Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR _{EU}) For the Base Period & True-Up Period Ending xxxxxx (S1,000)

Line				Line
No.		Amounts	Reference	No.
	A. Revenues:			
1	Transmission Operation & Maintenance Expense	\$ -	Statement AH; Line 9	1
2				2
3	Transmission Related A&G Expense	#DIV/0!	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	#DIV/0!	Sum Lines 1 thru 5	6
7				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				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 32	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 66	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.

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR $_{\mathrm{EU}}$)

For the Base Period & True-Up Period Ending xxxxxx (\$1,000)

Line					Line
No.		A	mounts	Reference	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 (ICOCR) - Base ROE		0.0000%	Statement 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			0.000004		6
7	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder		0.0000%	Statement 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	Total In continu DOE Design Transmission Design	-		Line 1 + Line 5 + Line 9	10 11
11 12	Total Incentive ROE Project Transmission Revenue	<u> </u>		Line 1 + Line 3 + Line 9	11
	0.7				
13	C. Incentive Transmission Plant Abandoned Project Revenue: 1,2 Incentive Transmission Plant Abandoned Project Cost Amortization Expense	0		Statement A.I. Line 21	13 14
14 15	incentive Transmission Plant Abandoned Project Cost Amortization Expense	2	-	Statement AJ; Line 21	14
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	· ·		Page 3; Line 37	16
17	· ·	φ	#DIV/0!	Statement AV; Page 3; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE		#DIV/0!	Line 16 x Line 17	18
19	meentive Trans. Frant Aband. 110J. Return & Assoc. me. Taxes - Base ROE		# D1 V / 0 :	Ellie 10 x Ellie 17	19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	S	_	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		#DIV/0!	Line 14 + Line 18 + Line 22	24
25	·	-			25
26	D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: 1,2				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 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE		#DIV/0!	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		#DIV/0!	Statement AV; Page 3; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder		#DIV/0!	Line 31 x Line 32	33
34					34
35	Total Incentive CWIP Revenue		#DIV/0!	Line 29 + Line 33	35
36					36
37	Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U		#DIV/0!	Sum Lines 11, 24, 35	37
38					38
39	E. Total (PYRR FU) Excluding FF&U ³		#DIV/0!	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.

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.

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

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:			<u>.</u>
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 ¹	\$ -	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	<u> </u>	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	#DIV/0!	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: ²			29
30	Net Incentive Transmission Plant	\$ -	Page 4; Line 25	30
31	Incentive Transmission Plant Accum. Def. Income Taxes	<u> </u>	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: 2			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 ²	\$ -	Statement AM; Line 1	39

Person Related Net ADIT (Liab)/Asset and Net (Excess)/Deficient ADIT.

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

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.

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 Plant:	·		
1	Gross Transmission Plant:			1
2	Transmission Plant	\$ -	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	\$ -	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 No.		Amounts	Reference	Line 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 EU)	#DIV/0!	Line 7 / Line 9	11
12				12
13	Weighted Forecast Plant Additions	#DIV/0!	Summary of HV/LV Splits for Forecast Plant Additions; Line 5; Col. f	13
14				14
15	Composite Depreciation Rate	0.00%	Statement AJ; Page AJ-1B; Line 33; Col. c	15
16	Weighted Forecast Plant Additions Depreciation Expense	#DIV/0!	Line 13 x Line 15	16
17				17
18	Net Weighted Forecast Plant Additions	#DIV/0!	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 xxxxxx

(\$1,000)

Line No.		Amounts	Reference	Line No.
	ANNUAL FIXED CHARGES APPLICABLE TO INCENTIVE			_
	CAPITAL PROJECTS			
	A. Derivation of Annual Fix Charge Rate (AFCR FILIR-ROE) Applicable to			
	Incentive Weighted Forecast Plant Additions (ROE Incentive Only):			
1	PYRR _{EU-IR-ROE} Excluding Franchise Fees and Uncollectible	#DIV/0!	Page 1; Line 30 + Page 2; Line 11	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 Total of Federal Income Tax Deductions, Other Than Interest	-	Negative of Page 1; Line 5	4 5
5	(Gains)/Losses from Sale of Plant Held for Future Use	-	Negative of Page 1; Line 25 Negative of Page 1; Line 28	6
6 7	Adjusted Total (PYRR FILIR-ROF) Excluding FF&U	#DIV/0!	Sum Lines 1 thru 6	7
8	Adjusted Total (FTRK _{EU-IR-ROE}) Excluding FF&O	#DIV/0:	Sum Lines 1 thru 6	8
9	Net Transmission Plant & Incentive Transmission Plant	#DIV/0!	Page 4; (Line 20 + Line 25)	9
10	Net Transmission Frant & Incentive Transmission Frant	#DIV/0:	rage 4, (Line 20 + Line 23)	10
11	Incentive Annual Fix Charge Rate (AFCR ELLIR.ROF)	#DIV/0!	Line 7 / Line 9	11
12	incentive Annual Fix Charge Rate (AFCR _{EU-IR-ROE})	#DIV/0:	Line // Line 9	12
12			Summary of HV/LV Splits for Forecast Plant Additions;	12
13	Incentive Weighted Forecast Plant Additions	#DIV/0!	Line 8; Col. f	13
14				14
15	Composite Depreciation Rate	0.00%	Page 5; Line 15	15
16	Weighted Forecast Plant Additions Depreciation Expense	#DIV/0!	Line 13 x Line 15	16
17				17
18	Net Weighted Forecast Plant Additions	#DIV/0!	Line 13 minus Line 16	18
19				19
20	Forecast Period Incentive Capital Addition Revenue Requirements (FC EU-IR-ROE)	#DIV/0!	Line 11 x Line 18	20
21				21
22	B. Derivation of Incentive Forecast Transmission CWIP Revenues:			22
23	Incentive Weighted Forecast Transmission Construction Work In Progress	#DIV/0!	Summary of HV/LV Splits for Forecast Plant Additions; Line 10 + Line 12; Col. f	23
24				24
25	Cost of Capital Rate (COCR) - Base ROE	#DIV/0!	Statement AV; Page 3; Line 32	25
26				26
27	Incentive Transmission Forecast CWIP Projects Revenue Requirements - Base ROE	#DIV/0!	Line 23 x Line 25	27
28				28
29	Incentive Weighted Forecast Transmission Construction Work In Progress	#DIV/0!	Summary of HV/LV Splits for Forecast Plant Additions; Line 10 + Line 12; Col. f	29
30			Ellie 10 + Ellie 12, Col. 1	30
31	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	#DIV/0!	Statement AV; Page 3; Line 66	31
32	Cost of Capital Rate (COCR) * CAISO I atticipation ROE Adder	#DI V/U:	Statement Av, 1 age 3, Line 00	32
33	Incentive Transmission Forecast CWIP Projects Revenue Requirements - CAISO Participation ROE Adder	#DIV/0!	Line 29 x Line 31	33
34	meentive Transmission Potecast C wit Trojects Revenue Requirements - CAISO Fatticipation ROE Adder	#D1 V/U:	Line 27 x Line 31	34
35	Total Incentive Transmission Forecast CWIP Projects Revenue Requirements	#DIV/0!	Line 27 + Line 33	35
55	Town mount of Tambanasion Foreign C will Trojects revenue requirements	#D11/0:	Ellie 27 · Ellie 33	55

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)

