

Jonathan J. Newlander

Senior Counsel 8330 Century Park Court, CP32D San Diego, CA 92123 Tel: 858-654-1652

Fax: 858-654-1879 JNewlander@sdge.com

October 15, 2025

The Honorable Debbie-Ann Reese Secretary Federal Energy Regulatory Commission 888 First Street, N.E. Washington, D.C. 20426

Re: San Diego Gas & Electric Company, Eighth Annual Informational Filing Under

Appendix XII Formula Rate of the Transmission Owner Tariff,

Docket No. ER26- -000

Dear Secretary Reese:

Under Appendix XII of San Diego Gas & Electric Company's ("SDG&E") Transmission Owner ("TO") Tariff, SDG&E calculates the rate that it will charge Citizens Sycamore-Penasquitos Transmission LLC ("Citizens") in connection with its lease of transfer capability in a portion of the underground segment of Sycamore-Penasquitos 230kV Transmission Project (SX-PQ") using a formula rate spreadsheet ("Formula Rate"). SDG&E hereby submits for informational purposes its Appendix XII Cycle 8¹ Informational Filing ("Filing" or "Cycle 8 Filing") pursuant to Section C.5 of Attachment 1 to Appendix XII of SDG&E's TO Tariff. The proposed effective date is January 1, 2026.

This submission is provided to the Commission for informational purposes only. This filing is not subject to the requirements of Section 205 of the Federal Power Act,² nor does it subject SDG&E's Appendix XII Formula to modification.³

SDG&E requests that the Commission issue a public notice of filing for the Appendix XII Cycle 8 Filing and establish a comment date.

The term "Cycle" refers to the number of annual filings made under the applicable formula. Cycle 8 is the eighth annual filing under the Appendix XII Formula Rate.

² 16 U.S.C § 824d.

³ See Section C.5.c. of the Appendix XII Formula Rate Protocols.

I. NATURE AND PURPOSE OF THE FILING

On February 19, 2019, the Commission authorized a transaction in which SDG&E leases to Citizens Sycamore-Penasquitos Transmission LLC ("Citizens"), a wholly owned subsidiary of Citizens Energy Corporation, transfer capability of a portion of the SX-PQ 230 Kilovolt Transmission Line Project. See generally San Diego Gas & Electric Company and Citizens Sycamore-Penasquitos Transmission LLC, 166 FERC ¶ 62,078 (2019).

Appendix XII sets forth the ratemaking methodology for SDG&E to calculate the rate that it charges to Citizens in connection with the Transfer Capability Lease. SDG&E operates and maintains the underground line segment in which Citizens is leasing transfer capability and allocates to Citizens a portion of the costs of these activities via the Citizens SX-PQ Line Rate.

In general, under Appendix XII SDG&E develops its rate for Citizens based on certain recorded costs and submits such rate via a filing with the Commission made on or before October 31 of each year. Such charge will remain in effect through December 31 of the subsequent year. SDG&E's TO5 Formula Rate was terminated and being modified for the next TO6 Formula Rate. Appendix XII will be modified accordingly once the new TO6 Formula Rate is approved.

Pursuant to Appendix XII, the Citizens SX-PQ Line Rate consists of the following six parts: (1) the Direct Maintenance Expense Cost Component; (2) the Non-Direct Expenses Cost Component; (3) the Cost Component Containing Other Specific Expenses; (4) the True-Up Adjustment Cost Component; (5) the Interest True-Up Adjustment Cost Component; and (6) Other Adjustments. The Citizens SX-PQ Line Rate is designed to reflect SDG&E's cost to operate and maintain the SX-PQ underground line segment.

The cost components identified above are calculated based on the previous calendar year's data shown in SDG&E's FERC Form 1. The True-Up Adjustment cost component for each Rate Effective Period is an annual reconciliation of the difference between (a) SDG&E's actual costs of providing the transmission service during the True-Up Period, and (b) actual revenues received from Citizens for transmission services during the same True-Up Period.

II. SUMMARY OF THE APPENDIX XII CYCLE 8 FILING

The Appendix XII Formula in this Informational Filing is based upon the following:

- a 2024 calendar Base Period, and
- a 12-month Rate Effective Period from January 1, 2026 through December 31, 2026.

This Cycle 8 Filing reflects a charge of \$1.048M compared to the charge of \$0.912M in the Cycle 7 Filing. This change reflects an increase of approximately \$0.136M, or 15%, primarily due to increases in Section 4 true-up adjustment of \$0.070M, Section 2 Non-Direct Expenses of

Ms. Kimberly D. Bose October 15, 2025 Page 3 of 4

\$0.052M, and Section 3 Cost Component Containing Other Specific Expenses of \$0.016M as reflected in the following cost components:

(1)	Direct Maintenance Expense	=	\$0
(2)	Non-Direct Expenses	=	\$0.959M
(3)	Other Specific Expenses	=	(\$0.007M)
(4)	True-Up Adjustment	=	\$0.082M
(5)	Interest True-Up Adjustment	=	\$0.002M
	SUB-TOTAL	=	\$1.036M
(6)	Other Adjustments	=	\$0.012M
	TOTAL	=	\$1.048M

III. MISCELLANEOUS MATTERS

Adjustments to Reflect Correction of Error

Section C.6 of the Appendix XII Citizens SX-PQ Protocols provides that if an error is identified in SDG&E's prior informational filing, SDG&E shall include a brief description of the error in its subsequent informational filing. There are no errors from prior years' informational filings that are being corrected in the instant Appendix XII Cycle 8 Annual Informational Filing.

On December 5th, 2024 in Docket EL24-115-000, FERC granted the CPUC's petition for declaratory order, finding that SDG&E owes refunds of the CAISO Adder under the TO5 settlement provision. SDG&E has appealed this decision and is currently waiting for a decision in PG&E's pending appeal in the Ninth Circuit. PG&E's decision will settle one way or the other whether SDG&E remains eligible for the adder. As a result, SDG&E is making a corresponding adjustment to the instant Appendix XII, Cycle 8 Informational Filing, so that Citizens Sycamore-Penasquitos Transmission, LLC will receive its proportionate share of the costs attributed to these changes. The total amount is reflected in the "Other Adjustments" line of the SX-PQ Underground Line Rate charged to Citizens Sycamore-Penasquitos.

IV. DESCRIPTION OF THE FILING AND LIST OF DOCUMENTS SUBMITTED

This Cycle 8 Informational Filing consists of the following:

- 1. Transmittal Letter;
- 2. The Appendix XII Cycle 8 Formula Rate, which consists of the following Sections:
 - Section 1 Direct Maintenance Expense Cost Component;
 - Section 2 Non-Direct Expense Cost Component;
 - Section 3 Cost Component Containing Other Specific Expenses;
 - Section 4 True-Up Adjustment Cost Component;

Ms. Kimberly D. Bose October 15, 2025 Page 4 of 4

- Section 5 Interest True-Up Adjustment Cost Component;
- Section 6 2024 Base Period and True-Up Period Cost Statements and Workpapers;
- Section 7 Cost Adjustment Workpapers.

V. SERVICE

Copies of this Filing have been served on all parties to Docket Nos. ER25-270 and ER25-114, including the CAISO, and counsel to Citizens.

