

Company: San Diego Gas & Electric Company (U 902 M)
Proceeding: 2028 General Rate Case
Application: A.26-06-015
Exhibit No: SDGE-30-WP.1

REVISED WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF RAGAN G. REEVES
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY
VOLUME 1 OF 1

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

SEPTEMBER 2026



San Diego Gas & Electric Company Tax File

Workbook Name: [taxSDGE.xlsx](#)

Workbook Description: The purpose of this workbook is to calculate federal and state income taxes, ad valorem taxes, and payroll taxes for the 2028 GRC filing.

Worksheet

#	Worksheet Title	Worksheet Description
1	Output for Access	The Access Database will pick up the payroll tax rate from this tab.
2	IncomeTaxInputs	Input sheet for areas that can be changed.
3	2028IncomeTaxes-ED	2028 income tax calculation for electric distribution.
4	2028IncomeTaxes-GAS	2028 income tax calculation for gas.
5	2027IncomeTaxes-ED	2027 income tax calculation for electric distribution.
6	2027IncomeTaxes-GAS	2027 income tax calculation for gas.
7	2026IncomeTaxes-ED	2026 income tax calculation for electric distribution.
8	2026IncomeTaxes-GAS	2026 income tax calculation for gas.
9	2025IncomeTaxes-ED	2025 income tax calculation for electric distribution.
10	2025IncomeTaxes-GAS	2025 income tax calculation for gas.
11	Fed&StateTaxDepr	Summary sheet for forecasted depreciation on adds.
12	2028RMBLMDeptronAdds	2028 RM BLM depreciation calculation on forecasted capital additions.
13	2028StateDeptronAdds	2028 depreciation calculation on forecasted adds.
14	2027RMBLMDeptronAdds	2027 RM BLM depreciation calculation on forecasted capital additions..
15	2027StateDeptronAdds	2027 depreciation calculation on forecasted adds.
16	2026RMBLMDeptronAdds	2026 RM BLM depreciation calculation on forecasted capital additions.
17	2026StateDeptronAdds	2026 depreciation calculation on forecasted adds.
18	ADValorem-ED	Electric Distribution ad valorem tax projection on adds.
19	ADValorem-EG	Electric Generation ad valorem tax projection on adds.
20	ADValorem-GAS	Gas ad valorem tax projection on adds.
21	ADValorem Rate Inflation	Ad valorem rate inflation calculation
22	PayrollTaxes-ED	Electric Distribution payroll tax calculation.
23	PayrollTaxes-GAS	Gas payroll tax calculation.
24	Composite Payroll Tax Rate	Composite payroll tax rate

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Payroll Tax

Company Code	Company	Fiscal Year	Description	Revised Payroll Tax Ratio
Co_Code	Company	Fiscal_Year	Ovh_Desc	OHLaborAdj
2100	SDGE	2028	Payroll Tax	6.65%

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	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS
	2028 FEDERAL ADJS:		2027 FEDERAL ADJS:		2026 FEDERAL ADJS:		2025 FEDERAL ADJS:	
Deductible Repairs	(228,528)	(177,048)	(179,943)	(167,097)	(166,534)	(157,732)	(202,857)	(182,791)
Software Dev Costs	(104,440)	(39,534)	(95,378)	(33,768)	(82,015)	(34,754)	(108,104)	(16,319)
Cost of Removal	(5,588)	(3,401)	(5,588)	(3,401)	(5,588)	(3,401)	(5,588)	(3,401)
Section 199 Deduction	-	-	-	-	-	-	-	-
Preferred Dividend Deduction	-	-	-	-	-	-	-	-
Disallowed Transportation Fringe Benefits	582	88	582	88	582	88	582	88
Other Deductions and Additions	-	-	-	-	-	-	-	-
Federal Credits	(265)	(7)	(265)	(7)	(289)	(7)	(9,399)	(13)
Federal Credits Addback	47	7	47	7	47	7	85	13
PY CCFT	-	-	-	-	-	-	(17,365)	17,736
ITC Amortization	(1,000)	-	(1,010)	-	(1,010)	0	(1,010)	0
Amortization of Excess Deferred Taxes (see details below)	(8,121)	(1,586)	(7,504)	(1,447)	(6,887)	(1,308)	(6,270)	(1,168)
Unamortized ITC	10,467	0	11,467	0	12,478	0	13,488	0
	2028 STATE ADJS:		2027 STATE ADJS:		2026 STATE ADJS:		2025 STATE ADJS:	
Deductible Repairs	(228,528)	(177,048)	(179,943)	(167,097)	(166,534)	(157,732)	(202,857)	(182,791)
Software Dev Costs	(104,440)	(39,534)	(95,378)	(33,768)	(82,015)	(34,754)	(108,104)	(16,319)
Cost of Removal	(94,840)	(11,909)	(94,840)	(11,909)	(94,840)	(11,909)	(94,840)	(11,909)
Preferred Dividend Deduction	-	-	-	-	-	-	-	-
Other Deductions and Additions	-	-	-	-	-	-	-	-
State Credits	-	-	-	-	-	-	-	-
State Credits Addback	-	-	-	-	-	-	-	-
Federal Statutory Rate	21.00%		21.00%		21.00%		21.00%	
State Statutory Rate	8.84%		8.84%		8.84%		8.84%	
State Rate - Net Of State Benefit	6.98%		6.98%		6.98%		6.98%	
AFUDC to Capitalized Interest and Taxes Ratio	64.89%							
Booked to Tax Depr Ratio_Fed_ED and Gas	69%	69%	69%	69%	69%	69%	69%	69%
Booked to Tax Depr Ratio_Fed_Gen	90%		90%		90%		90%	
Payroll Tax Ratio	6.65%	6.65%	6.70%	6.70%	6.69%	6.69%	6.55%	6.55%
Ad Valorem Tax Rate - Electric & Gas	2.163%		2.101%		2.039%		1.977%	
Amortization of Excess Deferred Taxes:								
ARAM on Protected Assets - Excluding Cost of Removal	(11,596)	(2,187)	(10,979)	(2,048)	(10,363)	(1,909)	(9,746)	(1,769)
Additional ARAM from Including Cost of Removal in Book Depreciation	-	-	-	-	-	-	-	-
Amortization of Cost of Removal Excess Deferred Tax Asset	3,475	601	3,475	601	3,475	601	3,475	601
6-Year Amortization of Excess Unprotected Deferred Taxes (2018-2023)	-	-	-	-	-	-	-	-
Total Amortization of Excess Deferred Tax	(8,121)	(1,586)	(7,504)	(1,447)	(6,887)	(1,308)	(6,270)	(1,168)
Remaining Excess Deferred Taxes to be Amortized	192,042	59,663	200,163	61,249	207,667	62,696	214,554	64,004
15-Year Amortization of Software Dev Costs (Beginning in 2022)*								
International SDSW Percentage	45.79%	45.79%	45.79%	45.79%	45.79%	45.79%	45.79%	45.79%
International Software Dev Costs	(47,823)	(18,102)	(43,673)	(15,462)	(37,554)	(15,914)	(49,500)	(7,472)
Reversal of Amt to be Amortized Over 180 Months	47,823	18,102	43,673	15,462	37,554	15,914	49,500	7,472
2022 SW 15-Yr Amortization	(2,600)	(393)	(2,600)	(393)	(2,600)	(393)	(2,600)	(393)
2023 SW 15-Yr Amortization	(2,378)	(359)	(2,378)	(359)	(2,378)	(359)	(2,378)	(359)
2024 SW 15-Yr Amortization	(3,127)	(472)	(3,127)	(472)	(3,127)	(472)	(3,127)	(472)
2025 SW 15-Yr Amortization	(3,300)	(498)	(3,300)	(498)	(3,300)	(498)	(1,650)	(249)
2026 SW 15-Yr Amortization	(2,504)	(1,061)	(2,504)	(1,061)	(1,252)	(530)	-	-
2027 SW 15-Yr Amortization	(2,912)	(1,031)	(1,456)	(515)	-	-	-	-
2028 SW 15-Yr Amortization	(1,594)	(603)	-	-	-	-	-	-
Domestic SDSW Percentage	54.21%	54.21%	54.21%	54.21%	54.21%	54.21%	54.21%	54.21%
Domestic Software Dev Costs Immediately Expensed (Beginning in 2025)	(56,618)	(21,431)	(51,705)	(18,306)	(44,461)	(18,840)	(58,604)	(8,847)
Total Software Dev Costs Deduction	(75,032)	(25,848)	(67,070)	(21,604)	(57,118)	(21,092)	(68,359)	(10,319)

* Note - A half year convention is applied in the first year of amortization

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		<u>ELECTRIC</u>	
2028			
RATEBASE		10,005,465	
ROR		7.41%	
Net Operating Income (Return)			741,405
RATEBASE		10,005,465	
WACost of Debt		2.08%	
Interest		(208,114)	
FEDERAL ADJUSTMENTS:	GROSS	TAX	
Tax Depreciation	(563,546)	(118,345)	
Fixed Charges - Operating (Interest Expense)	(208,114)	(43,704)	
Deductible Repairs	(228,528)	(47,991)	
Software Dev Costs	(75,032)	(15,757)	
Cost of Removal	(5,588)	(1,174)	
Ad Valorem Tax - Fiscal/Calendar	(9,538)	(2,003)	
Section 199 Deduction	-	-	
Preferred Dividend Deduction	-	-	
Disallowed Transportation Fringe Benefits	582	122	
Credit Addback and Other	47	10	
P/Y CCFT	(47,101)	(9,891)	
Total Federal Tax Adj. (Deduction)	(1,136,819)		(238,732)
STATE ADJUSTMENTS:			
Tax Depreciation	(549,614)	(48,586)	
Fixed Charges - Operating (Interest Expense)	(207,896)	(18,378)	
Repairs Deduction	(228,528)	(20,202)	
Software Dev Costs	(104,440)	(9,233)	
Cost of Removal	(94,840)	(8,384)	
Ad Valorem Tax - Fiscal/Calendar	(9,538)	(843)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
Total State Tax Adj. (Deduction)	(1,194,856)		(105,625)
ADJUSTMENTS:			
ITC Amortization		(1,000)	
Amortization of Excess Deferred Taxes		(8,121)	
Tax Credits		(265)	
Other			
			(9,386)
TOTAL			387,662

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2028		<u>GAS</u>	
RATEBASE		3,358,414	
ROR		7.41%	
Net Operating Income (Return)			248,858
 RATEBASE		 3,358,414	
WACost of Debt		<u>2.08%</u>	
 Interest		 (69,855)	
 FEDERAL ADJUSTMENTS:	<u>GROSS</u>	<u>TAX</u>	
Tax Depreciation	(147,535)	(30,982)	
Fixed Charges - Operating (Interest Expense)	(69,855)	(14,670)	
Deductible Repairs	(177,048)	(37,180)	
Software Dev Costs	(25,848)	(5,428)	
Cost of Removal	(3,401)	(714)	
Ad Valorem Tax - Fiscal/Calendar	(2,257)	(474)	
Section 199 Deduction	-	-	
Preferred Dividend Deduction	-	-	
Disallowed Transportation Fringe Benefits	88	18	
Credit Addback and Other	7	2	
P/Y CCFT	(3,927)	(825)	
Total Federal Tax Adj. (Deduction)	(429,776)		(90,253)
 STATE ADJUSTMENTS:			
Tax Depreciation	(141,196)	(12,482)	
Fixed Charges - Operating (Interest Expense)	(69,855)	(6,175)	
Repairs Deduction	(177,048)	(15,651)	
Software Dev Costs	(39,534)	(3,495)	
Cost of Removal	(11,909)	(1,053)	
Ad Valorem Tax - Fiscal/Calendar	(2,257)	(200)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
Total State Tax Adj. (Deduction)	(441,799)		(39,055)
 ADJUSTMENTS:			
ITC Amortization		-	
Amortization of Excess Deferred Taxes		(1,586)	
Tax Credits		(7)	
Other			
			(1,593)
 TOTAL			<u><u>117,957</u></u>

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		<u>ELECTRIC</u>	
2027			
RATEBASE		9,490,024	
ROR		7.41%	
Net Operating Income (Return)			703,211
RATEBASE		9,490,024	
WACost of Debt		2.08%	
Interest		(197,393)	
FEDERAL ADJUSTMENTS:	GROSS	TAX	
Tax Depreciation	(534,840)	(112,316)	
Fixed Charges - Operating (Interest Expense)	(197,393)	(41,452)	
Deductible Repairs	(179,943)	(37,788)	
Software Dev Costs	(67,070)	(14,085)	
Cost of Removal	(5,588)	(1,174)	
Ad Valorem Tax - Fiscal/Calendar	(8,782)	(1,844)	
Section 199 Deduction	-	-	
Preferred Dividend Deduction	-	-	
Disallowed Transportation Fringe Benefits	582	122	
Credit Addback and Other	47	10	
P/Y CCFT	(46,522)	(9,770)	
Total Federal Tax Adj. (Deduction)	(1,039,510)		(218,297)
STATE ADJUSTMENTS:			
Tax Depreciation	(530,028)	(46,854)	
Fixed Charges - Operating (Interest Expense)	(197,154)	(17,428)	
Deductible Repairs	(179,943)	(15,907)	
Software Dev Costs	(95,378)	(8,431)	
Cost of Removal	(94,840)	(8,384)	
Ad Valorem Tax - Fiscal/Calendar	(8,782)	(776)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
Total State Tax Adj. (Deduction)	(1,106,124)		(97,781)
ADJUSTMENTS:			
ITC Amortization		(1,010)	
Amortization of Excess Deferred Taxes		(7,504)	
Tax Credits		(265)	
Other			
			(8,780)
TOTAL			378,353

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		<u>GAS</u>	
2027			
RATEBASE		3,203,390	
ROR		7.41%	
Net Operating Income (Return)			237,371
RATEBASE		3,203,390	
WACost of Debt		2.08%	
Interest		(66,631)	
FEDERAL ADJUSTMENTS:	<u>GROSS</u>	<u>TAX</u>	
Tax Depreciation	(132,350)	(27,794)	
Fixed Charges - Operating (Interest Expense)	(66,631)	(13,992)	
Deductible Repairs	(167,097)	(35,090)	
Software Dev Costs	(21,604)	(4,537)	
Cost of Removal	(3,401)	(714)	
Ad Valorem Tax - Fiscal/Calendar	(2,047)	(430)	
Section 199 Deduction	-	-	
Preferred Dividend Deduction	-	-	
Disallowed Transportation Fringe Benefits	88	18	
Credit Addback and Other	7	2	
P/Y CCFT	(2,630)	(552)	
Total Federal Tax Adj. (Deduction)	(395,664)		(83,090)
STATE ADJUSTMENTS:			
Tax Depreciation	(135,861)	(12,010)	
Fixed Charges - Operating (Interest Expense)	(66,631)	(5,890)	
Deductible Repairs	(167,097)	(14,771)	
Software Dev Costs	(33,768)	(2,985)	
Cost of Removal	(11,909)	(1,053)	
Ad Valorem Tax - Fiscal/Calendar	(2,047)	(181)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
Total State Tax Adj. (Deduction)	(417,312)		(36,890)
ADJUSTMENTS:			
ITC Amortization		-	
Amortization of Excess Deferred Taxes		(1,447)	
Tax Credits		(7)	
Other			
			(1,454)
TOTAL			115,937

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		<u>ELECTRIC</u>	
2026			
RATEBASE		9,030,344	
ROR		7.41%	
Net Operating Income (Return)			669,148
RATEBASE		9,030,344	
WACost of Debt		2.08%	
Interest		(187,831)	
FEDERAL ADJUSTMENTS:	GROSS	TAX	
Tax Depreciation	(512,911)	(107,711)	
Fixed Charges - Operating (Interest Expense)	(187,831)	(39,445)	
Deductible Repairs	(166,534)	(34,972)	
Software Dev Costs	(57,118)	(11,995)	
Cost of Removal	(5,588)	(1,174)	
Ad Valorem Tax - Fiscal/Calendar	(7,225)	(1,517)	
Section 199 Deduction	-	-	
Preferred Dividend Deduction	-	-	
Disallowed Transportation Fringe Benefits	582	122	
Credit Addback and Other	47	10	
P/Y CCFT	(34,305)	(7,204)	
Total Federal Tax Adj. (Deduction)	(970,884)		(203,886)
STATE ADJUSTMENTS:			
Tax Depreciation	(491,310)	(43,432)	
Fixed Charges - Operating (Interest Expense)	(187,572)	(16,581)	
Deductible Repairs	(166,534)	(14,722)	
Software Dev Costs	(82,015)	(7,250)	
Cost of Removal	(94,840)	(8,384)	
Ad Valorem Tax - Fiscal/Calendar	(7,225)	(639)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
Total State Tax Adj. (Deduction)	(1,029,495)		(91,007)
ADJUSTMENTS:			
ITC Amortization		(1,010)	
Amortization of Excess Deferred Taxes		(6,887)	
Tax Credits		(289)	
Other			
			(8,187)
TOTAL			366,069

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		<u>GAS</u>	
2026			
RATEBASE		3,100,968	
ROR		7.41%	
Net Operating Income (Return)			229,782
RATEBASE		3,100,968	
WACost of Debt		2.08%	
Interest		(64,500)	
FEDERAL ADJUSTMENTS:	<u>GROSS</u>	<u>TAX</u>	
Tax Depreciation	(135,463)	(28,447)	
Fixed Charges - Operating (Interest Expense)	(64,500)	(13,545)	
Deductible Repairs	(157,732)	(33,124)	
Software Dev Costs	(21,092)	(4,429)	
Cost of Removal	(3,401)	(714)	
Ad Valorem Tax - Fiscal/Calendar	(2,628)	(552)	
Section 199 Deduction	-	-	
Preferred Dividend Deduction	-	-	
Disallowed Transportation Fringe Benefits	88	18	
Credit Addback and Other	7	2	
P/Y CCFT	(91)	(19)	
Total Federal Tax Adj. (Deduction)	(384,813)		(80,811)
STATE ADJUSTMENTS:			
Tax Depreciation	(140,342)	(12,406)	
Fixed Charges - Operating (Interest Expense)	(64,500)	(5,702)	
Deductible Repairs	(157,732)	(13,943)	
Software Dev Costs	(34,754)	(3,072)	
Cost of Removal	(11,909)	(1,053)	
Ad Valorem Tax - Fiscal/Calendar	(2,628)	(232)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
Total State Tax Adj. (Deduction)	(411,865)		(36,409)
ADJUSTMENTS:			
ITC Amortization		-	
Amortization of Excess Deferred Taxes		(1,308)	
Tax Credits		(7)	
Other			
			(1,315)
TOTAL			111,247

