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 xxxxxx (\$1,000)

Line				Line
No.		Amounts	Reference	No.
	A. Revenues:			
1	Transmission Operation & Maintenance Expense	\$ -	Statement AH; Line 9	1
2	T			2
3	Transmission Related A&G Expense	#DIV/0!	Statement AH; Line 31	3
4	CPUC Intervenor Funding Expense - Transmission		Negative of Statement AH; Line 16	4
6	Total O&M Expenses	#DIV/0!	Sum Lines 1 thru 5	6
7	Total Owive Expenses	#D1V/0:	Sum Entes 1 unu 5	7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	#DIV/0!	Statement AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense 1	-	Statement AJ; Line 23	10
11	Transmission Frank Floundoned Froject Cost / Infordzation Expense		, -	11
12	Transmission Related Property Taxes Expense	#DIV/0!	Statement AK; Line 13	12
13			,	13
14	Transmission Related Payroll Taxes Expense	#DIV/0!	Statement AK; Line 20	14
15	Sub-Total Expense	#DIV/0!	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate (COCR) - Base ROE	#DIV/0!	Statement AV; Page 3; Line 31	17
18	Transmission Rate Base	#DIV/0!	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	#DIV/0!	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	#DIV/0!	Statement AV; Page 3; Line 64	21
22	Transmission Rate Base	#DIV/0!	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	#DIV/0!	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ -	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	-	Statement AU; Line 13	26
27	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	#DIV/0!	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 xxxxx

(\$1,000)

Line					Line
No.		Amo	ounts	Reference	No.
	B. Incentive ROE Project Transmission Revenue: ^{1,2}	0			
1 2	Incentive Transmission Plant Depreciation Expense	\$	-	Statement AJ; Line 19	1 2
	Incentive Cost of Capital Rate (ICOCR) - Base ROE		0.0000%	Statement AV; Page 4; Line 31	2
3 4	Total Incentive ROE Project Transmission Rate Base	e	0.0000%		3 4
4 5	Incentive ROE Project Transmission Rate Base Incentive ROE Project Return and Associated Income Taxes - Base ROE	<mark></mark>	-	Page 3; Line 32 Line 3 x Line 4	4
6	incentive ROE Froject Return and Associated income Faxes - Dase ROE	φ	-	Line 5 X Line 4	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	s	-	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$	-	Line 7 x Line 8	9
10	r	+			10
11	Total Incentive ROE Project Transmission Revenue	\$	-	Line 1 + Line 5 + Line 9	11
12					12
13	C. Incentive Transmission Plant Abandoned Project Revenue: 1,2				13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$	-	Statement AJ; Line 21	14
15					15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$	-	Page 3; Line 37	16
17	Cost of Capital Rate (COCR) - Base ROE		#DIV/0!	Statement AV; Page 3; Line 31	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE		#DIV/0!	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			11511 1/01		23
24	Total Incentive Transmission Plant Abandoned Project Revenue		#DIV/0!	Line 14 + Line 18 + Line 22	24
25	12				25
26	D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}	¢		D 2 L: 20	26
27	Incentive Transmission Construction Work In Progress	\$	-	Page 3; Line 39	27
28	Cost of Capital Rate (COCR) - Base ROE		#DIV/0!	Statement AV; Page 3; Line 31	28
29 30	Incentive CWIP Return and Associated Income Taxes - Base ROE		#DIV/0!	Line 27 x Line 28	29 30
30	Incentive Transmission Construction Work In Progress	¢		Page 3; Line 39	30 31
32	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	φ	#DIV/0!	Statement AV; Page 3; Line 64	31
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder		#DIV/0!	Line 31 x Line 32	32
34	incentive Cwiff Return and Associated income Taxes - CAISO I articipation ROE Adder		#DIV/0:	Line 51 x Line 52	33
35	Total Incentive CWIP Revenue		#DIV/0!	Line $29 + Line 33$	35
36					36
37	Total Incentive End of Prior Year Revenues (PYRR ELLR) Excluding FF&U		#DIV/0!	Sum Lines 11, 24, 35	37
38	EU-IK/O			,,,	38
39	E. Total (PYRR FIT) Excluding FF&U ³		#DIV/0!	Page 1; Line 30 + Line 37	39
27	E. FORT (FINAL PRODUCTION)			- age 1, 2me 50 · 2me 57	27

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 xxxxxx (\$1,000)

Line				Line
No.		Amounts	Reference	No.
	A. Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	\$ -	Page 4; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	#DIV/0!	Page 4; Line 17	3
4	Transmission Related General Plant	#DIV/0!	Page 4; Line 18	4
5	Transmission Related Common Plant	#DIV/0!	Page 4; Line 19	5
6	Total Net Transmission Plant	#DIV/0!	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc; Line 3	10
11	Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes	<mark>\$ -</mark>	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes		Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ -	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	#DIV/0!	Statement AL; Line 5	19
20	Transmission Related Prepayments	#DIV/0!	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	#DIV/0!	Statement AL; Line 19	21
22	Total Working Capital	#DIV/0!	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	\$ -	Statement Misc; Line 5	24
25	Unfunded Reserves	<mark>\$ -</mark>	Statement Misc; Line 7	25
26				26
27	Total Transmission Rate Base	#DIV/0!	Sum Lines 6, 11, 16, 22, 24, 25	27
28				28
29	B. Incentive ROE Project Transmission Rate Base:			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 $30 + \text{Line } 31$	32
33	Total meentive ROE Troject Transmission Rate Dase	5	Ellie 50 + Ellie 51	33
34				34
	<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ¹ Incentive Transmission Plant Abandoned Project Cost	<u>e</u>		
35	5	5 -	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	<mark>\$</mark> -	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.

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 xxxxxx (\$1,000)

Lin	e			Line
No		Amounts	Reference	No.
	A. Transmission Plant:			
1	Gross Transmission Plant:			1
2	Transmission Plant	<mark>\$ -</mark>	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	#DIV/0!	Statement AD; Line 27	3
4	Transmission Related General Plant	#DIV/0!	Statement AD; Line 29	4
5	Transmission Related Common Plant	#DIV/0!	Statement AD; Line 31	5
6	Total Gross Transmission Plant	#DIV/0!	Sum Lines 2 thru 5	6
7				7
8	Transmission Related Depreciation Reserve:			8
9	Transmission Plant Depreciation Reserve	<mark>\$ -</mark>	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	#DIV/0!	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	#DIV/0!	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	#DIV/0!	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	#DIV/0!	Sum Lines 9 thru 12	13
14				14
15	Net Transmission Plant:			15
16	Transmission Plant	\$ -	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	#DIV/0!	Line 3 Minus Line 10	17
18	Transmission Related General Plant	#DIV/0!	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	#DIV/0!	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	#DIV/0!	Sum Lines 16 thru 19	20
21				21
22	B. Incentive Project Transmission Plant: ¹			22
23	Incentive Transmission Plant	\$ -	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve		Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 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 xxxxx (\$1,000)

Line			P 2	Line
No.		Amounts	Reference	No.
	ANNUAL FIXED CHARGES APPLICABLE TO CAPITAL PROJECTS			
	A. Derivation of Annual Fix Charge Rate (AFCR FII) Applicable to			
	Weighted Forecast Plant Additions:			
1	PYRR EU Excluding Franchise Fees and Uncollectible	#DIV/0!	Page 1; Line 30	1
2	50% of Transmission O&M Expense	-	Negative of Page 1; Line 1 x 50%	2
3	50% of Transmission Related A&G Expense	#DIV/0!	Negative of Page 1; Line 3 x 50%	3
4	CPUC Intervenor Funding Expense - Transmission	-	Negative of Page 1; Line 5	4
5	Total of Federal Income Tax Deductions, Other Than Interest	-	Negative of Page 1; Line 25	5
6	(Gains)/Losses from Sale of Plant Held for Future Use	-	Negative of Page 1; Line 28	6
7	Adjusted Total (PYRR _{EU}) Excluding FF&U	#DIV/0!	Sum Lines 1 thru 6	7
8				8
9	Net Transmission Plant	#DIV/0!	Page 4; Line 20	9
10				10
11	Annual Fix Charge Rate (AFCR FU)	#DIV/0!	Line 7 / Line 9	11
12				12
13	Weighted Forecast Plant Additions	\$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 5; Col. f	13
14				14
15	Composite Depreciation Rate	#REF!	Statement AJ; Page AJ-1B; Line 33; Col. c	15
16	Weighted Forecast Plant Additions Depreciation Expense	#REF!	Line 13 x Line 15	16
17				17
18	Net Weighted Forecast Plant Additions	#REF!	Line 13 minus Line 16	18
19				19
20	Forecast Period Capital Addition Revenue Requirements	#DIV/0!	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 xxxxx (\$1,000)