VI. COMMUNICATIONS

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

Jonathan J. Newlander Senior Counsel San Diego Gas & Electric Company 8330 Century Park Court, CP32D San Diego, CA 92123

Telephone: 858-654-1652 E-mail: JNewlander@sdge.com Adam Currey
Transmission Revenue Manager
San Diego Gas & Electric Company
8330 Century Park Court
San Diego, CA 92123
Telephone: 619-696-2248
E-mail: ACurrey@sdge.com

Respectfully submitted,

/s/ Jonathan J. Newlander
Jonathan J. Newlander
Attorney for
San Diego Gas & Electric Company

Appendix XII Cycle 8 Table of Contents

		<u>Page No.</u>
A.	Summary of Cost Components	1
B.	Section 1 – Direct Maintenance Expense Cost Component	2
C.	Section 2 – Non-Direct Expense Cost Component	3 - 4
D.	Section 3 – Cost Component Containing Other Specific Expenses	5
E.	Section 4 – True-Up Adjustment Cost Component	6 - 8
F.	Section 5 – Interest True-Up Adjustment Cost Component	9 - 10
G.	Section 6 – 2024 Base Period and True-Up Period Cost Statements and Workpapers	11 - 62
Н.	Section 7 – Cost Adjustment Workpapers	63 - 149

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Summary of Cost Components Rate Effective Period January 1, 2026 to December 31, 2026 (\$1,000)

Line No.	Description of Annual Costs	Amounts		Amounts		Amounts		Amounts		Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$	-	Section 1; Page 1; Line 17	1						
2	Section 2 - Non-Direct Expense Cost Component		959	Section 2; Page 1; Line 25	2						
4 5	Section 3 - Cost Component Containing Other Specific Expenses		(7)	Section 3; Page 1; Line 31	4 5						
6 7	Total Citizens Annual Prior Year Cost of Service	\$	952	Sum Lines 1, 3, 5	6 7						
8	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		82	Section 4; Page TU; Col. 11; Line 21	8						
10 11	Section 5 - Interest True-Up Adjustment Cost Component		2	Section 5; Page Interest TU (CY); Col. 6; Line 20	10 11						
12 13	Subtotal Annual Costs	\$	1,036	Sum Lines 7, 9, 11	12						
14 15		Φ	12		14 15						
16	Other Adjustments			Cost Adjustment Workpapers	16						
17 18	Total Annual Costs	\$	1,048	Line 13 + Line 15	17 18						

Line				Line
No.	Description of Monthly Costs	Amounts	Reference	No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	79.937	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	(0.583)	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 79.354	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	6.824	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	0.143	Line 11 / 12 Months	30
31				31
32	Other Adjustments	1.011	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 87.331	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 1,048	Line 34 x Line 36	38
39				39
				4

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT Section 1 - Direct Maintenance Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

Line No.			Aı	nounts	Reference	Line No.
1	A. Derivation of Direct Maintenance Expense Allocated to Citizens					1
2	Total Direct Maintenance Cost		\$	-	Statement AH; Line 2	2
3	Citizens' Share of Direct Maintenance			13.10%		3
4	Citizens Direct Maintenance		\$	-	Line 2 x Line 3	4
5						5
6	One Eighth O&M Rule			12.50%	FERC Method = $1/8$ of O&M Expense	6
7	Citizens Portion of Cash Working Capital		\$	-	Line 4 x Line 6	7
8						8
9	Cost of Capital Rate			9.5890%	Statement AV2; Line 31	9
10						10
11	Return and Associated Income Taxes		\$		Line 7 x Line 9	11
12						12
13	Subtotal of Citizens Direct Maintenance Excluding FF		\$	-	Line 4 + Line 11	13
14	_					14
15	Transmission Related Municipal Franchise Fees Expense	1.0207%	\$		Line 13 x Franchise Fee Rate	15
16						16
17	Total Direct Maintenance Expense Including FF		\$	-	Line 13 + Line 15	17

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT Section 2 - Non-Direct Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

Line No.			Amounts	Reference	Line No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.77%	Page 2; Line 6	2
3	The state of the s		0.0207	D 21: 11	3
4 5	Transmission Related A&G Expense		0.82%	Page 2; Line 11	4
6 7	Transmission Related Property Tax Expense		1.18%	Page 2; Line 16	6 7
8	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8
9					9
10 11	Transmission Related Working Capital Revenue		0.16%	Page 2; Line 34	10 11
12	Transmission Related General & Common Plant Revenue	ļ	0.56%	Page 2; Line 51	12 13
14 15	Subtotal Annual Carrying Charge Rate		3.52%	Sum Lines 2 thru 12	14 15
16	Transmission Related Municipal Franchise Fees Expense	1.0207%	0.04%	Line 14 x Franchise Fee Rate	16
17					17
18	Total Annual Carrying Charge Rate	į.	3.55%	Line 14 + Line 16	18
19	D. Doningting of New Diggst Frances				19 20
21	B. Derivation of Non-Direct Expense Citizens Lease Payment		\$ 27,000	Lease Agreement	20
22	Citzens Lease i ayment		\$ 27,000	Lease Agreement	22
23	Total Annual Carrying Charge Rate		3.55%	Line 18 Above	23
24		•			24
25	Total Non-Direct Expense		\$ 959	Line 21 x Line 23	25

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT Section 2 - Non-Direct Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

Line No.		A	mounts	Reference	Line No.
1 2	Net Transmission Plant	\$	6,403,144	AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense				3
4	Transmission O&M Expense	\$	49,471	Statement AH; Line 17	4
5			<u>.</u>		5
6 7	Transmission O&M Expense Carrying Charge Percentage		0.77%	Line 4 / Line 1	6 7
8	B. Transmission Related A&G Expense				8
9	Total Transmission Related A&G Expense Including Property Ins.	\$	52,475	Statement AH; Line 39	9
10			<u>.</u>		10
11	Transmission Related A&G Carrying Charge Percentage		0.82%	Line 9 / Line 1	11
12					12
13	C. Transmission Related Property Tax Expense				13
14	Transmission Related Property Tax Expense	\$	75,298	Statement AK; Line 17	14
15			<u>.</u>		15
16	Transmission Related Property Tax Carrying Charge Percentage		1.18%	Line 14 / Line 1	16
17					17
18	D. Transmission Related Payroll Tax Expense				18
19	Transmission Related Payroll Tax Expense	\$	2,081	Statement AK; Line 28	19
20			<u>.</u>		20
21	Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Line 19 / Line 1	21
22					22
23	E. Transmission Related Working Capital Revenue				23
24	Citizens Financed Transmission Projects:				24
25	Transmission Related M&S Allocated to Transmission	\$	56,689	Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission		34,167	Statement AL; Line 9	26
27	Transmission Related Working Cash		12,743	Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$	103,599	Sum Lines 25 thru 27	28
29					29
30	Cost of Capital Rate		9.5890%	Statement AV2; Line 31	30
31					31
32	Transmission Working Capital Revenue	\$	9,934	Line 28 x Line 30	32
33					33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.16%	Line 32 / Line 1	34
35					35
36	F. Transmission Related General & Common Plant Revenue				36
37	Net Transmission Related General Plant	\$	36,745	AV-4; Line 4	37
38					38
39	Net Transmission Related Common Plant		111,798	AV-4; Line 5	39
40			<u>.</u>		40
41	Total Net Transmission Related General and Common Plant	\$	148,543	Line 37 + Line 39	41
42	Total Tel Tallonion College College and College Tallonion	Ψ	1.0,0.10	Zine 37 × Zine 37	42
43	Cost of Capital Rate		9.5890%	Line 30	43
44	Cost of Capital Nate		7.367070	Line 30	44
45	Transmission Related General and Common Return and Associated Income Taxes	\$	14,244	Line 41 * Line 43	45
46	Transmission related General and Common return and Associated Income 1820s	Ψ	17,277	Line 41 Line 43	46
47	Transmission Related General and Common Depreciation Expense	\$	21,685	Statement AJ; Line 17	47
48	Transmission Related General and Common Depreciation Expense	Đ.	21,003	Statement AJ, Line 17	48
48	Total Transmission Related General and Common Plant Revenues	\$	35,929	Line 45 + Line 47	48 49
50	Total Transmission Related General and Common Flant Revenues	Þ	33,747	Line 43 T Line 4/	50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.56%	Line 49 / Line 1	51
31	Total Transmission Related Octicial and Common Frank Carrying Charge Felecinage		0.3070	Line 47 / Line 1	31