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		<u>ELECTRIC</u>	
2025			
RATEBASE		8,591,366	
ROR		7.45%	
Net Operating Income (Return)			640,057
RATEBASE		8,591,366	
WACost of Debt		1.96%	
Interest		(168,391)	
FEDERAL ADJUSTMENTS:	GROSS	TAX	
Tax Depreciation	(489,705)	(102,838)	
Fixed Charges - Operating (Interest Expense)	(168,391)	(35,362)	
Deductible Repairs	(202,857)	(42,600)	
Software Dev Costs	(68,359)	(14,355)	
Cost of Removal	(5,588)	(1,174)	
Ad Valorem Tax - Fiscal/Calendar	(17,043)	(3,579)	
Section 199 Deduction	-	-	
Preferred Dividend Deduction	-	-	
Disallowed Transportation Fringe Benefits	582	122	
Credit Addback and Other	85	18	
P/Y CCFT	(17,365)	(3,647)	
Total Federal Tax Adj. (Deduction)	(968,641)		(203,415)
STATE ADJUSTMENTS:			
Tax Depreciation	(471,272)	(41,660)	
Fixed Charges - Operating (Interest Expense)	(168,126)	(14,862)	
Deductible Repairs	(202,857)	(17,933)	
Software Dev Costs	(108,104)	(9,556)	
Cost of Removal	(94,840)	(8,384)	
Ad Valorem Tax - Fiscal/Calendar	(17,043)	(1,507)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
Total State Tax Adj. (Deduction)	(1,062,242)		(93,902)
ADJUSTMENTS:			
ITC Amortization		(1,010)	
Amortization of Excess Deferred Taxes		(6,270)	
Tax Credits		(9,399)	
Other			
			(16,679)
TOTAL			326,061

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		<u>GAS</u>	
2025			
RATEBASE		3,006,377	
ROR		7.45%	
Net Operating Income (Return)			223,975
RATEBASE		3,006,377	
WACost of Debt		1.96%	
Interest		(58,925)	
FEDERAL ADJUSTMENTS:	<u>GROSS</u>	<u>TAX</u>	
Tax Depreciation	(133,583)	(28,053)	
Fixed Charges - Operating (Interest Expense)	(58,925)	(12,374)	
Deductible Repairs	(182,791)	(38,386)	
Software Dev Costs	(10,319)	(2,167)	
Cost of Removal	(3,401)	(714)	
Ad Valorem Tax - Fiscal/Calendar	(5,690)	(1,195)	
Section 199 Deduction	-	-	
Preferred Dividend Deduction	-	-	
Disallowed Transportation Fringe Benefits	88	18	
Credit Addback and Other	13	3	
P/Y CCFT	17,736	3,725	
Total Federal Tax Adj. (Deduction)	(376,874)		(79,143)
STATE ADJUSTMENTS:			
Tax Depreciation	(150,332)	(13,289)	
Fixed Charges - Operating (Interest Expense)	(58,925)	(5,209)	
Deductible Repairs	(182,791)	(16,159)	
Software Dev Costs	(16,319)	(1,443)	
Cost of Removal	(11,909)	(1,053)	
Ad Valorem Tax - Fiscal/Calendar	(5,690)	(503)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
Total State Tax Adj. (Deduction)	(425,967)		(37,655)
ADJUSTMENTS:			
ITC Amortization		-	
Amortization of Excess Deferred Taxes		(1,168)	
Tax Credits		(13)	
Other			
			(1,181)
TOTAL			105,995

Flow-Through Regulatory Federal and State Tax Depreciation on 2026-2028 Capital Additions

FEDERAL				
Federal Flow-Through Tax Depreciation - ED				
	2025	2026	2027	2028
Vintages 2025 and Prior Depr				
Depr Adj to 2025 VY Assets in 2028	433,025	437,061	426,622	422,591
2026 Depr. On 2026 Additions		17,288	36,815	1,980
2027 Depr. On 2026 & 2027 Additions			13,379	40,944
2028 Depr. On 2026 - 2028 Additions				48,755
				16,487
Total Federal Flow-Through Tax Depr - ED	433,025	454,350	476,816	530,756
Federal Flow-Through Tax Depreciation - GAS				
	2025	2026	2027	2028
Vintages 2025 and Prior Depr	133,583	135,066	126,764	127,628
Depr Adj to 2025 VY Assets in 2028				9,893
2026 Depr. On 2026 Additions		397	1,465	1,480
2027 Depr. On 2026 & 2027 Additions			1,122	4,892
2028 Depr. On 2026 - 2028 Additions				3,641
Total Federal Flow-Through Tax Depr - Gas	133,583	135,463	132,350	147,536
Federal Flow-Through Tax Depreciation - GEN				
	2025	2026	2027	2028
Vintages 2025 and Prior Depr	56,680	58,134	57,163	49,121
Depr Adj to 2025 VY Assets in 2028				(17,300)
2026 Depr. On 2026 Additions		428	718	620
2027 Depr. On 2026 & 2027 Additions			144	267
2028 Depr. On 2026 - 2028 Additions				108
Total Federal Flow-Through Tax Depr - GEN	56,680	58,562	58,025	32,790
STATE				
State Flow-Through Tax Depreciation - ED				
	2025	2026	2027	2028
Vintages 2025 and Prior Depr	428,954	413,184	378,487	341,796
2026 Additions		37,986	62,236	58,539
2027 Additions			60,907	71,058
2028 Additions				41,412
Total State Flow-Through Tax Depr - ED	428,954	451,170	491,230	512,805
State Flow-Through Tax Depreciation - GAS				
	2025	2026	2027	2028
Vintages 2025 and Prior Depr	150,332	138,486	126,019	113,344
2026 Additions		1,856	3,033	2,661
2027 Additions			6,809	9,103
2028 Additions				16,087
Total State Flow-Through Tax Depr - GAS	150,332	140,342	135,861	141,196
State Flow-Through Tax Depreciation - GEN				
	2025	2026	2027	2028
Vintages 2025 and Prior Depr	42,318	39,394	37,060	34,648
2026 Additions		746	1,417	1,275
2027 Additions			321	609
2028 Additions				278
Total State Flow-Through Tax Depr - GEN	42,318	40,140	38,798	36,808

	(a)	(b)	(c)	(d) = (c) - (b)	(e) = (a) x (d)
Business Unit Name	Acq value	2025 Book Rate	2028 Book Rate	diff btwn 25 & 28	Adjustment to 2028 Depreciation
1 Generation	1,283,497	4.28%	2.93%	-1.35%	(17,326)
2 Energy Supply	-	6.00%	0.00%	0.00%	-
3 Electric Transmission	9,705,665	N/A	N/A		-
4 Electric Distribution	14,952,287	3.78%	3.80%	0.01%	1,980
5 Gas Transmission	1,271,560	2.77%	2.65%	-0.12%	(1,817)
6 Gas Distribution	3,138,693	2.64%	2.83%	0.20%	11,510
7 San Diego Gas & Electric	31,151,893				(5,433)

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Property & Acct.	2028 Vintage FORECAST	AFUDC	Cap Interest	Repairs	Software	Other Basis Adj.	TAX INVEST. FORECAST	2028 RM BLM DEPR.	2028 Depreciation For 2028 Additions	$\left(\begin{array}{c} 2028 \text{ Tax} \\ \text{Investment} \\ \text{Forecast} \end{array} - \begin{array}{c} \text{Other} \\ \text{Basis} \\ \text{Adj.} \end{array} \right) /$	2028 Vintage Forecast	2028 RM BLM Depn on 2028 Adds
Electric Distribution												
ED	949,234	(8,370)	5,432	(228,528)	0	0	717,768	14,014	18,533	$\left(\begin{array}{c} 717,768 \\ - \\ 0 \end{array} \right) /$	949,234	= 14,014
	949,234	(8,370)	5,432	(228,528)	0	0	717,768	14,014				
Energy Storage												
ED	0	0	0	0	0	0	0	0	0	$\left(\begin{array}{c} 0 \\ - \\ 0 \end{array} \right) /$	0	= 0
	0	0	0	0	0	0	0	0				
Gas Prod. Stor. & Tr.												
Gas	192,622	(9,105)	5,909	(35,813)	0	0	153,613	1,671	2,095	$\left(\begin{array}{c} 153,613 \\ - \\ 0 \end{array} \right) /$	192,622	= 1,671
	192,622	(9,105)	5,909	(35,813)	0	0	153,613	1,671				
Common Furn.												
ED	335	(39)	25	0	0	0	321	7	7	$\left(\begin{array}{c} 321 \\ - \\ 0 \end{array} \right) /$	335	= 7
Gas	335	(39)	25	0	0	0	321	7				
Common IT HW												
ED	15,707	(92)	60	0	0	0	15,674	1,618	1,621	$\left(\begin{array}{c} 15,674 \\ - \\ 0 \end{array} \right) /$	15,707	= 1,618
Gas	15,707	(92)	60	0	0	0	15,674	1,618				
Common Other												
ED	4,796	(553)	359	0	0	0	4,601	96	100	$\left(\begin{array}{c} 4,601 \\ - \\ 0 \end{array} \right) /$	4,796	= 96
Gas	4,796	(553)	359	0	0	0	4,601	96				
Common Structures												
ED	13,362	(1,542)	1,001	0	0	0	12,821	268	280	$\left(\begin{array}{c} 12,821 \\ - \\ 0 \end{array} \right) /$	13,362	= 268
Gas	13,362	(1,542)	1,001	0	0	0	12,821	268				
Gas Distribution												
Gas	194,005	(1,689)	1,096	(141,235)	0	0	52,177	748	2,781	$\left(\begin{array}{c} 52,177 \\ - \\ 0 \end{array} \right) /$	194,005	= 748
	194,005	(1,689)	1,096	(141,235)	0	0	52,177	748				
Gas Software												
Gas	61,166	(1,821)	1,182	0	(40,838)	0	19,689	528	1,642	$\left(\begin{array}{c} 19,689 \\ - \\ 0 \end{array} \right) /$	61,166	= 528
	61,166	(1,821)	1,182	0	(40,838)	0	19,689	528				
ED Software												
ED	156,765	(4,715)	3,060	0	(108,530)	0	46,579	1,178	3,964	$\left(\begin{array}{c} 46,579 \\ - \\ 0 \end{array} \right) /$	156,765	= 1,178
	156,765	(4,715)	3,060	0	(108,530)	0	46,579	1,178				
Generation Stearn												
Generation	(127)	0	0	0	0	0	(127)	(2)	-2	$\left(\begin{array}{c} -127 \\ - \\ 0 \end{array} \right) /$	-127	= -2
	(127)	0	0	0	0	0	(127)	(2)				
Generation Sola												
Generation	0	0	0	0	0	0	0	0	0	$\left(\begin{array}{c} 0 \\ - \\ 0 \end{array} \right) /$	0	= 0
	0	0	0	0	0	0	0	0				
Generation Other												
Generation	5,643	(67)	44	0	0	0	5,619	110	110	$\left(\begin{array}{c} 5,619 \\ - \\ 0 \end{array} \right) /$	5,643	= 110
	5,643	(67)	44	0	0	0	5,619	110				
Other												
	52,359	(1,598)	1,037	0	(19,865)	0	31,933	1,153	1,891	$\left(\begin{array}{c} 31,933 \\ - \\ 0 \end{array} \right) /$	52,359	= 1,153
	52,359	(1,598)	1,037	0	(19,865)	0	31,933	1,153				
TOTALS	1,645,867	(29,593)	19,205	(405,576)	(169,233)	0	1,060,669	21,389	33,022			
ED Subtotal								16,487				
Gas Subtotal								3,641				
Generation Subtotal								108				
	(2)	0	(0)	0	0	(2)	0	(0)				
	check	check	check	check	check	check	check	check				

Common Allocator
Common Furniture 2%
Common Other 26%
Common Structures 72%

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2028 STATE DEPRECIATION CALCULATION

METHOD	200DB	200DB	200DB	200DB	200DB	200DB	SL	200DB	SL	SL	200DB	200DB	200DB			
LIFE	30 Yr	6 Yr	22 Yr	10 Yr	6 Yr	30 Yr	45 Yr	35 Yr	3 Yr	3 Yr	28 Yr	6 Yr	20 Yr			
	ELECTRIC	Energy	GAS Prod.	Common	Common IT	Common	Common	GAS	Gas	ED	Generation	Generation	Generation	Sub-	Other	TOTAL
	Distrib	Storage	Stor. & Tr	Furniture	Hardware	Other	Structures	DIST & GEN	Software	Software	Steam	Solar	Other	Total		
ADDITIONS	949,234	0	192,622	335	15,707	4,796	13,362	194,005	61,166	156,765	(127)	0	5,643	1,593,508	52,359	1,645,867
AFUDC	(8,370)	0	(9,105)	(39)	(92)	(553)	(1,542)	(1,689)	(1,821)	(4,715)	0	0	(67)	(27,995)	(1,598)	(29,593)
CAP. INT. & TAXES	5,432	0	5,909	25	60	359	1,001	1,096	1,182	3,060	0	0	44	18,167	1,037	19,205
REPAIRS	(228,528)	0	(35,813)	0	0	0	0	(141,235)	0	0	0	0	0	(405,576)	0	(405,576)
SOFTWARE	0	0	0	0	0	0	0	0	(40,838)	(108,530)	0	0	0	(149,368)	(19,865)	(169,233)
TAX BASIS	717,768	0	153,613	321	15,674	4,601	12,821	52,177	19,689	46,579	(127)	0	5,619	1,028,736	31,933	1,060,669
YR 1 RATE	3.33%	16.67%	4.55%	10.00%	16.67%	3.33%	1.67%	2.86%	33.33%	33.33%	3.57%	16.67%	5.00%			
DEPR.	23,926	0	6,983	32	2,612	153	214	1,491	6,562	15,525	(5)	0	281	57,776		2028
YR 2 RATE	6.45%	27.78%	8.66%	18.00%	27.78%	6.45%	3.28%	5.55%	33.33%	33.33%	6.89%	27.78%	9.50%			
DEPR.	46,260	0	13,331	58	4,354	297	421	2,896	6,562	15,525	(9)	0	534	90,228		2029
YR 3 RATE	6.02%	18.52%	7.89%	14.40%	18.52%	6.02%	3.17%	5.23%	33.33%	33.33%	6.40%	18.52%	8.55%			
DEPR.	43,181	0	12,120	46	2,903	277	406	2,731	6,562	15,525	(8)	0	480	84,224		2030
YR 4 RATE	5.62%	12.35%	7.17%	11.52%	12.35%	5.62%	3.06%	4.94%	0.00%	0.00%	5.94%	12.35%	7.70%			
DEPR.	40,303	0	11,019	37	1,935	258	392	2,575	0	0	(8)	0	432	56,944		2031
YR 5 RATE	5.24%	9.88%	6.52%	9.22%	9.88%	5.24%	2.96%	4.65%	0.00%	0.00%	5.52%	9.88%	6.93%			
DEPR.	37,618	0	10,017	30	1,548	241	380	2,428	0	0	(7)	0	389	52,644		2032
YR 6 RATE	4.89%	9.88%	5.93%	7.37%	9.88%	4.89%	2.86%	4.39%	0.00%	0.00%	5.12%	9.88%	6.23%			
DEPR.	35,113	0	9,106	24	1,548	225	367	2,289	0	0	(7)	0	350	49,016		2033
YR 7 RATE	4.57%	4.94%	5.39%	6.55%	4.94%	4.57%	2.77%	4.14%	0.00%	0.00%	4.76%	4.94%	5.61%			
DEPR.	32,773	0	8,278	21	774	210	355	2,159	0	0	(6)	0	315	44,880		2034
YR 8 RATE	4.26%	0.00%	4.90%	6.55%	0.00%	4.26%	2.68%	3.90%	0.00%	0.00%	4.42%	0.00%	5.05%			

Property & Acct.	2027 Vintage FORECAST	AFUDC	Cap Interest	Repairs	Software	Other Basis Adj.	TAX INVEST. FORECAST	2027 RM BLM DEPR.	2028 RM BLM DEPR.	2027 Depreciation For 2027 Additions	2027 Tax Investment Forecast	Other Basis Adj.	2027 Vintage Forecast	2027 RM BLM Depn on 2027 Addn.	2028 Depreciation For 2027 Additions	2027 Tax Investment Forecast	Other Basis Adj.	2027 Vintage Forecast	2028 RM BLM Depn on 2027 Addn.
Electric Distribution	818,646	(18,740)	12,161	(179,943)	0	0	632,124	11,316	30,552	14,656	* [632,124 - 0]	0	818,646	= 11,316	36,567	* [632,124 - 0]	0	818,646	= 30,552
	818,646	(18,740)	12,161	(179,943)	0	0	632,124	11,316	30,552										
Energy Storage	0	0	0	0	0	0	0	0	0	0	* [0 - 0]	0	0	= 0	0	* [0 - 0]	0	0	= 0
	0	0	0	0	0	0	0	0	0										
Gas Prod. Stor. & Tr.	50,314	(295)	191	(34,702)	0	0	15,508	212	411	687	* [15,508 - 0]	0	50,314	= 212	1,332	* [15,508 - 0]	0	50,314	= 411
	50,314	(295)	191	(34,702)	0	0	15,508	212	411										
Common Furn.	(148)	(5)	3	0	0	0	(150)	(3)	(5)	-3	* [-150 - 0]	0	-148	= -3	-6	* [-150 - 0]	0	-148	= -6
	(148)	(5)	3	0	0	0	(150)	(3)	(5)										
Common IT HW	13,970	(589)	382	0	0	0	13,764	451	2,411	458	* [13,764 - 0]	0	13,970	= 451	2,448	* [13,764 - 0]	0	13,970	= 2,411
	13,970	(589)	382	0	0	0	13,764	451	2,411										
Common Other	(2,120)	(76)	49	0	0	0	(2,146)	(49)	(83)	-48	* [-2,146 - 0]	0	-2,120	= -49	-82	* [-2,146 - 0]	0	-2,120	= -83
	(2,120)	(76)	49	0	0	0	(2,146)	(49)	(83)										
Common Structures	(5,906)	(212)	138	0	0	0	(5,981)	(136)	(230)	-134	* [-5,981 - 0]	0	-5,906	= -136	-228	* [-5,981 - 0]	0	-5,906	= -230
	(5,906)	(212)	138	0	0	0	(5,981)	(136)	(230)										
Gas Distribution	176,661	(1,215)	788	(132,394)	0	0	43,840	544	1,282	2,193	* [43,840 - 0]	0	176,661	= 544	5,166	* [43,840 - 0]	0	176,661	= 1,282
	176,661	(1,215)	788	(132,394)	0	0	43,840	544	1,282										
Gas Software	47,860	(1,665)	1,080	0	(34,826)	0	12,349	274	2,470	1,061	* [12,349 - 0]	0	47,860	= 274	9,572	* [12,349 - 0]	0	47,860	= 2,470
	47,860	(1,665)	1,080	0	(34,826)	0	12,349	274	2,470										
ED Software	188,489	(11,259)	7,307	0	(100,336)	0	84,200	1,891	16,840	4,233	* [84,200 - 0]	0	188,489	= 1,891	37,698	* [84,200 - 0]	0	188,489	= 16,840
	188,489	(11,259)	7,307	0	(100,336)	0	84,200	1,891	16,840										
Generation Steam	(127)	0	0	0	0	0	(127)	(3)	(4)	-3	* [-127 - 0]	0	-127	= -3	-4	* [-127 - 0]	0	-127	= -4
	(127)	0	0	0	0	0	(127)	(3)	(4)										
Generation Solar	0	0	0	0	0	0	0	0	0	0	* [0 - 0]	0	0	= 0	0	* [0 - 0]	0	0	= 0
	0	0	0	0	0	0	0	0	0										
Generation Other	6,531	(72)	47	0	0	0	6,506	147	271	148	* [6,506 - 0]	0	6,531	= 147	272	* [6,506 - 0]	0	6,531	= 271
	6,531	(72)	47	0	0	0	6,506	147	271										
Other	53,540	(3,103)	2,014	0	(16,989)	0	35,461	619	7,073	935	* [35,461 - 0]	0	53,540	= 619	10,679	* [35,461 - 0]	0	53,540	= 7,073
	53,540	(3,103)	2,014	0	(16,989)	0	35,461	619	7,073										
TOTALS	1,347,710	(37,231)	24,161	(347,040)	(152,252)	0	835,348	15,264	60,987	24,181					106,415				
ED Subtotal								13,379	48,755										
Gas Subtotal								1,122	-4,892										
Generation Subtotal								144	267										
	1	0	(0)	0	0		1	0	0	0					0				
	check	check	check	check	check		check	check	check	check					check				