Line		. .		Line
No.		Amounts	Reference	No.
	ANNUAL FIXED CHARGES APPLICABLE TO INCENTIVE CAPITAL PROJECTS			
	A. Derivation of Annual Fix Charge Rate (AFCR _{EU-IR-ROF}) Applicable to			
	Incentive Weighted Forecast Plant Additions (ROE Incentive Only):			
1	PYRR _{EU-R-ROE} Excluding Franchise Fees and Uncollectible	#DIV/0!	Page 1; Line 30 + Page 2; Line 11	1
	50% of Transmission O&M Expense	#D1V/0:	Negative of Page 1; Line 1 x 50%	2
2 3	50% of Transmission O&M Expense	- #DIV/0!	Negative of Page 1; Line 1 x 50% Negative of Page 1; Line 3 x 50%	3
4	CPUC Intervenor Funding Expense - Transmission	#DIV/0:	Negative of Page 1; Line 5	4
5	Total of Federal Income Tax Deductions, Other Than Interest		Negative of Page 1; Line 5	5
6	(Gains)/Losses from Sale of Plant Held for Future Use		Negative of Page 1; Line 28	6
7	Adjusted Total (PYRR _{EU-IR-ROE}) Excluding FF&U	#DIV/0!	Sum Lines 1 thru 6	7
8	Aujusted Total (TTKK EU-IR-ROE) Excluding TT&O	#DIV/0:	Sum Lines 1 unu 0	8
8	Net Transmission Plant & Incentive Transmission Plant	#DIV/0!	Page 4; (Line 20 + Line 25)	8
10	Net Transmission Frant & meenuve Transmission Frant	#DIV/0:	Fage 4, (Line $20 + Line 25)$	10
	\mathbf{I} , \mathbf{I}	#DIV/0!	Line 7 / Line 9	10
11	Incentive Annual Fix Charge Rate (AFCR EU-IR-ROE) ¹	#DIV/0:	Line // Line 9	
12				12
13 14	Incentive Weighted Forecast Plant Additions	<mark>\$ -</mark>	Summary of HV/LV Splits for Forecast Plant Additions; Line 8; Col. f	13 14
14	Composite Depreciation Rate	#REF!	Page 5; Line 15	14
15	Weighted Forecast Plant Additions Depreciation Expense	#REF!	Line 13 x Line 15	16
17	weighted Porceast I faith Additions Depreciation Expense	#KLIT	Lille 15 X Lille 15	17
18	Net Weighted Forecast Plant Additions	#REF!	Line 13 minus Line 16	18
19	Net weighter i oreast i faitt Additions	#RLI :	Line 15 minus Line 10	19
20	Forecast Period Incentive Capital Addition Revenue Requirements (FC FULR-ROF)	#DIV/0!	Line 11 x Line 18	20
20	roreast renou mentive capital Addition Revenue Requirements (r C EU-R-ROE)	#DIV/0:	Line 11 x Line 18	20
21	B. Derivation of Incentive Forecast Transmission CWIP Revenues:			21
22	b. Derivation of Incentive Forecast Transmission C wir Revenues:		Summary of HV/LV Splits for Forecast Plant Additions;	
23	Incentive Weighted Forecast Transmission Construction Work In Progress	\$ -	Line $10 + \text{Line } 12$; Col. f	23
24			Line $10 + Line 12$, Col. 1	24
25	Cost of Capital Rate (COCR) - Base ROE	#DIV/0!	Statement AV; Page 3; Line 31	25
	Cost of Capital Rate (COCR) - Dase ROL	#D1V/0:	Statement AV, 1 age 5, Ellie 51	26
26 27	Incentive Transmission Forecast CWIP Projects Revenue Requirements - Base ROE	#DIV/0!	Line 23 x Line 25	26 27
	incentive Transmission Forecast C w IP Projects Revenue Requirements - Base ROE	#DIV/0!	Line 23 x Line 25	
28				28
29	Incentive Weighted Forecast Transmission Construction Work In Progress	\$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 10 + Line 12; Col. f	29
30			Line $10 + Line 12$; Col. 1	30
	Cost of Conital Data CAISO Destination DOE Adda	#DIV/0!	Statement AV, Dave 2, Line (4	
31	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	#DIV/0!	Statement AV; Page 3; Line 64	31
32			L' 20 L' 21	32
33	Incentive Transmission Forecast CWIP Projects Revenue Requirements - CAISO Participation ROE Adder	#DIV/0!	Line 29 x Line 31	33
34			XI 07 XI 00	34
35	Total Incentive Transmission Forecast CWIP Projects Revenue Requirements	#DIV/0!	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 xxxxxx (\$1,000)