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT Section 3 - Cost Component Containing Other Specific Expenses Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

	m •	•	^	^
(\$1	٠U	u	u

Line No.	(a) Total Costs	(b) Removal Rate	(c) = (a) x (b Amounts	o) 	Reference	Line No.
1 A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:						1
2 3 Average ADIT Difference With and Without Bonus			\$ (1,20	05)	AF-3; Line 5; Col. Average	2
4						4
5 Cost of Capital Rate 6			9.589	0%	Statement AV2; Line 31	5
7 Total ADIT Revenue Credit			\$ (1	16)	Line 3 x Line 5	7 8
9 B. Equity AFUDC Component of Transmission Depreciation Expense						9
10 Annual Equity AFUDC Allocated to Citizens			\$	22	AV-2B; Line 17	10
11						11
12 <u>C. Derivation of Citizens SX-PO Underground Line Segment Cost of Removal</u> 13 FERC Account						12 13
14 357 - Underground Conduit	\$ 11,661	0.0049	\$	57	TO6 Transmission Plant Deprec. Rates WP	14
15						15
16 358 - Underground Conductors & Devices	15,150	0.0019	1	29	TO6 Transmission Plant Deprec. Rates WP	16
17 18 359 - Roads & Trails	186				TO6 Transmission Plant Deprec. Rates WP	17 18
18 359 - Roads & Trails 19	186	-	-		106 Transmission Plant Deprec. Rates WP	18 19
20 350.1 - Land	_	_	-		TO6 Transmission Plant Deprec. Rates WP	20
21						21
22 350.2 - Land Rights	3	-			TO6 Transmission Plant Deprec. Rates WP	22
23	\$ 27,000				Col. $a = Sum Lines 14 thru 22$	23
24 25 Subtotal Annual Cost of Removal			6	86	Sum Lines 14 thru 22	24
25 Subtotal Annual Cost of Removal 26			\$	80	Sum Lines 14 thru 22	25 26
27 Transmission Related Municipal Franchise Fees Expense		1.0207%		1	Line 25 x Franchise Fee Rate	27
28						28
29 Total Annual Cost of Removal			\$	87	Line 25 + Line 27	29
30						30
31 Total Other Specific Expenses			\$	(7)	Line 7 + Line 10 + Line 29	31

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

DERIVATION OF CITIZENS' TRUE-UP ADJUSTMENT - (OVER) / UNDERCOLLECTION

True-Up Period - January 1, 2024 to December 31, 2024

(\$1,000)

Line No. 1 2 3 4		<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	Col. 4 = Col. 4; Line 22 / 12	<u>Col. 5</u>	Col. 6 = Sum Col. 3 thru Col. 5	<u>Col. 7</u> = Col. 2 - Col. 6	<u>Col. 8</u>	Col. 9 See Footnote 6	Col. 10 See Footnote 7	Col. 11 = Col. 9 + Col. 10	Line No. 1 2 3 4
5 6 7 8			Monthly True-Up	Monthly True-Up	Prior True-Up	Prior Other	Adjusted Monthly True-Up	Monthly Overcollection (-) or Undercollection (+)	Monthly Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue		Cumulative Overcollection (-) or Undercollection (+) in Revenue	5 6 7 8
9	Month	<u>Year</u>	Cost of Service 1	Revenues 2	Adjustment ³	Adjustments 4	Revenues	in Revenue	Rate 5	wo Interest	Interest	with Interest	9
	January	2024	79		(8)	(2)		\$ 7	0.72%	\$ 7 \$	0.0		10
	February	2024	79		(8)	(2)	73	7	0.68%	13	0.1	13	
	March	2024	79		(8)	(2)	73	7	0.72%	20	0.1		12
13	April	2024	79		(8)	(2)	73	7	0.70%	26	0.2	27	
14	May	2024	79	83	(8)	(2)	73	7	0.72%	33	0.2		14
	June	2024	79		(8)	(2)	73	7	0.70%	40	0.3		15
16	July	2024	79		(8)	(2)	73	7	0.72%	47	0.3		16
17	August	2024	79	83	(8)	(2)	73	7	0.72%	53	0.4	54	17
18	September	2024	79	83	(8)	(2)	73	7	0.70%	60	0.4	61	18
19	October	2024	79	83	(8)	(2)	73	7	0.72%	67	0.5	68	19
20	November	2024	79	83	(8)	(2)	73	7	0.70%	74	0.5	75	20
21	December	2024	79	83	(8)	(2)	73	7	0.72%	81	0.6	82	21
22			\$ 952	. \$ 992	\$ (93) \$	(25)	\$ 874	\$ 78		_	3.4	_	22

¹ Monthly True-Up Cost of Service comprises Sections 1 thru 3 Direct Maintenance, Non-Direct Expense, and Other Specific Expenses Cost Components.

Monthly True-Up Revenues comprises the prior cycle costs applicable to the true-up period.

³ Adjustment to back-out the applicable prior year true-up and interest true-up adjustments that are included in the recorded monthly true-up revenues in Column 3.

⁴ Adjustment to back-out Other Adjustments from a prior year which would be included in the recorded monthly true-up revenues in Column 3. Such adjustments include, but are not limited to, error adjustments and out-of-cycle recovery or refunds ordered by the Commission for a previous year.

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Transmission Revenues Data to Reflect Changed Rates Rate Effective Period January 1, 2025 to December 31, 2025

(\$1,000)

Line				Line
No.	Description of Annual Costs	Amounts	Reference	No.
1 2	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Cycle 7; Summary of Cost Components; Line 1	1 2
3	Section 2 - Non-Direct Expense Cost Component	907	Cycle 7; Summary of Cost Components; Line 3	3
5	Section 3 - Cost Component Containing Other Specific Expenses	(23)	Cycle 7; Summary of Cost Components; Line 5	5
7	Total Citizens Annual Prior Year Cost of Service	\$ 884	Sum Lines 1, 3, 5	7 8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	12	Cycle 7; Summary of Cost Components; Line 9	9 10
11 12	Section 5 - Interest True-Up Adjustment Cost Component	11	Cycle 7; Summary of Cost Components; Line 11	11 12
13 14	Subtotal Annual Costs	\$ 908	Sum Lines 7, 9, 11	13 14
15 16	Other Adjustments	4	Cost Adjustment Workpapers	15 16
17 18	Total Annual Costs	\$ 912	Line 13 + Line 15	17 18

Line				Line
No.	Description of Monthly Costs	Amounts	Reference	No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	75.594	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	(1.886)	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 73.708	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	1.022	Line 9 / Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	0.940	Line 11 / 12 Months	30
31				31
32	Other Adjustments	0.331	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 76.000	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 912	Line 34 x Line 36	38
39				39

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Summary of Cost Components Rate Effective Period January 1, 2024 to December 31, 2024 (\$1,000)

Line					Line
No.	Description of Annual Costs	Am	ounts	Reference	No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$	-	Section 1; Page 1; Line 17	1
2 3 4	Section 2 - Non-Direct Expense Cost Component		909	Section 2; Page 1; Line 25	3
5	Section 3 - Cost Component Containing Other Specific Expenses		(36)	Section 3; Page 1; Line 31	5
7 8	Total Citizens Annual Prior Year Cost of Service	\$	873	Sum Lines 1, 3, 5	7 8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		92	Section 4; Page TU; Col. 11; Line 21	9 10
11 12	Section 5 - Interest True-Up Adjustment Cost Component		2	Section 5; Page Interest TU (CY); Col. 6; Line 20	11 12
13 14	Subtotal Annual Costs	\$	967	Sum Lines 7, 9, 11	13 14
15 16	Other Adjustments		25	Cost Adjustment Workpapers	15 16
17 18	Total Annual Costs	\$	992	Line 13 + Line 15	17 18

Line				Line
No.	Description of Monthly Costs	Amounts	Reference	No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	75.730	Line 3 / 12 Months	22
23	•			23
24	Section 3 - Cost Component Containing Other Specific Expenses	(2.997)	Line 5 / 12 Months	24
25		` `		25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 72.733	Sum Lines 20, 22, 24	26
27	·			27
28	Section 4 - True-Up Adjustment Cost Component	7.633	Line 9 / 12 Months	28
29	1 3 1			29
30	Section 5 - Interest True-Up Adjustment Cost Component	0.128	Line 11 / 12 Months	30
31	1 3 1			31
32	Other Adjustments	2.083	Line 15 / 12 Months	32
33	J			33
34	Total Monthly Costs	\$ 82.661	Sum Lines 26, 28, 30, 32	34
35	· · · · · · · · · · · · · · · · · · ·	7	-, -,,-	35
36	Number of Months in Base Period	12		36
37	ramoer of Monais in Base Feriod	12		37
38	Total Annual Costs	\$ 992	Line 34 x Line 36	38
	Total Alliuai Costs	ψ <i>992</i>	Line 34 x Line 30	
39				39

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Derivation of Interest on the 12-Month True-Up Adjustment Applicable to Citizens Cycle 7 True-Up Period - January 1, 2024 to December 31, 2024 (\$1,000)