Common Allocation
Common Furniture 2%
Common Other 26%
Common Structures 72%

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2027 STATE DEPRECIATION CALCULATION

METHOD	200DB	200DB	200DB	200DB	200DB	200DB	SL	200DB	SL	SL	200DB	200DB	200DB			
LIFE	30 Yr	6 Yr	22 Yr	10 Yr	6 Yr	30 Yr	45 Yr	35 Yr	3 Yr	3 Yr	28 Yr	6 Yr	20 Yr			
	ELECTRIC	Energy	GAS Prod.	Common	Common IT	Common	Common	GAS	Gas	ED	Generation	Generation	Generation	Sub-	Other	TOTAL
	Distrib	Storage	Stor. & Tr	Furniture	Hardware	Other	Structures	DIST & GEN	Software	Software	Steam	Solar	Other	Total		
ADDITIONS	818,646	0	50,314	(148)	13,970	(2,120)	(5,906)	176,661	47,860	188,489	(127)	0	6,531	1,294,170	53,540	1,347,710
AFUDC	(18,740)	0	(295)	(5)	(589)	(76)	(212)	(1,215)	(1,665)	(11,259)	0	0	(72)	(34,128)	(3,103)	(37,231)
CAP. INT. & TAXES	12,161	0	191	3	382	49	138	788	1,080	7,307	0	0	47	22,147	2,014	24,161
REPAIRS	(179,943)	0	(34,702)	0	0	0	0	(132,394)	0	0	0	0	0	(347,040)	0	(347,040)
SOFTWARE	0	0	0	0	0	0	0	0	(34,926)	(100,336)	0	0	0	(135,263)	(16,989)	(152,252)
TAX BASIS	632,124	0	15,508	(150)	13,764	(2,146)	(5,981)	43,840	12,349	84,200	(127)	0	6,506	799,886	35,461	835,348
YR 1 RATE	3.33%	16.67%	4.55%	10.00%	16.67%	3.33%	1.67%	2.86%	33.33%	33.33%	3.57%	16.67%	5.00%			
DEPR.	21,071	0	705	(15)	2,294	(72)	(100)	1,252	4,116	28,064	(5)	0	325	57,637		2027
YR 2 RATE	6.45%	27.78%	8.68%	18.00%	27.78%	6.45%	3.28%	5.55%	33.33%	33.33%	6.89%	27.78%	9.50%			
DEPR.	40,740	0	1,346	(27)	3,823	(138)	(196)	2,434	4,116	28,064	(9)	0	618	80,771		2028
YR 3 RATE	6.02%	18.52%	7.89%	14.40%	18.52%	6.02%	3.17%	5.23%	33.33%	33.33%	6.40%	18.52%	8.55%			
DEPR.	38,029	0	1,224	(22)	2,549	(129)	(190)	2,295	4,116	28,064	(8)	0	556	76,483		2029
YR 4 RATE	5.62%	12.35%	7.17%	11.52%	12.35%	5.62%	3.06%	4.94%	0.00%	0.00%	5.94%	12.35%	7.70%			
DEPR.	35,494	0	1,112	(17)	1,699	(121)	(183)	2,163	0	0	(8)	0	501	40,641		2030
YR 5 RATE	5.24%	9.88%	6.52%	9.22%	9.88%	5.24%	2.96%	4.65%	0.00%	0.00%	5.52%	9.88%	6.93%			
DEPR.	33,130	0	1,011	(14)	1,359	(112)	(177)	2,040	0	0	(7)	0	451	37,680		2031
YR 6 RATE	4.89%	9.88%	5.93%	7.37%	9.88%	4.89%	2.86%	4.39%	0.00%	0.00%	5.12%	9.88%	6.23%			
DEPR.	30,924	0	919	(11)	1,359	(105)	(171)	1,923	0	0	(7)	0	406	35,237		2032
YR 7 RATE	4.57%	4.94%	5.39%	6.55%	4.94%	4.57%	2.77%	4.14%	0.00%	0.00%	4.76%	4.94%	5.61%			
DEPR.	28,863	0	836	(10)	680	(98)	(166)	1,814	0	0	(6)	0	365	32,277		2033
YR 8 RATE	4.26%	0.00%	4.90%	6.55%	0.00%	4.26%	2.68%	3.90%	0.00%	0.00%	4.42%	0.00%	5.05%			

Property & 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San Diego Gas & Electric Company
2026 GRC - REVISED
Tax Workpapers

2026 STATE DEPRECIATION CALCULATION

METHOD	200DB	200DB	200DB	200DB	200DB	200DB	S/L	200DB	S/L	S/L	200DB	200DB	200DB			
LIFE	30 Yr	6 Yr	22 Yr	10 Yr	6 Yr	30 Yr	45 Yr	35 Yr	3 Yr	3 Yr	28 Yr	6 Yr	20 Yr			
	ELECTRIC	Energy	GAS Prod.	Common	Common IT	Common	Common	GAS	Gas	ED	Generation	Generation	Generation	Sub-	Other	TOTAL
	Distrib	Storage	Stor. & Tr	Furniture	Hardware	Other	Structures	DIST & GEN	Software	Software	Steam	Solar	Other	Total		
ADDITIONS	930,488	0	47,516	61	7,171	877	2,444	136,570	53,771	162,911	(127)	0	15,051	1,356,733	42,251	1,398,984
AFUDC	(6,426)	0	(278)	(25)	(383)	(355)	(990)	(712)	(2,996)	(7,607)	0	0	(123)	(19,906)	(1,941)	(21,846)
CAP. INT. & TAXES	4,170	0	181	16	255	230	642	462	1,945	4,937	0	0	80	12,918	1,259	14,177
REPAIRS	(166,534)	0	(34,745)	0	0	0	0	(122,887)	0	0	0	0	0	(324,266)	0	(324,266)
SOFTWARE	0	0	0	0	0	0	0	0	(51,318)	(124,868)	0	0	0	(176,185)	(24,962)	(201,148)
TAX BASIS	761,698	0	12,674	53	7,033	753	2,097	13,332	1,401	35,373	(127)	0	15,007	849,294	16,608	865,902
YR 1 RATE	3.33%	16.67%	4.55%	10.00%	16.67%	3.33%	1.67%	2.86%	33.33%	33.33%	3.57%	16.67%	5.00%			
DEPR.	25,390	0	576	5	1,172	25	35	381	467	11,790	(5)	0	750	40,588		2026
YR 2 RATE	6.45%	27.78%	8.68%	18.00%	27.78%	6.45%	3.28%	5.55%	33.33%	33.33%	6.89%	27.78%	9.50%			
DEPR.	49,091	0	1,100	9	1,954	49	69	740	467	11,790	(9)	0	1,426	66,685		2027
YR 3 RATE	6.02%	18.52%	7.89%	14.40%	18.52%	6.02%	3.17%	5.23%	33.33%	33.33%	6.40%	18.52%	8.55%			
DEPR.	45,824	0	1,000	8	1,302	45	66	698	467	11,790	(8)	0	1,283	62,475		2028
YR 4 RATE	5.62%	12.35%	7.17%	11.52%	12.35%	5.62%	3.06%	4.94%	0.00%	0.00%	5.94%	12.35%	7.70%			
DEPR.	42,769	0	909	6	868	42	64	658	0	0	(8)	0	1,155	46,464		2029
YR 5 RATE	5.24%	9.88%	6.52%	9.22%	9.88%	5.24%	2.96%	4.65%	0.00%	0.00%	5.52%	9.88%	6.93%			
DEPR.	39,921	0	826	5	695	39	62	620	0	0	(7)	0	1,039	43,201		2030
YR 6 RATE	4.89%	9.88%	5.93%	7.37%	9.88%	4.89%	2.86%	4.39%	0.00%	0.00%	5.12%	9.88%	6.23%			
DEPR.	37,262	0	751	4	695	37	60	585	0	0	(7)	0	935	40,323		2031
YR 7 RATE	4.57%	4.94%	5.39%	6.55%	4.94%	4.57%	2.77%	4.14%	0.00%	0.00%	4.76%	4.94%	5.61%			
DEPR.	34,779	0	683	3	347	34	58	552	0	0	(6)	0	842	37,293		2032
YR 8 RATE	4.26%	0.00%	4.90%	6.55%	0.00%	4.26%	2.68%	3.90%	0.00%	0.00%	4.42%	0.00%	5.05%			

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ELECTRIC DISTRIBUTION AD VALOREM TAX

	Tax Year 2025	Tax Year 2026	Tax Year 2027	Tax Year 2028
Plant in Service	13,552,264	14,131,847	15,145,983	16,157,368
Materials & Supplies	137,709	201,011	174,700	216,788
Total Plant in Service per Books	13,689,973	14,332,858	15,320,683	16,374,156
Taxable Percentage (Note 1)	98.67%	98.67%	98.67%	98.67%
Taxable Plant in Service	13,507,897	14,142,231	15,116,918	16,156,380
Reserve for Depreciation per Books	4,748,606	4,893,853	5,233,381	5,602,986
Total Reserve for Depreciation	4,748,606	4,893,853	5,233,381	5,602,986
Taxable Percentage (Note 1)	98.00%	98.00%	98.00%	98.00%
Taxable Reserve for Depreciation	4,653,634	4,795,976	5,128,714	5,490,926
Historical Cost less Depreciation	8,854,263	9,346,255	9,988,204	10,665,454
100% Deferred Tax Reserve	597,040	600,140	585,362	573,297
Taxable Percentage (Note 2)	98.16%	98.16%	98.16%	98.16%
Taxable Deferred Tax Reserve	586,054	589,097	574,592	562,748
HCLD Less 100% of DTR	8,268,209	8,757,158	9,413,612	10,102,705
Adjustment for Income Approach Valuation (Note 3)	94.22%	94.22%	94.22%	94.22%
Assessed Value - Unitary	7,790,307	8,250,994	8,869,506	9,518,769
Non-Unitary Percentage	0.17%	0.17%	0.17%	0.17%
Assessed Value - Non-Unitary	13,244	14,027	15,078	16,182
Total Assessed Value	7,803,550	8,265,021	8,884,584	9,534,951
Average Tax Rate (Note 4)	1.9768%	2.0390%	2.1011%	2.1633%
Total Fiscal Year Ad Valorem Tax Expense	154,259	168,521	186,678	206,273
Misc. Ad Valorem Taxes (Note 5)	196	196	196	196
Total Fiscal Year Ad Valorem Taxes	154,455	168,717	186,874	206,469
Less:				
Non-Operating Taxes	408	408	408	408
Other Than Tax Expense	39	39	39	39
Fiscal Year Capitalized Tax on CWIP	7,340	6,576	6,501	6,755
Fiscal Year Ad Valorem Tax Expense - Operating	146,668	161,694	179,926	199,266
2nd Installment of Prior Year Tax Billed (April)	60,907	77,004	84,135	93,214
1st Installment of Current Year Tax Billed (December)	77,004	84,135	93,214	103,011
Less: Calendar Year Capitalized Tax on CWIP	7,522	6,857	6,296	6,706
Total Calendar Year Ad Valorem Tax Exp - Operating	130,389	154,282	171,053	189,518
Income Tax Adjustment	(16,279)	(7,411)	(8,873)	(9,748)

Note 1 - Includes adjustments for CWIP, Inventory, Possessory Interests, and Leased Equipment added to Historical Cost and Depreciation Reserve.

Note 2 - Eliminates deferred taxes on non-taxable items from book deferred taxes.

Note 3 - SBE used 75% Cost Approach / 25% Income Approach to arrive at SDG&E's assessed value.

Note 4 - Tax rate inflated by 0.06% / year based on average tax rate inflation from 2019 to 2024.

Note 5 - Taxes paid directly to special districts.

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ELECTRIC GENERATION AD VALOREM TAX

	Tax Year 2025	Tax Year 2026	Tax Year 2027	Tax Year 2028
Plant in Service	1,169,375	1,181,231	1,196,282	1,202,686
Materials & Supplies	36,411	35,599	37,670	36,580
Total Plant in Service per Books	1,205,786	1,216,830	1,233,952	1,239,266
Taxable Percentage (Note 1)	98.67%	98.67%	98.67%	98.67%
Taxable Plant in Service	1,189,749	1,200,646	1,217,540	1,222,784
Reserve for Depreciation per Books	751,184	797,002	840,155	883,704
Total Reserve for Depreciation	751,184	797,002	840,155	883,704
Taxable Percentage (Note 1)	98.00%	98.00%	98.00%	98.00%
Taxable Reserve for Depreciation	736,160	781,062	823,352	866,030
Historical Cost less Depreciation	453,589	419,584	394,188	356,754
100% Deferred Tax Reserve	61,438	59,834	54,391	47,181
Taxable Percentage (Note 2)	98.16%	98.16%	98.16%	98.16%
Taxable Deferred Tax Reserve	60,308	58,733	53,390	46,313
HCLD Less 100% of DTR	393,281	360,852	340,798	310,441
Adjustment for Income Approach Valuation (Note 3)	94.22%	94.22%	94.22%	94.22%
Assessed Value - Unitary	370,549	339,994	321,099	292,497
Non-Unitary Percentage	0.17%	0.17%	0.17%	0.17%
Assessed Value - Non-Unitary	630	578	546	497
Total Assessed Value	371,179	340,572	321,645	292,995
Average Tax Rate (Note 4)	1.9768%	2.0390%	2.1011%	2.1633%
Fiscal Year Ad Valorem Tax Expense	7,337	6,944	6,758	6,338
Misc. Ad Valorem Taxes (Note 5)	2,262	2,262	2,262	2,262
Total Fiscal Year Ad Valorem Taxes	9,599	9,206	9,020	8,600
Less:				
Non-Operating Taxes	42	42	42	42
Other Than Tax Expense	6	6	6	6
Fiscal Year Capitalized Tax on CWIP	301	49	38	37
Fiscal Year Ad Valorem Tax Expense - Operating	9,250	9,109	8,934	8,515
2nd Installment of Prior Year Tax Billed (April)	4,233	4,776	4,579	4,486
1st Installment of Current Year Tax Billed (December)	4,776	4,579	4,486	4,276
Less: Calendar Year Capitalized Tax on CWIP	523	58	39	37
Total Calendar Year Ad Valorem Tax Exp - Operating	8,486	9,296	9,026	8,725
Income Tax Adjustment	(764)	187	92	210

Note 1 - Includes adjustments for CWIP, Inventory, Possessory Interests, and Leased Equipment added to Historical Cost and Depreciation Reserve.

Note 2 - Eliminates deferred taxes on non-taxable items from book deferred taxes.

Note 3 - SBE used 75% Cost Approach / 25% Income Approach to arrive at SDG&E's assessed value.

Note 4 - Tax rate inflated by 0.06% / year based on average tax rate inflation from 2019 to 2024.

Note 5 - Taxes paid directly to special districts, including Nevada taxes for Desert Star Energy Center.

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GAS AD VALOREM TAX

	Tax Year 2025	Tax Year 2026	Tax Year 2027	Tax Year 2028
Plant in Service	4,989,412	5,335,599	5,574,880	5,851,260
Materials & Supplies	23,345	23,253	23,235	23,090
Total Plant in Service per Books	5,012,757	5,358,852	5,598,115	5,874,350
Taxable Percentage (Note 1)	98.67%	98.67%	98.67%	98.67%
Taxable Plant in Service	4,946,087	5,287,580	5,523,660	5,796,221
Reserve for Depreciation per Books	1,519,854	1,662,063	1,778,976	1,900,940
Total Reserve for Depreciation	1,519,854	1,662,063	1,778,976	1,900,940
Taxable Percentage (Note 1)	98.00%	98.00%	98.00%	98.00%
Taxable Reserve for Depreciation	1,489,457	1,628,822	1,743,396	1,862,921
Historical Cost less Depreciation	3,456,630	3,658,758	3,780,264	3,933,300
100% Deferred Tax Reserve	427,434	420,664	403,075	430,734
Taxable Percentage (Note 2)	98.16%	98.16%	98.16%	98.16%
Taxable Deferred Tax Reserve	419,569	412,924	395,659	422,809
HCLD Less 100% of DTR	3,037,061	3,245,835	3,384,605	3,510,491
Adjustment for Income Approach Valuation (Note 3)	94.22%	94.22%	94.22%	94.22%
Assessed Value - Unitary	2,861,519	3,058,225	3,188,975	3,307,585
Non-Unitary Percentage	0.17%	0.17%	0.17%	0.17%
Assessed Value - Non-Unitary	4,865	5,199	5,421	5,623
Total Assessed Value	2,866,383	3,063,424	3,194,396	3,313,208
Average Tax Rate (Note 4)	1.9768%	2.0390%	2.1011%	2.1633%
Total Fiscal Year Ad Valorem Tax Expense	56,662	62,462	67,119	71,676
Misc. Ad Valorem Taxes (Note 5)	73	73	73	73
Total Fiscal Year Ad Valorem Taxes	56,735	62,535	67,192	71,749
Less:				
Non-Operating Taxes	156	156	156	156
Other Than Tax Expense	15	15	15	15
Fiscal Year Capitalized Tax on CWIP	2,383	2,076	2,629	2,932
Fiscal Year Ad Valorem Tax Expense - Operating	54,181	60,289	64,392	68,645
2nd Installment of Prior Year Tax Billed (April)	23,057	28,282	31,182	33,510
1st Installment of Current Year Tax Billed (December)	28,282	31,182	33,510	35,789
Less: Calendar Year Capitalized Tax on CWIP	2,848	1,804	2,347	2,911
Total Calendar Year Ad Valorem Tax Exp - Operating	48,491	57,660	62,345	66,388
Income Tax Adjustment	(5,690)	(2,628)	(2,047)	(2,257)

Note 1 - Includes adjustments for CWIP, Inventory, Possessory Interests, and Leased Equipment added to Historical Cost and Depreciation Reserve.