Line No.		Amounts	Reference	Line No.
	A. End Use Customer Base Transmission Revenue Requirement (BTRR _{EU}):			
1				1
2	End of Prior Year Revenues (PYRR EU) Excluding FF&U	#DIV/0!	Page 1; Line 30	2
3				3
4	Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	#DIV/0!	Page 2; Line 37	4
5				5
6	Retail True-Up Period Adjustment	#DIV/0!	True-Up; Line 25; Col. 11	6
7				7
8	Retail Interest True-Up Adjustment	#DIV/0!	Interest True-Up CY; Line 22; Col. 2	8 9
10	Forecast Period Capital Addition Revenue Requirements	#DIV/0!	Page 5; Line 20	10
11	Polecast Ferrou Capital Addition Revenue Requirements	#DI V/0:	rage 3, Line 20	11
12	Forecast Period Incentive Capital Additions Revenue Requirements (FC FILIR-ROF)	#DIV/0!	Page 6; Line 20	12
13	Totalist Forest modelling culpinal reading in the forest temperature (1 & EC-IR-ROE)	# D1 (10)	rage of zine 20	13
14	Incentive Transmission Forecast CWIP Projects Revenue Requirements	#DIV/0!	Page 6; Line 35	14
15			3 ,	15
16	B. Subtotal BTRR EU 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
21	C. Subtotal Retail BTRR EU With FF&U:	#DIV/0!	Sum Lines 16 thru 19	21
22				22
23	D. Other BTRR FII Adjustments:	\$ -	Cost Adjustment Workpapers	23
24				24
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-IIV) & LV Transmission Facility (BTRR CAISO-IIV) Revenue Requirements

For the Rate Effective Period xxxxxx

(\$1,000)

Line No.		Total	Refere	ence		Line No.
1101	A. Derivation of Revenues Related With Total Transmission Facilities:					
1 2	Retail BTRR Excluding FF&U	#DIV/0!	Statement BK-1; Pa	age 7; Line 16		1
3	Less: CPUC Intervenor Funding Expense - Transmission	-	Negative of Statem	ent BK-1; Page 1	; Line 5	3
4						4
5	Less: CPUC Intervenor Funding Expense Revenue Adjustment - Base ROE	#DIV/0!	Negative of Statem	ent AL; Line 30		5 6
7	Less: CPUC Intervenor Funding Expense Revenue Adjustment - CAISO Participation ROE Adder	#DIV/0!	Negative of Statem	ent AL; Line 34		7
8			N			8
9 10	Less: South Georgia Income Tax Adjustment	-	Negative of Statem	ent AQ; Line I		9 10
11	Total Wholesale BTRR Excluding Franchise Fees	#DIV/0!	Sum Lines 1 thru 9			11
12						12
13 14	B. Derivation of Split Between HV and LV: 1. Percent Split Between HV & LV for Recorded Non-Incentive & Incentive	(a) Total	(b) High Voltage	(c) Low Voltage	Reference	13 14
15	Gross Transmission Plant Facilities and Incentive CWIP:	Total	rigii voltage	Low voltage	Reference	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	Total HV/LV Transmission Plant Facilities Revenues	#DIV/0!	#DIV/0!	#DIV/0!	Col. a = Line 11 minus Line 21	17
18					Col. b and $c = Line 16 x (Line 17; Col. a)$	18
19	2. Percent Split Between HV & LV Forecast Plant Additions:				Summary of HV/LV Splits for Forecast Plant	19
20	HV/LV Plant Allocation Ratios Based on Forecast Plant Additions	#DIV/0!	#DIV/0!	#DIV/0!	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					Col. b and $c = \text{Line } 20 \text{ x (Line } 21; \text{Col. a)}$	22
23 24	C. Summary of CAISO Transmission Facilities by High Voltage and Low Voltage Classification:					23 24
25	Transmission Facilities (BTRR _{CAISO}) Excluding Franchise Fees	#DIV/0!	#DIV/0!	#DIV/0!	Line 17 + Line 21	25
26		#DIV/0!	#DIV/0!	#DIV/0!	Line 25 x Franchise Fee Rate	26
27	Subtotal Wholesale BTRR With Franchise Fees	#DIV/0!	#DIV/0!	#DIV/0!	Line 25 + Line 26	27
28 29	D. Other BTRR Adjustments with Franchise Fees		#DIV/0!	#DIV/0!	Cal a - Cast Adinaturant Work	28 29
30	D. Other DTAX Aujustilients with Francisc Fees	-	#DIV/0!	#D1 V/U!	Col. a = Cost Adjustment Workpapers Col. b and c = Line 16 x (Line 29; Col. a)	30
31					10 11 (2 2, , 2 2)	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.

Base franchise fees are applicable to all SDG&E customers.

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.

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
3	Total Nuclear Production Plant ^{1,3}	450.1; Sch. Pg. 204; 104; b			-	AD-2; Line 18	3
5	Total Hydraulic Production Plant ^{1,3}				-	AD-3; Line 18	5
7	Total Other Production Plant 1,3	450.1; Sch. Pg. 204; 104; b			-	AD-4; Line 18	7 8
9	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	Transmission Related General Plant				#DIV/0!	Line 17 x Line 23	29 30
31 32	Transmission Related Common Plant				#DIV/0!	Line 19 x Line 23	31 32
33 34	Transmission Related Total Plant in Service				#DIV/0!	Sum Lines 25 thru 31	33 34
35	Transmission Plant Allocation Factor ⁵				#DIV/0!	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.

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.

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.

Statement AE

Accumulated Depreciation and Amortization Base Period & True-Up Period 12 - Months Ending xxxxxx

(\$1,000)

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

¹ 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.

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".

Statement AF

Deferred Credits

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

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

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

STATEMENT AF

ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION

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

			(a) (b)		(c) (d) = [Sum (a) thru (c)			Sum (a) thru (c)]			
Line	Line		asured	Deficien	t Reserve 1,2	(Exces	ss) Reserve 1,3				
No.	Description	Am	Amount		Account 182.3		Account 254		Total	Reference	No.
1	Account 190										1
2	Non-Property Related	\$	-	\$	-	\$	_	\$	-	XXXX Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. b	2
3	Property Related		-		-		-		-	XXXX Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. b	3
4			-		-		-		-	•	4
5			-		-		-		-		5
6			-		-		-		-		6
7	Total of Account 190	\$	-	\$	-	\$	-	\$	-	Sum Lines 2 thru 6	7
8											8
9	Account 282										9
10	Property Related	\$	-	\$	-	\$	-	\$	-	XXXX Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. b	10
11			-		-		-		-		11
12			-		-		-		-		12
13			-				-				13
14	Total of Account 282	\$	-	\$		\$		\$		Sum Lines 10 thru 13	14
15											15
16	Account 283										16
17	Non-Property Related	\$	-	\$	-	\$	-	\$	-	XXXX Form 1; Page 450.1; Sch. Pg. 276; Line 3; Col. b	17
18			-		-		-		-		18
19			-		-		-		-		19
20			-		-		-		-		20
21											21
22	Total of Account 283	\$	-	\$	-	\$	-	\$	-	Sum Lines 17 thru 21	22
23											23
24	Total ADIT ⁴	\$	-	\$		\$		\$	-	Line 7 + Line 14 + Line 22	24

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

² Deficient amounts reported in column (b) are sourced from Order 864-1; Col. 12. Total ADIT calculated on Line 24; column (b) agrees to the Grand Total calculated Order 864-1; Line 33; 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 33; Col. 13.