Line	:							Line
No.								No.
1		<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	1
2	Calculations:			See Footnote 2	See Footnote 3	See Footnote 4	= Col. 4 + Col. 5	2
3								3
4			Prior Cycle	Monthly	Cumulative Overcollection (-) or		Cumulative Overcollection (-) or	4
5			True Up	Interest	Undercollection (+) in Revenue		Undercollection (+) in Revenue	5
6	Month	<u>Year</u>	Adjustment 1	Rate	wo Interest	<u>Interest</u>	with Interest	6
7	January	2024	\$ 12	0.72%	\$ 12	\$ 0.1	\$ 12	7
8	February	2024		0.68%	12	0.1	12	8
9	March	2024		0.72%	12	0.1	13	9
10	April	2024		0.70%	13	0.1	13	10
11	May	2024		0.72%	13	0.1	13	11
12	June	2024		0.70%	13	0.1	13	12
13	July	2024		0.72%	13	0.1	13	13
14	August	2024		0.72%	13	0.1	13	14
	September	2024		0.70%	13	0.1	13	15
16	October	2024		0.72%	13	0.1	13	16
17	November	2024		0.70%	13	0.1	13	17
18	December	2024		0.72%	13	0.1	13	18
19						\$ 1.1	-	19

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Derivation of Interest on the 12-Month True-Up Adjustment Applicable to Citizens Cycle 7
True-Up Period - January 1, 2024 to December 31, 2024
(\$1,000)

Line No.	;									Lii No	ne o.
1		<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>		<u>Col. 6</u>	<u>Col. 7</u>	1	l
2				See Footnote 2	See Footnote 3	= - (Col. 4 + Col.	6) =	Col. 2 x Col. 3	= Col. 3 - Col. 5	2	2
3										3	3
4			Monthly	Month					Month	4	ļ
5			Interest	Beginning					Ending	5	;
6	Month	Year	Rate 1	Balance	Amortization	<u>Principal</u>		<u>Interest</u>	Balance	6	5
7	January	2025	0.71% \$	13 \$		(1) \$	1 \$	0.1	\$ 1	2 7	7
8	February	2025	0.71%	12		(1)	1	0.1	1	1 8	3
9	March	2025	0.71%	11		(1)	1	0.1	1	0 9)
10	April	2025	0.71%	10		(1)	1	0.1		9 10	0
11	May	2025	0.71%	9		(1)	1	0.1		8 1	1
12	June	2025	0.71%	8		(1)	1	0.1		7 12	2
13	July	2025	0.71%	7		(1)	1	0.0		6 13	3
14	August	2025	0.71%	6		(1)	1	0.0		5 14	4
	September	2025	0.71%	5		(1)	1	0.0		3 15	5
16	October	2025	0.71%	3		(1)	1	0.0		2 16	6
17	November	2025	0.71%	2		(1)	1	0.0		1 17	7
18	December	2025	0.71%	1		(1)	1	0.0		0 18	8
19	Total Base Period Interest ⁴	•			•			1.1	•	19	9
20	20 Total Base Period Interest and Current Year Interest \$\frac{\\$}{20}\$										0.

Rate is an average of the base period FERC Rates presented in the Section 4a True-Up calculation in Column 8 to derive a more accurate and consistent amortization amount (Column 4).

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

Amortization reduces the beginning balance to zero by the end of December and is derived as follows: Beginning Balance/{[(1+Rate)^12-1]/[Rate*(1+Rate)^12]}.

⁴ Total Base Period Interest comes from Section 5; Page Interest TU (BP); Col. 5; Line 19

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AD Cost of Plant Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-23	(b) 31-Dec-24	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1 Total Steam Production Plant ^{1,3}	204-207; Footnote Data (a)			\$ 593,486	AD-1; Line 18	1 2
3 Total Nuclear Production Plant ^{1,3}	204-207; Footnote Data (a)			-	AD-2; Line 18	3
5 Total Hydraulic Production Plant ^{1, 3}				-	AD-3; Line 18	5
7 Total Other Production Plant ^{1, 3}	204-207; Footnote Data (a)			583,302	AD-4; Line 18	7
9 Total Distribution Plant ^{2, 3, 5}	204-207; Footnote Data (a); BOY and EOY	\$ 11,031,888	\$ 11,900,658	11,466,273	AD-5; Line 6	9 10
11 Transmission Plant ^{1,3}				8,378,423	AD-6; Line 23	11 12
13 Incentive Transmission Plant ¹				-	AD-7; Line 18	13 14
15 Total Electric Miscellaneous Intangible Plant ² 4	204-207; Footnote Data (a); BOY and EOY	125,195	236,259	180,727	AD-8; Line 6	15 16
17 Total General Plant ^{2, 4}	204-207; Footnote Data (a); BOY and EOY	614,792	651,436	633,114	AD-9; Line 6	17 18
19 Total Common Plant ^{2,4} 20		1,812,002	1,958,808	1,885,405	AD-10; Line 10	19 20
21 Total Plant in Service 22				\$ 23,720,731	Sum Lines 1 thru 19	21 22
23 Transmission Wages and Salaries Allocation Factor 24				10.45%	Statement AI; Line 17	23 24
 Total Transmission Plant & Incentive Transmission Plant 26 				\$ 8,378,423	Line 11 + Line 13	25 26
27 Transmission Related Electric Miscellaneous Intangible Plant				18,889	Line 15 x Line 23	27 28
29 Transmission Related General Plant 30 31 Transmission Related Common Plant				66,172 197,060	Line 17 x Line 23 Line 19 x Line 23	29 30 31
32 33 Transmission Related Total Plant in Service				\$ 8,660,545	Sum Lines 25 thru 31	32 33
34 35 Transmission Plant Allocation Factor ⁵				36.51%	Line 33 / Line 21	34 35

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

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

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

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

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

STEAM PRODUCTION

		Total		Steam		
Line		Steam Production		Production		Line
No.	Month	Per Book	Reference	Ratemaking ¹	Reference	No.
1 1	Dec-23	\$ 575,385	SDG&E Records	\$ 591,050	Form 1; Page 204-207; Footnote Data (a); BOY	1 1
2		·	SDG&E Records	· ·	Form 1; Page 204-207; Footnote Data (a); BO 1	1
2	Jan-24	575,891		591,555		2
	Feb	576,338		592,003		3
4	Mar	576,715		592,380		4
5	Apr	577,964		593,629		5
6	May	577,723		593,387		6
7	Jun	577,895		593,559		7
8	Jul	577,907		593,571		8
9	Aug	577,941		593,606		9
10	Sep	577,962		593,627		10
11	Oct	578,909		594,574		11
12	Nov	579,439		595,103		12
13	Dec-24	581,614	SDG&E Records	597,279	Form 1; Page 204-207; Footnote Data (a); EOY	13
14					-	14
15	Total 13 Months	\$ 7,511,684	Sum Lines 1 thru 13	\$ 7,715,322	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 577,822	Average of Lines 1 thru 13	\$ 593,486	Form 1; Page 204-207; Footnote Data (a)	18
19		,	_	Ź		19

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

NUCLEAR PRODUCTION

		Total Nuclear				Nuclear		
Line		Production	1			Production		Line
No.	Month	Per Book		Reference	Ratemaking ¹		Reference	No.
1	Dec-23	\$	-	SDG&E Records	\$	-	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-24		-			-		2
3	Feb		-			-		3
4	Mar		-			-		4
5	Apr		-			-		5
6	May		-			-		6
	Jun		-			-		7
8	Jul		-			-		8
	Aug		-			-		9
	Sep		-			-		10
	Oct		-			-		11
	Nov		-	an a a n n		-	D 4 D 404 407 D 4 4 A D 4 4 A D 4 4 A D 4 4 A D 4 4 A D 4 A	12
13	Dec-24		-	SDG&E Records		-	Form 1; Page 204-207; Footnote Data (a); EOY	13
14	T 142.15			G I 1 1 12			G I' 1.4 12	14
15	Total 13 Months	\$	-	Sum Lines 1 thru 13	\$	-	Sum Lines 1 thru 13	15
16								16
17	12 M	Φ.		A	Φ.		F 1. D 204 207. F44- D-4- ()	17
18	13-Month Average Balance	\$	-	Average of Lines 1 thru 13	\$	-	Form 1; Page 204-207; Footnote Data (a)	18
19								19