Note 2 - Eliminates deferred taxes on non-taxable items from book deferred taxes.

Note 3 - SBE used 75% Cost Approach / 25% Income Approach to arrive at SDG&E's assessed value.

Note 4 - Tax rate inflated by 0.06% / year based on average tax rate inflation from 2019 to 2024.

Note 5 - Taxes paid directly to special districts.

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Ad Valorem Tax Rate Inflation

Purpose: To calculate average tax rate in 2028 using
a 5-year trend.

	Revised
A 2024/2025 Average Tax Rate	1.9145956%
B 2019/2020 Average Tax Rate	1.6036763%
C 5 Year Increase (A - B)	0.3109194%
D Average Increase (C / 5)	0.0621839%
Estimated 2025/2026 Average Tax Rate	1.9767795%
Estimated 2026/2027 Average Tax Rate	2.0389634%
Estimated 2027/2028 Average Tax Rate	2.1011472%
Estimated 2028/2029 Average Tax Rate	2.1633311%

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O&M Payroll Taxes (ED and Gen)

2025 Payroll	184,551
2025 Ratio (Payroll tax/Payroll)	6.55%
2025 Payroll Taxes	<u>12,088</u>
2026 Payroll	205,888
2026 Shared Payroll	14,356
2026 Ratio	6.69%
2026 Payroll Taxes	<u>14,734</u>
2027 Payroll	215,962
2027 Shared Payroll	14,393
2027 Ratio	6.70%
2027 Payroll Taxes	<u>15,434</u>
2028 Payroll	224,985
2028 Shared Payroll	14,816
2028 Ratio	6.65%
2028 Payroll Taxes	<u>15,947</u>

Capital Payroll Taxes (ED and Gen)

	ED and Gen	Common Allocated to Electric	Gas	Allocated Common	(To Capital OH Pool) Pyrl Taxes
2026 Capital Labor (Excl. Billed Capital)	200,133	9,226	47,767	4,944	
2026 Non-Shared Labor O&M Reassigned to Capital	39,949	N/A	17,101	N/A	
2026 Shared Labor O&M Reassigned to Capital	2,945	N/A	1,246	N/A	
Total 2026 Capital Labor	243,026	9,226	66,114	4,944	
2026 Ratio	6.69%	6.69%	6.69%	6.69%	
2026 Capital Payroll Taxes	<u>16,258</u>	<u>617</u>	<u>4,423</u>	<u>331</u>	<u>21,629</u>
2027 Capital Labor (Excl. Billed Capital)	203,275	10,227	47,664	5,481	
2027 Non-Shared Labor O&M Reassigned to Capital	42,090	N/A	18,078	N/A	
2027 Shared Labor O&M Reassigned to Capital	2,980	N/A	1,258	N/A	
Total 2027 Capital Labor	248,344	10,227	67,000	5,481	
2027 Ratio	6.70%	6.70%	6.70%	6.70%	
2027 Capital Payroll Taxes	<u>16,639</u>	<u>685</u>	<u>4,489</u>	<u>367</u>	<u>22,181</u>
2028 Capital Labor (Excl. Billed Capital)	221,106	10,082	51,754	5,403	
2028 Non-Shared Labor O&M Reassigned to Capital	44,163	N/A	19,027	N/A	
2028 Shared Labor O&M Reassigned to Capital	3,054	N/A	1,290	N/A	
Total 2028 Capital Labor	268,323	10,082	72,071	5,403	
2028 Ratio	6.65%	6.65%	6.65%	6.65%	
2028 Capital Payroll Taxes	<u>17,843</u>	<u>670</u>	<u>4,793</u>	<u>359</u>	<u>23,666</u>

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O&M Payroll Taxes (Gas)

2025 Payroll	91,328
2025 Ratio (Payroll tax/Payroll)	6.55%
2025 Payroll Taxes	<u>5,982</u>
2026 Payroll	101,822
2026 Shared Payroll	7,362
2026 Ratio	6.69%
2026 Payroll Taxes	<u>7,304</u>
2027 Payroll	106,401
2027 Shared Payroll	7,378
2027 Ratio	6.70%
2027 Payroll Taxes	<u>7,623</u>
2028 Payroll	110,704
2028 Shared Payroll	7,596
2028 Ratio	6.65%
2028 Payroll Taxes	<u>7,867</u>

Capital Payroll Taxes

	Gas	Allocated Common
2026 Capital Labor (Excl. Billed Capital)	47,767	4,944
2026 Non-Shared Labor O&M Reassigned to Capital	17,101	N/A
2026 Shared Labor O&M Reassigned to Capital	1,246	N/A
Total 2026 Capital Labor	66,114	4,944
2026 Ratio	6.69%	6.69%
2026 Capital Payroll Taxes	<u>4,423</u>	<u>331</u>
2027 Capital Labor (Excl. Billed Capital)	47,664	5,481
2027 Non-Shared Labor O&M Reassigned to Capital	18,078	N/A
2027 Shared Labor O&M Reassigned to Capital	1,258	N/A
Total 2027 Capital Labor	67,000	5,481
2027 Ratio	6.70%	6.70%
2027 Capital Payroll Taxes	<u>4,489</u>	<u>367</u>
2028 Capital Labor (Excl. Billed Capital)	51,754	5,403
2028 Non-Shared Labor O&M Reassigned to Capital	19,027	N/A
2028 Shared Labor O&M Reassigned to Capital	1,290	N/A
Total 2028 Capital Labor	72,071	5,403
2028 Ratio	6.65%	6.65%
2028 Capital Payroll Taxes	<u>4,793</u>	<u>359</u>

San Diego Gas & Electric Company
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San Diego Gas & Electric
2028 General Rate Case - Application
Composite Payroll Tax Rate

	2025	2026	2027	2028
Social Security Tax				
SS Wage Base	176,100	184,500	190,800	198,900
SS Wages	645,351,351	635,541,270	679,134,572	725,929,520
SS Tax Rate	6.20%	6.20%	6.20%	6.20%
SS Taxes	40,011,784	39,403,559	42,106,343	45,007,630
Medicare Wage Base	N/A	N/A	N/A	N/A
Medicare Wages	804,513,201	774,044,842	826,522,874	879,064,815
Medicare Tax Rate	1.45%	1.45%	1.45%	1.45%
Medicare Taxes	11,665,441	11,223,650	11,984,582	12,746,440
FUI Wage Base	7,000	7,000	7,000	7,000
FUI Wages	29,745,495	30,283,949	31,323,304	32,329,538
FUI Tax Rate	1.80%	2.10%	2.40%	0.60%
FUI Taxes	535,419	635,963	751,759	193,977
CA-SUI Wage Base	7,000	7,000	7,000	7,000
CA-SUI Wages	29,523,490	30,088,637	31,274,043	31,275,051
CA-SUI Tax Rate	1.60%	1.60%	1.60%	1.60%
CA-SUI Taxes	472,376	481,418	500,385	500,401
CA-SUI ETT Tax Rate	0.10%	0.10%	0.10%	0.10%
CA-SUI ETT Taxes	29,523	30,089	31,274	31,275
NV-SUI Wage Base	41,800	43,700	45,700	47,800
NV-SUI Wages	1,135,832	1,219,305	1,166,079	2,269,692
NV-SUI Tax Rate	0.60%	0.60%	0.60%	0.60%
NV-SUI Taxes	6,815	7,316	6,996	13,618
Total Employer Payroll Tax	52,721,358	51,781,995	55,381,339	58,493,341
Medicare Wages	804,513,201	774,044,842	826,522,874	879,064,815
Composite Rate	6.55%	6.69%	6.70%	6.65%

San Diego Gas & Electric Company Deferred Tax File

Workbook Name: [taxSDGEDeferred.xlsb](#)

Workbook Description: The purpose of this workbook is to calculate the weighted average deferred taxes that flow into rate base.

Worksheet

#	Worksheet Title	Worksheet Description
1	TotalSDGEDeferredTaxes	Summary sheet for forecasted weighted average deferred tax balances.
2	2028DEFTAXES	2028 forecasted weighted average deferred tax calculation.
3	2027DEFTAXES	2027 forecasted weighted average deferred tax calculation.
4	2026DEFTAXES	2026 forecasted weighted average deferred tax calculation.
5	2025DEFTAXES	2025 forecasted weighted average deferred tax calculation.
6	RMFEDTAXDepr	2026 - 2028 Ratemaking Federal Tax Depreciation.
7	2028RMFedDeprOnAdds	2028 Area 97 depreciation calculation on forecasted adds.
8	2027RMFedDeprOnAdds	2027 Area 97 depreciation calculation on forecasted adds.
9	2026RMFedDeprOnAdds	2026 Area 97 depreciation calculation on forecasted adds.
10	CapInterest	1986 TRA - Capitalized Interest Adjustment on forecasted adds.
11	TaxDeprCapInterestED	Depreciation effect of Capitalized Interest Adjustment for ED
12	TaxDeprCapInterestGas	Depreciation effect of Capitalized Interest Adjustment for Gas
13	TaxDeprCapInterestGEN	Depreciation effect of Capitalized Interest Adjustment for GEN
14	TotalSDGEDeferredTaxesShrdSvcs	Summary sheet for forecasted weighted average deferred tax balances.
15	2028DEFTAXESShrdSvcs	2028 forecasted weighted average deferred tax calculation for shared services.
16	2027DEFTAXESShrdSvcs	2027 forecasted weighted average deferred tax calculation for shared services.
17	2026DEFTAXESShrdSvcs	2026 forecasted weighted average deferred tax calculation for shared services.
18	2025DEFTAXESShrdSvcs	2025 forecasted weighted average deferred tax calculation for shared services.
19	RMFEDTAXDeprShrdSvcs	2026 - 2028 Ratemaking Federal Tax Depreciation for shared services.
20	2028RMFedDeprOnAddsShrdSvcs	2028 Area 97 depreciation calculation on forecasted adds for shared services.
21	2027RMFedDeprOnAddsShrdSvcs	2027 Area 97 depreciation calculation on forecasted adds for shared services.
22	2026RMFedDeprOnAddsShrdSvcs	2026 Area 97 depreciation calculation on forecasted adds for shared services.
23	2025RMFedDeprOnAddsShrdSvcs	2025 Area 97 depreciation calculation on forecasted adds for shared services.
24	CapInterestShrdSvcs	1986 TRA - Capitalized Interest Adjustment on forecasted shared service adds.
25	TaxDeprCapInterestSSFur&Comm	Depreciation effect of Capitalized Interest Adjustment for Shared Furniture and Communication Equipment
26	TaxDeprCapInterestSSComp	Depreciation effect of Capitalized Interest Adjustment for Shared Computer Equipment
27	TaxDeprCapInterestSSStrcts	Depreciation effect of Capitalized Interest Adjustment for Shared Structures
28	TaxDeprCapInterestSSSoft	Depreciation effect of Capitalized Interest Adjustment for Shared Software
29	TaxDeprCapInterestSSET	Depreciation effect of Capitalized Interest Adjustment for Electric Telecommunication Equipment
30	TaxDeprCapInterestSSGT	Depreciation effect of Capitalized Interest Adjustment for Gas Telecommunication Equipment
31	IN_SDGE_NOL	Input for NOL calculation

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San Diego Gas & Electric Company
Total Ratebase Deferred Taxes

	<u>ED</u>	<u>GAS</u>	<u>GENERATION</u>
Weighted Average Deferred Tax Balance - 2025	(403,251)	(359,461)	(38,285)
Weighted Average Deferred Tax Balance - 2026	(405,712)	(353,919)	(36,630)
Weighted Average Deferred Tax Balance - 2027	(398,025)	(348,047)	(31,344)
Weighted Average Deferred Tax Balance - 2028	(391,891)	(377,154)	(25,738)
 Ending Deferred Tax Balance - 2025	 (407,665)	 (356,660)	 (37,754)
Ending Deferred Tax Balance - 2026	(399,204)	(340,379)	(32,882)
Ending Deferred Tax Balance - 2027	(394,095)	(369,485)	(26,220)
Ending Deferred Tax Balance - 2028	(384,521)	(398,951)	(24,125)

San Diego Gas & Electric Company
2028 Deferred Taxes

	ED	GAS	GENERATION
DEFERRED TAX BALANCE @ 12/31/2027	(394,095)	(369,485)	(26,220)
RM BLM 2028 DEPR ON 1981-2025 VINTAGES	424,571	137,521	31,795
RM FED TAX 2028 DEPR ON 1981-2025 VINTAGES	305,245	99,754	29,676
	119,322	77,767	11,120
	21%	21%	21%
State Tax Depr. Adj. (Related to Norm. 481a Adj.)	25,058	16,331	2,335
2028 FORECASTED CAPITAL ADDITIONS	1,128,265	459,727	5,516
2028 RM BLM DEPRECIATION ON 2028 - 2028 CAPITAL ADDITIONS (1)	106,185	10,013	995
2028 RM TAX DEPRECIATION ON 2028 - 2028 CAPITAL ADDITIONS (2)	184,653	30,544	2,165
TAX RATE (2)-(1)	(78,478)	(20,531)	(1,165)
DEFERRED TAX ON CAPITAL ADDITIONS - DR / (CR)	21%	21%	21%
	(16,480)	(4,312)	(245)
DEFERRED TAX ON CAPITAL ADDITIONS AND 2025 ADJUSTMENTS	(16,480)	(4,312)	(245)
1986 TRA - CAPITALIZED INTEREST OTHER ADJUSTMENTS	997	1,119	5
	-	(46,456)	-
DEFERRED TAX BALANCE @ 12/31/2028	(384,521)	(398,951)	(24,125)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(391,891)	(377,154)	(25,738)

NET OPERATING LOSS

	ED	2028 GAS	GENERATION	Total
BOOK INCOME BEFORE TAXES	865,259	263,938	46,856	1,176,052
ADD BACK DEPRECIATION	786,001	225,242	61,436	1,072,679
BOOK INCOME BEFORE TAXES AND DEPRECIATION	1,651,260	489,179	108,291	2,248,731
FEDERAL ADJUSTMENTS				
FED ADJ OTHER THAN INTEREST AND PY CCFT	(849,024)	(355,995)	(32,580)	(1,237,599)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(240,222)	(89,858)	(7,892)	(277,972)
PY CCFT	(61,672)	(5,927)	(6,429)	(51,028)
ADD BACK BLM TAX DEPRECIATION	530,756	147,535	32,790	711,080
SUBTRACT TAX DEPRECIATION (BONUS)	(488,912)	(86,298)	(22,836)	(603,046)
TOTAL FEDERAL TAX ADJUSTMENTS	(1,059,075)	(372,544)	(35,946)	(1,458,564)
FEDERAL TAXABLE INCOME(LOSS)	599,185	116,635	72,346	788,166
FEDERAL TAX RATE	21%	21%	21%	21%
TAX LIABILITY / (UN-UTILIZED DTA)	125,829	24,493	15,193	165,515
UN-UTILIZED DTA CARRIED BACK TO 2026	0	0	0	0
UN-UTILIZED DTA CARRIED BACK TO 2027	0	0	0	0
DTA CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	0	0	0	0
UN-UTILIZED DTA CARRIED FWD FROM PRIOR YRS	0	0	0	0
UN-UTILIZED DTA CARRIED FORWARD TO FUTURE YEARS	0	0	0	0
FEDERAL TAX DEPRECIATION:				
DEPRECIATION ON PRE-2025 VINTAGES	(305,249)	(95,754)	(20,676)	(385,679)
DEPRECIATION ON 2026 ADDITIONS	(83,601)	(2,852)	(1,275)	(87,627)
DEPRECIATION ON 2027 ADDITIONS	(76,340)	(10,170)	(609)	(87,119)
DEPRECIATION ON 2028 CAPITAL ADDITIONS	(44,723)	(17,422)	(236)	(62,381)
TOTAL TAX DEPRECIATION	(488,912)	(86,298)	(22,836)	(603,046)

	ED	GAS	GENERATION
	366	366	366
jan	798 0.9153 730 335 (394,095)	(2,776) 0.9153 (2,541) 335 (372,026)	
feb	798 0.8306 663 304 (392,702)	(2,776) 0.8306 (2,369) 304 (374,552)	
mar	798 0.7541 602 276 (392,100)	(2,776) 0.7541 (2,094) 276 (376,426)	
apr	798 0.6694 534 245 (391,586)	(2,776) 0.6694 (1,859) 245 (378,284)	
may	798 0.5874 469 215 (391,098)	(2,776) 0.5874 (1,631) 215 (379,815)	
jun	798 0.5027 401 184 (390,697)	(2,776) 0.5027 (1,396) 184 (381,311)	
jul	798 0.4208 336 154 (390,361)	(2,776) 0.4208 (1,168) 154 (382,479)	
aug	798 0.3361 268 123 (390,093)	(2,776) 0.3361 (933) 123 (383,412)	
sep	798 0.2514 201 92 (389,892)	(2,776) 0.2514 (698) 92 (384,110)	
oct	798 0.1694 135 62 (389,757)	(2,776) 0.1694 (470) 62 (384,581)	
nov	798 0.0847 68 31 (389,689)	(2,776) 0.0847 (235) 31 (384,816)	
dec	798 0.0027 2 1 (389,687)	(2,776) 0.0027 (8) 1 (384,823)	
Prorated Additions	4,408		(15,339)
Beginning of year balance	(394,095)		(369,485)
Prorated end of year balance	(389,687)		(384,823)
Average	(391,891)		(377,154)
	366		
jan	175 0.9153 160 335 (26,220)		
feb	175 0.8306 145 304 (25,915)		
mar	175 0.7541 132 276 (25,744)		
apr	175 0.6694 117 245 (25,667)		
may	175 0.5874 103 215 (25,564)		
jun	175 0.5027 88 184 (25,477)		
jul	175 0.4208 73 154 (25,403)		
aug	175 0.3361 59 123 (25,344)		
sep	175 0.2514 44 92 (25,300)		
oct	175 0.1694 30 62 (25,271)		
nov	175 0.0847 15 31 (25,256)		
dec	175 0.0027 0 1 (25,256)		
Prorated Additions	965		
Beginning of year balance	(26,220)		
Prorated end of year balance	(25,256)		
Average	(25,738)		