Remeasured amount reported in column (a) includes (\$XX) million in state related deferred tax liabilities. The Grand Total calculated on Order 864-2; Line 33; Col. 5 for federal taxes does not include this amount.

STATEMENT AF

ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION

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

		(a)		(b)		(c)	$(\mathbf{d}) = [8]$	Sum (a) thru (c)]		
Line		Reme	asured	Deficient	Reserve 1,2	(Excess	s) Reserve 1,3				Line
No.	Description	Am	ount		int 182.3		ount 254		Total	Reference	No.
1	Account 190										1
2	Non-Property Related	\$	-	\$	-	\$	-	\$	-	XXXX Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. c	2
3	Property Related		-		-		-		-	XXXX Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. c	3
4			-		-		-		-		4
5			-		-		-		-		5
6			-				-		-		6
7	Total of Account 190	\$	-	\$	-	\$	-	\$	-	Sum Lines 2 thru 6	7
8											8
9	Account 282										9
10	Property Related	\$	-	\$	-	\$	-	\$	-	XXXX Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. k	10
11			-		-		-		-		11
12			-		-		-		-		12
13			-						-		13
14	Total of Account 282	\$		\$		\$		\$		Sum Lines 10 thru 13	14
15											15
16	Account 283										16
17	Non-Property Related	\$	-	\$	-	\$	-	\$	-	XXXX Form 1; Page 450.1; Sch. Pg. 276; Line 3; Col. k	17
18			-		-		-		-		18
19			-		-		-		-		19
20			-		-		-		-		20
21									<u>-</u>		21
22	Total of Account 283	\$		\$		\$	-	\$	<u> </u>	Sum Lines 17 thru 21	22
23											23
24	Total ADIT ⁴	\$		\$		\$		\$	-	Line 7 + Line 14 + Line 22	24

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

² Deficient amounts reported in column (b) are sourced from Order 864-3; Col. 12. Total ADIT calculated on Line 24; column (b) agrees to the Grand Total calculated Order 864-3; Line 33; 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 33; Col. 13.

⁴ Remeasured amount reported in column (a) includes (\$XX) million in state related deferred tax liabilities.

Statement AG

Specified Plant Account (Other than Plant in Service) and Deferred Debits

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

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

Line FERC Form 1 Line Page; Line; Col. Reference No. Amounts No. Derivation of Transmission Operation and Maintenance Expense: 1 Total Transmission O&M Expense 321; 112; b AH-1; Line 33; Col. a 2 3 Adjustments to Per Book Transmission O&M Expense: 3 Scheduling, System Control & Dispatch Services Negative of AH-1; Line 38; Col. b Reliability, Planning & Standards Development Negative of AH-1; Line 39; Col. b 5 Transmission of Electricity by Others Negative of AH-1; Line 40; Col. b Negative of AH-1; Line 45; Col. b Miscellaneous Transmission Expense Other Transmission O&M Exclusion Adjustments Negative of AH-1: Line 37: Col. b 8 8 Total Adjusted Transmission O&M Expenses 9 Sum Lines 2 thru 8 g 10 10 Derivation of Administrative and General Expense: 11 12 Total Administrative & General Expense 323; 197; b AH-2; Line 16; Col. a 12 Adjustments to Per Book A&G Expense: 13 13 Negative of AH-2; Line 33; Col. b 14 Abandoned Projects 14 Negative of AH-2; Sum Lines 22, 24, 26, 32; Col. 15 15 CPUC energy efficiency programs a or b 16 CPUC Intervenor Funding Expense - Transmission 1 Negative of AH-2; Line 27; Col. a 16 17 CPUC Intervenor Funding Expense - Distribution Negative of AH-2; Line 28; Col. a 17 CPUC reimbursement fees Negative of AH-2; Line 29; Col. a 18 18 19 Injuries & Damages Negative of AH-2; Line 23; Col. a 19 20 General Advertising Expenses Negative of AH-2; Line 31; Col. b 20 21 Franchise Requirements Negative of AH-2; Line 25; Col. b 21 Hazardous substances - Hazardous Substance Cleanup Cost Account 22 Negative of AH-2: Line 34: Col. b 22 Negative of AH-2; Sum Lines 20, 21, 30; Col. a 23 23 Litigation expenses - Litigation Cost Memorandum Account (LCMA) 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 Less: Property Insurance (Due to different allocation factor) Negative of AH-2: Line 5: Col. c 26 26 27 Total Adjusted A&G Expenses Excluding Property Insurance -#DIV/0! Line 25 + Line 26 27 28 Transmission Wages and Salaries Allocation Factor Statement AI; Line 15 28 Transmission Related Administrative & General Expenses #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 Transmission Related A&G Expense Including Property Insurance Expense Line 29 + Line 30 31 #DIV/01 31 32 32 33 Derivation of Transmission Plant Property Insurance Allocation Factor: 33 Transmission Plant & Incentive Transmission Plant Statement AD: Line 25 34 34 35 Transmission Related Electric Miscellaneous Intangible Plant Shall be Zero 35 Transmission Related General Plant #DIV/0! Statement AD; Line 29 36 36 #DIV/0! 37 Transmission Related Common Plant Statement AD; Line 31 37 Total Transmission Related Investment in Plant #DIV/0! Sum Lines 34 thru 37 38 38 39 39 40 Total Transmission Plant & Incentive Transmission Plant Line 34 Above 40 41 Total Steam Production Plant Statement AD; Line 1 41 Total Nuclear Production Plant Shall be Zero 42 42 Total Other Production Plant 43 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 Total General Plant Statement AD: Line 17 46 46 Total Common Plant Statement AD: Line 19 47 47 48 Total Plant in Service Excluding SONGS Sum Lines 40 thru 47 48 49 49 #DIV/0! Line 38 / Line 48 50 Transmission Property Insurance and Tax Allocation Factor 50

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.

Statement AI

Wages and Salaries Base Period & True-Up Period 12 - Months Ending xxxxxx (\$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

Statement AJ

Depreciation and Amortization Expense 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	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	1 1		•	- /	20
21	Incentive Transmission Plant Abandoned Project Cost Amortization Expense ¹		\$ -	AJ-6; Line 1	21
22	incentive Transmission Frant Abandoned Project Cost Amortization Expense		ψ -	ris-o, Elife i	
23	Transmission Plant Abandoned Project Cost Amortization Expense		\$ -	AJ-7; Line 1	22 23

¹ Net of Incentive Transmission Plant Depreciation Expense.