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

HYDRAULIC PRODUCTION PLANT

		Total				
		Hydraulic		Hydraulic		
Line		Production		Production		Line
No.	Month	Per Book	Reference	Ratemaking ¹	Reference	No.
1	Dec-23	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-24	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
	Sep	-		-		10
	Oct	-		-		11
	Nov	-		-		12
13	Dec-24	-	SDG&E Records	-	SDG&E Records	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16						16
17						17
	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Average of Lines 1 thru 13	18
19						19

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

OTHER PRODUCTION

		Total Other		Other		
Line		Production		Production		Line
No.	Month	Per Book	Reference	Ratemaking 1	Reference	No.
1	Dec-23	\$ 624,502	SDG&E Records	\$ 582,309	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-24	624,797		582,604		2
3	Feb	624,645		582,452		3
4	Mar	624,849		582,656		4
5	Apr	625,520		583,327		5
6	May	625,518		583,325		6
7	Jun	625,691		583,498		7
8	Jul	625,777		583,584		8
	Aug	625,828		583,635		9
	Sep	625,931		583,738		10
	Oct	625,977		583,784		11
	Nov	625,663		583,845		12
13	Dec-24	625,992	SDG&E Records	584,174	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	Total 13 Months	\$ 8,130,691	Sum Lines 1 thru 13	\$ 7,582,931	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 625,438	Average of Lines 1 thru 13	\$ 583,302	Form 1; Page 204-207; Footnote Data (a)	18
19						19

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

DISTRIBUTION PLANT

Line No.	Month	Total Distribution Plant Per Book	Reference	Distribution Plant Ratemaking ¹	Reference	Line No.
1 2 3 4	Dec-23 Dec-24	\$ 10,855,750 11,684,819		\$ 11,031,888 11,900,658	Form 1; Page 204-207; Footnote Data (a); BOY Form 1; Page 204-207; Footnote Data (a); EOY	1 2 3 4
5 6 7	Beginning and End Period Average	\$ 11,270,284	Average of Line 1 and Line 3	\$ 11,466,273	Average of Line 1 and Line 3	5 6 7

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

TRANSMISSION PLANT

Line		1	Total Fransmission Plant		T	ransmission Plant		Line
No.	Month		Per Book	Reference	R	atemaking ¹	Reference	No.
1	Dec-23	\$	8,381,786	SDG&E Records	\$	8,232,400	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-24		8,393,679			8,228,824		2
3	Feb		8,403,501			8,243,848		3
4	Mar		8,409,683			8,250,037		4
5	Apr		8,468,927			8,301,201		5
6	May		8,483,092			8,314,411		6
7	Jun		8,514,139			8,345,550		7
8	Jul		8,528,703			8,360,660		8
9	Aug		8,554,763			8,385,866		9
10	Sep		8,593,229			8,422,321		10
11	Oct		8,606,956			8,435,982		11
12	Nov		8,659,863			8,488,868		12
13	Dec-24		8,747,995	SDG&E Records		8,558,532	Form 1; Page 204-207; Footnote Data (a); EOY	13
14								14
15	Total 13 Months	\$	110,746,317	Sum Lines 1 thru 13	\$	108,568,500	Sum Lines 1 thru 13	15
16								16
17								17
18	13-Month Average Balance	\$	8,518,947	Average of Lines 1 thru 13	\$	8,351,423	Form 1; Page 204-207; Footnote Data (a)	18
19								19
20			_					20
21	Add: Citizens Weighted Average Leas	se Amo	unt ²		\$	27,000	Lease Agreement	21
22								22
23	Total Transmission Plant Cost Aver	age Ba	lance		\$	8,378,423	Line 18 + Line 21	23

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

² Represents the lease amount for the term of service that is added to the 13-Month Average Balance for Transmission ratemaking.

TRANSMISSION PLANT

		Total Transmission		Transmission		
Line		Plant		Plant		Line
No.	Month	Per Book	Reference	Ratemaking ¹	Reference	No.
1	Dec-23	\$ -	SDG&E Records	27,000	SDG&E Records	1
2	Jan-24	-		27,000		2
3	Feb	-		27,000		3
4	Mar	-		27,000		4
5	Apr	-		27,000		5
6	May	-		27,000		6
7	Jun	-		27,000		7
8	Jul	-		27,000		8
9	Aug	-		27,000		9
10	Sep	-		27,000		10
11	Oct	-		27,000		11
	Nov	-		27,000		12
13	Dec-24	-	SDG&E Records	27,000	2024 Form 1; Page 213; Line 2; Col. f	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ 351,000	Sum Lines 1 thru 13	15
16						16
17						17
	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ 27,000	Average of Lines 1 thru 13	18
19						19

¹ Represents the monthly Citizens Lease amount for term of service.

SAN DIEGO GAS & ELECTRIC COMPANY TRANSMISSION FUNCTIONALIZATION STUDY DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS BALANCES AS OF 12/31/2023 (\$1,000)

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		7
			. ,				` ,			Total		
				Generation	Distribution	Transmission	Transmission	Transmission	Transmission	Transmission		
			Total	Account 101	Account 101	Account 101	Account 101	Account 101	Account 101	Plant		
Line			Transmission	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Adjusted Book		Line
No.	Account	Description	Account 101	as Transmission	to Transmission	Steam Prod.	Other Prod.	Nuclear	as Distribution	SUM 1:7	Reference	No.
		Production Related to Trans										
1	303.0	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	5	-	-	-	-	-	5	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	3,626	-	-	-	-	3,626	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	1,496	-	-	-	-	1,496	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 5,123	\$ -	\$ -	\$ -	\$ -	\$ 5,127	Sum Lines 1 thru 5	7
8												8
9		Land & Land Rights	\$ 259,692	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,558)		SDG&E Records	9
10	352.0	Structures & Improvements	884,871	-	-	(1,928)	-	-	(121,441)	761,502	SDG&E Records	10
11		Station Equipment	2,378,839	-	-	(12,010)	(1,420)	-	(2,430)		SDG&E Records	11
12		Towers and Fixtures	939,904	-	-	-	-	-	-	939,904	SDG&E Records	12
13	355.0	Poles and Fixtures	1,231,461	-	-	-	-	-	-	1,231,461	SDG&E Records	13
14	356.0	OH Conductors and Device	1,006,113	-	-	-	-	-	-	1,006,113	SDG&E Records	14
15	357.0	Underground Conduit	670,834	-	-	-	-	-	-	670,834	SDG&E Records	15
16	358.0	UG Conductors & Devices	634,322	-	-	(1,726)	-	-	-	632,596	SDG&E Records	16
17	359.0	Roads & Trails	375,750	-	-	-	-	-	-	375,750	SDG&E Records	17
18												18
19	TOTAL	TRANSMISSION PLANT	\$ 8,381,786	\$ -	\$ -	\$ (15,665)	\$ (1,420)	\$ -	\$ (137,429)	\$ 8,227,272	Sum Lines 9 thru 17	19
20												20
21	GRAND TO	OTAL RECLASS TRANS PLANT	\$ 8,381,786	\$ 5	\$ 5,123	\$ (15,665)	\$ (1,420)	\$ -	\$ (137,429)	\$ 8,232,400	Line 7 + Line 19	21

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

SAN DIEGO GAS & ELECTRIC COMPANY TRANSMISSION FUNCTIONALIZATION STUDY DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS BALANCES AS OF 12/31/2024 (\$1,000)

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		1
										Total		
				Generation	Distribution	Transmission	Transmission	Transmission	Transmission	Transmission		
			Total	Account 101	Account 101	Account 101	Account 101	Account 101	Account 101	Plant		
Line			Transmission	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Adjusted Book		Line
No.	Account	Description	Account 101	as Transmission	to Transmission	Steam Prod.	Other Prod.	Nuclear	as Distribution	SUM 1:7	Reference	No.
		Production Related to Trans										
1	303.0	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	5	-	-	-	-	-	5	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	3,616	-	-	-	-	3,616	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	1,577	-	-	-	-	1,577	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 5,192	\$ -	\$ -	\$ -	\$ -	\$ 5,197	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 261,804	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,558)		SDG&E Records	9
10		Structures & Improvements	987,734	-	-	(1,928)	-	-	(161,600)	824,206	SDG&E Records	10
11		Station Equipment	2,426,904	-	-	(12,010)	(1,420)	-	(2,418)		SDG&E Records	11
12	354.0	Towers and Fixtures	927,209	-	-	-	-	-	-	927,209	SDG&E Records	12
13	355.0	Poles and Fixtures	1,326,958	-	-	-	-	-	-	1,326,958	SDG&E Records	13
14	356.0	OH Conductors and Device	1,075,095	-	-	-	-	-	-	1,075,095	SDG&E Records	14
15	357.0	Underground Conduit	676,654	-	-	-	-	-	-	676,654	SDG&E Records	15
16	358.0	UG Conductors & Devices	663,263	-	-	(1,726)	-	-	-	661,537	SDG&E Records	16
17	359.0	Roads & Trails	402,375	-	-	-	-	-	-	402,375	SDG&E Records	17
18												18
19	TOTAL	TRANSMISSION PLANT	\$ 8,747,995	\$ -	\$ -	\$ (15,664)	\$ (1,420)	\$ -	\$ (177,575)	\$ 8,553,335	Sum Lines 9 thru 17	19
20												20
21	GRAND TO	OTAL RECLASS TRANS PLANT	\$ 8,747,995	\$ 5	\$ 5,192	\$ (15,664)	\$ (1,420)	\$ -	\$ (177,575)	\$ 8,558,532	Line 7 + Line 19	21