San Diego Gas & Electric Company
2027 Deferred Taxes

	ED	GAS	GENERATION
DEFERRED TAX BALANCE @ 12/31/2026	(399,204)	(340,379)	(32,882)
RM BLM 2027 DEPR ON 1981-2025 VINTAGES	426,622	129,764	57,163
RM FED TAX 2027 DEPR ON 1981-2025 VINTAGES	343,024	69,371	24,997
	83,597	60,393	32,572
	21%	21%	21%
State Tax Depr. Adj. (Related to Norm. 481a Adj.)	17,555	12,683	6,840
2027 FORECASTED CAPITAL ADDITIONS	1,010,909	276,856	6,604
2027 RM BLM DEPRECIATION ON 2026 - 2027 CAPITAL ADDITIONS @	50,194	2,586	862
2027 RM TAX DEPRECIATION ON 2026 - 2027 CAPITAL ADDITIONS @	121,769	40,897	1,737
	(2)-(1)-(2)	(8,310)	(875)
TAX RATE	21%	21%	21%
DEFERRED TAX ON CAPITAL ADDITIONS - DR / (CR.)	(15,031)	(1,745)	(184)
DEFERRED TAX ON CAPITAL ADDITIONS AND 2025 ADJUSTMENTS	(15,031)	(1,745)	(184)
1986 TRA - CAPITALIZED INTEREST	2,584	270	6
OTHER ADJUSTMENTS	-	(44,427)	-
DEFERRED TAX BALANCE @ 12/31/2027	(394,695)	(369,485)	(26,220)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(398,025)	(348,047)	(31,344)

NET OPERATING LOSS

	ED	GAS	GENERATION	Total
BOOK INCOME BEFORE TAXES	825,794	253,722	41,619	1,121,135
ADD BACK DEPRECIATION	170,034	288,178	69,493	879,545
BOOK INCOME BEFORE TAXES AND DEPRECIATION	1,530,628	461,741	108,112	2,100,960
FEDERAL ADJUSTMENTS				
FED ADJ OTHER THAN INTEREST AND PY COFT	(737,661)	(326,404)	(57,933)	(1,121,998)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(189,369)	(66,831)	(7,884)	(264,022)
PY COFT	(41,059)	(2,633)	(5,454)	(49,152)
ADD BACK BLM TAX DEPRECIATION	476,918	132,359	58,025	667,199
SUBTRACT TAX DEPRECIATION (BONUS)	(464,755)	(80,267)	(26,328)	(571,380)
TOTAL FEDERAL TAX ADJUSTMENTS	(956,097)	(343,582)	(99,695)	(1,339,372)
FEDERAL TAXABLE INCOME(LOSS)	574,731	118,159	68,418	761,308
FEDERAL TAX RATE	21%	21%	21%	21%
TAX LIABILITY / (UN-UTILIZED DTA)	120,694	24,813	14,368	159,875
UN-UTILIZED DTA CARRIED BACK TO 2026	-	-	-	-
UN-UTILIZED DTA CARRIED BACK TO 2026	-	-	-	-
DTA CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	-	-	-	-
UN-UTILIZED DTA CARRIED FWD FROM PRIOR YRS	-	-	-	-
UN-UTILIZED DTA CARRIED FORWARD TO FUTURE YEARS	-	-	-	-
FEDERAL TAX DEPRECIATION:				
DEPRECIATION ON PRE-2025 VINTAGES	(343,024)	(69,371)	(24,997)	(436,965)
DEPRECIATION ON 2026 ADDITIONS	(68,321)	(3,461)	(1,417)	(73,198)
DEPRECIATION ON 2027 ADDITIONS	(53,449)	(7,436)	(321)	(61,205)
DEPRECIATION ON 2028 CAPITAL ADDITIONS	-	-	-	-
TOTAL TAX DEPRECIATION	(464,793)	(80,267)	(26,328)	(571,380)

	ED	GAS
	365	365
jan	426 0.9178 391 335 (399,204)	(2,708) 0.9178 (2,541) 335 (342,550)
feb	426 0.9329 355 304 (398,459)	(2,768) 0.9329 (2,306) 304 (345,226)
mar	426 0.7562 322 276 (398,137)	(2,768) 0.7562 (2,093) 276 (347,319)
apr	426 0.6712 286 245 (397,851)	(2,768) 0.6712 (1,858) 245 (349,177)
may	426 0.5860 251 215 (397,600)	(2,768) 0.5860 (1,631) 215 (350,868)
jun	426 0.5041 215 184 (397,386)	(2,768) 0.5041 (1,396) 184 (352,294)
jul	426 0.4219 180 154 (397,206)	(2,768) 0.4219 (1,168) 154 (353,372)
aug	426 0.3370 143 123 (397,063)	(2,768) 0.3370 (933) 123 (354,305)
sep	426 0.2521 107 92 (396,955)	(2,768) 0.2521 (698) 92 (355,092)
oct	426 0.1699 72 62 (396,883)	(2,768) 0.1699 (475) 62 (355,473)
nov	426 0.0849 36 31 (396,847)	(2,768) 0.0849 (235) 31 (355,798)
dec	426 0.0027 1 1 (396,846)	(2,768) 0.0027 (6) 1 (355,715)
Prorated Additions	2,359	(15,336)
Beginning of year balance	(399,204)	(340,379)
Prorated end of year balance	(396,846)	(355,715)
Average	(398,025)	(348,047)
	GENERATION	
	365	
jan	555 0.9178 510 335 (32,882)	
feb	555 0.8329 462 304 (31,910)	
mar	555 0.7562 420 276 (31,490)	
apr	555 0.6712 373 245 (31,118)	
may	555 0.5860 327 215 (30,791)	
jun	555 0.5041 280 184 (30,511)	
jul	555 0.4219 234 154 (30,277)	
aug	555 0.3370 187 123 (30,080)	
sep	555 0.2521 140 92 (29,900)	
oct	555 0.1699 94 62 (29,805)	
nov	555 0.0849 47 31 (29,808)	
dec	555 0.0027 2 1 (29,807)	
Prorated Additions	3,075	
Beginning of year balance	(32,882)	
Prorated end of year balance	(29,807)	
Average	(31,344)	

San Diego Gas & Electric Company
2028 GRC - REVISED
Tax Workpapers

San Diego Gas & Electric Company
2025 Deferred taxes

	ED	GAS	GENERATION		
Deferred Tax Balance @ 12/31/2024	(398,838)	(362,262)	(38,815)	BOOK INCOME BEFORE TAXES	992,244
				ADD BACK DEPRECIATION	885,063
Deferred Tax Balance @ 12/31/2025	(407,665)	(356,660)	(37,754)	BOOK INCOME BEFORE TAXES AND DEPRECIATION	1,877,307
Weighted Average Deferred Tax Balance	(403,251)	(359,461)	(38,285)	FEDERAL ADJUSTMENTS	
				FED ADJ OTHER THAN INTEREST AND PY CCFT	(1,118,570)
				FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(227,316)
				PY CCFT	371
				ADD BACK BLM TAX DEPRECIATION (Recorded)	623,288
				SUBTRACT TAX DEPRECIATION (INCL. BONUS)	(537,456)
				TOTAL FEDERAL TAX ADJUSTMENTS	(1,259,682)
				FEDERAL TAXABLE INCOME/(LOSS)	617,625
				FEDERAL TAX RATE	21%
				TAX LIABILITY / (UN-UTILIZED DTA)	129,701
				UN-UTILIZED DTA CARRIED BACK TO 2023	0
				UN-UTILIZED DTA CARRIED BACK TO 2024	0
				DTA CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	0
				UN-UTILIZED DTA CARRIED FWD FROM PRIOR YRS	0
				UN-UTILIZED DTA CARRIED FORWARD TO FUTURE YEARS	0
				FEDERAL TAX DEPRECIATION (Recorded):	(537,456)

San Diego Gas & Electric Company
2028 GRC - REVISED
Tax Workpapers

San Diego Gas & Electric Company
RateMaking Federal Deferred Tax Depreciation

ELECTRIC DISTRIBUTION	2026	2027	2028
Depreciation on 1981 - 2025 Vintages	379,084	343,024	305,249
2026 Additions - Depr	41,308	68,321	63,601
2027 Additions - Depr		53,449	76,340
2028 Additions - Depr			44,723
Total Ratemaking Fed Deferred Depr	420,393	464,793	489,912

GAS	2026	2027	2028
Depreciation on 1981 - 2025 Vintages	78,698	69,371	59,754
2026 Additions - Depr	2,113	3,461	2,952
2027 Additions - Depr		7,436	10,170
2028 Additions - Depr			17,422
Total Ratemaking Fed Deferred Depr	80,810	80,267	90,298
Total State Tax Depreciation Adj. (Related to)	(63,072)	(58,924)	(55,141)

GENERATION	2026	2027	2028
Depreciation on 1981 - 2025 Vintages	34,666	24,591	20,676
2026 Additions - Depr	746	1,417	1,275
2027 Additions - Depr		321	609
2028 Additions - Depr			276
Total Ratemaking Fed Deferred Depr	35,411	26,328	22,835

San Diego Gas & Electric Company
2028 GRC - REVISED
Tax Workpapers

San Diego Gas & Electric Company
2028 Rate-Making Federal Depreciation on Capital Additions

FEDERAL DEPRECIATION CALCULATION

METHOD	1500B	2000B	1500B	2000B	2000B	1500B	SL	1500B	S/L	S/L	1500B	2000B	1500B							
LIFE	20 Yr	5 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	20 Yr	3 Yr	3 Yr	20 Yr	5 Yr	15 Yr							
	ELECTRIC	Energy	GAS Prod.	Common	Common	Common	Common	GAS	Gas	ED	Generation	Generation	Generation							
	Distib	Storage	Stor. & Tr.	Furniture	Hardware	Other	Structures	DIST	Software	Software	Steam	Solar	Other							
30% BONUS DEPRECIATION																				
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAP. INT. & TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YR 1 RATE	3.75%	20.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	20.00%	5.00%							
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0							
YR 2 RATE	7.22%	32.00%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	32.00%	9.50%							
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0							
YR 3 RATE	6.68%	19.20%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	19.20%	8.55%							
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0							
YR 4 RATE	6.18%	11.52%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	11.52%	7.70%							
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0							
YR 5 RATE	5.71%	11.52%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	11.52%	6.93%							
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0							
YR 6 RATE	5.29%	5.76%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	5.76%	6.23%							
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0							
YR 7 RATE	4.89%	0.00%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	0.00%	5.90%							
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0							
YR 8 RATE	4.52%	0.00%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	0.00%	5.90%							
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0							

100% BONUS DEPRECIATION

METHOD	1500B	2000B	1500B	2000B	2000B	1500B	SL	1500B	S/L	S/L	1500B	2000B	1500B							
LIFE	20 Yr	5 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	20 Yr	3 Yr	3 Yr	20 Yr	5 Yr	15 Yr							
	ELECTRIC	Energy	GAS Prod.	Common	Common	Common	Common	GAS	Gas	ED	Generation	Generation	Generation							
	Distib	Storage	Stor. & Tr.	Furniture	Hardware	Other	Structures	DIST	Software	Software	Steam	Solar	Other							
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAP. INT. & TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YR 1 RATE	3.75%	20.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	20.00%	5.00%							
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0							
YR 2 RATE	7.22%	32.00%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	32.00%	9.50%							
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0							
YR 3 RATE	6.68%	19.20%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	19.20%	8.55%							
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0							
YR 4 RATE	6.18%	11.52%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	11.52%	7.70%							
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0							
YR 5 RATE	5.71%	11.52%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	11.52%	6.93%							
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0							
YR 6 RATE	5.29%	5.76%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	5.76%	6.23%							
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0							
YR 7 RATE	4.89%	0.00%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	0.00%	5.90%							
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0							
YR 8 RATE	4.52%	0.00%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	0.00%	5.90%							
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0							

MACRS DEPRECIATION

METHOD	1500B	2000B	1500B	2000B	2000B	1500B	SL	1500B	S/L	S/L	1500B	2000B	1500B							
LIFE	20 Yr	5 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	20 Yr	3 Yr	3 Yr	20 Yr	5 Yr	15 Yr							
	ELECTRIC	Energy	GAS Prod.	Common	Common	Common	Common	GAS	Gas	ED	Generation	Generation	Generation							
	Distib	Storage	Stor. & Tr.	Furniture	Hardware	Other	Structures	DIST	Software	Software	Steam	Solar	Other							
ADDITIONS	949,234	0	192,622	335	15,707	4,796	13,362	194,005	61,166	156,765	(127)	0	5,643	1,593,508	52,359					
AFUDC	(8,370)	0	(9,105)	(39)	(92)	(553)	(1,542)	(1,689)	(1,821)	(4,715)	0	0	(67)	(27,995)	(1,598)					
CAP. INT. & TAXES	5,432	0	5,909	25	60	359	1,001	1,096	1,182	3,060	0	0	44	18,167	1,037					
REPAIRS	(229,509)	0	(35,813)	0	0	0	0	(141,235)	0	0	0	0	0	(405,576)	0					
SOFTWARE	0	0	0	0	0	0	0	(40,838)	(108,530)	0	0	0	0	(149,368)	(19,865)					
TAX BASIS	717,788	0	153,613	321	15,674	4,601	12,821	52,177	19,688	48,579	(127)	0	5,619	1,028,736	31,933					
YR 1 RATE	3.75%	20.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	20.00%	5.00%							
DEPR.	26,916	0	7,881	46	3,135	173	151	1,957	6,562	15,525	(5)	0	281	62,421	2028					
YR 2 RATE	7.22%	32.00%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	32.00%	9.50%							
DEPR.	51,816	0	14,593	79	5,016	332	329	3,767	6,562	15,525	(9)	0	534	98,543	2029					
YR 3 RATE	6.68%	19.20%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	19.20%	8.55%							
DEPR.	47,925	0	13,134	56	3,009	307	329	3,484	6,562	15,525	(8)	0	480	90,804	2030					
YR 4 RATE	6.18%	11.52%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	11.52%	7.70%							
DEPR.	44,337	0	11,828	40	1,806	284	329	3,223	0	0	(8)	0	433	62,271	2031					
YR 5 RATE	5.71%	11.52%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	11.52%	6.93%							
DEPR.	41,006	0	10,645	29	1,806	263	329	2,961	0	0	(7)	0	369	57,440	2032					
YR 6 RATE	5.29%	5.76%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	5.76%	6.23%							
DEPR.	37,934	0	9,570	29	903	243	329	2,758	0	0	(7)	0	350	52,108	2033					
YR 7 RATE	4.89%	0.00%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	0.00%	5.90%							
DEPR.	35,084	0	9,063	29	225	329	2,550	0	0	0	(6)	0	332	47,606	2034					
YR 8 RATE	4.52%	0.00%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	0.00%	5.90%							
DEPR.	32,457	0	9,063	14	208	329	2,359	0	0	0	(6)	0	332	44,757	2035					

Check: Cap Ads 1,645,869
1,645,867
2

AFUDC (29,594)
(29,593)
(0)

Cap Int 19,205
19,205
0

Repairs (405,576)
(405,576)
-

Software (169,233)
(169,233)

San Diego Gas & Electric Company
2028 GRC - REVISED
Tax Workpapers

San Diego Gas & Electric Company
2027 Rate-Making Federal Depreciation on Capital Additions

FEDERAL DEPRECIATION CALCULATION

METHOD	1500B	2000B	1500B	2000B	2000B	1500B	SL	1500B	S/L	S/L	1500B	2000B	1500B	Sub-	Other	TOTAL
LIFE	20 Yr	5 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	20 Yr	3 Yr	3 Yr	20 Yr	5 Yr	15 Yr	Total		
	ELECTRIC	Energy	GAS Prod.	Common	Common	Common	Common	GAS	Gas	ED	Generation	Generation	Generation			
	Distib	Storage	Stor. & Tr.	Furniture	Hardware	IT	Structures	DIST	Software	Software	Steam	Solar	Other			
40% BONUS DEPRECIATION																
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAP. INT. & TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YR 1 RATE	3.75%	20.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	20.00%	5.00%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2027
YR 2 RATE	7.22%	32.00%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	32.00%	9.50%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2028
YR 3 RATE	6.68%	19.20%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	19.20%	8.55%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2029
YR 4 RATE	6.18%	11.52%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	11.52%	7.70%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2030
YR 5 RATE	5.71%	11.52%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	11.52%	6.93%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2031
YR 6 RATE	5.29%	5.76%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	5.76%	6.23%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2032
YR 7 RATE	4.89%	0.00%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	0.00%	5.90%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2033
YR 8 RATE	4.52%	0.00%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	0.00%	5.90%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2034

100% BONUS DEPRECIATION

METHOD	1500B	2000B	1500B	2000B	2000B	1500B	SL	1500B	S/L	S/L	1500B	2000B	1500B	Sub-	Other	TOTAL
LIFE	20 Yr	5 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	20 Yr	3 Yr	3 Yr	20 Yr	5 Yr	15 Yr	Total		
	ELECTRIC	Energy	GAS Prod.	Common	Common	Common	Common	GAS	Gas	ED	Generation	Generation	Generation			
	Distib	Storage	Stor. & Tr.	Furniture	Hardware	IT	Structures	DIST	Software	Software	Steam	Solar	Other			
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAP. INT. & TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YR 1 RATE	3.75%	20.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	20.00%	5.00%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2027
YR 2 RATE	7.22%	32.00%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	32.00%	9.50%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2028
YR 3 RATE	6.68%	19.20%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	19.20%	8.55%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2029
YR 4 RATE	6.18%	11.52%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	11.52%	7.70%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2030
YR 5 RATE	5.71%	11.52%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	11.52%	6.93%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2031
YR 6 RATE	5.29%	5.76%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	5.76%	6.23%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2032
YR 7 RATE	4.89%	0.00%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	0.00%	5.90%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2033
YR 8 RATE	4.52%	0.00%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	0.00%	5.90%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2034