Statement AK

Taxes Other Than Income Taxes

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

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	A	mounts	Reference	Line No.
1	Total Property Taxes ¹	263; 2; i	\$	-		1
2						2
3	Less: Other Taxes (Business license taxes) ²			-	Not Applicable to XXXX Base Period	3
4						4
5	Net Property Taxes		\$	-	Line 1 + Line 3	5
6						6
7	Less: SONGS Property Taxes	450.1; Sch. Pg. 262; 2; i		-		7
8						8
9	Total Property Taxes Expense		\$	-	Line 5 + Line 7	9
10						10
11	Transmission Property Insurance and Tax Allocation Factor			#DIV/0!	Statement AH; Line 50	11
12	m ' ' D I (ID)			//DIT //01	1. 0 1. 11	12
13	Transmission Related Property Taxes Expense			#DIV/0!	Line 9 x Line 11	13
14						14
15	T. 12 11 11 11 11 11 11 11 11 11 11 11 11	262, 10, 10, 10, 20, 1	¢.			15
16	Total Payroll Taxes Expense ³	263; 10, 18, 19, 20; i	\$	-		16
17	Transmission Wasse and Calarias Allegation Faster			#DIV/0!	Statement Al. Line 15	17
18 19	Transmission Wages and Salaries Allocation Factor			#D1V/0!	Statement AI; Line 15	18 19
20	Transmission Related Payroll Taxes Expense			#DIV/0!	Line 16 x Line 18	20
20	Transmission Related Layron Taxes Expense			#D1 V / U :	LINE TO X LINE TO	20

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 & ELEC TRIC COMPANY Statement AL Working Capital Base Period & True-Up Period 12 - Months Ending xxxxxx (\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
140.		r age, Line, Cor.	Casii	Average Balance	Reference	
1 2	A. Plant Materials and Operating Supplies ¹	450.1; Sch. Pg. 227; 12; c		\$ -	AL-1; Line 18	1 2
3	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
6 7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c		\$ -	AL-2; Line 18	6 7
8 9	Transmission Related Prepayments			#DIV/0!	Line 3 x Line 7	8 9
10 11	C. Derivation of Transmission Related Cash Working Capital - Retail:					10 11
12 13	Transmission O&M Expense Transmission Related A&G Expense - Excl. Intervenor Funding Expense		\$ - #DIV/0	,	Statement AH; Line 9 Statement AH; Line 31	12 13
14	CPUC Intervenor Funding Expense - Transmission		-		Negative of Statement AH; Line 16	14
15 16	Total		#DIV/0	!	Sum Lines 12 thru 14	15 16
17	One Eighth O&M Rule		12.50%	6	FERC Method = 1/8 of O&M Expense	17
18 19 20	Transmission Related Cash Working Capital - Retail Customers		#DIV/0	<u>!</u>	Line 15 x Line 17	18 19 20
21 22	D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash: CPUC Intervenor Funding Expense - Transmission		\$ -		Line 14 Above	21 22
23 24	One Eighth O&M Rule		12.50%	<u>6</u>	Line 17 Above	23 24
25 26 27	Adj. to Transmission Related Cash Working Capital - Wholesale Customers		\$ -		Line 22 x Line 24	25 26 27
28 29	Cost of Capital Rate (COCR) - Base ROE:		#DIV/0	!	Statement AV; Page 3; Line 32	28 29
30 31	CPUC Intervenor Funding Expense Revenue Adj Base ROE $^{\rm 2}$		#DIV/0	<u>!</u>	Line 26 x Line 28	30 31
32 33	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:		#DIV/0	!	Statement AV; Page 3; Line 66	32 33
34	CPUC Intervenor Funding Expense Revenue Adj CAISO Participation ROE Adder ²		#DIV/0	<u>!</u>	Line 26 x Line 32	34

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

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

Statement AM

Construction Work In Progress (CWIP)

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

Line	FERC Form 1	13-Months	Reference	Line
No.	Page; Line; Col.	Average Balance		No.
1 Incentive Transmission Construction Work In Progress ¹		\$ -	AM-1; Line 18	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 & True-Up Period 12 - Months 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

Statement AR

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AR

AMORTIZATION OF TRANSMISSION RELATED (EXCESS)/DEFICIENT DEFERRED TAXES

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

Line	•	Deficient (Excess)	(a) Reserve 1,3 Reserve 1,3	(Excess) Deficient	(b) Reserve 1,3 t Reserve 1,2	(c) = [(a) + (b)]		Line
No.	Description		int 182.3 ount 254		254-Account 82.3		Total	Reference	No.
1	Account 190								1
2	Non-Property Related	\$	-	\$	_	\$	-	SDG&E Records	2
3	Property Related		-		-		-	SDG&E Records	3
4			-		-		-		4
5			-		-		-		5
6							<u> </u>		6
7	Total of Account 190	\$	-	\$		\$		Sum Lines 2 thru 6	7
8						1			8
9	Account 282								9
10	Property Related	\$	-	\$	-	\$	-	XXXX Form 1; Page 450.1; Sch. Pg 274; Line 2; Col k	10
11			-		-		-		11
12			-		-		-		12
13		-			-		-		13
14	Total of Account 282	\$		\$		\$	-	Sum Lines 10 thru 13	14
15									15
16		Φ.		Φ.		ф		VIVIVE 1 D 4501 G1 D 457 L' 4 G11	16
17	Non-Property Related	\$	-	\$	-	\$	-	XXXX Form 1; Page 450.1; Sch. Pg 276; Line 3; Col k	17
18 19			-		-		-		18 19
20			-		-		-		20
21			-		-		-		21
22	Total of Account 283	<u> </u>		\$		<u>s</u>		Sum Lines 17 thru 21	22
23	Total of Account 200	Ψ		Ψ		Ψ		Suil Elles I / dita E1	23
24	Total Federal Amortization	\$	-	\$	-	\$	_	Line 7 + Line 14 + Line 22	24

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

Deficient amounts reported in column (a)(b) are sourced from Order 864-3; Col. 8-7.

^{3 (}Excess) amounts reported in column (b)(a) are sourced from Order 864-3; Col. 78.

Statement AT

State and Local Tax Adjustments Base Period & True-Up Period 12 - Months Ending xxxxxx (\$1,000)

Line No.	<u>-</u>	FERC Form 1 Page; Line; Col.	Amo	ounts	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 xxxxxx (\$1,000)

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

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.

Statement AU

Revenue Credits

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

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

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.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 2: LTD = Long Term Debt	26)		112; 18; c 112; 19; c 112; 21; c 112; 22; c 112; 23; c	\$ - - - - - - -	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14 15	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 420) i = LTD interest	29.1)		117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ - - - - - - - - -	Sum Lines 10 thru 14	9 10 11 12 13 14 15
16 17	Cost of Long-Term Debt:				#DIV/0!	Line 15 / Line 7	16 17
18 19 20 21 22 23	Preferred Equity Component: PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity			112; 3; c 118; 29; c	\$ - \$ - 0.00%	Line 13 / Line /	17 18 19 20 21 22 23
24 25 26 27 28 29	Common Equity Component: Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct 2 Accumulated Other Comprehensive Income (Acct 219) CS = Common Stock	216.1)		112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ - - - - - \$ -	Negative of Line 20 Above Sum Lines 25 thru 28	24 25 26 27 28 29
30							30
32 33 34 35	Base Return on Common Equity: Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.00% (d) = (b) x (c) Weighted Cost of Capital	SDG&E Base Return on Equity	32 33 34 35
36 37 38 39 40 41	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ - - - \$ -	#DIV/0! #DIV/0! #DIV/0! #DIV/0!	#DIV/0! 0.00% 0.00%	#DIV/0! #DIV/0! #DIV/0! #DIV/0!	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	36 37 38 39 40 41
42	Cost of Equity Component (Preferred & Common):				#DIV/0!	Line 38 + Line 39; Col. d	42 43
44							44
45 46	CAISO Participation ROE Adder:	(a)	(b)	(c)	0.00% (d) = (b) x (c)	Order No. 679, 116 FERC ¶ 61,057 at P 326	45 46
47 48	Weighted Cost of Capital:	Amounts 1	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		47 48
49 50 51 52 53 54 55	Long-Term Debt Preferred Equity Common Equity Total Capital Cost of Common Equity Component (CAISO Participation RO)	\$ - - - \$ - E Adder):	#DIV/0! #DIV/0! #DIV/0! #DIV/0!	0.00% 0.00% 0.00%	#DIV/0! #DIV/0! #DIV/0! #DIV/0!	Shall be Zero for ROE Adder Shall be Zero for ROE Adder Col. c = Line 45 Above Sum Lines 50 thru 52 Line 52; Col. d	49 50 51 52 53 54 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)