A: End Use Customer Base Transmission Revenue Requirement (BTRR r.r.): 1 1 1 2 End of Prior Year Revenues (PYRR R.U) Excluding FF&U #DIV/0! Page 1; Line 30 3 3 Incentive End of Prior Year Revenues (PYRR REUR) Excluding FF&U #DIV/0! Page 2; Line 37 4 5 Retail True-Up Period Adjustment - True-Up; Line 25; Col. 11 6 7 7 7 7 7 8 Retail Interest True-Up Adjustment #DIV/0! Interest True-Up CY; Line 22; Col. 2 8 9 9 7 7 7 7 10 Forecast Period Capital Addition Revenue Requirements (FC EURROE) #DIV/0! Page 6; Line 20 12 11 Incentive Transmission Forecast CWIP Projects Revenue Requirements (FC EURROE) #DIV/0! Page 6; Line 35 13 12 Forecast Period Incentive Capital Additions Revenue Requirements (FC EURROE) #DIV/0! Page 6; Line 35 13 13 Incentive Transmission Forecast CWIP Projects Revenue Requirements #DIV/0! Sum Lines 2 thru 14 16 14 Incentive Transmission Related Municipal FF&U: #DIV/0! Sum Line 16 x Uncollectib	Line No.			Amounts	Reference	Line No.
3 Incentive End of Prior Year Revenues (PYRR EU-R) Excluding FF&U # DIV/0! Page 2; Line 37 4 5 Retail True-Up Period Adjustment - True-Up; Line 25; Col. 11 5 7 Retail Interest True-Up Adjustment - True-Up; Line 25; Col. 11 7 7 Retail Interest True-Up Adjustment #DIV/0! Interest True-Up CY; Line 22; Col. 2 8 9 - #DIV/0! Page 5; Line 20 10 11 Forecast Period Incentive Capital Additions Revenue Requirements (FC EU-RR-ROE) #DIV/0! Page 6; Line 20 12 12 Forecast Period Incentive Capital Additions Revenue Requirements (FC EU-RR-ROE) #DIV/0! Page 6; Line 20 12 14 Incentive Transmission Forecast CWIP Projects Revenue Requirements #DIV/0! Page 6; Line 35 14 15 15 15 15 15 15 16 B. Subtotal BTRR rr. Excluding FF&U: #DIV/0! Sum Lines 2 thru 14 16 17 Transmission Related Muncilepal Franchise Fees Expenses 0.0000% #DIV/0! Line 16 x Franchise Fee Rate 18 19 C. Subtotal BTRR rr. With FF&U: #DIV/0! Sum Lines		A. End Use Customer Base Transmission Revenue Requirement (BTRR FU):				
3 Incentive End of Prior Year Revenues (PYRR EU-R) Excluding FF&U # DIV/0! Page 2; Line 37 4 5 Retail True-Up Period Adjustment - True-Up; Line 25; Col. 11 5 7 Retail Interest True-Up Adjustment - True-Up; Line 25; Col. 11 7 7 Retail Interest True-Up Adjustment #DIV/0! Interest True-Up CY; Line 22; Col. 2 8 9 - #DIV/0! Page 5; Line 20 10 11 Forecast Period Incentive Capital Additions Revenue Requirements (FC EU-RR-ROE) #DIV/0! Page 6; Line 20 12 12 Forecast Period Incentive Capital Additions Revenue Requirements (FC EU-RR-ROE) #DIV/0! Page 6; Line 20 12 14 Incentive Transmission Forecast CWIP Projects Revenue Requirements #DIV/0! Page 6; Line 35 14 15 15 15 15 15 15 16 B. Subtotal BTRR rr. Excluding FF&U: #DIV/0! Sum Lines 2 thru 14 16 17 Transmission Related Muncilepal Franchise Fees Expenses 0.0000% #DIV/0! Line 16 x Franchise Fee Rate 18 19 C. Subtotal BTRR rr. With FF&U: #DIV/0! Sum Lines	1					1
Incentive End of Prior Year Revenues (PYRR EU:R) Excluding FF&U #DIV/0! Page 2; Line 37 5 Retail True-Up Period Adjustment - True-Up; Line 25; Col. 11 5 Retail Interest True-Up Adjustment #DIV/0! Interest True-Up CY; Line 22; Col. 2 8 9 #DIV/0! Interest True-Up CY; Line 22; Col. 2 8 9 #DIV/0! Interest True-Up CY; Line 22; Col. 2 8 9 #DIV/0! Page 5; Line 20 9 10 Forecast Period Capital Addition Revenue Requirements (FC EURR.OE) #DIV/0! Page 6; Line 20 12 11 Incentive Transmission Forecast CWIP Projects Revenue Requirements #DIV/0! Page 6; Line 35 14 15 B. Subtotal BTRR r.r Excluding FF&U: #DIV/0! Sum Lines 2 thru 14 16 17 Transmission Related Municipal Franchise Fees Expenses 0.0000% #DIV/0! Line 16 x Franchise Fee Rate 18 18 Transmission Related Municipal BTRR r.r. With FF&U: #DIV/0! Sum Lines 16 thru 19 21 20 C. Subtotal BTRR r.r. Adjustments: \$ Cost Adjustment Workpapers 22 21 D.Other BTRR r.r. Adjustments: \$		End of Prior Year Revenues (PYRR EU) Excluding FF&U		#DIV/0!	Page 1; Line 30	-
5 Retail True-Up Period Adjustment 5 6 Retail Irue-Up Period Adjustment 7 7 Retail Interest True-Up Adjustment #DIV/0! 9 Interest True-Up CY; Line 22; Col. 2 8 9 Forecast Period Capital Addition Revenue Requirements #DIV/0! Page 5; Line 20 10 11 12 Forecast Period Incentive Capital Additions Revenue Requirements (FC _{EUR-ROE}) #DIV/0! Page 6; Line 20 12 13 Incentive Transmission Forecast CWIP Projects Revenue Requirements #DIV/0! Page 6; Line 35 14 16 B. Subtotal BTRR r.r Excluding FF&U: #DIV/0! Sum Lines 2 thru 14 16 17 Transmission Related Municipal Franchise Fees Expenses 0.0000% #DIV/0! Line 16 x Uncollectible Rate 18 17 Transmission Related Uncollectible Expense 0.0000% #DIV/0! Sum Lines 16 thru 19 21 20 C. Subtotal BTRR r.r Adjustments: \$ * Cost Adjustment Workpapers 23 21 D.Other BTRR r.r Adjustments: \$ * Cost Adjustment Workpapers 23 23 D.Other BTRR r.r Adjustments: 24 <					D 0 1 07	3
6 Retail True-Up Period Adjustment - True-Up; Line 25; Col. 11 6 7 Retail Interest True-Up Adjustment 7 8 Retail Interest True-Up Adjustment 7 9 10 Forecast Period Capital Addition Revenue Requirements #DIV/0! Page 5; Line 20 10 11 12 Forecast Period Incentive Capital Additions Revenue Requirements (FC EU-IR-ROE) #DIV/0! Page 6; Line 20 12 13 Incentive Transmission Forecast CWIP Projects Revenue Requirements #DIV/0! Page 6; Line 35 14 15 Incentive Transmission Related Municipal Franchise Fees Expenses 0.0000% #DIV/0! Sum Lines 2 thru 14 16 17 Transmission Related Municipal Franchise Fees Expenses 0.0000% #DIV/0! Line 16 x Franchise Fee Rate 18 18 Transmission Related Municipal Franchise Fees Expenses 0.0000% #DIV/0! Line 16 x Uncollectible Rate 19 20 20 20 20 20 20 20 21 C. Subtotal BTRR _{FLI} Adjustments: \$ - 20 20 22 D. Other BTRR _{FLI} Adjustments: \$ -		incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U		#DIV/0!	Page 2; Line 37	4
7 Retail Interest True-Up Adjustment 7 8 Retail Interest True-Up Adjustment 9 9 Forecast Period Capital Addition Revenue Requirements 9 11 Page 5; Line 20 10 11 11 Page 6; Line 20 12 13 13 13 14 Incentive Transmission Forecast CWIP Projects Revenue Requirements #DIV/0! Page 6; Line 20 12 15 8 Subtotal BTRR rr. Excluding FF&U: 13 16 B. Subtotal BTRR rr. Excluding FF&U: #DIV/0! Sum Lines 2 thru 14 16 17 Transmission Related Municipal Franchise Fees Expenses 0.0000% #DIV/0! Line 16 x Franchise Fee Rate 18 18 Transmission Related Uncollectible Expense 0.0000% #DIV/0! Line 16 x Franchise Fee Rate 18 17 Transmission Related Uncollectible Expense 0.0000% #DIV/0! Sum Lines 16 thru 19 20 20 C. Subtotal BTRR rr. With FF&U: #DIV/0! Sum Lines 16 thru 19 21 22 D.Other BTRR rr. Adjustments: \$ Cost Adjustment Workpapers 23 24	-	Retail True-Un Period Adjustment			True-Up: Line 25: Col. 11	5
9 Interview of the second	7	Real The op Forod Adjustment			11de op, Enie 25, coi. 11	7
intervention Forecast Period Capital Addition Revenue Requirements #DIV/0! Page 5; Line 20 11 intervention intervention intervention intervention 12 intervention intervention intervention intervention 13 intervention intervention intervention intervention 16 intervention intervention intervention intervention 17 intervention interventio	8	Retail Interest True-Up Adjustment		#DIV/0!	Interest True-Up CY; Line 22; Col. 2	8
11 11 11 12 Forecast Period Incentive Capital Additions Revenue Requirements (FC EURROE) #DIV/0! Page 6; Line 20 12 13 Incentive Transmission Forecast CWIP Projects Revenue Requirements #DIV/0! Page 6; Line 35 14 14 Incentive Transmission Forecast CWIP Projects Revenue Requirements #DIV/0! Page 6; Line 35 14 15	9					9
12 Forecast Period Incentive Capital Additions Revenue Requirements (FC EUR-ROE) #DIV/0! Page 6; Line 20 12 13 Incentive Transmission Forecast CWIP Projects Revenue Requirements #DIV/0! Page 6; Line 35 14 15		Forecast Period Capital Addition Revenue Requirements		#DIV/0!	Page 5; Line 20	
13 Incentive Transmission Forecast CWIP Projects Revenue Requirements #DIV/0! Page 6; Line 35 14 15 B. Subtotal BTRR rt Excluding FF&U: #DIV/0! Sum Lines 2 thru 14 16 16 Transmission Related Municipal Franchise Fces Expenses 0.0000% #DIV/0! Line 16 x Franchise Fce Rate 18 17 Transmission Related Uncollectible Expense 0.0000% #DIV/0! Line 16 x Uncollectible Rate 19 20 C. Subtotal BTRR rt: With FF&U: 20 20 20 21 C. Subtotal Retail BTRR rt: With FF&U: 20 20 20 23 D. Other BTRR rt: Adjustments: \$ - Cost Adjustment Workpapers 23 24 24 24 24 24 24						
14 Incentive Transmission Forecast CWIP Projects Revenue Requirements #DIV/0! Page 6; Line 35 14 15 15 15 15 16 B. Subtotal BTRR FU Excluding FF&U: #DIV/0! Sum Lines 2 thru 14 16 17 17 17 17 18 Transmission Related Municipal Franchise Fees Expenses 0.0000% #DIV/0! Line 16 x Franchise Fee Rate 18 19 Transmission Related Uncollectible Expense 0.0000% #DIV/0! Line 16 x Uncollectible Rate 19 20 20 20 20 20 20 20 21 C. Subtotal Retail BTRR FU With FF&U: 21 22 22 22 22 23 D. Other BTRR FU Adjustments: 5 - Cost Adjustment Workpapers 23 24 24 25 - 24 24		Forecast Period Incentive Capital Additions Revenue Requirements (FC _{EU-IR-ROE})		#DIV/0!	Page 6; Line 20	
15 15 16 B. Subtotal BTRR _{FU} Excluding FF&U: 17 18 Transmission Related Municipal Franchise Fees Expenses 17 18 Transmission Related Municipal Franchise Fees Expenses 17 18 Transmission Related Municipal Franchise Fees Expenses 19 Transmission Related Uncollectible Expense 10 0.0000% 17 18 19 10 10 11 12 13 14 15 15 16 17 18 19 11 11 12 12 13 14 15 15 15 16 17 18 19 10 10 11 12 13 14 15 15 15 16 17 18 19 10 10 11 12		Incentive Transmission Forecast CWIP Projects Revenue Requirements		#DIV/01	Page 6: Line 35	
16 B. Subtotal BTRR FU Excluding FF&U: #DIV/0! Sum Lines 2 thru 14 16 17 17 18 Transmission Related Municipal Franchise Fees Expenses 0.0000% #DIV/0! Line 16 x Franchise Fee Rate 18 19 Transmission Related Uncollectible Expense 0.0000% #DIV/0! Line 16 x Uncollectible Rate 19 20 20 20 20 21 C. Subtotal Retail BTRR FU With FF&U: 20 23 D. Other BTRR FU Adjustments: 20 24 24 20		incentive transmission forecast e with frojects revenue requirements		#111/0:	r age 0, Elite 55	
18 Transmission Related Municipal Franchise Fees Expenses 0.0000% #DIV/0! Line 16 x Franchise Fee Rate 18 19 Transmission Related Uncollectible Expense 0.0000% #DIV/0! Line 16 x Uncollectible Rate 19 20 20 20 20 20 20 21 C. Subtotal Retail BTRR FU With FF&U: 21 22 22 23 D. Other BTRR FU Adjustments: 5 - Cost Adjustment Workpapers 23 24 Cost Adjustment Workpapers 23		B. Subtotal BTRR FIL Excluding FF&U:		#DIV/0!	Sum Lines 2 thru 14	
19 Transmission Related Uncollectible Expense 0.0000% #DIV/0! Line 16 x Uncollectible Rate 19 20 20 20 20 21 C. Subtotal Retail BTRR FL With FF&U: #DIV/0! Sum Lines 16 thru 19 21 22 23 D. Other BTRR FL Adjustments: 23 23 24 24 24 24	17					17
20 20 21 C. Subtotal Retail BTRR FF With FF&U: 22 21 23 D. Other BTRR FIL Adjustments: 24 24						
21C. Subtotal Retail BTRR FL With FF&U:#DIV/0!Sum Lines 16 thru 19212223D. Other BTRR FL Adjustments:23242424		Transmission Related Uncollectible Expense	0.0000%	#DIV/0!	Line 16 x Uncollectible Rate	
22 22 23 D. Other BTRR FIL Adjustments: 23 23 23 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24 24		C Saldada D dari DTDD With FE 9 H.		#DIX//01	Source Linear 16 there 10	
23 D. Other BTRR FIL Adjustments: \$ - Cost Adjustment Workpapers 23 24 24		C. Subtotal Retail BTRR FIL with FF&U:		#DIV/0!	Sum Lines 16 thru 19	
24		D. Other BTRR on Adjustments:		s -	Cost Adjustment Worknapers	
					cost rajabalient workpupers	
	25	E. Total Retail BTRR FU With FF&U:		#DIV/0!	Line 21 + Line 23	25