MACRS DEPRECIATION

METHOD	1500B	2000B	1500B	2000B	2000B	1500B	SL	1500B	S/L	S/L	1500B	2000B	1500B	Sub-	Other	TOTAL
LIFE	20 Yr	5 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	20 Yr	3 Yr	3 Yr	20 Yr	5 Yr	15 Yr	Total		
	ELECTRIC	Energy	GAS Prod.	Common	Common	Common	Common	GAS	Gas	ED	Generation	Generation	Generation			
	Distib	Storage	Stor. & Tr.	Furniture	Hardware	IT	Structures	DIST	Software	Software	Steam	Solar	Other			
ADDITIONS	818,646	0	50,314	(148)	13,970	(2,120)	(5,906)	176,661	47,860	188,489	(127)	0	6,531	1,294,170	53,540	1,347,710
AFUDC	(18,740)	0	(295)	(5)	(589)	(76)	(212)	(1,215)	(1,665)	(11,259)	0	0	(72)	(34,128)	(3,103)	(37,231)
CAP. INT. & TAXES	12,161	0	191	3	382	49	138	788	1,080	7,307	0	0	47	22,147	2,014	24,161
REPAIRS	(179,943)	0	(34,702)	0	0	0	0	(132,354)	0	0	0	0	0	(347,040)	0	(347,040)
SOFTWARE	0	0	0	0	0	0	0	(34,926)	(100,336)	0	0	0	0	(135,263)	(16,989)	(152,252)
TAX BASIS	632,124	0	15,508	(150)	13,764	(2,146)	(5,961)	43,840	12,348	84,200	(127)	0	6,506	799,866	35,461	835,348
YR 1 RATE	3.75%	20.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	20.00%	5.00%			
DEPR.	23,705	0	775	(21)	2,753	(80)	(70)	1,844	4,116	28,064	(5)	0	325	61,205		2027
YR 2 RATE	7.22%	32.00%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	32.00%	9.50%			
DEPR.	45,633	0	1,473	(37)	4,404	(155)	(153)	3,165	4,116	28,064	(9)	0	618	87,119		2028
YR 3 RATE	6.68%	19.20%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	19.20%	8.55%			
DEPR.	42,207	0	1,326	(28)	2,643	(143)	(153)	2,927	4,116	28,064	(8)	0	556	81,507		2029
YR 4 RATE	6.18%	11.52%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	11.52%	7.70%			
DEPR.	39,046	0	1,194	(19)	1,588	(133)	(153)	2,708	0	0	(8)	0	501	44,722		2030
YR 5 RATE	5.71%	11.52%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	11.52%	6.93%			
DEPR.	36,113	0	1,075	(13)	1,588	(123)	(153)	2,505	0	0	(7)	0	451	41,432		2031
YR 6 RATE	5.29%	5.76%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	5.76%	6.23%			
DEPR.	33,408	0	968	(13)	793	(123)	(153)	2,317	0	0	(7)	0	405	37,602		2032
YR 7 RATE	4.89%	0.00%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	0.00%	5.90%			
DEPR.	30,898	0	915	(13)	0	(105)	(153)	2,143	0	0	(6)	0	384	34,062		2033
YR 8 RATE	4.52%	0.00%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	0.00%	5.90%			
DEPR.	28,985	0	915	(7)	0	(97)	(153)	1,962	0	0	(6)	0	384	31,603		2034

Check: Cap Ads 1,347,709
1,347,710
(1)

AFUDC (37,231)
(37,231)
(0)

Cap Int 24,161
24,161
0

Repairs (347,040)
(347,040)
-

Software (152,252)
(152,252)
-

San Diego Gas & Electric Company
2028 GRC - REVISED
Tax Workpapers

San Diego Gas & Electric Company
2026 Rate-Making Federal Depreciation on Capital Additions

FEDERAL DEPRECIATION CALCULATION

METHOD	1500B	2000B	1500B	2000B	2000B	1500B	SL	1500B	S/L	S/L	1500B	2000B	1500B	Sub-	Other	TOTAL
LIFE	20 Yr	5 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	20 Yr	3 Yr	3 Yr	20 Yr	5 Yr	15 Yr	Total		
	ELECTRIC	Energy	GAS Prod.	Common	Common	Common	Common	GAS	Gas	ED	Generation	Generation	Generation			
	Distib	Storage	Stor. & Tr.	Furniture	Hardware	Other	Structures	DIST	Software	Software	Steam	Solar	Other			
80% BONUS DEPRECIATION																
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAP. INT. & TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YR 1 RATE	3.75%	20.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	20.00%	5.00%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2026
YR 2 RATE	7.22%	32.00%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	32.00%	9.50%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2027
YR 3 RATE	6.68%	19.20%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	19.20%	8.55%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2028
YR 4 RATE	6.18%	11.52%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	11.52%	7.70%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2029
YR 5 RATE	5.71%	11.52%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	11.52%	6.93%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2030
YR 6 RATE	5.29%	5.76%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	5.76%	6.23%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2031
YR 7 RATE	4.89%	0.00%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	0.00%	5.90%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2032
YR 8 RATE	4.52%	0.00%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	0.00%	5.90%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2033

100% BONUS DEPRECIATION

METHOD	1500B	2000B	1500B	2000B	2000B	1500B	SL	1500B	S/L	S/L	1500B	2000B	1500B	Sub-	Other	TOTAL
LIFE	20 Yr	5 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	20 Yr	3 Yr	3 Yr	20 Yr	5 Yr	15 Yr	Total		
	ELECTRIC	Energy	GAS Prod.	Common	Common	Common	Common	GAS	Gas	ED	Generation	Generation	Generation			
	Distib	Storage	Stor. & Tr.	Furniture	Hardware	Other	Structures	DIST	Software	Software	Steam	Solar	Other			
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAP. INT. & TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YR 1 RATE	3.75%	20.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	20.00%	5.00%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2026
YR 2 RATE	7.22%	32.00%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	32.00%	9.50%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2027
YR 3 RATE	6.68%	19.20%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	19.20%	8.55%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2028
YR 4 RATE	6.18%	11.52%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	11.52%	7.70%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2029
YR 5 RATE	5.71%	11.52%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	11.52%	6.93%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2030
YR 6 RATE	5.29%	5.76%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	5.76%	6.23%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2031
YR 7 RATE	4.89%	0.00%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	0.00%	5.90%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2032
YR 8 RATE	4.52%	0.00%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	0.00%	5.90%			
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		2033

MACRS DEPRECIATION

METHOD	1500B	2000B	1500B	2000B	2000B	1500B	SL	1500B	S/L	S/L	1500B	2000B	1500B	Sub-	Other	TOTAL
LIFE	20 Yr	5 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	20 Yr	3 Yr	3 Yr	20 Yr	5 Yr	15 Yr	Total		
	ELECTRIC	Energy	GAS Prod.	Common	Common	Common	Common	GAS	Gas	ED	Generation	Generation	Generation			
	Distib	Storage	Stor. & Tr.	Furniture	Hardware	Other	Structures	DIST	Software	Software	Steam	Solar	Other			
ADDITIONS	930,488	0	47,516	61	7,171	877	2,444	136,570	53,771	162,911	(127)	0	15,061	1,356,733	42,251	1,398,984
AFUDC	(6,426)	0	(276)	(25)	(393)	(355)	(990)	(712)	(2,996)	(7,607)	0	0	(123)	(19,906)	(1,941)	(21,846)
CAP. INT. & TAXES	4,170	0	181	16	255	230	642	462	1,945	4,937	0	0	80	12,918	1,259	14,177
REPAIRS	(166,534)	0	(34,745)	0	0	0	0	(122,987)	0	0	0	0	0	(324,266)	(324,266)	(324,266)
SOFTWARE	0	0	0	0	0	0	0	0	(51,318)	(124,868)	0	0	0	(176,185)	(24,962)	(201,148)
TAX BASIS	761,698	0	12,674	53	7,033	753	2,087	13,332	1,401	35,373	(127)	0	15,007	849,294	16,608	865,902
YR 1 RATE	3.75%	20.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	20.00%	5.00%			
DEPR.	28,564	0	634	8	1,407	28	25	500	467	11,790	(5)	0	750	44,167		2026
YR 2 RATE	7.22%	32.00%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	32.00%	9.50%			
DEPR.	54,987	0	1,204	13	2,250	54	54	962	467	11,790	(9)	0	1,426	73,198		2027
YR 3 RATE	6.68%	19.20%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	19.20%	8.55%			
DEPR.	50,859	0	1,084	9	1,350	50	54	890	467	11,790	(8)	0	1,283	67,827		2028
YR 4 RATE	6.18%	11.52%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	11.52%	7.70%			
DEPR.	47,050	0	976	7	810	46	54	824	0.00%	0.00%	(8)	0	1,156	50,914		2029
YR 5 RATE	5.71%	11.52%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	11.52%	6.93%			
DEPR.	43,516	0	878	5	610	43	54	762	0.00%	0.00%	(7)	0	1,040	47,100		2030
YR 6 RATE	5.29%	5.76%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	5.76%	6.23%			
DEPR.	40,256	0	790	5	405	40	54	705	0.00%	0.00%	(7)	0	935	43,182		2031
YR 7 RATE	4.89%	0.00%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	0.00%	5.90%			
DEPR.	37,232	0	748	5	37	37	54	652	0.00%	0.00%	(6)	0	885	39,606		2032
YR 8 RATE	4.52%	0.00%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	0.00%	5.90%			
DEPR.	34,444	0	748	2	0.00%	34	54	603	0.00%	0.00%	(6)	0	885	36,764		2033

Check: Cap Ads

1,398,985

1,398,984

0

AFUDC

(21,846)

(21,846)

(0)

Cap Int

14,177

14,177

0

Repairs

(324,266)

(324,266)

-

Software

(201,148)

(201,148)

-

San Diego Gas & Electric Company
2028 GRC - REVISED
Tax Workpapers

San Diego Gas & Electric Company
2026 - 2028 Capitalized Interest Adjustment
DR/(CR)

Capitalized Interest Addback	2026			2027			2028		
	ED	GAS	GENERATION	ED	GAS	GENERATION	ED	GAS	GENERATION
1 Excluded from Ratemaking BLM	4,926 21%	1,493 21%	40 21%	9,920 21%	1,130 21%	23 21%	4,716 21%	4,346 21%	22 21%
	1,034	314	8	2,083	237	5	990	913	5
2 Excluded from Ratemaking State	4,926 6.984%	1,493 6.984%	40 6.984%	9,920 6.984%	1,130 6.984%	23 6.984%	4,716 6.984%	4,346 6.984%	22 6.984%
	344	104	3	693	79	2	329	303	2
3 Federal Depreciation	(185) 21%	(75) 21%	(1) 21%	(728) 21%	(184) 21%	(4) 21%	(1,222) 21%	(372) 21%	(5) 21%
	(39)	(16)	(0)	(153)	(39)	(1)	(257)	(78)	(1)
4 State Depreciation	(141) 6.984%	(43) 6.984%	(1) 6.984%	(557) 6.984%	(115) 6.984%	(3) 6.984%	(943) 6.984%	(265) 6.984%	(4) 6.984%
	(10)	(3)	(0)	(39)	(8)	(0)	(66)	(19)	(0)
Total 86 TRA - Capitalized Interest Adjustment	1,330	399	11	2,584	270	6	997	1,119	5

San Diego Gas & Electric Company
2028 GRC - REVISED
Tax Workpapers

San Diego Gas & Electric Company
Computation of Depreciation on 50% of Capitalized Interest
ELECTRIC DISTRIBUTION

2026

4,926

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return		<u>185</u>	<u>356</u>	<u>329</u>	<u>304</u>	<u>281</u>	<u>260</u>	<u>241</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888

STATE Return		<u>141</u>	<u>273</u>	<u>258</u>	<u>243</u>	<u>229</u>	<u>216</u>	<u>204</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2027

9,920

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return		<u>372</u>	<u>716</u>	<u>662</u>	<u>613</u>	<u>567</u>	<u>524</u>	<u>485</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888

STATE Return		<u>284</u>	<u>551</u>	<u>519</u>	<u>490</u>	<u>461</u>	<u>436</u>	<u>411</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2028

4,716

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return		<u>177</u>	<u>340</u>	<u>315</u>	<u>291</u>	<u>269</u>	<u>249</u>	<u>231</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888

STATE Return		<u>135</u>	<u>262</u>	<u>247</u>	<u>233</u>	<u>219</u>	<u>207</u>	<u>195</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

San Diego Gas & Electric Company
2028 GRC - REVISED
Tax Workpapers

San Diego Gas & Electric Company
Computation of Depreciation on 50% of Capitalized Interest
GAS

2026

1,493

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return	75	142	128	115	103	93	88
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07695	0.06926	0.06233
		0.05900					

STATE Return	43	83	78	74	69	66	62
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390
		0.04140					

2027

1,130

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return	42	82	75	70	65	60	55
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285
		0.04888					

STATE Return	32	63	59	56	53	50	47
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390
		0.04140					

2028

4,346

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return	163	314	290	268	248	230	212
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285
		0.04888					

STATE Return	124	241	227	215	202	191	180
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390
		0.04140					

San Diego Gas & Electric Company
2028 GRC - REVISED
Tax Workpapers

San Diego Gas & Electric Company
Computation of Depreciation on 50% of Capitalized Interest
GENERATION

2026

40

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return		<u>1</u>	<u>3</u>	<u>3</u>	<u>2</u>	<u>2</u>	<u>2</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.04888

STATE Return		<u>1</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04140

2027

23

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return		<u>1</u>	<u>2</u>	<u>2</u>	<u>1</u>	<u>1</u>	<u>1</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.04888

STATE Return		<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04140

2028

22

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return		<u>1</u>	<u>2</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.04888

STATE Return		<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04140

San Diego Gas & Electric Company
2028 GRC - REVISED
Tax Workpapers

San Diego Gas & Electric Company
Total Deferred Taxes on Shared Services

	SHARED SERVICES COMMON FUR & COMM	SHARED SERVICES COMMON COMPUTERS	SHARED SERVICES COMMON STRCTRS	SHARED SERVICES COMMON SOFTWARE	SHARED SERVICES ELECTRIC TELECOM	SHARED SERVICES GAS TELECOM
Weighted Average Deferred Tax Balance - 2025	(2,784)	(630)	11,133	(1,549)	(0)	-
Weighted Average Deferred Tax Balance - 2026	(3,050)	(271)	11,361	(1,411)	(21)	-
Weighted Average Deferred Tax Balance - 2027	(3,340)	1,463	13,060	(552)	(177)	-
Weighted Average Deferred Tax Balance - 2028	(3,471)	3,500	14,551	(103)	(305)	-
Ending Deferred Tax Balance - 2025	(2,972)	(659)	10,970	(1,618)	(0)	-
Ending Deferred Tax Balance - 2026	(3,307)	1,022	12,664	(722)	(90)	-
Ending Deferred Tax Balance - 2027	(3,451)	2,931	14,378	16	(466)	-
Ending Deferred Tax Balance - 2028	(3,538)	5,403	15,127	(500)	233	-

San Diego Gas & Electric Company
2028 Deferred Taxes on Shared Services

	SHARED SERVICES COMMON FUR & COMM	SHARED SERVICES COMMON COMPUTERS	SHARED SERVICES COMMON STRCTRS	SHARED SERVICES COMMON SOFTWARE	SHARED SERVICES ELECTRIC TELECOM	SHARED SERVICES GAS TELECOM
DEFERRED TAX BALANCE @ 12/31/2027	(3,451)	2,931	14,378	16	(466)	-
RM BLM 2028 DEPR ON 1981-2025 VINTAGES	1,139	13,461	11,510	6,817	3,823	-
RM FED TAX 2028 DEPR ON 1981-2025 VINTAGES	1,858	964	8,183	1,027	0	-
	(719)	12,476	3,327	5,790	3,823	-
	21%	21%	21%	21%	21%	21%
	(151)	2,620	699	1,216	803	-
2028 FORECASTED CAPITAL ADDITIONS	(633)	1,090	1,497	60,162	(67)	-
2028 RM BLM DEPRECIATION ON 2026 - 2028 CAPITAL ADDITIONS	(64)	1,296	163	6,918	2,790	-
2028 RM TAX DEPRECIATION ON 2026 - 2028 CAPITAL ADDITIONS	(366)	2,035	91	15,080	3,313	0
	302	(739)	72	(9,063)	(522)	-
	21%	21%	21%	21%	21%	21%
TAX RATE						
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	63	(155)	15	(1,903)	(110)	-
DEFERRED TAX ON CAPITAL ADDITIONS AND 2025 ADJUSTMENTS	63	(155)	15	(1,903)	(110)	-
1986 TRA - CAPITALIZED INTEREST	-	7	36	171	6	-
OTHER ADJUSTMENTS	-	-	-	-	-	-
DEFERRED TAX BALANCE @ 12/31/2028	(3,538)	5,403	15,127	(500)	233	-
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(3,471)	3,500	14,551	(103)	(305)	-
BOOK DEPRECIATION	(64)	1,320	185	11,464	2,790	-
BLM BOOK TO TAX RATIO	100.00%	98.11%	87.75%	60.34%	100.00%	0.00%

SHARED SERVICESCOMMON FUR & COMM				
366				
	(7)	0.9153	(7)	335 (3,451)
jan	(7)	0.9153	(7)	335 (3,451)
feb	(7)	0.8306	(6)	304 (3,463)
mar	(7)	0.7541	(6)	276 (3,469)
apr	(7)	0.6694	(5)	245 (3,474)
may	(7)	0.5874	(4)	215 (3,478)
jun	(7)	0.5027	(4)	184 (3,482)
jul	(7)	0.4208	(3)	154 (3,485)
aug	(7)	0.3361	(2)	123 (3,487)
sep	(7)	0.2514	(2)	92 (3,489)
oct	(7)	0.1694	(1)	62 (3,490)
nov	(7)	0.0847	(1)	31 (3,491)
dec	(7)	0.0027	(0)	1 (3,491)
Prorated Additions			(40)	
Beginning of year balance			(3,451)	
Prorated end of year balance			(3,491)	
Average			(3,471)	

SHARED SERVICESCOMMON COMPUTERS				
366				
	206	0.9153	189	335 2,931
	206	0.9153	189	335 3,120
	206	0.8306	171	304 3,291
	206	0.7541	155	276 3,446
	206	0.6694	138	245 3,584
	206	0.5874	121	215 3,705
	206	0.5027	104	184 3,809
	206	0.4208	87	154 3,896
	206	0.3361	69	123 3,965
	206	0.2514	52	92 4,017
	206	0.1694	35	62 4,051
	206	0.0847	17	31 4,069
	206	0.0027	1	1 4,069
Prorated Additions			1,138	
Beginning of year balance			2,931	
Prorated end of year balance			4,069	
Average			3,500	

SHARED SERVICESCOMMON STRCTRS				
366				
	62	0.9153	57	335 14,378
	62	0.9153	57	335 14,435
	62	0.8306	52	304 14,487
	62	0.7541	47	276 14,534
	62	0.6694	42	245 14,576
	62	0.5874	37	215 14,613
	62	0.5027	31	184 14,644
	62	0.4208	26	154 14,670
	62	0.3361	21	123 14,691
	62	0.2514	16	92 14,707
	62	0.1694	11	62 14,718
	62	0.0847	5	31 14,723
	62	0.0027	0	1 14,723
Prorated Additions			345	
Beginning of year balance			14,378	
Prorated end of year balance			14,723	
Average			14,551	

SHARED SERVICESCOMMON SOFTWARE				
366				
	(43)	0.9153	(39)	335 (24)
	(43)	0.9153	(39)	335 (24)
	(43)	0.8306	(36)	304 (59)
	(43)	0.7541	(32)	276 (92)
	(43)	0.6694	(29)	245 (121)
	(43)	0.5874	(25)	215 (146)
	(43)	0.5027	(22)	184 (167)
	(43)	0.4208	(18)	154 (186)
	(43)	0.3361	(14)	123 (200)
	(43)	0.2514	(11)	92 (211)
	(43)	0.1694	(7)	62 (218)
	(43)	0.0847	(4)	31 (222)
	(43)	0.0027	(0)	1 (222)
Prorated Additions			(238)	
Beginning of year balance			16	
Prorated end of year balance			(222)	
Average			(103)	