Line No.					FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3	Incentive Return on Common Equity: 1		(a)	(b) Cap. Struct.	(c) Cost of	0.00% (d) = (b) x (c) Weighted		1 2 3
4	Incentive Weighted Cost of Capital:	Am	iounts 2	Ratio	Capital	Cost of Capital		4
5 6 7 8 9	Long-Term Debt Preferred Equity Common Equity Total Capital	\$	- - -	#DIV/0! #DIV/0! #DIV/0! #DIV/0!	#DIV/0! 0.00% 0.00%	#DIV/0! #DIV/0! #DIV/0! #DIV/0!	Col. c = Page 1, Line 17 Col. c = Page 1, Line 22 Col. c = Line 1 Above Sum Lines 6 thru 8	6 7 8 9
11 12	Incentive Cost of Equity Component (Preferred & Common):					#DIV/0!	Line 7 + Line 8; Col. d	11 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 ROI	E Adder	<u>):</u>			#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 Statement AV Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending xxxxxx (\$1,000)

Cost of Capital Bate_races. Calculation: Bose. ROE:	Line No.		Amounts	Reference	Line No.
A cheest homer fax Component Where		Cost of Capital Rate (COCR) Calculation - Base ROE:			
S More:	3	A. Federal Income Tax Component:			3
8 Transmission Foat Februar As	5		WDH //OL	D 4 T: 40	5
Description Property Proper				e .	
10 FT - Federal Incomer Tax Rate for Rate Effective Period 10 12 12 12 13 13 14 15 15 15 15 15 15 15		• • • •	Ψ		
2 Schell Income Tax ((A) - (C/D)) * FDI - (B/D) (1 - FT)					
3		Endown Income Tay $= (((A) + (C/D)) * ET) (D/D)$	#DIV/01	Federal Income Tay Evnence	
Signate State Income Tax Component:	13		#DIV/0:	redetai income rax expense	13
10		R State Income Tax Component:			
R	16				16
9 B - Transmission Toal State Tax Adjustments S Negative of Satement AT, Line 9 10 10 10 10 10 10 10			#DIV/0!	Line 6 Above	
D = Transmission Rate Base 22 15 25 26 26 26 26 27 27 28 28 28 28 28 28		B = Transmission Total State Tax Adjustments	\$ -	Negative of Statement AT; Line 9	19
2		1 7 1	•		
24 25 Sate Income Tax					
25 25 25 25 25 25 25 25		ST = State Income Tax Rate for Rate Effective Period	0	State Income Tax Rate	
26		State Income Tax = $(((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D)$	#DIV/0!	State Income Tax Expense	
28 2. 2. 2. 2. 2. 2. 2.				1	
		C. Total Federal & State Income Tax Rate:	#DIV/0!	Line 12 + Line 25	
31 32 25 25 25 25 25 25 25		D. Tatal Wainted Coat of Conital	#DD7/01	D 1. I : 40	
33 34 35 36 37 38 38 39 39 39 39 39 39		D. Total Weighted Cost of Capital:	#DIV/0:	rage 1; Line 40	31
34 35 26st of Capital Rate_{GCCB_Capital Rate		E. Cost of Capital Rate (COCR) - Base ROE:	#DIV/0!	Line 28 + Line 30	
36 37 38 38 38 38 38 38 38	34				34
37 38 38 39 39 39 39 39 39		Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:			
39 Where:		A. Federal Income Tax Component:			
A Cost of Common Equity Component - CAISO Participation ROE Adder B Transmission Total Federal Tax Adjustments S Shall be Zero for ROE Adder 42 C Equity AFUDC Component of Transmission Depreciation Expense S Shall be Zero for ROE Adder 42 C Equity AFUDC Component of Transmission Depreciation Expense B State Income Tax Rate for Rate Effective Period B Transmission Rate Base Federal Income Tax Rate for Rate Effective Period Federal Income Tax Rate for Rate Effective Period Federal Income Tax Rate for RoE Adder Federal Income Tax Rate for RoE Adder Federal Income Tax = (((A) + (C/D)) * FT) - (B/D) Federal Income Tax Expense Fede		Where			
C = Equity AFUDC Component of Transmission Depreciation Expense S Statement BK-1; Page 3; Line 27 43 44 45 45 45 46 47 47 48 47 48 48 49 49 49 49 49 49			#DIV/0!	Page 1; Line 55	
A			*		
Federal Income Tax Rate for Rate Effective Period Federal Income Tax Rate Federal Income Tax Rate Federal Income Tax Rate Federal Income Tax Federal Income Tax Federal Income Tax Federal Income Tax Expense Federal Income Tax Federal Income Tax Expense Federal Income Tax Rate Federal Income Tax Expense Federa					
46 Federal Income Tax = (((A) + (C/D)) * FT) - (B/D) #DIV/0! Federal Income Tax Expense 46 47 (1 - FT) 47 48 48 48 49 B. State Income Tax Component: 49 50 50 50 51 Where: 50 52 A = Cost of Common Equity Component - CAISO Participation ROE Adder #DIV/0! Line 40 Above 52 53 B = Transmission Total State Tax Adjustments \$ - Shall be Zero for ROE Adder 53 54 C = Equity AFUDC Component of Transmission Depreciation Expense \$ - Line 42 Above 54 55 D = Transmission Rate Base #DIV/0! Line 43 Above 55 56 FT = Federal Income Tax Expense #DIV/0! Line 46 Above 56 57 ST as State Income Tax Rate for Rate Effective Period 0 State Income Tax Expense 57 58 State Income Tax = (((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D) #DIV/0! State Income Tax Expense 59 59 State Income Tax Expense #DIV/0! L		FT = Federal Income Tax Rate for Rate Effective Period	0	Federal Income Tax Rate	
Age B. State Income Tax Component: 48 49 B. State Income Tax Component: 49 49 49 49 49 49 49 4		Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	#DIV/0!	Federal Income Tax Expense	
B. State Income Tax Component: 49 50 50 50 50 50 50 50 5				•	
So So So So So So So So		B. State Income Tax Component:			
52 A = Cost of Common Equity Component - CAISO Participation ROE Adder #DIV/0! Line 40 Above 52 53 B = Transmission Total State Tax Adjustments \$ - Shall be Zero for ROE Adder 53 54 C = Equity AFUDC Component of Transmission Depreciation Expense \$ - Line 42 Above 54 55 D = Transmission Rate Base #DIV/0! Line 43 Above 55 56 FT = Federal Income Tax Expense #DIV/0! Line 46 Above 56 57 ST = State Income Tax Rate for Rate Effective Period 0 State Income Tax Rate 57 58 Tax Rate Income Tax Rate (((A) + (C/D) + Federal Income Tax)*(ST) - (B/D) #DIV/0! State Income Tax Expense 59 60 (1 - ST) 60 61 61 61 61 62 C. Total Federal & State Income Tax Rate: #DIV/0! Line 46 + Line 59 62 63 D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder: #DIV/0! Page 1; Line 53 64 65 D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder: #DIV/0! Page 1; Line 53 64	50				50
53 B = Transmission Total State Tax Adjustments \$ - Shall be Zero for ROE Adder 53 54 C = Equity AFUDC Component of Transmission Depreciation Expense \$ - Line 42 Above 54 55 D = Transmission Rate Base #DIV/0! Line 43 Above 55 56 FT = Federal Income Tax Expense #DIV/0! Line 46 Above 56 57 ST = State Income Tax Rate for Rate Effective Period 0 State Income Tax Rate 57 58 State Income Tax = (((A) + (C/D) + Federal Income Tax)*(ST)) - (B/D) #DIV/0! State Income Tax Expense 59 60 (1 - ST) 60 61 - 60 62 C. Total Federal & State Income Tax Rate: #DIV/0! Line 46 + Line 59 62 63 - - - 63 64 D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder: #DIV/0! Page 1; Line 53 64 65 - - - - 65			#DIV/0!	Line 40 Above	
55 D = Transmission Rate Base #DIV/0! Line 43 Above 55 56 FT = Federal Income Tax Expense #DIV/0! Line 46 Above 56 57 ST = State Income Tax Rate for Rate Effective Period 0 State Income Tax Rate 57 58 State Income Tax = (((A) + (C/D) + Federal Income Tax) * (ST) - (B/D) #DIV/0! State Income Tax Expense 59 60 (1 - ST) 60 61 61 61 61 61 61 61 61 62 62 63 62 63 62 63 63 64 64 64 64 64 64 64 64 64 64 64 64 64 65		1 7 1			
56 FT = Federal Income Tax Expense #DIV/0! Line 46 Above 56 57 ST = State Income Tax Rate for Rate Effective Period 0 State Income Tax Rate 57 58 58 58 58 59 State Income Tax =(((A) + (C / D) + Federal Income Tax) * (ST) - (B / D) #DIV/0! State Income Tax Expense 59 60 60 60 60 60 60 61 61 61 61 61 61 61 62 62 62 62 62 63 62 63 63 64 63 64 64 64 64 64 64 64 64 64 64 64 65			\$ -		
57 ST = State Income Tax Rate for Rate Effective Period 0 State Income Tax Rate 57 58 58 58 58 58 58 58 58 58 59 58 59 59 59 59 60 60 60 60 60 60 60 60 60 60 61 61 61 61 61 61 61 61 62 62 62 62 62 63 62 63 63 63 64 63 64 64 65 64 65					
59 State Income Tax = (((A) + (C/D) + Federal Income Tax) * (ST)) - (B/D) #DIV/0! State Income Tax Expense 59 60 (1 - ST) 60 61 Expense Contact Co		•			
60 (1 - ST) 60 61 62 C. Total Federal & State Income Tax Rate: #DIV/0! Line 46 + Line 59 62 63 64 D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder: #DIV/0! Page 1; Line 53 64 65 65		Chata Larama Tan. — (((A) + (C / D) + Fadard Larama Tan) * (CT)) (D / D)	#DIV/01	C. I. T. F.	
62 C. Total Federal & State Income Tax Rate: #DIV/0! Line 46 + Line 59 62 63 63 64 D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder: #DIV/0! Page 1; Line 53 64 65 65			#DIV/0:	State income Tax Expense	
63 64 <u>D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:</u> #DIV/0! Page 1; Line 53 65 65	61	C. Tatal Faderal & State Jacobs Tay Date.	JIDB 1/01	1: 40:1: 50	61
65		C. Total rederal & State Income Tax Kate:	#DIV/0!	Line 46 + Line 59	
		D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:	#DIV/0!	Page 1; Line 53	
	66	E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:	#DIV/0!	Line 62 + Line 64	66