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

INCENTIVE TRANSMISSION PLANT

		Total Incentive Transmission		Incentive		
Line		Plant		Transmission Plant		Line
No.	Month	Per Book	Reference	Ratemaking	Reference	No.
1	Dec-23	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-24	<u>-</u>	SDGGE Records	Ψ -	SD GCE Records	2
3	Feb	_		_		3
4	Mar	_		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-24	-	SDG&E Records	-	SDG&E Records	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16						16
17			CT: 1.1 12		CY: 1.4 12	17
18	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Average of Lines 1 thru 13	18
19						19

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Plant Balance	Reference	Line No.
1 2 3 4	Dec-23 Dec-24	\$ 125,195 236,259	Form 1; Page 204-207; Footnote Data (a); BOY Form 1; Page 204-207; Footnote Data (a); EOY	1 2 3 4
5 6 7	Beginning and End Period Average	\$ 180,727	Average of Line 1 and Line 3	5 6 7

GENERAL PLANT

Line No.	Month	Adjusted FERC General Plant Balance	Reference	Line No.
2	Dec-23 Dec-24	\$ 614,792 651,436	Form 1; Page 204-207; Footnote Data (a); BOY Form 1; Page 204-207; Footnote Data (a); EOY	1 2 3 4
5 6 7	Beginning and End Period Average	\$ 633,114	Average of Line 1 and Line 3	5 6 7

COMMON PLANT

Line					Line
No.	Month	Description	Amounts	Reference	No.
1	Dec-23	Total Common Plant Per Book	\$ 2,451,965	Form 1; Page 356; Accts 303 to 398; BOY	1
2		Electric Split of Common Utility Plant	73.90%	Form 1; Page 356; Electric	2
3		Total Common Plant to Electric Per Book	\$ 1,812,002	Line 1 x Line 2	3
4					4
5	Dec-24	Total Common Plant Per Book	\$ 2,651,696	Form 1; Page 356; Accts 303 to 398; EOY	5
6		Electric Split of Common Utility Plant	73.87%	Form 1; Page 356; Electric	6
7		Total Common Plant to Electric Per Book	\$ 1,958,808	Line 5 x Line 6	7
8					8
9		1			9
10	Beginnin	g and End Period Average	\$ 1,885,405	Average of Line 3 and Line 7	10
11			_,= 50,100	6	11
	Beginnin	g and End Period Average	\$ 1,885,405	Average of Line 3 and Line 7	

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AE

Accumulated Depreciation and Amortization Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-23	(b) 31-Dec-24	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1 Transmission Plant Depreciation Reserve ^{1,3}				\$ 2,133,650	AE-1; Line 23	1
2 3 Electric Misc. Intangible Plant Amortization Reserve ^{2, 4}		\$ 76,610	\$ 96,782	86,696	AE-2; Line 6	3
4 5 General Plant Depreciation Reserve ^{2, 4}		268,072	295,031	281,551	AE-3; Line 6	4
6						6
7 Common Plant Depreciation Reserve ^{2, 4} 8		756,371	875,143	815,757	AE-4; Line 10	7 8
9 Transmission Wages and Salaries Allocation Factor 10				10.45%	Statement AI; Line 17	9 10
11 Transmission Related Electric Misc. Intangible Plant Amortization Reserve				\$ 9,061	Line 3 x Line 9	11 12
12 13 Transmission Related General Plant Depreciation Reserve				29,427	Line 5 x Line 9	13
14 15 Transmission Related Common Plant Depreciation Reserve				85,262	Line 7 x Line 9	14 15
16 17 Total Transmission Related Depreciation Reserve				\$ 2,257,400	Line 1 + (Sum Lines 11 thru 15)	16 17
 18 19 Incentive Transmission Plant Depreciation Reserve¹ 				\$ -	Shall be Zero	18 19

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AE ACCUMULATED DEPRECIATION AND AMORTIZATION BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK (\$1,000)

TRANSMISSION PLANT

Line		Total Transmission Reserves		Transmission Reserves		Line
No.	Month	Per Book	Reference	Ratemaking 1	Reference	No.
1	Dec-23	\$ 2,056,22		\$ 2,022,635	2023 Form 1; Page 200-201; Footnote Data (b)	1
2	Jan-24	2,073,84		2,039,410		2
	Feb	2,093,88		2,059,784		3
4	Mar	2,111,57		2,077,181		4
5	Apr	2,129,47		2,094,033		5
6	May	2,145,56		2,109,738		6
7	Jun	2,163,69		2,127,607		7
8	Jul	2,181,35		2,144,993		8
	Aug	2,200,95		2,164,237		9
	Sep	2,218,37		2,181,376		10
	Oct	2,236,89		2,199,580		11
	Nov	2,256,33		2,218,681		12
	Dec-24	2,275,15	SDG&E Records	2,237,105	2024 Form 1; Page 200-201; Footnote Data (b)	13
14						14
15	Total 13 Months	\$ 28,143,33	Sum Lines 1 thru 13	\$ 27,676,360	Sum Lines 1 thru 13	15
16						16
17						17
	13-Month Average Balance	\$ 2,164,87	2 Average of Lines 1 thru 13	\$ 2,128,951	2024 Form 1; Page 200-201; Footnote Data (b)	18
19						19
20						20
	Add: Citizens Weighted Average Ac	cumulated Depreciation	on	\$ 4,699	AE-1A; Line 18	21
22						22
23	Total Transmission Plant Accumu	lated Depreciation A	verage Balance	\$ 2,133,650	Line 18 + Line 21	23

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

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AE ACCUMULATED DEPRECIATION AND AMORTIZATION BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK (\$1,000)

TRANSMISSION PLANT

		Total				
. .		Transmission		Transmission		
Line		Reserves		Reserves		Line
No.	Month	Per Book	Reference	Ratemaking ¹	Reference	No.
1	Dec-23	\$ 4,206	SDG&E Records	\$ 4,206	SDG&E Records	1
2	Jan-24	4,288		4,288		2
3	Feb	4,370		4,370		3
4	Mar	4,452		4,452		4
5	Apr	4,535		4,535		5
6	May	4,617		4,617		6
7	Jun	4,699		4,699		7
8	Jul	4,781		4,781		8
9	Aug	4,863		4,863		9
10	Sep	4,945		4,945		10
11	Oct	5,028		5,028		11
12	Nov	5,110		5,110		12
13	Dec-24	5,192	SDG&E Records	5,192	SDG&E Records	13
14						14
15	Total 13 Months	\$ 61,086	Sum Lines 1 thru 13	\$ 61,086	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 4,699	Average of Lines 1 thru 13	\$ 4,699	Average of Lines 1 thru 13	18
19						19

¹ Represents the monthly accumulated depreciation and amortization on the Citizens Lease amount for term of service.