SHARED SERVICESELECTRIC TELECOM				
366				
	58	0.9153	53	335 (466)
	58	0.9153 <td>53<td>335 (412)</td></td>	53 <td>335 (412)</td>	335 (412)
	58	0.8306 <td>48<td>304 (364)</td></td>	48 <td>304 (364)</td>	304 (364)
	58	0.7541 <td>44</td> <td>276 (320)</td>	44	276 (320)
	58	0.6694 <td>39</td> <td>245 (281)</td>	39	245 (281)
	58	0.5874 <td>34</td> <td>215 (247)</td>	34	215 (247)
	58	0.5027 <td>29</td> <td>184 (218)</td>	29	184 (218)
	58	0.4208 <td>25</td> <td>154 (193)</td>	25	154 (193)
	58	0.3361 <td>20</td> <td>123 (174)</td>	20	123 (174)
	58	0.2514 <td>15</td> <td>92 (159)</td>	15	92 (159)
	58	0.1694 <td>10</td> <td>62 (149)</td>	10	62 (149)
	58	0.0847 <td>5</td> <td>31 (144)</td>	5	31 (144)
	58	0.0027 <td>0</td> <td>1 (144)</td>	0	1 (144)
Prorated Additions			322	
Beginning of year balance			(466)	
Prorated end of year balance			(144)	
Average			(305)	

SHARED SERVICESGAS TELECOM				
366				
	-	0.9153	-	335 -
	-	0.9153	-	335 -
	-	0.8306	-	304 -
	-	0.7541	-	276 -
	-	0.6694	-	245 -
	-	0.5874	-	215 -
	-	0.5027	-	184 -
	-	0.4208	-	154 -
	-	0.3361	-	123 -
	-	0.2514	-	92 -
	-	0.1694	-	62 -
	-	0.0847	-	31 -
	-	0.0027	-	1 -
Prorated Additions			-	
Beginning of year balance			-	
Prorated end of year balance			-	
Average			-	

San Diego Gas & Electric Company
2027 Deferred Taxes on Shared Services

	SHARED SERVICES COMMON FUR & COMM	SHARED SERVICES COMMON COMPUTERS	SHARED SERVICES COMMON STRCTRS	SHARED SERVICES COMMON SOFTWARE	SHARED SERVICES ELECTRIC TELECOM	SHARED SERVICES GAS TELECOM
DEFERRED TAX BALANCE @ 12/31/2026	(3,307)	1,022	12,664	(722)	(90)	-
RM BLM 2027 DEPR ON 1981-2025 VINTAGES	1,619	12,175	16,099	7,795	291	-
RM FED TAX 2027 DEPR ON 1981-2025 VINTAGES	2,505	2,054	8,163	2,121	0	-
	(885)	10,120	7,916	5,674	291	-
	21%	21%	21%	21%	21%	21%
	(186)	2,125	1,662	1,192	61	-
2027 FORECASTED CAPITAL ADDITIONS	(649)	4,221	(6,707)	24,122	10,907	-
2027 RM BLM DEPRECIATION ON 2026 - 2027 CAPITAL ADDITIONS	(54)	463	378	1,142	173	-
2027 RM TAX DEPRECIATION ON 2026 - 2027 CAPITAL ADDITIONS	(256)	1,668	184	3,699	2,514	0
	201	(1,205)	194	(2,557)	(2,341)	-
TAX RATE	21%	21%	21%	21%	21%	21%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	42	(253)	41	(537)	(492)	-
DEFERRED TAX ON CAPITAL ADDITIONS AND 2025 ADJUSTMENTS	42	(253)	41	(537)	(492)	-
1986 TRA - CAPITALIZED INTEREST	-	37	11	83	55	-
OTHER ADJUSTMENTS	-	-	-	-	-	-
DEFERRED TAX BALANCE @ 12/31/2027	(3,451)	2,931	14,378	16	(466)	-
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(3,340)	1,463	13,060	(552)	(177)	-
BOOK DEPRECIATION	(54)	493	378	4,071	180	-
BLM BOOK TO TAX RATIO	100.00%	94.01%	100.00%	28.05%	96.53%	0.00%

	SHARED SERVICESCOMMON FUR & COMM						SHARED SERVICESCOMMON COMPUTERS						SHARED SERVICESCOMMON STRCTRS				
	365						365						365				
					(3,307)					1,022					12,664		
jan	(12)	0.9178	(11)	335	(3,318)		159	0.9178	146	335	1,168		143	0.9178	131	335	12,795
feb	(12)	0.8329	(10)	304	(3,328)		159	0.8329	132	304	1,301		143	0.8329	119	304	12,914
mar	(12)	0.7562	(9)	276	(3,337)		159	0.7562	120	276	1,421		143	0.7562	108	276	13,022
apr	(12)	0.6712	(8)	245	(3,345)		159	0.6712	107	245	1,528		143	0.6712	96	245	13,118
may	(12)	0.5890	(7)	215	(3,352)		159	0.5890	94	215	1,622		143	0.5890	84	215	13,202
jun	(12)	0.5041	(6)	184	(3,358)		159	0.5041	80	184	1,702		143	0.5041	72	184	13,274
jul	(12)	0.4219	(5)	154	(3,363)		159	0.4219	67	154	1,769		143	0.4219	60	154	13,335
aug	(12)	0.3370	(4)	123	(3,367)		159	0.3370	54	123	1,823		143	0.3370	48	123	13,383
sep	(12)	0.2521	(3)	92	(3,370)		159	0.2521	40	92	1,863		143	0.2521	36	92	13,419
oct	(12)	0.1699	(2)	62	(3,372)		159	0.1699	27	62	1,890		143	0.1699	24	62	13,443
nov	(12)	0.0849	(1)	31	(3,373)		159	0.0849	14	31	1,903		143	0.0849	12	31	13,455
dec	(12)	0.0027	(0)	1	(3,373)		159	0.0027	0	1	1,904		143	0.0027	0	1	13,455
Prorated Additions			(66)						881						791		
Beginning of year balance			(3,307)						1,022						12,664		
Prorated end of year balance			(3,373)						1,904						13,455		
Average			(3,340)						1,463						13,060		

	SHARED SERVICESCOMMON SOFTWARE						SHARED SERVICESELECTRIC TELECOM						SHARED SERVICESGAS TELECOM				
	365						365						365				
					(722)					(90)							
61	0.9178	56	335	(665)		(31)	0.9178	(29)	335	(119)	-	0.9178	-	335	-	-	-
61	0.8329	51	304	(614)		(31)	0.8329	(26)	304	(145)	-	0.8329	-	304	-	-	-
61	0.7562	46	276	(568)		(31)	0.7562	(24)	276	(168)	-	0.7562	-	276	-	-	-
61	0.6712	41	245	(527)		(31)	0.6712	(21)	245	(190)	-	0.6712	-	245	-	-	-
61	0.5890	36	215	(490)		(31)	0.5890	(18)	215	(208)	-	0.5890	-	215	-	-	-
61	0.5041	31	184	(459)		(31)	0.5041	(16)	184	(224)	-	0.5041	-	184	-	-	-
61	0.4219	26	154	(433)		(31)	0.4219	(13)	154	(237)	-	0.4219	-	154	-	-	-
61	0.3370	21	123	(413)		(31)	0.3370	(11)	123	(248)	-	0.3370	-	123	-	-	-
61	0.2521	15	92	(397)		(31)	0.2521	(8)	92	(255)	-	0.2521	-	92	-	-	-
61	0.1699	10	62	(387)		(31)	0.1699	(5)	62	(261)	-	0.1699	-	62	-	-	-
61	0.0849	5	31	(382)		(31)	0.0849	(3)	31	(263)	-	0.0849	-	31	-	-	-
61	0.0027	0	1	(381)		(31)	0.0027	(0)	1	(263)	-	0.0027	-	1	-	-	-
Prorated Additions			340						(174)					-			
Beginning of year balance			(722)						(90)					-			
Prorated end of year balance			(381)						(263)					-			
Average			(552)						(177)					-			

San Diego Gas & Electric Company
2026 Deferred Taxes on Shared Services

	SHARED SERVICES COMMON FUR & COMM	SHARED SERVICES COMMON COMPUTERS	SHARED SERVICES COMMON STRCTRS	SHARED SERVICES COMMON SOFTWARE	SHARED SERVICES ELECTRIC TELECOM	SHARED SERVICES GAS TELECOM
DEFERRED TAX BALANCE @ 12/31/2025	(2,972)	(659)	10,970	(1,618)	(0)	-
ACCUMULATED RM BLM 2026 DEPR ON 1981-2025 VINTAGES	1,660	11,614	15,739	8,019	72	-
ACCUMULATED RM FED TAX 2026 DEPR ON 1981-2025 VINTAGES	3,330	3,154	8,163	2,705	0	-
	(1,870)	8,460	7,556	5,313	71	-
	21%	21%	21%	21%	21%	21%
	(351)	1,777	1,587	1,116	15	-
2026 FORECASTED CAPITAL ADDITIONS	(665)	2,702	10,704	19,349	4,069	-
2026 RM BLM DEPRECIATION ON 2026 CAPITAL ADDITIONS	(19)	19	54	32	7	-
2026 RM TAX DEPRECIATION ON 2026 CAPITAL ADDITIONS	(95)	531	121	1,355	574	0
	76	(513)	(67)	(1,323)	(567)	-
TAX RATE	21%	21%	21%	21%	21%	21%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	16	(108)	(14)	(278)	(119)	-
DEFERRED TAX ON CAPITAL ADDITIONS AND 2025 ADJUSTMENTS	16	(108)	(14)	(278)	(119)	-
1986 TRA - CAPITALIZED INTEREST	-	12	122	58	14	-
OTHER ADJUSTMENTS	-	-	-	-	-	-
DEFERRED TAX BALANCE @ 12/31/2026	(3,307)	1,022	12,664	(722)	(90)	-
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(3,050)	(271)	11,361	(1,411)	(21)	-
BOOK DEPRECIATION	(19)	19	59	161	7	-
BLM BOOK TO TAX RATIO	100.00%	96.75%	91.93%	20.00%	97.48%	0.00%

	SHARED SERVICESCOMMON FUR & COMM	SHARED SERVICESCOMMON COMPUTERS	SHARED SERVICESCOMMON STRCTRS
	365	365	365
	(2,972)	(659)	10,970
jan	(28) 0.9178 (26) 335 (2,998)	140 0.9178 129 335 (530)	141 0.9178 130 335 11,099
feb	(28) 0.8329 (23) 304 (3,021)	140 0.8329 117 304 (414)	141 0.8329 118 304 11,217
mar	(28) 0.7562 (21) 276 (3,042)	140 0.7562 106 276 (306)	141 0.7562 107 276 11,324
apr	(28) 0.6712 (19) 245 (3,061)	140 0.6712 94 245 (214)	141 0.6712 95 245 11,418
may	(28) 0.5890 (16) 215 (3,077)	140 0.5890 83 215 (131)	141 0.5890 83 215 11,502
jun	(28) 0.5041 (14) 184 (3,091)	140 0.5041 71 184 (60)	141 0.5041 71 184 11,573
jul	(28) 0.4219 (12) 154 (3,103)	140 0.4219 59 154 (1)	141 0.4219 60 154 11,632
aug	(28) 0.3370 (9) 123 (3,113)	140 0.3370 47 123 46	141 0.3370 48 123 11,680
sep	(28) 0.2521 (7) 92 (3,120)	140 0.2521 35 92 81	141 0.2521 36 92 11,716
oct	(28) 0.1699 (5) 62 (3,124)	140 0.1699 24 62 105	141 0.1699 24 62 11,740
nov	(28) 0.0849 (2) 31 (3,127)	140 0.0849 12 31 117	141 0.0849 12 31 11,752
dec	(28) 0.0027 (0) 1 (3,127)	140 0.0027 0 1 117	141 0.0027 0 1 11,752
Prorated Additions	(155)	776	782
Beginning of year balance	(2,972)	(659)	10,970
Prorated end of year balance	(3,127)	117	11,752
Average	(3,050)	(271)	11,361

	SHARED SERVICESCOMMON SOFTWARE	SHARED SERVICESELECTRIC TELECOM	SHARED SERVICESGAS TELECOM
	365	365	365
	(1,618)	(0)	-
75	0.9178 69 335 (1,549)	(7) 0.9178 (7) 335 (7)	- 0.9178 - 335 -
75	0.8329 62 304 (1,487)	(7) 0.8329 (6) 304 (13)	- 0.8329 - 304 -
75	0.7562 56 276 (1,430)	(7) 0.7562 (6) 276 (19)	- 0.7562 - 276 -
75	0.6712 50 245 (1,380)	(7) 0.6712 (5) 245 (24)	- 0.6712 - 245 -
75	0.5890 44 215 (1,336)	(7) 0.5890 (4) 215 (28)	- 0.5890 - 215 -
75	0.5041 38 184 (1,299)	(7) 0.5041 (4) 184 (32)	- 0.5041 - 184 -
75	0.4219 31 154 (1,267)	(7) 0.4219 (3) 154 (35)	- 0.4219 - 154 -
75	0.3370 25 123 (1,242)	(7) 0.3370 (3) 123 (38)	- 0.3370 - 123 -
75	0.2521 19 92 (1,225)	(7) 0.2521 (2) 92 (40)	- 0.2521 - 92 -
75	0.1699 13 62 (1,211)	(7) 0.1699 (1) 62 (41)	- 0.1699 - 62 -
75	0.0849 6 31 (1,204)	(7) 0.0849 (1) 31 (42)	- 0.0849 - 31 -
75	0.0027 0 1 (1,204)	(7) 0.0027 (0) 1 (42)	- 0.0027 - 1 -
Prorated Additions	413	(41)	-
Beginning of year balance	(1,618)	(0)	-
Prorated end of year balance	(1,204)	(42)	-
Average	(1,411)	(21)	-

San Diego Gas & Electric Company
2025 Deferred Taxes on Shared Services

	SHARED SERVICES COMMON FUR & COMM	SHARED SERVICES COMMON COMPUTERS	SHARED SERVICES COMMON STRCTRS	SHARED SERVICES COMMON SOFTWARE	SHARED SERVICES ELECTRIC TELECOM	SHARED SERVICES GAS TELECOM
Deferred Tax Balance @ 12/31/2024	(2,596)	(601)	11,296	(1,480)	(0)	-
Deferred Tax Balance @ 12/31/2025	(2,972)	(659)	10,970	(1,618)	(0)	-
Weighted Average Deferred Tax Balance	(2,784)	(630)	11,133	(1,549)	(0)	-

San Diego Gas & Electric Company
RateMaking Federal Deferred Tax Depreciation on Shared Services

SHARED SERVICES COMMON FUR & COMM	2026	2027	2028
Depreciation on 1981 - 2025 Vintages	3,330	2,505	1,858
2026 Additions - Depr	(95)	(163)	(116)
2027 Additions - Depr		(93)	(159)
2028 Additions - Depr			(90)
Total Ratemaking Fed Deferred Depr	3,235	2,249	1,492

SHARED SERVICES COMMON COMPUTERS	2026	2027	2028
Depreciation on 1981 - 2025 Vintages	3,154	2,054	984
2026 Additions - Depr	531	850	510
2027 Additions - Depr		818	1,309
2028 Additions - Depr			216
Total Ratemaking Fed Deferred Depr	3,685	3,722	3,019

SHARED SERVICES COMMON STRCTRS	2026	2027	2028
Depreciation on 1981 - 2025 Vintages	8,183	8,183	8,183
2026 Additions - Depr	121	263	263
2027 Additions - Depr		(79)	(172)
2028 Additions - Depr			-
Total Ratemaking Fed Deferred Depr	8,304	8,367	8,274

SHARED SERVICES COMMON SOFTWARE	2026	2027	2028
Depreciation on 1981 - 2025 Vintages	2,705	2,121	1,027
2026 Additions - Depr	1,355	1,355	1,355
2027 Additions - Depr		2,344	2,344
2028 Additions - Depr			12,281
Total Ratemaking Fed Deferred Depr	4,061	5,821	17,008

SHARED SERVICES ELECTRIC TELECOM	2026	2027	2028
Depreciation on 1981 - 2025 Vintages	0	0	0
2026 Additions - Depr	574	983	702
2027 Additions - Depr		1,531	2,623
2028 Additions - Depr			(12)
Total Ratemaking Fed Deferred Depr	574	2,514	3,313

SHARED SERVICES GAS TELECOM	2026	2027	2028
Depreciation on 1981 - 2025 Vintages	-	-	-
2026 Additions - Depr	-	0	0
2027 Additions - Depr		-	0
2028 Additions - Depr			-
Total Ratemaking Fed Deferred Depr	-	-	-

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San Diego Gas & Electric Company
2028 Rate-Making Federal Depreciation on Shared Services Capital Additions

FEDERAL DEPRECIATION CALCULATION

METHOD	>>>>	200DB 7 Yr	200DB 5 Yr	150DB 39 Yr	SL 3 Yr	150DB 7 Yr	150DB 7 Yr				
LIFE	>>>>	COMMON FUR & COMM (312 & 313)	COMMON COMPUTERS (301)	COMMON STRCTRS (311)	COMMON SOFTWARE (271 & 281)	ELECTRIC TELECOM (171)	GAS TELECOM (261)	Sub- Total	Other (291)	TOTAL	Bonus Depreciation Input: 0%
ADDITIONS		(633)	1,090	1,497	60,162	(87)	0	62,028	10,520	72,548	
AFUDC		0	(30)	(271)	(1,678)	0	0	(1,980)	(336)	(2,316)	
CAP. INT. & TAXES		0	20	176	1,089	0	0	1,265	218	1,503	
REPAIRS		0	0	0	0	0	0	0	0	0	
SOFTWARE		0	0	0	(22,726)	0	0	(22,726)	(3,857)	(26,583)	
BONUS DEPR		0	0	0	0	0	0	0	0	0	
TAX BASIS		(633)	1,079	1,402	36,847	(87)	0	38,608	6,545	45,152	
YR 1 RATE		14.29%	20.00%	1.18%	33.33%	14.29%	14.29%				
DEPR.		(90)	216	0	12,281	(12)	0	12,394	2028		
YR 2 RATE		24.49%	32.00%	2.56%	33.33%	24.49%	24.49%				
DEPR.		(155)	345	0	12,281	(21)	0	12,450	2029		
YR 3 RATE		17.49%	19.20%	2.56%	33.33%	17.49%	17.49%				
DEPR.		(111)	207	0	12,281	(15)	0	12,362	2030		
YR 4 RATE		12.49%	11.52%	2.56%	0.00%	12.49%	12.49%				
DEPR.		(79)	124	0	0	(11)	0	34	2031		
YR 5 RATE		8.93%	11.52%	2.56%	0.00%	8.93%	8.93%				
DEPR.		(57)	124	0	0	(8)	0	60	2032		
YR 6 RATE		8.92%	5.76%	2.56%	0.00%	8.92%	8.92%				
DEPR.		(56)	62	0	0	(8)	0	(2)	2033		
YR 7 RATE		8.93%	0.00%	2.56%	0.00%	8.93%	8.93%				
DEPR.		(57)	0	0	0	(8)	0	(64)	2034		
YR 8 RATE		4.46%	0.00%	2.56%	0.00%	4.46%	4.46%				
DEPR.		(28)	0	0	0	(4)	0	(32)	2035		