Statement AV

Cost of Capital and Fair Rate of Return

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

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

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.

Miscellaneous Statement

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Regulatory Debits/Credits ¹		\$ -		1
2					2
3	Transmission Plant Abandoned Project Cost ¹		\$ -		3
4					4
5	Other Regulatory Assets/Liabilities ¹		\$ -		5
6	,				6
7	Unfunded Reserves		#DIV/0!	Misc1; Line 9; Col. c	7
8					8
9	Incentive Transmission Plant Abandoned Project Cost ¹		\$ -		9

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.

FERC Order 864 Worksheet - Order 864-1

(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")

Base Period & True-Up Period Ending xxxxxx

(\$1,000)

Year:

												Y ear:		
	<u>Col. 1</u>	<u>Col. 2</u>	Col. 3	<u>Col. 4</u>	<u>Col. 5</u>	Col. 6	<u>Col. 7</u>	<u>Col. 8</u>	Col. 9	Col. 10	Col. 11	Col. 12	Col. 13	
									= Col. 7 + Col. 8 SDG&E Records	Σ Col. 3 thru Col. 8	= Order 864-2 Col. 8	= Col. 10 + Col. 11	= Col. 10 + Col. 11	
Line No.	Description (Note 1)	FERC Acct	Beginning Deficient ADIT - Acct 182.3	Beginning (Excess) ADIT - Acet 254	Return to Provision and Other Adjustments Acct 182.3	Return to Provision and Other Adjustments Acct 254	ADIT Amortization Acct 410.1	ADIT Amortization Acct 411.1	Cumulative Amortization of Excess/Deficient ADIT	Net (Excess)/ Deficient ADIT at Current Tax Rate	Adjustment for New Tax Rate - Acct 182.3 / 254	Ending Deficient ADIT - Acct 182.3	Ending (Excess) ADIT - Acct 254	Line Reference No.
1	Unprotected - Non-Property Related - (Note 2)			1				I.						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	CIAC	282		_								_	_	SDG&E Records 18
19	Capitalized Interest	282								_		_		SDG&E Records 19
20	Sub-Total				-									Sum Lines 15 thru 19 20
21														21
22	Unprotected - Property Related - (Note 4)													22
23	AFUDC Debt	282	_											SDG&E Records 23
24	Repairs	282												SDG&E Records 24
25	Other	282												SDG&E Records 25
26	Sub-Total			-	-	-	-	-		-		-	-	Sum Lines 23 thru 25 26
27			-											27
28	Unprotected - Property Related - (Note 4)													28
29	Cost of Removal - Book Accrual	282												SDG&E Records 29
30			-											30
31	Total Property Related (Note 5)			-	-	-	-		-	-	-	-		Line 20 + Line 26 + Line 29 31
32 33	Grand Total (Note 6)			-	-	-	-	-	-	-	-	-	-	32 Line 12 + Line 31 33
													-	

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, CIAC, 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 <u>Col. 12</u>	h <u>Col. 13</u>	i = f - 1	j = g x i	k = h x i
Calc	ulation of Gross-up Rate		New Tax Rate		Ending Deficient ADIT - Acct 182.3	Ending (Excess) ADIT - Acet 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	0.00%	Total Non-Property Related (Line No. 12)	-	-	0.0000	-	-
	California Tax Rate	b	0.00%	Total Property Related (Line No. 31)	-	-	0.0000	-	
	Fed Offset of State Benefit	$c = -a \times b$	0.00%						
Combin	ed Statutory Tax Rate (net of state benefit)	d = a+b+c	0.0000%						
	Net of Tax Rate	e = 1 - d	100.0000%						
	Gross-up Rate	f = 1/e	1.0000						

FERC Order 864 Worksheet - Order 864-2

(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")

Base Period & True-Up Period Ending xxxxxx

\$1,000)

Year:
New Tax Rate?
New Rate ("NR"):