Statement BK-2

Derivation of CAISO HV Transmission Facility (BTRR _{CAISO-IX}) & LV Transmission Facility (BTRR _{CAISO-IX}) Revenue Requirements For the Rate Effective Period xxxxxx (\$1,000)

Line						Line
No.		Total	Refer	ence		No.
1	A. Derivation of Revenues Related With Total Transmission Facilities: Retail BTRR Excluding FF&U	#DIV/0!	Statement BK-1; F	age 7; Line 16		1
2 3 4	Less: CPUC Intervenor Funding Expense - Transmission	-	Negative of Staten	nent BK-1; Page 1	; Line 5	3
5	Less: CPUC Intervenor Funding Expense Revenue Adjustment - Base ROE	#DIV/0!	Negative of Staten	nent AL; Line 30		5
7	Less: CPUC Intervenor Funding Expense Revenue Adjustment - CAISO Participation ROE Adder	#DIV/0!	Negative of Staten	nent AL; Line 34		7
9 10	Less: South Georgia Income Tax Adjustment	-	Negative of Staten	nent AQ; Line 1		9 10
10 11 12	Total Wholesale BTRR Excluding Franchise Fees	#DIV/0!	Sum Lines 1 thru 9)		10 11 12
13	B. Derivation of Split Between HV and LV: ¹	(a)	(b)	(c)		13
14 15	1. Percent Split Between HV & LV for Recorded Non-Incentive & Incentive Gross Transmission Plant Facilities and Incentive CWIP:	Total	High Voltage	Low Voltage	Reference	- 14 15
16	HV/LV Plant Allocation Ratios	#DIV/0!	#DIV/0!	#DIV/0!	Summary of HV/LV Plant Allocation Study; Line 40; Col. c and b	16
17 18	Total HV/LV Transmission Plant Facilities Revenues	#DIV/0!	#DIV/0!	#DIV/0!	Col. a = Line 11 minus Line 21 Col. b and c = Line 16 x (Line 17; Col. a)	17 18
19	2. Percent Split Between HV & LV Forecast Plant Additions:				Second State of the second	19
20	HV/LV Plant Allocation Ratios Based on Forecast Plant Additions	#DIV/0!	#DIV/0!	#DIV/0!	Summary of HV/LV Splits for Forecast Plant Additions; Line 19; Col. d and e	20
21	Total HV/LV Transmission Forecast Plant Additions Revenues	#DIV/0!	#DIV/0!	#DIV/0!	Col. a = Statement BK-1; Page 7; Sum Lines 10 thru 14	21
22 23 24	<u>C. Summary of CAISO Transmission Facilities by</u> High Voltage and Low Voltage Classification:				Col. b and c = Line 20 x (Line 21; Col. a)	22 23 24
25	Transmission Facilities (BTRR CAISO) Excluding Franchise Fees	#DIV/0!	#DIV/0!	#DIV/0!	Line 17 + Line 21	25
26	Franchise Fee ² 0.0000%	#DIV/0!	#DIV/0!	#DIV/0!	Line 25 x Franchise Fee Rate	26
27 28	Subtotal Wholesale BTRR With Franchise Fees	#DIV/0!	#DIV/0!	#DIV/0!	Line 25 + Line 26	27 28
29 30 31	D. Other BTRR Adjustments with Franchise Fees	-	#DIV/0!	#DIV/0!	Col. a = Cost Adjustment Workpapers Col. b and c = Line 16 x (Line 29; Col. a)	29 30 31
32	E. Total Wholesale BTRR _{CAISO} With Franchise Fees ³	#DIV/0!	#DIV/0!	#DIV/0!	Line 27 + Line 29	32

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 xxxxxx (\$1,000)									
Line No.		FERC Form 1 Page; Line; Col.	(a) 31-Dec-xx	(b) 31-Dec-xx	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.			
1 2	Total Steam Production Plant ^{1,3}	450.1; Sch. Pg. 204; 104; b			\$ -	AD-1; Line 18	1 2			
2 3 4	Total Nuclear Production Plant ^{1,3}	450.1; Sch. Pg. 204; 104; b			-	AD-2; Line 18	2 3 4			
5 6	Total Hydraulic Production Plant ^{1,3}				-	AD-3; Line 18	5 6			
7 8	Total Other Production Plant ^{1,3}	450.1; Sch. Pg. 204; 104; b			-	AD-4; Line 18	7 8			
9 10	Total Distribution Plant ^{2,3}	450.1; Sch. Pg. 204; 104; b	\$ -	\$ -	-	AD-5; Line 6	9 10			
11 12	Transmission Plant ^{1,3}	450.1; Sch. Pg. 204; 104; b			-	AD-6; Line 18	11 12			
13 14	Incentive Transmission Plant ¹				-	AD-7; Line 18	13 14			
15 16	Total Electric Miscellaneous Intangible Plant ^{2,4}	450.1; Sch. Pg. 204; 104; b	-	-	-	AD-8; Line 6	15 16			
17 18	Total General Plant ^{2,4}	450.1; Sch. Pg. 204; 104; b	-	-	-	AD-9; Line 6	17 18			
19 20	Total Common Plant ^{2,4}		-	-		AD-10; Line 10	19 20			
21 22	Total Plant in Service				\$ -	Sum Lines 1 thru 19	21 22			
23 24	Transmission Wages and Salaries Allocation Factor				#DIV/0!	Statement AI; Line 15	23 24			
25 26	Total Transmission Plant & Incentive Transmission Plant				\$ -	Line 11 + Line 13	25 26			
27 28	Transmission Related Electric Miscellaneous Intangible Plant				#DIV/0!	Line 15 x Line 23	27 28			
29 30 31	Transmission Related General Plant Transmission Related Common Plant				#DIV/0! #DIV/0!	Line 17 x Line 23 Line 19 x Line 23	29 30 31			
31 32 33	Transmission Related Total Plant in Service				#DIV/0!	Sum Lines 25 thru 31	31 32 33			
34 35	Transmission Plant Allocation Factor ⁵				#DIV/0:	Line 33 / Line 21	34 35			
55	Transmission Fiant Allocation Factor				#D1V/0:	Line 557 Line 21	35			

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

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

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

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

⁵ Used to allocate all elements of working capital, other than working cash.