SAN DIEGO GAS & ELECTRIC COMPANY TRANSMISSION FUNCTIONALIZATION STUDY DERIVATION OF TRANSMISSION RELATED ACCUMULATED DEPRECIATION AND AMORTIZATION BALANCES AS OF 12/31/2023 (\$1,000)

ſ			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		٦
			()	()	(-)	()	(-)	(3)		Total		
				Generation	Distribution	Transmission	Transmission	Transmission	Transmission	Transmission		
			Total	Account 108	Reserves							
Line			Transmission	Reserves Reclass	Ratemaking		Line					
No.	Account	Description	Account 108	as Transmission	to Transmission	as Steam Prod.	as Other Prod.	as Nuclear	as Distribution	SUM 1:7	Reference	No.
		Production Related to Trans										
1	303.0	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	49	-	-	-	-	49	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	785	-	-	-	-	785	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 1	\$ 835	\$ -	\$ -	\$ -	\$ -	\$ 836	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 34,192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (399)	\$ 33,793	SDG&E Records	9
10	352.0	Structures & Improvements	158,133	-	-	(620)	-	-	(25,974)	131,540	SDG&E Records	10
11	353.0	Station Equipment	675,430	-	-	(4,307)	(649)	-	(1,802)	668,673	SDG&E Records	11
12	354.0	Towers and Fixtures	300,968	-	-	-	-	-	-	300,968	SDG&E Records	12
13	355.0	Poles and Fixtures	242,890	-	-	-	-	-	-	242,890	SDG&E Records	13
14	356.0	OH Conductors and Device	319,418	-	-	-	-	-	-	319,418	SDG&E Records	14
15	357.0	Underground Conduit	128,994	-	-	-	-	-	-	128,994	SDG&E Records	15
16	358.0	UG Conductors & Devices	127,912	-	-	(678)	-	-	-	127,235	SDG&E Records	16
17	359.0	Roads & Trails	68,288	-	-	-	-	-	-	68,288	SDG&E Records	17
18												18
19	TOTAL	TRANSMISSION PLANT	\$ 2,056,226	\$ -	\$ -	\$ (5,604)	\$ (649)	\$ -	\$ (28,174)	\$ 2,021,799	Sum Lines 9 thru 17	19
20												20
21	GRAND TO	OTAL RECLASS TRANS PLANT	\$ 2,056,226	\$ 1	\$ 835	\$ (5,604)	\$ (649)	\$ -	\$ (28,174)	\$ 2,022,635	Line 7 + Line 19	21

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

SAN DIEGO GAS & ELECTRIC COMPANY TRANSMISSION FUNCTIONALIZATION STUDY DERIVATION OF TRANSMISSION RELATED ACCUMULATED DEPRECIATION AND AMORTIZATION BALANCES AS OF 12/31/2024 (\$1,000)

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		1
				Generation	Distribution	Transmission	Transmission	Transmission	Transmission	Total Transmission		
			Total	Account 108	Account 108	Account 108	Account 108	Account 108	Account 108	Reserves		
Line			Transmission	Reserves Reclass	Reserves Reclass	Reserves Reclass	Reserves Reclass	Reserves Reclass	Reserves Reclass	Ratemaking		Line
No.	Account	Description	Account 108	as Transmission	to Transmission	as Steam Prod.	as Other Prod.	as Nuclear	as Distribution	SUM 1:7	Reference	No.
INO.	Account	Production Related to Trans	Account 100	as 11 ausinission	to 11 ausinission	as Steam 110u.	as Other 110u.	as Nuclear	as Distribution	SUM 1.7	Keierence	- 110.
1	303.0	Intangibles	\$ -	\$ -	\$ -	s -	\$ -	s -	s -	s -	SDG&E Records	1
2	310.1	Land	_	φ -	φ - -	_	-	-		-	SDG&E Records	2
3	340.0	Land & Land Rights	_	1	_	_	_	_	_	1	SDG&E Records	3
4	360.0	Land & Land Rights	_	_ *	46	_	_	_	_	46	SDG&E Records	4
5		Structures & Improvements	_	_	839	_	_	_	_	839	SDG&E Records	5
6	20110	Structures at Improvements			007					037	DD GGE TOUGH	6
7	TOTAL	TRANSMISSION RELATED	s -	S 1	S 885	s -	s -	s -	s -	\$ 886	Sum Lines 1 thru 5	1 7
8												8
9	350.0	Land & Land Rights	\$ 36,274	\$ -	\$ -	s -	\$ -	\$ -	\$ (410)	\$ 35,864	SDG&E Records	9
10	352.0	Structures & Improvements	178,418	-	-	(660)	-	-	(29,862)	147,896	SDG&E Records	10
11	353.0	Station Equipment	753,016	-	-	(4,723)	(700)	-	(1,894)	745,700	SDG&E Records	11
12	354.0	Towers and Fixtures	324,377	-	-	- 1	- '	-	- 1	324,377	SDG&E Records	12
13	355.0	Poles and Fixtures	289,171	-	-	-	-	-	-	289,171	SDG&E Records	13
14	356.0	OH Conductors and Device	334,159	-	-	-	-	-	-	334,159	SDG&E Records	14
15	357.0	Underground Conduit	143,349	-	-	-	-	-	-	143,349	SDG&E Records	15
16	358.0	UG Conductors & Devices	141,604	-	-	(688)	-	-	-	140,916	SDG&E Records	16
17	359.0	Roads & Trails	74,788	-	-	-	-	-	-	74,788	SDG&E Records	17
18												18
19	TOTAL	TRANSMISSION PLANT	\$ 2,275,156	\$ -	\$ -	\$ (6,070)	\$ (700)	\$ -	\$ (32,166)	\$ 2,236,219	Sum Lines 9 thru 17	19
20		·										20
21	GRAND TO	OTAL RECLASS TRANS PLANT	\$ 2,275,156	\$ 1	\$ 885	\$ (6,070)	\$ (700)	\$ -	\$ (32,166)	\$ 2,237,105	Line 7 + Line 19	21

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

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AE ACCUMULATED DEPRECIATION AND AMORTIZATION BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK (\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC tangible Reserve Balance	Reference	Line No.
110.	IVIOITII	Dalance	Reference	1110.
1	Dec-23	\$ 76,610	2023 Form 1; Page 200-201; Footnote Data (b)	1
2				2
3	Dec-24	96,782	2024 Form 1; Page 200-201; Footnote Data (b)	3
4				4
5				5
6	Beginning and End Period Average	\$ 86,696	Average of Line 1 and Line 3	6
7				7

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AE ACCUMULATED DEPRECIATION AND AMORTIZATION BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK (\$1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Reserve Balance	Reference	Line No.
2	Dec-23 Dec-24	\$ 268,072 295,031	2023 Form 1; Page 200-201; Footnote Data (b) 2024 Form 1; Page 200-201; Footnote Data (b)	1 2 3 4
5 6 7	Beginning and End Period Average	\$ 281,551	Average of Line 1 and Line 3	5 6 7

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AE ACCUMULATED DEPRECIATION AND AMORTIZATION BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK (\$1,000)

COMMON PLANT

Line					Line
No.	Month	Description	Amounts	Reference	No.
1	Dec-23	Total Common Plant Per Book	\$ 1,023,506	2023 Form 1; Page 356; Accts 303 to 398	1
2		Electric Split of Common Utility Plant	73.90%	2023 Form 1; Page 356; Electric	2
3		Total Common Reserves to Electric Per Book	\$ 756,371	Line 1 x Line 2	3
4					4
5	Dec-24	Total Common Plant Per Book	\$ 1,184,707	2024 Form 1; Page 356; Accts 303 to 398	5
6		Electric Split of Common Utility Plant	73.87%	2024 Form 1; Page 356; Electric	6
7		Total Common Reserves to Electric Per Book	\$ 875,143	Line 5 x Line 6	7
8			ŕ		8
9					9
10	Beginnin	g and End Period Average	\$ 815,757	Average of Line 3 and Line 7	10
11	8	.	,		11

Statement AF 1

				ement AF						
				rred Credits						
		Base Period & True-Up Pe			ding l	December 31, 2	024			
			((\$1,000)						
Line		FERC Form 1		(a)		(b)	(c)	= [(a)+(b)]/2		Line
No.		Page; Line; Col.		31-Dec-23		31-Dec-24		erage Balance	Reference	No.
1	FERC Account 190		\$	103,537	\$	101,983	\$	102,760	AF-1 and AF-2; Line 5 + Line 21; Col. d	1 2
3	FERC Account 282			(1,227,885)		(1,246,561)		(1,237,223)	AF-1 and AF-2; Line 10 + Line 26; Col. d	3 4
5 6	FERC Account 283			(9,530)		(10,383)		(9,957)	AF-1 and AF-2; Line 15 + Line 31; Col. d	5 6
7 8	Total Transmission Related ADIT ²		\$	(1,133,878)	\$	(1,154,960)	\$	(1,144,419)	Sum Lines 1 thru 5	7 8
9 10	Incentive Transmission Plant ADIT		\$	-	\$	-	\$		Shall be Zero	9 10
11 12	Transmission Plant Abandoned ADIT		\$	-	\$	-	\$		AF-1 and AF-2; Line 34; Col. d	11 12
13	Incentive Transmission Plant Abandoned Project Cost ADIT		\$	-	\$	-	\$		Shall be Zero	13

Statement AF is utilized in the derivation of Transmission Rate Base for use in Statement AV.

