Line 25	28
29			29
30	1.6599%	Page 2; Line 9	30
31			31
32	1.6599%	Line 28 + Line 30	32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40	0.00%	Page 2; Line 24	40
41	\$ -	Shall be Zero for Incentive ROE Projects	41
42	\$ -		42
43	\$ -	Statement BK-1; Page 3; Line 32	43
44	21%	Page 3; Line 44	44
45			45
46	0.0000%	Federal Income Tax Expense	46
47			47
48			48
49			49
50			50
51			51
52	0.00%	Line 40 Above	52
53	\$ -	Shall be Zero for Incentive ROE Projects	53
54	\$ -	Line 42 Above	54
55	\$ -	Line 43 Above	55
56	0.0000%	Line 46 Above	56
57	8.84%	Page 3; Line 57	57
58			58
59	0.0000%	State Income Tax Expense	59
60			60
61			61
62	0.0000%	Line 46 + Line 59	62
63			63
64	0.0000%	Page 2; Line 22	64
65			65
66	0.0000%	Line 62 + Line 64	66

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 66 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY

TO5 Cycle 6 Cost Adjustment
Derivation of Interest Expense on Other BTRR Adjustment Applicable to TO5 Cycle 5
 (\$1,000)

Line No.	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	Line No.	
1							1	
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2	
3				Cumulative		Cumulative	3	
4		Monthly		Overcollection (-) or		Overcollection (-) or	4	
5		Undercollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5	
6		Undercollection (+)	Interest	in Revenue		in Revenue	6	
7	Month	Year	in Revenue	Rate ¹	wo Interest	Interest	with Interest	7
8	January	2021	\$ 208	0.28%	208	\$ 0	208	8
9	February	2021	208	0.25%	416	1	417	9
10	March	2021	208	0.28%	625	1	626	10
11	April	2021	208	0.27%	834	2	836	11
12	May	2021	208	0.28%	1,044	3	1,046	12
13	June	2021	208	0.27%	1,254	3	1,257	13
14	July	2021	208	0.28%	1,465	4	1,469	14
15	August	2021	208	0.28%	1,677	4	1,681	15
16	September	2021	208	0.27%	1,889	5	1,894	16
17	October	2021	208	0.28%	2,102	6	2,107	17
18	November	2021	208	0.27%	2,315	6	2,321	18
19	December	2021	208	0.28%	2,529	7	2,536	19
20	January	2022		0.28%	2,536	7	2,543	20
21	February	2022		0.25%	2,543	6	2,549	21
22	March	2022		0.28%	2,549	7	2,556	22
23	April	2022		0.27%	2,556	7	2,563	23
24	May	2022		0.28%	2,563	7	2,570	24
25	June	2022		0.27%	2,570	7	2,577	25
26	July	2022		0.31%	2,577	8	2,585	26
27	August	2022		0.31%	2,585	8	2,593	27
28	September	2022		0.30%	2,593	8	2,601	28
29	October	2022		0.42%	2,601	11	2,612	29
30	November	2022		0.40%	2,612	10	2,622	30
31	December	2022		0.42%	2,622	11	2,633	31
32	January	2023		0.54%	2,633	14	2,648	32
33	February	2023		0.48%	2,648	13	2,660	33
34	March	2023		0.54%	2,660	14	2,675	34
35	April	2023		0.62%	2,675	17	2,691	35
36	May	2023		0.64%	2,691	17	2,709	36
37	June	2023		0.62%	2,709	17	2,725	37
38	July	2023		0.68%	2,725	19	2,744	38
39	August	2023		0.68%	2,744	19	2,763	39
40	September	2023		0.66%	2,763	18	2,781	40
41	October	2023		0.71%	2,781	20	2,801	41
42	November	2023		0.69%	2,801	19	2,820	42
43	December	2023		0.71%	2,820	20	2,840	43
44			\$ 2,494			\$ 346		44

¹ Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.

² Derived using the prior month balance in Column 6 plus the current month balance in Column 2.

³ Interest is calculated using an average of beginning and ending balances: 1) in month 1, the average is 1/2 of balance in Column 2; and 2) in subsequent months is the average of prior month balance in Column 6 and the current month balance in Column 4.