SAN DIEGO GAS & ELECTRIC COMPANY Statement AE

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

		(31,0					
Line No.		FERC Form 1 Page; Line; Col.	(a) 31-Dec-xx	(b) 31-Dec-xx	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1 2	Transmission Plant Depreciation Reserve 1,3	450.2; Sch. Pg. 200; 33; b			\$ -	AE-1; Line 18	1 2
3 4	Electric Misc. Intangible Plant Amortization Reserve ^{2,4}		\$ -	\$ -	-	AE-2; Line 6	3 4
5 6	General Plant Depreciation Reserve ^{2, 4}		-	-	-	AE-3; Line 6	5 6
7 8	Common Plant Depreciation Reserve ^{2,4}		-	-	-	AE-4; Line 10	7 8
9 10	Transmission Wages and Salaries Allocation Factor				#DIV/0!	Statement AI; Line 15	9 10
11 12	Transmission Related Electric Misc. Intangible Plant Amortization Reserve				#DIV/0!	Line 3 x Line 9	11 12
13 14	Transmission Related General Plant Depreciation Reserve				#DIV/0!	Line 5 x Line 9	13 14
15 16	Transmission Related Common Plant Depreciation Reserve				#DIV/0!	Line 7 x Line 9	15 16
17 18	Total Transmission Related Depreciation Reserve				#DIV/0!	Line 1 + (Sum Lines 11 thru 15)	17 18
19	Incentive Transmission Plant Depreciation Reserve ¹				\$ -	AE-5; Line 18	19

The depreciation reserve for Transmission and Incentive Transmission plant is derived based on a 13-month average balance.
The depreciation reserve for Electric Miscellaneous Intangible, General, and Common plant is derived based on a simple average of beginning and end of year balances.

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

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

SAN DIEGO GAS & ELECTRIC COMPANY Statement AF

Statement AF Deferred Credits

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

			(\$1,000	9					
Line No.		FERC Form 1 Page; Line; Col.	31	(a) -Dec-xx	31	(b) <mark>-Dec-xx</mark>	(a)+(b)]/2 e Balance	Reference	Line No.
1 2	FERC Account 190	450.1; Sch. Pg. 234; 2; b and c	\$	-	\$	-	\$ -	AF-1 and AF-2; Line 7; Col. d	1 2
3 4	FERC Account 282	450.1; Sch. Pg. 274; 2; b and k		-		-	-	AF-1 and AF-2; Line 14; Col. d	3 4
5 6	FERC Account 283	450.1; Sch. Pg. 276; 9; b and k		-		-	 -	AF-1 and AF-2; Line 22; Col. d	5 6
7 8	Total Transmission Related ADIT ¹		\$	-	\$	-	\$ -	Sum Lines 1 thru 5	7 8
9 10	Incentive Transmission Plant ADIT		\$	-	\$	-	\$ -	AF-3; Line 1; Col. c	9 10
11 12	Transmission Plant Abandoned ADIT		\$	-	\$	-	\$ -	AF-3; Line 3, Col. c	11 12
13	Incentive Transmission Plant Abandoned Project Cost ADIT		\$	-	\$	-	\$ 	AF-3; Line 5; Col. c	13

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 450.1; Sch. Pg. 274; Line 2; Col. b and k.

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 xxxxx (\$1,000) Line FERC Form 1 Line No. Page; Line; Col. Average Balance Reference No. 1 Transmission Plant Held for Future Use¹ 450.1; Sch. Pg. 214; 46; d \$ AG-1; Line 18 1 2

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

Statement AH

Operation and Maintenance Expenses Base Period & True-Up Period 12 - Months Ending xxxxx (\$1,000)

Line		FERC Form 1			Line
No.		Page; Line; Col.	Amounts	Reference	No.
1	Derivation of Transmission Operation and Maintenance Expense:				1
2	Total Transmission O&M Expense	321; 112; b	¢	AH-1; Line 33; Col. a	2
3	Adjustments to Per Book Transmission O&M Expense:	521, 112, 0	5 -	A11-1, Line 55, Col. a	3
4	Scheduling, System Control & Dispatch Services			Negative of AH-1; Line 38; Col. b	4
5	Reliability, Planning & Standards Development			Negative of AH-1; Line 39; Col. b	5
6	Transmission of Electricity by Others			Negative of AH-1; Line 40; Col. b	6
7	Miscellaneous Transmission Expense			Negative of AH-1; Line 45; Col. b	7
8	Other Transmission O&M Exclusion Adjustments			Negative of AH-1; Line 37; Col. b	8
9	Total Adjusted Transmission O&M Expenses		s -	Sum Lines 2 thru 8	9
10	Total Augusted Thanshinssion Oteria Expenses		\$	Sum Enles 2 unu 6	10
11	Derivation of Administrative and General Expense:				11
12	•	323; 197; b	s -	AH-2; Line 16; Col. a	12
13	Adjustments to Per Book A&G Expense:	525, 197, 6	Ŷ	1111 2, 2110 10, COL 4	13
14				Negative of AH-2; Line 31; Col. b	14
	-			Negative of AH-2; Sum Lines 20, 22, 24, 30, 32;	
15	CPUC energy efficiency programs		-	Col. a or b	15
16	CPUC Intervenor Funding Expense - Transmission ¹			Negative of AH-2; Line 25; Col. a	16
17	CPUC Intervenor Funding Expense - Distribution			Negative of AH-2; Line 26; Col. a	17
18	CPUC reimbursement fees			Negative of AH-2; Line 20, Col. a Negative of AH-2; Line 27; Col. a	18
19	Injuries & Damages			Negative of AH-2; Line 21; Col. a	19
20	General Advertising Expenses			Negative of AH-2; Line 29; Col. b	20
21	Franchise Requirements		2 C	Negative of AH-2; Line 23; Col. b	20
22	Hazardous substances - Hazardous Substance Cleanup Cost Account			Negative of AH-2; Line 33; Col. b	22
23	Litigation expenses - Litigation Cost Memorandum Account (LCMA)			Negative of AH-2; Line 28; Col. a	23
24	Other A&G Exclusion Adjustments		-	Not Applicable to XXXX Base Period	24
25	Total Adjusted A&G Expenses Including Property Insurance		\$ -	Sum Lines 12 thru 24	25
26			-	Negative of AH-2; Line 5; Col. c	26
27	Total Adjusted A&G Expenses Excluding Property Insurance		s -	Line $25 + \text{Line } 26$	27
28	Transmission Wages and Salaries Allocation Factor		#DIV/0!	Statement AI; Line 15	28
29			#DIV/0!	Line 27 x Line 28	29
30	Property Insurance Allocated to Transmission, General, and Common Plant		#DIV/0!	Negative of Line 26 x Line 50	30
31	Transmission Related A&G Expense Including Property Insurance Expense		#DIV/0!	Line 29 + Line 30	31
32					32
33	Derivation of Transmission Plant Property Insurance Allocation Factor:				33
34			\$ -	Statement AD; Line 25	34
35	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	35
36	ē		#DIV/0!	Statement AD; Line 29	36
37	Transmission Related Common Plant		#DIV/0!	Statement AD; Line 31	37
38	Total Transmission Related Investment in Plant		#DIV/0!	Sum Lines 34 thru 37	38
39					39
40	Total Transmission Plant & Incentive Transmission Plant		s -	Line 34 Above	40
41			-	Statement AD; Line 1	41
42	Total Nuclear Production Plant		-	Shall be Zero	42
43	Total Other Production Plant		-	Statement AD; Line 7	43
44	Total Distribution Plant			Statement AD; Line 9	44
45	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	45
46	•		-	Statement AD; Line 17	46
47	Total Common Plant			Statement AD; Line 19	47
48	Total Plant in Service Excluding SONGS		\$-	Sum Lines 40 thru 47	48
49					49
50	Transmission Property Insurance and Tax Allocation Factor		#DIV/0!	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 Statement AI Wages and Salaries Base Period & True-Up Period 12 - Months Ending xxxxxx

	Base renou & True-U	p reriou 12 - Months El	iunig xxx			
		(\$1,000)				
Line No.		FERC Form 1 Page; Line; Col.	A	mounts	Reference	Line No.
1 2	Production Wages & Salaries (Includes Steam & Other Power Supply)	354; 20; b	\$	-		1 2
3 4	Transmission Wages & Salaries	354; 21; b		-		3 4
5 6	Distribution Wages & Salaries	354; 23; b		-		5 6
7 8	Customer Accounts Wages & Salaries	354; 24; b		-		7 8
9 10	Customer Services and Informational Wages & Salaries	354; 25; b		-		9 10
11 12	Sales Wages & Salaries	354; 26; b		-		11 12
13 14	Total Operating & Maintenance Wages & Salaries Excl. A&G		\$	-	Sum Lines 1 thru 11	13 14
15	Transmission Wages and Salaries Allocation Factor			#DIV/0!	Line 3 / Line 13	15

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Plant Depreciation Expense		\$ -	AJ-1; Line 12	1
2					2
3	Electric Miscellaneous Intangible Plant Amortization Expense	336; 1; f	-	AJ-2; Line 1	3
4					4
5	General Plant Depreciation Expense	336; 10; f	-	AJ-3; Line 1	5
6					6
7	Common Plant Depreciation Expense	336; 11; f	-	AJ-4; Line 3	7
8					8
9	Transmission Wages and Salaries Allocation Factor		#DIV/0!	Statement AI; Line 15	9
10					10
11	Transmission Related Electric Misc. Intangible Plant Amortization Expense		#DIV/0!	Line 3 x Line 9	11
12					12
13	Transmission Related General Plant Depreciation Expense		#DIV/0!	Line 5 x Line 9	13
14					14
15	Transmission Related Common Plant Depreciation Expense		#DIV/0!	Line 7 x Line 9	15
16					16
17	Total Transmission, General, Common, and Electric Misc. Intangible Exp.		#DIV/0!	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	income to transmission than to an above a troject cost timoritzation Expense			-,	22
22	Transmission Plant Abandoned Project Cost Amortization Expense		\$ -	AJ-7; Line 1	22

¹ Net of Incentive Transmission Plant Depreciation Expense.