	<u>Col. 1</u>	Col. 2	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	<u>Col. 7</u>	<u>Col. 8</u>		
					New Tax Rate Adj	ustment Calculation				
		_			= Col. 3 x (NR)	= Col. 4 - Col. 5	= Order 864-1 Col. 9	= Col. 6 - Col. 7		
Line		FERC	Gross Accumulated Schedule M	Ending ADIT Balances at Prior Tax	ADIT Balances at New Tax Rate	Net (Excess)/ Deficient ADIT at	Net (Excess)/ Deficient ADIT at Prior	Adjustment for New Tax Rate		Line
No.	Description (Note 1)	Acct	Adjustments	Rate	New Tax Rate	New Tax Rate	Tax Rate	Tax Rate	Reference	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	CIAC	282			-	-	-	-	SDG&E Records	18
19	Capitalized Interest	282			-	-	-	-	SDG&E Records	19
20	Sub-Total		-	-	-	-	-	-	Sum Lines 15 thru 19	20
21										21
22	Unprotected - Property Related - (Note 4)									22
23	AFUDC Debt	282			-	-	-	-	SDG&E Records	23
24	Repairs	282			-	-	_	_	SDG&E Records	24
25	Other	282			-	-	_	_	SDG&E Records	25
26	Sub-Total		_	-	-	_	_		Sum Lines 23 thru 25	26
27										27
28	Unprotected - Property Related - (Note 4)									28
29	Cost of Removal - Book Accrual	282			_	_	_	_	SDG&E Records	29
30										30
31	Total Property Related (Note 5)		_	_	-	-	_	-	Line 20 + Line 26 + Line 29	31
32	, ,									32
33	Grand Total (Note 6)				_				Line 12 + Line 31	33
55	Grand Total (Note 0)			<u>-</u>					Line 12 + Line 31	

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, CIAC, 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.

FERC Order 864 Worksheet - Order 864-3

(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")

Base Period & True-Up Period Ending xxxxxx

(\$1,000)

												Year:	2018	
	<u>Col. 1</u>	Col. 2	Col. 3	Col. 4	<u>Col. 5</u>	<u>Col. 6</u>	<u>Col. 7</u>	<u>Col. 8</u>	Col. 9	<u>Col. 10</u>	Col. 11	Col. 12	Col. 13	
									= Col. 7 + Col. 8 SDG&E Records	Σ Col. 3 thru Col. 8	= Order 864-4 Col. 8	= Col. 10 + Col. 11	= Col. 10 + Col. 11	
Line No.	Description (Note 1)	FERC Acct	Beginning Deficient ADIT - Acct 182.3	Beginning (Excess) ADIT - Acct 254	Return to Provision and Other Adjustments Acct 182.3	Return to Provision and Other Adjustments Acct 254	ADIT Amortization Acct 410.1	ADIT Amortization Acct 411.1	Cumulative Amortization of Excess/Deficient ADIT	Net (Excess)/ Deficient ADIT at Current Tax Rate	Adjustment for New Tax Rate - Acct 182.3 / 254	Ending Deficient ADIT - Acct 182.3	Ending (Excess) ADIT - Acct 254	Reference
1	Unprotected - Non-Property Related - (Note 2)				102.3	234		1	ADII					
2	Compensation Related Items:													
3	Accrued Bonus	190	_	_										SDG&E Records
4	Accrued Vacation	190	_	_										SDG&E Records
5	Workers Compensation	190		_								_		SDG&E Records
6	Post Retirement Benefits:													
7	SERP	190	_	_										SDG&E Records
8	Ad Valorem Taxes:													
9	Property Tax: Calend Year - Book	283	_	_										SDG&E Records
10	Property Tax: Lien (Tax)	283	_	_								_		SDG&E Records
11														
12	Total Non-Property Related (Note 3)		_	_	_			_						Sum Lines 2 thru 10
13	1 7 ()													
	Protected - Property Related - (Note 4)													
15	Net Operating Loss	190												SDG&E Records
16	Accumulated Depreciation Timing Differences:	170							-					SDGGL Records
17	Depreciable Plant - Method/Life	282		_										SDG&E Records
18	CIAC	282	_	-					-	-	_	_	_	SDG&E Records
19	Capitalized Interest	282	•						-	•	•	-	•	SDG&E Records
20	Sub-Total	202		-										Sum Lines 15 thru 19
21	Sub-Total													Suit Lines 15 till 19
22	Unprotected - Property Related - (Note 4)													
23	AFUDC Debt	282		_										SDG&E Records
24	Repairs	282	-	-							-	-		SDG&E Records
25	Other	282	-	-					-	-	-	-	-	SDG&E Records
26	Other Sub-Total	282		-	_					-				SDG&E Records Sum Lines 23 thru 25
26	Sub-10tal													Sum Lines 23 thru 23
27	Unprotected - Property Related - (Note 4)													
	Cost of Removal - Book Accrual	202												CDC0 F.D.
29	Cost of Removal - Book Accrual	282				<u>"</u>				-		-		SDG&E Records
30	T (ID (D I (IOI (E)													
31	Total Property Related (Note 5)			-	-	-	-	-	-	-		-		Line 20 + Line 26 + Line 29
32														
33	Grand Total (Note 6)				-		-		-	-	-	-		Line 12 + Line 31
												-	-	

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.

Gross-up Rate f = 1/e

- 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, CIAC, 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
- 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.

1.0000

				Col. 12	Col. 13		• 0	
				Ending Deficient	Ending (Excess)		Gross-up on Deficient Deferred Taxes - Acct	
Calculation of Gross-up Rate		New Tax Rate		ADIT - Acct 182.3	ADIT - Acct 254	Gross-up Rate	182.3	254
Federal Tax Rate	a		Total Non-Property Related (Line No. 12)	-	-	0.0000	-	-
California Tax Rate	b		Total Property Related (Line No. 31)	-	-	0.0000	-	
Fed Offset of State Benefit	$c = -a \times b$	0.00%						
Combined Statutory Tax Rate (net of state benefit)	d = a+b+c	0.0000%						
Net of Tax Rate	e = 1 - d	100.0000%						

h

i = f - 1

 $j = g \times i$

k = h x i

FERC Order 864 Worksheet - Order 864-4

(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")

Base Period & True-Up Period Ending xxxxx

(\$1,000)

Year:
New Tax Rate?
New Rate ("NR"):