San Diego Gas & Electric Company
2027 Rate-Making Federal Depreciation on Shared Services Capital Additions

FEDERAL DEPRECIATION CALCULATION

METHOD LIFE	>>>> >>>>	200DB 7 Yr	200DB 5 Yr	150DB 39 Yr	SL 3 Yr	150DB 7 Yr	150DB 7 Yr				
		COMMON FUR & COMM (312 & 313)	COMMON COMPUTERS (301)	COMMON STRCTRS (311)	COMMON SOFTWARE (271 & 281)	ELECTRIC TELECOM (171)	GAS TELECOM (261)	Sub- Total	Other (291)	TOTAL	Bonus Depreciation Input: 0%
ADDITIONS		(649)	4,221	(6,707)	24,122	10,907	0	31,895	6,406	38,301	
AFUDC		0	(374)	0	(818)	(560)	0	(1,752)	(348)	(2,101)	
CAP. INT. & TAXES		0	243	0	531	363	0	1,137	226	1,363	
REPAIRS		0	0	0	0	0	0	0	0	0	
SOFTWARE		0	0	0	(16,803)	0	0	(16,803)	(2,852)	#####	
BONUS DEPR		0	0	0	0	0	0	0	0	0	
TAX BASIS		(649)	4,090	(6,707)	7,033	10,711	0	14,477	3,432	17,909	
YR 1 RATE DEPR.		14.29% (93)	20.00% 818	1.18% (79)	33.33% 2,344	14.29% 1,531	14.29% 0	4,521	2027		
YR 2 RATE DEPR.		24.49% (159)	32.00% 1,309	2.56% (172)	33.33% 2,344	24.49% 2,623	24.49% 0	5,945	2028		
YR 3 RATE DEPR.		17.49% (113)	19.20% 785	2.56% (172)	33.33% 2,344	17.49% 1,873	17.49% 0	4,717	2029		
YR 4 RATE DEPR.		12.49% (81)	11.52% 471	2.56% (172)	0.00% 0	12.49% 1,338	12.49% 0	1,556	2030		
YR 5 RATE DEPR.		8.93% (58)	11.52% 471	2.56% (172)	0.00% 0	8.93% 956	8.93% 0	1,198	2031		
YR 6 RATE DEPR.		8.92% (58)	5.76% 236	2.56% (172)	0.00% 0	8.92% 955	8.92% 0	961	2032		
YR 7 RATE DEPR.		8.93% (58)	0.00% 0	2.56% (172)	0.00% 0	8.93% 956	8.93% 0	727	2033		
YR 8 RATE DEPR.		4.46% (29)	0.00% 0	2.56% (172)	0.00% 0	4.46% 478	4.46% 0	277	2034		

San Diego Gas & Electric Company
2026 Rate-Making Federal Depreciation on Shared Services Capital Additions

FEDERAL DEPRECIATION CALCULATION

METHOD	>>>>	200DB	200DB	150DB	SL	150DB	150DB						
LIFE	>>>>	7 Yr	5 Yr	39 Yr	3 Yr	7 Yr	7 Yr						
		COMMON	COMMON	COMMON	COMMON	ELECTRIC	GAS	Sub-	Other	Non-	TOTAL		
		FUR & COMM	COMPUTERS	STRCTRS	SOFTWARE	TELECOM	TELECOM	Total		Depr			
		(312 & 313)	(301)	(311)	(271 & 281)	(171)	(261)		(291)				
Federal													
ADDITIONS		(665)	2,702	10,704	19,349	4,069	0	36,159	6,507		42,666		
AFUDC		0	(130)	(1,279)	(606)	(152)	0	(2,166)	(381)		(2,548)		
CAP. INT. & TAXES		0	84	830	393	98	0	1,406	248		1,653		
REPAIRS		0	0	0	0	0	0	0	0		0		
SOFTWARE		0	0	0	(15,070)	0	0	(15,070)	(2,558)		(17,628)		
BONUS DEPR		0	0	0	0	0	0	0	0		0		
TAX BASIS		(665)	2,657	10,255	4,066	4,016	0	20,328	3,816		24,144		
YR 1 RATE		14.29%	20.00%	1.18%	33.33%	14.29%	14.29%						
DEPR.		(95)	531	121	1,355	574	0	2,486		2026			
YR 2 RATE		24.49%	32.00%	2.56%	33.33%	24.49%	24.49%						
DEPR.		(163)	850	263	1,355	983	0	3,289		2027			
YR 3 RATE		17.49%	19.20%	2.56%	33.33%	17.49%	17.49%						
DEPR.		(116)	510	263	1,355	702	0	2,714		2028			
YR 4 RATE		12.49%	11.52%	2.56%	0.00%	12.49%	12.49%						
DEPR.		(83)	306	263	0	502	0	987		2029			
YR 5 RATE		8.93%	11.52%	2.56%	0.00%	8.93%	8.93%						
DEPR.		(59)	306	263	0	359	0	868		2030			
YR 6 RATE		8.92%	5.76%	2.56%	0.00%	8.92%	8.92%						
DEPR.		(59)	153	263	0	358	0	715		2031			
YR 7 RATE		8.93%	0.00%	2.56%	0.00%	8.93%	8.93%						
DEPR.		(59)	0	263	0	359	0	562		2032			
YR 8 RATE		4.46%	0.00%	2.56%	0.00%	4.46%	4.46%						
DEPR.		(30)	0	263	0	179	0	412		2033			

Bonus Depreciation Input: 0%

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2025 Rate-Making Federal Depreciation on Shared Services Capital Additions

FEDERAL DEPRECIATION CALCULATION

METHOD LIFE	>>>>	200DB 7 Yr	200DB 5 Yr	150DB 15 Yr	SL 3 Yr	150DB 7 Yr	150DB 7 Yr			
	>>>>	COMMON FUR & COMM (312 & 313)	COMMON COMPUTERS (301)	COMMON STRCTRS (311)	COMMON SOFTWARE (271 & 281)	ELECTRIC TELECOM (171)	GAS TELCOM (261)	Sub- Total	Other (291)	TOTAL
Federal										
ADDITIONS		0	0	0	0	0	0	0	0	0
AFUDC		0	0	0	0	0	0	0	0	0
CAP. INT. & TAXES		0	0	0	0	0	0	0	0	0
REPAIRS		0	0	0	0	0	0	0	0	0
SOFTWARE		0	0	0	0	0	0	0	0	0
TAX BASIS		0	0	0	0	0	0	0	0	0
YR 1 RATE		14.29%	20.00%	1.18%	33.33%	14.29%	14.29%			
DEPR.		0	0	0	0	0	0	0	2025	
YR 2 RATE		24.49%	32.00%	2.56%	33.33%	24.49%	24.49%			
DEPR.		0	0	0	0	0	0	0	2026	
YR 3 RATE		17.49%	19.20%	2.56%	33.33%	17.49%	17.49%			
DEPR.		0	0	0	0	0	0	0	2027	
YR 4 RATE		12.49%	11.52%	2.56%	0.00%	12.49%	12.49%			
DEPR.		0	0	0	0	0	0	0	2028	
YR 5 RATE		8.93%	11.52%	2.56%	0.00%	8.93%	8.93%			
DEPR.		0	0	0	0	0	0	0	2029	
YR 6 RATE		8.92%	5.76%	2.56%	0.00%	8.92%	8.92%			
DEPR.		0	0	0	0	0	0	0	2030	
YR 7 RATE		8.93%	0.00%	2.56%	0.00%	8.93%	8.93%			
DEPR.		0	0	0	0	0	0	0	2031	
YR 8 RATE		4.46%	0.00%	2.56%	0.00%	4.46%	4.46%			
DEPR.		0	0	0	0	0	0	0	2032	
Common Furniture BLM Ratio			0.00%							
Common Computers BLM Ratio			0.00%							
Common Structures BLM Ratio			0.00%							
Common Software			0.00%							
Electric Telecom BLM Ratio			0.00%							
Gas Telecom BLM Ratio			0.00%							

2018-2020 Capitalized Interest Adjustment on Shared Services
DR(CR)

	2018						2017						2016					
	COMMON PUB & COMM	COMMON COMPUTERS	COMMON STRUCTS	COMMON SOFTWARE	ELECTRIC TELECOM	GAS TELECOM	COMMON PUB & COMM	COMMON COMPUTERS	COMMON STRUCTS	COMMON SOFTWARE	ELECTRIC TELECOM	GAS TELECOM	COMMON PUB & COMM	COMMON COMPUTERS	COMMON STRUCTS	COMMON SOFTWARE	ELECTRIC TELECOM	GAS TELECOM
Capitalized Interest Adjustment	0	42	115	107	10	0	0	121	0	205	102	0	0	16	10	86	144	0
1 Excluded from Rate-making BLM (from 30)	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2 Excluded from Rate-making State (from 30)	0	82	415	187	84	0	0	121	0	205	102	0	0	16	10	86	144	0
	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	0	3	20	14	3	0	0	8	0	10	13	0	0	1	0	38	20	0
3 Fuel and Depreciation	0	2	21	10	2	0	0	10	10	12	14	0	0	10	10	40	20	21
	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%
	0	0	4	2	1	0	0	2	8	7	3	0	0	3	8	15	5	0
State Depreciation	0	2	0	0	0	0	0	0	35	25	13	0	0	14	27	83	20	0
	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	0	0	0	0	0	0	0	1	3	2	1	0	0	1	3	8	1	0
Total 85 TWA - Capitalized Interest Adjustment	0.1	10.1	100.1	10.1	10.1	0.1	0.1	10.1	11.1	10.1	10.1	0.1	0.1	1.1	10.1	101.1	0.1	0

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San Diego Gas & Electric Company
Computation of Depreciation on 50% of Capitalized Interest on Shared Services
COMMON FURNITURE AND COMMUNICATION EQUIPMENT

2026	0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900

STATE Return		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2027	0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900

STATE Return		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2028	0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900

STATE Return		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

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Computation of Depreciation on 50% of Capitalized Interest on Shared Services
COMMON COMPUTER EQUIPMENT

2026

42

Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7

ANNUAL DEPRECIATION:

FEDERAL Return		2	4	4	3	3	2	2
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return		2	4	3	3	3	3	2
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2027

121

Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7

ANNUAL DEPRECIATION:

FEDERAL Return		6	12	10	9	8	7	7
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return		6	11	10	9	8	7	7
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2028

10

Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7

ANNUAL DEPRECIATION:

FEDERAL Return		0	1	1	1	1	1	1
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return		0	1	1	1	1	1	1
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

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San Diego Gas & Electric Company
Computation of Depreciation on 50% of Capitalized Interest on Shared Services
COMMON STRUCTURES

2026	415							
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7

ANNUAL DEPRECIATION:

FEDERAL Return		21	39	35	32	26	24	24
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return		19	36	33	32	27	25	22
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2027	0							
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7

ANNUAL DEPRECIATION:

FEDERAL Return		0	0	0	0	0	0	0
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return		0	0	0	0	0	0	0
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2028	88							
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7

ANNUAL DEPRECIATION:

FEDERAL Return		4	8	8	7	5	5	5
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return		4	8	7	7	6	5	5
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

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San Diego Gas & Electric Company
Computation of Depreciation on 50% of Capitalized Interest on Shared Services
COMMON SOFTWARE

2026

197

Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7

ANNUAL DEPRECIATION:

FEDERAL Return		10	19	17	15	12	12	12
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return		9	17	16	15	13	12	11
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2027

265

Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7

ANNUAL DEPRECIATION:

FEDERAL Return		13	25	23	20	17	16	16
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return		12	23	21	20	17	16	14
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2028

544

Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7

ANNUAL DEPRECIATION:

FEDERAL Return		27	52	47	42	34	32	32
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return		25	47	43	42	35	32	29
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

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San Diego Gas & Electric Company
Computation of Depreciation on 50% of Capitalized Interest on Shared Services
ELECTRIC TELECOMMUNICATION EQUIPMENT

2026	49							
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7

ANNUAL DEPRECIATION:

FEDERAL Return		2	5	4	4	3	3	3
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return		2	4	4	4	3	3	3
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2027	182							
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7

ANNUAL DEPRECIATION:

FEDERAL Return		9	17	16	14	11	11	11
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return		8	16	14	14	12	11	10
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2028	0							
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7

ANNUAL DEPRECIATION:

FEDERAL Return		0	0	0	0	0	0	0
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return		0	0	0	0	0	0	0
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

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San Diego Gas & Electric Company
Computation of Depreciation on 50% of Capitalized Interest on Shared Services
GAS TELECOMMUNICATION EQUIPMENT

2026	0							
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7

ANNUAL DEPRECIATION:

FEDERAL Return		0	0	0	0	0	0	0
[15Yr DDB/SL]								
Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return		0	0	0	0	0	0	0
[22Yr 200DDB/SL]								
Factor >>>		0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2027	0							
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7

ANNUAL DEPRECIATION:

FEDERAL Return		0	0	0	0	0	0	0
[15Yr DDB/SL]								
Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return		0	0	0	0	0	0	0
[22Yr 200DDB/SL]								
Factor >>>		0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

2028	0							
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7

ANNUAL DEPRECIATION:

FEDERAL Return		0	0	0	0	0	0	0
[15Yr DDB/SL]								
Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return		0	0	0	0	0	0	0
[22Yr 200DDB/SL]								
Factor >>>		0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

San Diego Gas & Electric Company
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Tax Worksheets

San Diego Gas & Electric Company
Data for Net Operating Loss

Source	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Col	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Row	Received From File	Received From Worksheet	Type	Line Item	Calculated Values from SUM File				Original Values - Superseded if NOL (From Col. G - Col. J)				Target Location For Pasted Values			
					2025 Calc. Not Recorded	2026	2027	2028	2025 Calc. Not Recorded	2026	2027	2028	2025 Calc. Not Recorded	2026	2027	2028
25	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
26	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
27	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
28	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
29	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
30																
31	Sum.xlss	OUT NOL	ED	Book Income Before Tax	N/A	785,163	825,794	865,259	N/A	785,163	825,794	865,259	N/A	785,163	825,794	865,259
32	Sum.xlss	OUT NOL	ED	Depreciation & Amortization	N/A	660,263	705,034	784,001	N/A	660,263	705,034	784,001	N/A	660,263	705,034	784,001
33	Sum.xlss	OUT NOL	ED	Fed Tax Adj. (Other Than Interest & PY CCFT	N/A	(890,373)	(737,661)	(849,024)	N/A	(890,373)	(737,661)	(849,024)	N/A	(890,373)	(737,661)	(849,024)
34	Sum.xlss	OUT NOL	ED	Interest Adjustment	N/A	(179,249)	(189,399)	(200,222)	N/A	(179,249)	(189,399)	(200,222)	N/A	(179,249)	(189,399)	(200,222)
35	Sum.xlss	OUT NOL	ED	P/Y CCFT	N/A	(34,305)	(41,059)	(41,672)	N/A	(34,305)	(41,059)	(41,672)	N/A	(34,305)	(41,059)	(41,672)
36																
37	Sum.xlss	OUT NOL	Generation	Book Income Before Tax	N/A	45,147	41,619	46,856	N/A	45,147	41,619	46,856	N/A	45,147	41,619	46,856
38	Sum.xlss	OUT NOL	Generation	Depreciation & Amortization	N/A	65,194	66,493	61,435	N/A	65,194	66,493	61,435	N/A	65,194	66,493	61,435
39	Sum.xlss	OUT NOL	Generation	Fed Tax Adj. (Other Than Interest & PY CCFT	N/A	(58,375)	(57,933)	(32,580)	N/A	(58,375)	(57,933)	(32,580)	N/A	(58,375)	(57,933)	(32,580)
40	Sum.xlss	OUT NOL	Generation	Interest Adjustment	N/A	(8,582)	(7,994)	(7,892)	N/A	(8,582)	(7,994)	(7,892)	N/A	(8,582)	(7,994)	(7,892)
41	Sum.xlss	OUT NOL	Generation	P/Y CCFT	N/A	-	(5,464)	(5,429)	N/A	-	(5,464)	(5,429)	N/A	-	(5,464)	(5,429)
42																
43	Sum.xlss	OUT NOL	Gas	Book Income Before Tax	N/A	243,025	253,722	263,938	N/A	243,025	253,722	263,938	N/A	243,025	253,722	263,938
44	Sum.xlss	OUT NOL	Gas	Depreciation & Amortization	N/A	198,590	208,018	225,242	N/A	198,590	208,018	225,242	N/A	198,590	208,018	225,242
45	Sum.xlss	OUT NOL	Gas	Fed Tax Adj. (Other Than Interest & PY CCFT	N/A	(320,222)	(326,404)	(355,995)	N/A	(320,222)	(326,404)	(355,995)	N/A	(320,222)	(326,404)	(355,995)
46	Sum.xlss	OUT NOL	Gas	Interest Adjustment	N/A	(64,500)	(66,631)	(69,858)	N/A	(64,500)	(66,631)	(69,858)	N/A	(64,500)	(66,631)	(69,858)
47	Sum.xlss	OUT NOL	Gas	P/Y CCFT	N/A	(91)	(2,630)	(3,927)	N/A	(91)	(2,630)	(3,927)	N/A	(91)	(2,630)	(3,927)
48																
49	Sum.xlss	OUT NOL	Combined	Book Income Before Tax	992,244	N/A	N/A	N/A	992,244	N/A	N/A	N/A	992,244	N/A	N/A	N/A
50	Sum.xlss	OUT NOL	Combined	Depreciation & Amortization	885,063	N/A	N/A	N/A	885,063	N/A	N/A	N/A	885,063	N/A	N/A	N/A
51	Sum.xlss	OUT NOL	Combined	Fed Tax Adj. (Other Than Interest & PY CCFT	(1,118,570)	N/A	N/A	N/A	(1,118,570)	N/A	N/A	N/A	(1,118,570)	N/A	N/A	N/A
52	Sum.xlss	OUT NOL	Combined	Interest Adjustment	(227,316)	N/A	N/A	N/A	(227,316)	N/A	N/A	N/A	(227,316)	N/A	N/A	N/A
53	Sum.xlss	OUT NOL	Combined	P/Y CCFT	371	N/A	N/A	N/A	371	N/A	N/A	N/A	371	N/A	N/A	N/A
END	END	END	END	END	END	END	END	END	END	END	END	END	END	END	END	END