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

		True-Up Period 12 - Months		XXXXXX		
		(\$1,000)				
Line No.		FERC Form 1 Page; Line; Col.	A	mounts	Reference	Line No.
1 2	Total Property Taxes ¹	263; 2; i	\$	-		1 2
3 4	Less: Other Taxes (Business license taxes) ²			-	Not Applicable to XXXX Base Period	3 4
5 6	Net Property Taxes		\$	-	Line 1 + Line 3	5 6
7 8	Less: SONGS Property Taxes	450.1; Sch. Pg. 262; 2; i		-		7 8
9 10	Total Property Taxes Expense		\$	-	Line 5 + Line 7	9 10
11 12	Transmission Property Insurance and Tax Allocation Factor			#DIV/0!	Statement AH; Line 50	11 12
13 14	Transmission Related Property Taxes Expense			#DIV/0!	Line 9 x Line 11	13 14
15 16 17	Total Payroll Taxes Expense ³	263; 10, 18, 19, 20; i	\$	-		15 16 17
17 18 19	Transmission Wages and Salaries Allocation Factor			#DIV/0!	Statement AI; Line 15	17 18 19
20	Transmission Related Payroll Taxes Expense			#DIV/0!	Line 16 x Line 18	20

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

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

³ Payroll tax expense excludes Citizens payroll taxes as shown in FERC Form 1; Page 450.1; Sch. Pg. 262; Line 18; Col. i.

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

		(\$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		\$ -	AL-1; Line 18	1 2
2 3 4	Transmission Plant Allocation Factor			#DIV/0!	Statement AD; Line 35	3
5	Transmission Related Materials and Supplies			#DIV/0!	Line 1 x Line 3	5
7 8	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c		\$ -	AL-2; Line 18	7 8
9 10				#DIV/0!	Line 3 x Line 7	9 10
11 12 13 14 15	Transmission O&M Expense Transmission Related A&G Expense - Excl. Intervenor Funding Expense CPUC Intervenor Funding Expense - Transmission Total		\$ #DIV/0! #DIV/0!		Statement AH; Line 9 Statement AH; Line 31 Negative of Statement AH; Line 16 Sum Lines 12 thru 14	11 12 13 14 15
16 17 18	One Eighth O&M Rule		12.50%		FERC Method = 1/8 of O&M Expense	16 17 18
19 20 21	Transmission Related Cash Working Capital - Retail Customers		#DIV/0!		Line 15 x Line 17	19 20 21
21 22 23	CPUC Intervenor Funding Expense - Transmission		\$ -		Line 14 Above	21 22 23
24 25	One Eighth O&M Rule		12.50%		Line 17 Above	24 25
26 27	Adj. to Transmission Related Cash Working Capital - Wholesale Customers		\$ -		Line 22 x Line 24	26 27
28 29	1 (COCK)		#DIV/0!		Statement AV; Page 3; Line 31	28 29
30 31			#DIV/0!		Line 26 x Line 28	30 31
32 33	I (COCK) I		#DIV/0!		Statement AV; Page 3; Line 64	32 33
34			#DIV/0!		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 DIEG	O GAS & ELECTRIC	C COMPANY		
		Statement AM			
	Constru	ction Work In Progre	ess (CWIP)		
	Base Period & Tr	<mark>ue-Up Period 12 - Mo</mark>	onths Ending xxxxxx		
		(\$1,000)			
Line		FERC Form 1	13-Months		Line
No.		Page; Line; Col.	Average Balance	Reference	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.

Statement AQ Federal Income Tax Deductions, Other Than Interest

	Base Period & 7	Frue-Up Period 12 - Months	s Ending xxxxxx		
		(\$1,000)			
Line		FERC Form 1			Line
No.		Page; Line; Col.	Amounts	Reference	No.
1 2	South Georgia Income Tax Adjustment	450.1; Sch. Pg. 261; 17; b	\$ -		1 2
3	Total Federal Income Tax Deductions Other Than Interest		\$ -	Line 1	3

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits ¹	450.1; Sch. Pg. 266; 8; f	\$ -		1
2					2
3	Transmission Related Amortization of Excess Deferred Tax Liabilities				3
4	FERC Account 190		-	AR-1; Line 7; Col. c	4
5	FERC Account 282		-	AR-1; Line 14; Col. c	5
6	FERC Account 283		-	AR-1; Line 22; Col. c	6
7	Total Transmission Related Amortization of Excess Deferred Tax Liabilities		\$ -	Sum Lines 4 thru 6	7
8					8
9	Total Federal Tax Adjustments		\$ -	Line 1 + Line 7	9

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

SAN DIEGO GAS & ELECTRIC COMPANY Statement AU Revenue Credits Base Period & True-Up Period 12 - Months Ending xxxxx

		(\$1,000)			
Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2	(451) Miscellaneous Service Revenues ¹	450.1; Sch. Pg. 300; 17; b	\$-		1 2
3 4	(453) Sales of Water and Water Power	300; 18; b			3 4
5 6	(454) Rent from Electric Property	450.1; Sch. Pg. 300; 19; b		AU-1; Page 2; Line 4; Col. m	5 6
7 8	(455) Interdepartmental Rents	300; 20; b	-		7 8
9 10	(456) Other Electric Revenues	450.1; Sch. Pg. 300; 21; b	-	AU-1; Page 2; Line 18; Col. m	9 10
11 12	Electric Transmission Revenues from Citizens		-	AU-1; Page 2; Line 20; Col. m	11 12
13 14	Transmission Related Revenue Credits		\$ -	Sum Lines 1 thru 11	13 14
15	(411.6 & 411.7) Gain or Loss From Sale of Plant Held for Future Use		\$ -	FERC Accounts 411.6 and 411.7	15

Confirmed the amounts reported for Acct 451 on FERC Form 1; Page 450.1; Sch. Pg. 300; 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.

Statement AV

Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending xxxxxx (\$1,000)

Line No.			_ <u>_</u>	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Long-Term Debt Component - Denominator:						1
2	Bonds (Acct 221)			112; 18; c	\$ -		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 22	26)		112; 23; c	-		6
7	LTD = Long Term Debt				\$ -	Sum Lines 2 thru 6	7
8							8
9	Long-Term Debt Component - Numerator:						9
10	Interest on Long-Term Debt (Acct 427)			117; 62; c	\$ -		10
11	Amort. of Debt Disc. and Expense (Acct 428)			117; 63; c	-		11
	Amortization of Loss on Reacquired Debt (Acct 428.1)			117; 64; c	-		12
	Less: Amort. of Premium on Debt-Credit (Acct 429)			117; 65; c	-		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 42	9.1)		117; 66; c	-		14
15	i = LTD interest				\$ -	Sum Lines 10 thru 14	15
16							16
17	Cost of Long-Term Debt:				#DIV/0!	Line 15 / Line 7	17
18							18
19	Preferred Equity Component:				•		19
20	PF = Preferred Stock (Acct 204)			112; 3; c	\$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)			118; 29; c	\$ -	I: 01/I: 00	21
22	Cost of Preferred Equity				0.00%	Line 21 / Line 20	22
23							23
24	Common Equity Component:			112; 16; c	s -		24 25
25 26	Proprietary Capital			112; 16; c 112; 3; c	ъ - -	Nanotina af Lina 20 Abarra	23 26
20 27	Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct 2	16 1)		112; 3; c 112; 12; c	-	Negative of Line 20 Above	20 27
27	Accumulated Other Comprehensive Income (Acct 219)	.10.1)		112, 12, c 112; 15; c	-		28
28 29	CS = Common Stock			112, 15, 0	<u>-</u> \$ -	Sum Lines 25 thru 28	28 29
30	CS – Common Stock				\$ -	Sum Lines 25 unu 28	30
31							31
32	Base Return on Common Equity:				0.00%	SDG&E Base Return on Equity	32
33	Base Retain on Common Equity.	(a)	(b)	(c)	(d) = (b) x (c)	SDGCE base Retain on Equity	33
34		(a)	Cap. Struct.	Cost of	Weighted		34
35	Weighted Cost of Capital:	Amounts ¹	Ratio	Capital	Cost of Capital		35
36	weighted cost of Capital.	Amounts	Ratio	Capital	cost of capital		36
	Long-Term Debt	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. $c = Line 17$ Above	37
38	Preferred Equity		#DIV/0!	0.00%	#DIV/0!	Col. c = Line 22 Above	38
39	Common Equity		#DIV/0!	0.00%	#DIV/0!	Col. c = Line 32 Above	39
40	Total Capital	\$ -	#DIV/0!	0.0070	#DIV/0!	Sum Lines 37 thru 39	40
40	Total Capital		#D17/0.		#DIV/0.	Sull Elles 57 ultu 59	40
42	Cost of Equity Component (Preferred & Common):				#DIV/0!	Line 38 + Line 39; Col. d	42
43	Cost of Equity Component (Freiened & Common).				<i></i>	Elite 56 + Elite 59, col. d	43
44							44
						Order No. 679, 116 FERC ¶ 61,057 at P	
45	CAISO Participation ROE Adder:				0.00%	326	45
46		(a)	(b)	(c)	(d) = (b) x (c)	520	46
47		(u)	Cap. Struct.	Cost of	Weighted		47
48	Weighted Cost of Capital:	Amounts ¹	Ratio	Capital	Cost of Capital		48
40	reignica Cost of Capital.	Amounts	Kauo	Capitai	Cost of Capital		40 49
	Long-Term Debt	s -	#DIV/0!	0.00%	#DIV/0!	Shall be Zero for ROE Adder	49 50
50 51	Preferred Equity	φ -	#DIV/0! #DIV/0!	0.00%	#DIV/0! #DIV/0!	Shall be Zero for ROE Adder Shall be Zero for ROE Adder	50 51
51	Common Equity	-	#DIV/0!	0.00%	#DIV/0!	Col. $c = Line 45$ Above	52
52 53	Total Capital	-	#DIV/0!	0.00%	#DIV/0!	Sum Lines 50 thru 52	52
55 54	10tai Capitai	φ -	#DIV/0!		#DIV/0!	Sum Lines 30 thru 32	55 54
	Cost of Common Equity Component (CAISO Participation ROF	Adder):			#DIV/0!	Line 52; Col. d	55
55	Cost of Common Equity Component (CAISO Farticipation ROP	<u>Addelj.</u>			#DIV/0!	Line 52, COI. u	55