	<u>Col. 1</u>	<u>Col. 2</u>	Col. 3	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	<u>Col. 7</u>	<u>Col. 8</u>		
					New Tax Rate A	djustment Calculation				
					= Col. 3 x (NR)	= Col. 4 - Col. 5	= Order 864-3 Col. 9	= Col. 6 - Col. 7		
Line No.	Description (Note 1)	FERC Acct	Gross Accumulated Schedule M Adjustments	Ending ADIT Balances at Prior Tax Rate	ADIT Balances at New Tax Rate	Net (Excess)/ Deficient ADIT at New Tax Rate	Net (Excess)/ Deficient ADIT at Prior Tax Rate	Adjustment for New Tax Rate	Reference	Line No.
1	Unprotected - Non-Property Related - (Note 2)									1
2	Compensation Related Items:									2
3	Accrued Bonus	190			-	-	-	-	SDG&E Records	3
4	Accrued Vacation	190			-	-	-	-	SDG&E Records	4
5	Workers Compensation	190			-	-	-	-	SDG&E Records	5
6	Post Retirement Benefits:									6
7	SERP	190			-	-	-	-	SDG&E Records	7
8	Ad Valorem Taxes:									8
9	Property Tax: Calend Year - Book	283			-	-	-	-	SDG&E Records	9
10	Property Tax: Lien (Tax)	283			-	-	-	-	SDG&E Records	10
11										11
12	Total Non-Property Related (Note 3)		-	-	-	-	-	-	Sum Lines 2 thru 10	12
13										13
14	Protected - Property Related - (Note 4)									14
15	Net Operating Loss	190			_	_	_	-	SDG&E Records	15
16	Accumulated Depreciation Timing Differences:									16
17	Depreciable Plant - Method/Life	282			-	_	_	_	SDG&E Records	17
18	CIAC	282			_	_	_	_	SDG&E Records	18
19	Capitalized Interest	282			_	_	_	_	SDG&E Records	19
20	Sub-Total		-	-	-	-	_	-	Sum Lines 15 thru 19	20
21			-							21
22	Unprotected - Property Related - (Note 4)									22
23	AFUDC Debt	282			_	_	_	_	SDG&E Records	23
24	Repairs	282			_	_	_	_	SDG&E Records	24
25	Other	282			_	_	_	_	SDG&E Records	25
26	Sub-Total			-	_	_	-	_	Sum Lines 23 thru 25	26
27										27
28	Unprotected - Property Related - (Note 4)									28
29	Cost of Removal - Book Accrual	282			_	_	_	_	SDG&E Records	29
30	Cost of Removal Book Heatan	202							SD GGE REGGE	30
31	Total Property Related (Note 5)		-	_	_	-	-	_	Line 20 + Line 26 + Line 29	31
32	reduced (riote 5)								Eme 20 · Eme 20 · Eme 2)	32
33	Grand Total (Note 6)			-	-	-	-	-	Line 12 + Line 31	33
				· ·						

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, CIAC, 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.

TO5-Cycle x True-Up Adjustment For 12-Month True-Up Period xxxxxx

Line No.													Line No.
INO.	•				Reference								INO.
1	Total Prior Ve	ear Revenue Requireme	ente Evoluding EE&II 1	#DIV/0!	TO4 Statement BK-1; P	Page 1: Line 60		•					1
	Franchise Fee		0.0000%	#DIV/0!	Line 1 x Franchise Fee	•							2
3	Uncollectible		0.0000%	#DIV/0!	Line 1 x Uncollectible I								3
4		p Cost of Service	0.000070	#DIV/0!	Sum Lines 1 thru 3	cuic							4
5	rotal ride op	p cost of betvice		#DI 170.	Sum Lines I unu 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:	<u> </u>	= Line 4 / 12	<u> </u>	= Col. 4; Line 26 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6	2011 0	See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	7
8	Curvaranons		2		COII 1, EIIIC 20 / 12		bain con 5 and con 5	CON 2 CON 0		See I domete o	Dee I comote /	con y · con ro	8
9										Cumulative		Cumulative	9
10								Monthly		Overcollection (-) or		Overcollection (-) or	10
11			Monthly	Monthly	Prior		Adjusted Monthly	Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	11
12			True-Up	True-Up	True-Up	Prior Other	True-Up	Undercollection (+)	Interest	in Revenue		in Revenue	12
13	Month	<u>Year</u>	Cost of Service	Revenues 2	Adjustment 3	BTRR Adjustments 4	Revenues	in Revenue	Rate 5	wo Interest	Interest	with Interest	13
	January	xxxx	#DIV/0! \$		\$ -	\$ -	s -	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	14
15	February	xxxx	#DIV/0!	_	_	_	_	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	15
	March	xxxx	#DIV/0!	_	_	-	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	16
17	April	xxxx	#DIV/0!	-	-	=	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	17
	May	xxxx	#DIV/0!	-	-	-	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	18
19	June	xxxx	#DIV/0!	-	-	-	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	19
20	July	xxxx	#DIV/0!	-	-	-	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	20
21	August	xxxx	#DIV/0!	-	-	-	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	21
22	September	xxxx	#DIV/0!	-	-	-	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	22
23	October	xxxx	#DIV/0!	-	-	-	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	23
24	November	xxxx	#DIV/0!	-	-	=	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	
25	December	XXXX	#DIV/0!	-	-	-	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	25
26			#DIV/0! \$	_	S -	S -	s -	#DIV/0!			#DIV/0!		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.

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 Interest True-Up Adjustment For 12-Month True-Up Period xxxxxx

(\$1,000)

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

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

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.

TO5-Cycle x Interest True-Up Adjustment For 12-Month True-Up Period xxxxxx (\$1,000)

Line No.									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	Month	<u>Year</u>	Rate 1	Balance	Amortization	Principal	<u>Interest</u>	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		#DIV/0! Bas	se Period True-Up Adjustn	nent Calculation; Line 2	25; Col. 11			21
22	Interest True Up Adjustment		#DIV/0! Inte	erest True-Up Adjustment	- Base Period; Line 19;	Col. 5 + Interest True-Up A	djustment - Current Year; L	ine 19; Col. 6	22
23	Total		#DIV/0!						23

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.

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]}.

Statement AF - Proration Deferred Credits

For 12-Month True-Up Period xxxxxx Through xxxxxx

(\$1,000)

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

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

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

Summary of HV/LV Splits for Forecast Plant Additions

24-Month Forecast Period (January 1, xxxx - December 31, xxxx) (\$1,000)

			(a)		(b)	(c) = (a) + (b)	(d)	(e)	(f) = (d) + (e)		
Line			Gross		Gross	Unweighted	Net	Net	Weighted		Line
No.			HV		LV	Total	Wtd-HV	Wtd-LV	Total	Reference	No.
	Non-Incentive Projects:										
1	Forecast Period - Transmission Plant Additions	\$	-	\$	-	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	See Footnote 1	1
2											2
3	Forecast Period - Transmission Related General; Common; and Electric Misc. Intangible Plant		-		-	-	#DIV/0!	#DIV/0!	#DIV/0!	See Footnote 2	3
4											4
5	Sub-Total Non-Incentive Projects Forecast Plant Additions	\$	-	\$	-	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Line 1 + Line 3	5
6	v										6
7	Incentive Projects:										7
8	Forecast Period - Incentive Transmission Plant Additions	\$		\$	_	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	See Footnote 3	8
9											9
	Forecast Period - Incentive Transmission CWIP for the period after the base period and before the										
10	effective period		-		-	-	#DIV/0!	#DIV/0!	#DIV/0!	See Footnote 4	10
11	1										11
12	Forecast Period - Incentive Transmission CWIP for the period during the rate effective period				_	_	#DIV/0!	#DIV/0!	#DIV/0!	See Footnote 5	12
13							-				13
14	Sub-Total Incentive Projects Forecast Plant Additions	\$	_	s	_	s -	#DIV/0!	#DIV/0!	#DIV/0!	Sum Lines 8 thru 12	14
15		-		Ť		-					15
16	Total	\$	_	s	_	s -	#DIV/0!	#DIV/0!	#DIV/0!	Line 5 + Line 14	16
17		_		_		-					17
18										HV = Line 16; Col. d / Line 16; Col. f	18
	HV/LV Ratio (Weighted Transmission Forecast Plant Additions)						#DIV/0!	#DIV/0!	#DIV/0!	LV = Line 16; Col. e / Line 16; Col. f	19
20	11 V/LV Kano (weighted 17ansmission porecast Plant Additions)						#DIV/U:	#DIV/U:	#DIV/0:	Lv = Line 10; Col. e / Line 10; Col. I	20
20											

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.