Posted FERC Interest rates

Model Reference and Footnote Updates

Page in Model	Reference and Footnote Update Description	Reason for Update
AD-6, Footnote 2	Added footnote to explain the difference in the balance as compared to the FERC Audit Report.	Footnote needed to explain that the difference in the 2021 beginning balance of the rate spreadsheet as compared to the 2021 ending balance of the FERC Audit Adjustment is due to recording the correcting entry in 2022.
AE-1, Footnote 2	Added footnote to explain the difference in the balance as compared to the FERC Audit Report.	Footnote needed to explain that the difference in the 2021 beginning balance of the rate spreadsheet as compared to the 2021 ending balance of the FERC Audit Adjustment is due to recording the correcting entry in 2022.
AE-1, Line 1	Changed reference for 2021 beginning balance based on the FERC Form 1 XBRL format.	Updated the FERC Form 1 reference to reflect the XBRL format for the beginning balance because it was previously referencing the FERC Form 1 PDF format which was applicable last year. Starting this year, both beginning and ending balances are referenced to the XBRL format.
AE-2, Line 1	Changed reference from SDG&E Records to FERC Form 1 XBRL page reference and deleted footnote describing reason for change.	Deleted footnote to explain an error related to 2020 data that is not needed in TO5 Cycle 6.
AE-3, Line 1	Changed reference for 2021 beginning balance based on the FERC Form 1 XBRL format.	Updated the FERC Form 1 reference to reflect the XBRL format for the beginning balance because it was previously referencing the FERC Form 1 PDF format which was applicable last year. Starting this year, both beginning and ending balances are referenced to the XBRL format.
AF-1 and AF-2, Line 10	Changed reference from SDG&E Records to FERC Form 1 XBRL page reference.	Updated the FERC Form 1 reference for 2022. The 2021 revisions were made as a result of removal of CIAC per TO4 Cycle 4 Letter Order determination in ER22-527.
AF-1, Line 10 and 14, Footnote √	Changed reference from FERC Form 1 XBRL page reference to SDG&E Records.	To revise the ADIT beginning balance to account for the FERC audit adjustment in response to SDG&E's audit report dated July 30, 2020 compared to the original TO5 Cycle 5 filing per ER23-542.
AF-1, Footnotes 2-4	Revised references in Footnote 2-4 to line numbers from Tab "Order 864-3" as a result of removing CIAC Line 18.	To make the line number references match.
AF-2, Footnotes 2-4	Revised references in Footnote 2-4 to line numbers from Tab "Order 864-3" as a result of removing CIAC Line 18.	To make the line number references match.
Stmt AH; Lines 14 thru 24	Updated the Line number referencing and links.	To account for changes to A&G exclusions by FERC for 2022.
AH-2, Footnotes 2-4	Added footnotes on the current year's exclusions.	Footnotes needed to explain exclusions related to the 2020 FERC Audit and other prior year adjustments on exclusions.
Stmt AK, Footnotes 1 and 4	Revised Footnotes 1 and 4 references to FERC Form based on the new FERC Form 1 XBRL format.	Revised FERC Form 1 references on Footnotes 1 and 4 to conform with the new FERC Form 1 XBRL format.
Stmt AL, Line 1, FERC Form 1 Page Ref	Added FERC Form 1 reference based on XBRL format.	Added FERC Form 1 XBRL reference.
Stmt AL, Line 7, FERC Form 1 Page Ref	Revised FERC Form 1 reference based on XBRL format.	Revised FERC Form 1 XBRL reference.
Stmt AL, footnote 2 in TO5 Cycle 5	Deleted reference from prior the TO5 Cycle 5 footnote 2 and revised footnote 3 from TO5 Cycle 5 as footnote 2.	Deleted footnote not applicable in 2022.
AL-1, Line 18	Changed reference from SDG&E Records to FERC Form based on the new FERC Form 1 XBRL format.	Added FERC Form 1 reference for the 13-Month Average Balance to conform with the new FERC Form 1 XBRL format.
AL-2, Line 18	Changed reference from SDG&E Records to FERC Form and deleted footnote describing reason for change.	Deleted footnote to explain the 13-month avg referenced on the FERC Form is incorrect due to an omission error in the calculation. Cycle 6 reflects the correct amount.
AR-1, Line 10; col. (a) and (b)	Revised formula calculation to include other adjustment amounts sourced from Tab "Order 864-3" Col. 5 and 6, Line No. 17-18.	Revisions made to capture the ARAM RTP (Average Rate Assumption Method Return to Provision) amounts being pulled onto Stmt AR.
AR-1, Line 10	Changed reference from SDG&E Records to FERC Form based on the new FERC Form 1 XBRL format.	Revisions made to column a and b. See row above.
AR-1, Footnotes 2-3	Revised Footnote 2-3 to add reference to Col. 5 and 6, Line No. 17-18 to include other adjustments from Tab "Order 864-3".	Revisions made to capture the ARAM RTP (Average Rate Assumption Method Return to Provision) amounts being pulled onto Stmt AR.
Stmt AV, page 3, Line 8	Update to the Reference column from AV-1A line 49 to AV-1A line 51.	Updated Line number referencing and links to account for adding additional line to include 2022 year data in AV-1A.
AV-1A, Line 43 and Line 46	Added a new line to include the 2022 year data; revised formula summing data for all of the years to include year 2022; and updated line numbering accordingly.	Updated line numbering and formula for the Total to account for adding additional line to include 2022 year data.
Misc.-1	Deleted footnote 1 from the prior TO5 Cycle 5.	Deleted footnote not applicable in 2022.
Misc.-1.1	Deleted footnote 2 from the prior TO5 Cycle 5.	Deleted footnote not applicable in 2022.
Orders 864-1; 864-2; 864-3; and 864-4	Removed CIAC Line 18. Updated references to line numbers accordingly. Removed "CIAC" wording from Footnote 5.	Revisions to the Order 864 worksheets were made to avoid confusion and the chance of inadvertently reporting balances on this line item in the future because CIAC balances should now be excluded.