¹ Amount is based upon December 31 balances.

Statement AV

Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending xxxxxx (\$1,000)

			(\$1,000)				
Line				FERC Form 1			Line
No.				Page; Line; Col.	Amounts	Reference	No.
					0.00%		1
1 Incentive Return on Common Equity: 1		(()			1
2		(a)	(b)	(c)	(d) = (b) x (c)		2
		,	Cap. Struct.	Cost of	Weighted		3
4 Incentive Weighted Cost of Capital:	Am	ounts ²	Ratio	Capital	Cost of Capital		4
5	<u>_</u>		117777.101		100 110		5
6 Long-Term Debt	\$	-	#DIV/0!	#DIV/0!	#DIV/0!	Col. $c = Page 1$, Line 17	6
7 Preferred Equity		-	#DIV/0!	0.00%	#DIV/0!	Col. $c = Page 1$, Line 22	7
8 Common Equity	-	-	#DIV/0!	0.00%	#DIV/0!	Col. c = Line 1 Above	8
9 Total Capital	\$	-	#DIV/0!		#DIV/0!	Sum Lines 6 thru 8	9
10					117771.01		10
11 Incentive Cost of Equity Component (Preferred & Common	<u>ı):</u>				#DIV/0!	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:	Am	ounts ²	Ratio	Capital	Cost of Capital		17
18							18
19 Long-Term Debt	\$	-	#DIV/0!	0.00%	#DIV/0!	Shall be Zero for ROE Adder	19
20 Preferred Equity		-	#DIV/0!	0.00%	#DIV/0!	Shall be Zero for ROE Adder	20
21 Common Equity		-	#DIV/0!	0.00%	#DIV/0!	Col. c = Line 14 Above	21
22 Total Capital	\$	-	#DIV/0!		#DIV/0!	Sum Lines 19 thru 21	22
23							23
24 Cost of Common Equity Component (CAISO Participation	ROE Adder):			#DIV/0!	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 SALV DIEGO GAS & ELEC TRIC COMPARY Statement AV Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending xxxxx (\$1,000)

Lin No		Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation - Base ROE:			1
2 3	A. Federal Income Tax Component:			2 3
4	X 7			4
5	Where: A = Sum of Preferred Stock and Return on Equity Component	#DIV/0!	Page 1; Line 42	5 6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	AV-1A; Line 40	8
9	D = Transmission Rate Base	#DIV/0!	Statement BK-1; Page 3; Line 27	9
10		0	Federal Income Tax Rate	10
11		(ID 11 / 01		11
12 13		#DIV/0!	Federal Income Tax Expense	12 13
13				13
15				15
16				16
17	Where:			17
18	1 2 1	#DIV/0!	Line 6 Above	18
19		\$ -	Line 8 Above	19
20		#DIV/0!	Line 9 Above	20
21 22	1	#DIV/0!	Line 12 Above State Income Tax Rate	21
22		0	State income Tax Rate	22 23
23		#DIV/0!	State Income Tax Expense	23
25				25
26				26
27		#DIV/0!	Line 12 + Line 24	27
28				28
29		#DIV/0!	Page 1; Line 40	29
30				30
31		#DIV/0!	Line 27 + Line 29	31
32				32
33 34				33 34
35	1 (CUCH)			35
36				36
37				37
38				38
39	A = Cost of Common Equity Component - CAISO Participation ROE Adder	#DIV/0!	Page 1; Line 55	39
40	5	\$ -	Shall be Zero for ROE Adder	40
41		\$ -	Shall be Zero for ROE Adder	41
42 43		#DIV/0!	Statement BK-1; Page 3; Line 27	42 43
43		0	Federal Income Tax Rate	43
45		#DIV/0!	Federal Income Tax Expense	45
46				46
47				47
48				48
49				49
50			L: 20.41	50
51 52		#DIV/0! \$ -	Line 39 Above Line 41 Above	51 52
52 53		\$ - #DIV/0!	Line 41 Above	52
54		#DIV/0!	Line 45 Above	54
55	1	0	State Income Tax Rate	55
56				56
57		#DIV/0!	State Income Tax Expense	57
58				58
59			Line 45 (Li 57	59
60 61		#DIV/0!	Line 45 + Line 57	60 61
62		#DIV/0!	Page 1; Line 53	62
63		#1517/0:	1 ugo 1, Enic 55	63
	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	#DIV/0!	Line 60 + Line 62	64
	((2.

Statement AV

Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending xxxxxx (\$1,000)

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate (ICOCR) Calculation - Base ROE: 1			1
2				2
3 4	A. Federal Income Tax Component:			3 4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	#DIV/0!	Page 2; Line 11	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		8
9 10	D = Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	\$ - 0%	Statement BK-1; Page 3; Line 32 Page 3; Line 10	9 10
11	r 1 – r derai meome rax kale for kale Enective r chou	078	1 age 5, Ellie 10	10
12	Federal Income Tax = $(((A) + (C / D)) * FT) - (B / D)$	0.0000%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15 16	B. State Income Tax Component:			15 16
	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	#DIV/0!	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	20
21 22	FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	0.0000%	Line 12 Above	21 22
22	SI – State income Tax Rate for Rate Effective Period	0.00%	Page 3; Line 22	22
23	State Income Tax = $((A) + (B / C) + Federal Income Tax)*(ST)$	0.0000%	State Income Tax Expense	23
25	(1 - ST)		1	25
26				26
27	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24	27
28 29	D. Total Incentive Weighted Cost of Capital:	#DIV/0!	Page 2; Line 9	28 29
30	D. Total meentive weighted Cost of Capital.	#D1v/0:	Page 2; Line 9	30
31	E. Incentive Cost of Capital Rate (ICOCR) - Base ROE:	#DIV/0!	Line 27 + Line 29	31
32				32
33				33
34	Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			34
35	A. Federal Income Tax Component:			35
36 37	A. rederal income Tax Component:			36 37
	Where:			38
39	A = Cost of Common Equity Component - CAISO Participation ROE Adder	#DIV/0!	Page 2; Line 24	39
40	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	40
41	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		41
42 43	D = Total Incentive ROE Project Transmission Rate Base FT = Federal Income Tax Rate for Rate Effective Period	\$ - 0%	Statement BK-1; Page 3; Line 32 Page 3; Line 10	42 43
44			ruge 5, Enie 10	44
45	Federal Income Tax = $(((A) + (C / D)) * FT) - (B / D)$	0.0000%	Federal Income Tax Expense	45
46	(1 - FT)			46
47	D. State In come Tan Common sufe			47
48 49	B. State Income Tax Component:			48 49
	Where:			50
51	A = Cost of Common Equity Component - CAISO Participation ROE Adder	#DIV/0!	Line 39 Above	51
52	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 41 Above	52
53	C = Total Incentive ROE Project Transmission Rate Base	\$ -	Line 42 Above	53
54 55	FT = Federal Income Tax Expense ST = State Income Tax Rate for Rate Effective Period	0.0000% 0.00%	Line 45 Above Page 3; Line 55	54 55
56	51 State meetine 1ax Rate for Rate Effective Ferrou	0.0078	r age 5, Line 55	56
	State Income Tax = $((A) + (B / C) + Federal Income Tax)*(ST)$	0.0000%	State Income Tax Expense	57
58	(1 - ST)		•	58
59				59
60	C. Total Federal & State Income Tax Rate:	0.0000%	Line $45 + Line 57$	60
61 62	D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	#DIV/0!	Page 2; Line 22	61 62
63	2. Town require cost of common Equity _ of the T antipation from Autor.	<i>#D110</i>	1 ugo 2, Line 22	63
64	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	#DIV/0!	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 Miscellaneous Statement

	Miscellancous Statement											
	Base Period & True-Up Period 12 - Months Ending xxxxxx											
		(\$1,000)										
Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.							
1 2	Transmission Related Regulatory Debits/Credits ¹		\$ -		1 2							
3 4	Transmission Plant Abandoned Project Cost ¹		\$ -		3 4							
5 6	Other Regulatory Assets/Liabilities ¹		\$ -		5 6							
7 8	Unfunded Reserves		\$ -	Misc1; Line 9; Col. c	7 8							
9	Incentive Transmission Plant Abandoned Project Cost ¹		\$ -		9							

¹ None of the above items apply to SDG&E's TO5 Cycle x 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 TO5-Cycle x True-Up Adjustment For 12-Month True-Up Period xxxxx														
							(\$1,000)						1 - C		
Line													Line		
No.					D.C								No.		
				0	Reference	1.1. (0									
	Total Prior Ye Franchise Fee		nents Excluding FF&U ¹ 0.0000%	\$ -	TOx Statement BK-1; Pa Line 1 x Franchise Fee R								1		
	Uncollectible		0.0000%		Line 1 x Franchise Fee R Line 1 x Uncollectible R								2		
		p Cost of Service	0.0000%		Sum Lines 1 thru 3	ate							3		
5	Total True-Oj	p Cost of Service		ф —	Sum Lines 1 tinu 5								5		
6		<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	Col. 4	<u>Col. 5</u>	Col. 6	Col. 7	<u>Col. 8</u>	Col. 9	Col. 10	Col. 11	6		
7	Calculations:	<u></u>	= Line 4 / 12	<u></u>	= Col. 4; Line 26 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6	<u></u>	See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	7		
8					,								8		
9										Cumulative		Cumulative	9		
10								Monthly		Overcollection (-) or		Overcollection (-) or	10		
11			Monthly	Monthly	Prior		Adjusted Monthly	Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	11		
12			True-Up	True-Up	True-Up	Prior Other	True-Up	Undercollection (+)	Interest	in Revenue		in Revenue	12		
13		Year	Cost of Service	Revenues 2	Adjustment 3	BTRR Adjustments ⁴		in Revenue	Rate ⁵	wo Interest	Interest	with Interest	13		
	January	XXXX	s -	\$ -	s -	\$ -	\$ -	\$ -	0.00%	\$ - 5	\$ -	s -	14		
	February	XXXX	-	-	-	-	-	-	0.00%	-	-	-	15		
	March	XXXX	-	-	-	-	-	-	0.00% 0.00%	-	-	-	16 17		
	April May	XXXX XXXX	-	-	-	-	-	-	0.00%		-	-	18		
	June	XXXX	-		-	-	-	-	0.00%		-	-	19		
	July	XXXX				_	-	_	0.00%		_	_	20		
	August	XXXX	-	-		-	-	-	0.00%		-	-	21		
	September	xxxx	-	-	-	-	-	-	0.00%	-	-	-	22		
23	October	XXXX	-	-	-	-	-	-	0.00%	-	-	-	23		
	November	xxxx	-	-	-	-	-	-	0.00%	-	-	-	24		
	December	xxxx	-	-	-	-	-	-	0.00%	-	-	-	25		
26			<u></u>	\$ -	\$ -	\$ -	s -	ş -				=	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 6, 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.

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.

				TO5-Cycle x Inte	erest True-Up Adjustment			
				For 12-Month	True-Up Period xxxxxx			
					(\$1,000)			
Line								Line
No.								No.
1		C 1 4				C 1 F		1
1	Caladiana	<u>Col. 1</u>	<u>Col. 2</u>	Col. 3	Col. 4	<u>Col. 5</u>	$= \frac{\text{Col. 6}}{\text{Col. 4} + \text{Col. 5}}$	1
2	Calculations:			See Footnote 2	See Footnote 3	See Footnote 4	$= \cos(4 + \cos(3))$	2
3			Prior Cycle	Monthly	Cumulative Quanaellection () on		Cumulative Overeallection () or	5
4			True Up	Monthly Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue		Cumulative Overcollection (-) or Undercollection (+) in Revenue	4 5
5	Maria	Varia	-			Tedanad		-
6	<u>Month</u>	<u>Year</u>	Adjustment ¹	Rate	wo Interest	<u>Interest</u>	with Interest	6
7	January	-	\$ -	0.00%	\$	\$ -	\$ -	7
8	February	XXXX		0.00%	-	-	-	8
	March	XXXX		0.00%	-	-	-	9
	April	XXXX		0.00%	-	-	-	10
	May	XXXX		0.00%	-	-	-	11
12	June	XXXX		0.00%	-	-	-	12
	July	XXXX		0.00%	-	-	-	13
	August	XXXX		0.00%	-	-	-	14
	September	XXXX		0.00%	-	-	-	15
	October	XXXX		0.00%	-	-	-	16
	November	XXXX		0.00%	-	-	-	17
	December	XXXX		0.00%	-	-	-	18
19						\$ -	=	19

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

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

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.

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 4 Column 6 and the current month balance from Column 4.

TO5-Cycle x Interest True-Up Adjustment

For 12-Month True-Up Period xxxxxx

(\$1,000)

Line No.

1		<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>	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	<u>Month</u>	<u>Year</u>	Rate 1	Balance	Amortization	Principal	Interest	Balance	6
7	January	#VALUE!	0.00% \$	-	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	7
8	February	#VALUE!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	8
9	March	#VALUE!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	9
10	April	#VALUE!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	10
11	May	#VALUE!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	11
12	June	#VALUE!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	12
13	July	#VALUE!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	13
14	August	#VALUE!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	14
15	September	#VALUE!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	15
16	October	#VALUE!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	16
17	November	#VALUE!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	17
18	December	#VALUE!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	18
19							#DIV/0!		19
20									20
21	True Up Adjustment		<mark>\$ -</mark> Ba	se Period True-Up Adjustn	nent Calculation; Line 2	5; Col. 11			21
22	Interest True Up Adjustment		#DIV/0! Inte	erest True-Up Adjustment	- Base Period; Line 19;	Col. 5 + Interest True-Up Ad	ljustment - Current Year; Li	ne 19; Col. 6	22
23	Total		#DIV/0!						23

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

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

³ Amortization reduces the beginning balance to zero by the end of December and is derived as follows: Beginning Balance/{[(1+Rate)^12-1]/[Rate*(1+Rate)^12]}. Line No.

SAN DIEGO GAS & ELECTRIC COMPANY Summary of HV/LV Splits for Forecast Plant Additions

24-Month Forecast Period xxxxxx (\$1,000)

ine 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			
	Non-Incentive Projects:														1
1 2	Forecast Period - Transmission Plant Additions	\$ -	\$	-	\$	-		\$	-	\$	-	\$	-	See Footnote 1	
	Forecast Period - Transmission Related General; Common; and Electric Misc. Intangible Plant	-		-	-	-			-		-		-	See Footnote 2	
5	Sub-Total Non-Incentive Projects Forecast Plant Additions	\$ -	\$	-	\$	-		\$	-	\$	-	\$	-	Line 1 + Line 3	
,	Incentive Projects:														
	Forecast Period - Incentive Transmission Plant Additions	\$ -	\$	-	\$	-		\$	-	\$	-	\$	-	See Footnote 3	
	Forecast Period - Incentive Transmission CWIP for the period after the base period and before the effective period	-		-		-			-		-		-	See Footnote 4	
	-														
	Forecast Period - Incentive Transmission CWIP for the period during the rate effective period	-		-		-			-		-		-	See Footnote 5	
	Sub-Total Incentive Projects Forecast Plant Additions	\$ -	\$	-	\$	-		\$	-	\$	-	\$	-	Sum Lines 8 thru 12	
	Total	\$ -	\$	-	\$	-		\$	-	\$	-	\$	-	Line 5 + Line 14	
7															
														HV = Line 16; Col. d / Line 16; Col. f	
	HV/LV Ratio (Weighted Transmission Forecast Plant Additions)							#DI	V/0!	7	#DIV/0!	#I	DIV/0!	LV = Line 16; Col. e / Line 16; Col. f	

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.