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

STATEMENT AF

ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION Base Period 12 Months Ending December 31, 2023

(\$1,000)

Line		Rei	(a) measured	Exc	(b) ess Reserve	Exce	(c) ss Reserve	(d) =	Sum (a) thru (c)]		Line
No.			Amount		Protected		protected		Total	Reference	No.
1	Account 190 (Non-Citizens)										1
2	Compensation Related Items	\$	1,005	\$	-	\$	-	\$	1,005	2023 Form 1; Page 234; Footnote Data (c)	2
3	Post Retirement Benefits		150		-		-		150	2023 Form 1; Page 234; Footnote Data (c)	3
4	Net Operating Loss		-		102,382		-		102,382	2023 Form 1; Page 234; Footnote Data (c)	4
5	Total of Account 190	\$	1,155	\$	102,382	\$		\$	103,537	Sum Lines 2 thru 4	5
6	Account 282 (Non-Citizens)										6
8	Account 282 (Non-Citizens) Accumulated Depreciation Timing Differences	\$	(872,111)	\$	(361,227)	\$	8,734	\$	(1,224,605)	2023 Form 1; Page 274-275; Footnote Data (a)	8
9	Accumulated Depreciation Timing Differences	Ψ	(0/2,111)	Ψ	(301,227)	Ψ	-	Ψ	(1,224,003)	2023 Form 1, 1 age 274-273, 1 conforce Data (a)	9
10	Total of Account 282	\$	(872,111)	\$	(361,227)	\$	8,734	\$	(1,224,605)	Sum Lines 8 thru 9	10
11											11
12	Account 283 (Non-Citizens)										12
13	Ad Valorem Taxes	\$	(9,530)	\$	-	\$	-	\$	(9,530)	2023 Form 1; Page 276-277; Footnote Data (a)	13
14 15	Total of Account 283	<u> </u>	(9,530)	\$		<u>s</u>		<u> </u>	(9,530)	Sum Lines 13 thru 14	14 15
16	Total of Account 203	Φ	(2,330)	J	-	Ψ			(2,330)	Sum Lines 13 tillu 14	16
17											17
18	Account 190 (Citizens SX-PQ)										18
19	Net Operating Loss	\$	-	\$	-	\$	-	\$	-	Not Applicable to 2023 Base Period	19
20			-		-				<u>-</u>		20
21	Total of Account 190	\$		\$	-	\$		\$		Sum Lines 19 thru 20	21
22 23	Account 282 (Citizens SX-PQ)										22 23
23	Accumulated Depreciation Timing Differences	\$	(3,281)	\$	_	\$	_	S	(3,281)	2023 Form 1; Page 274-275; Footnote Data (a)	23
25	Accumulated Depreciation Timing Differences	Ψ	-	Ψ	-	Ψ	_	Ψ	-	2023 1 01111 1, 1 age 27 1 273, 1 00thote Bata (a)	25
26	Total of Account 282	\$	(3,281)	\$	-	\$	-	\$	(3,281)	Sum Lines 24 thru 25	26
27											27
28	Account 283 (Citizens SX-PQ)										28
29		\$	-	\$	-	\$	-	\$	-	Not Applicable to 2023 Base Period	29
30	T-4-1-5 A 202	•		\$		<u>s</u>		<u>s</u>	-	Sum Lines 29 thru 30	30
31 32	Total of Account 283	3		•		Þ		Э	-	Sum Lines 29 thru 30	31 32
33											33
34	Transmission Plant Abandoned ADIT	\$	-	\$	-	\$	-	\$	-	Not Applicable to 2023 Base Period	34
										**	

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AF

ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION Base Period 12 Months Ending December 31, 2024

(\$1,000)

Line		Re	(a) measured	Exc	(b) cess Reserve	Exc	(c) ess Reserve	(d)	= [Sum (a) thru (c)]		Line
No.	Description		Amount	1	Protected	Un	protected		Total	Reference	No.
1	Account 190 (Non-Citizens)										1
2	Compensation Related Items	\$	998	s	_	\$	_	\$	998	2024 Form 1; Page 234; Footnote Data (d)	2
3	Post Retirement Benefits	*	170	•	-	*	-	*	170	2024 Form 1; Page 234; Footnote Data (d)	3
4	Net Operating Loss				100,816				100,816	2024 Form 1; Page 234; Footnote Data (d)	4
5	Total of Account 190	\$	1,168	\$	100,816	\$	-	\$	101,983	Sum Lines 2 thru 4	5
6											6
7	Account 282 (Non-Citizens)		(00.5.55.6)		(2.5 < 1.25)		0.550		(4.040.044)	2024 F 4 B 254 255 F 4 B 4 A	7
8	Accumulated Depreciation Timing Differences	\$	(895,776)	\$	(356,127)	\$	8,658	\$	(1,243,244)	2024 Form 1; Page 274-275; Footnote Data (b)	8
10	Total of Account 282	\$	(895,776)	\$	(356,127)	•	8,658	•	(1,243,244)	Sum Lines 8 thru 9	10
11	Total of Account 202	Ψ	(873,770)	Ψ	(330,127)		0,030	Φ	(1,243,244)	Sum Lines 6 unu 7	11
12	Account 283 (Non-Citizens)										12
13	Ad Valorem Taxes	\$	(10,383)	\$	-	\$	-	\$	(10,383)	2024 Form 1; Page 276-277; Footnote Data (b)	13
14									<u> </u>	-	14
15	Total of Account 283	\$	(10,383)	\$		\$	-	\$	(10,383)	Sum Lines 13 thru 14	15
16											16
17	100 (C'.' CW PO)										17
18	Account 190 (Citizens SX-PQ) Net Operating Loss	\$		s		\$		\$		Not Applicable to 2024 Base Period	18 19
19 20	Net Operating Loss	Ф	-	Ф	-	Ф	-	Ф	-	Not Applicable to 2024 Base Period	20
21	Total of Account 190	<u>s</u>		<u>s</u>		<u>s</u>				Sum Lines 19 thru 20	21
22	1 viii vi 11 vi 12 viii vi 17 v									Sum Emiles 17 time 20	22
23	Account 282 (Citizens SX-PQ)										23
24	Accumulated Depreciation Timing Differences	\$	(3,316)	\$	-	\$	-	\$	(3,316)	2024 Form 1; Page 274-275; Footnote Data (b)	24
25									-		25
26	Total of Account 282	\$	(3,316)	\$		\$		\$	(3,316)	Sum Lines 24 thru 25	26
27											27
28	Account 283 (Citizens SX-PQ)	e.		e		e.		e.		N. (A. 1. 11 (2024 D. D. 1	28
29 30		\$	-	3	-	\$	-	\$	-	Not Applicable to 2024 Base Period	29 30
31	Total of Account 283	-		•	 -	<u>s</u>		S		Sum Lines 29 thru 30	31
32	Total of Account 200	Ψ		Ψ		Ψ		Φ.		Sum Emes 27 unu 30	32
33											33
	Transmission Plant Abandoned ADIT	\$	-	\$	-	\$	-	\$	-	Not Applicable to 2024 Base Period	34

CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Accumulated Deferred Income Tax Comparison With and Without Bonus Depreciation Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

		12/31/2023	12/31/2024			Ī
Line						Line
No.	Description	ADIT	ADIT	Average	Reference	No.
1	Citizens With Bonus D	\$ (3,281)	\$ (3,316)	\$ (3,298)	SDG&E Records	1
2						2
3	Citizens Without Bonus D	(2,009)	(2,178)	(2,093)	SDG&E Records	3
4						4
5	Difference With and Without Bonus Deprec. 1	\$ (1,272)	\$ (1,138)	\$ (1,205)	Line 1 Minus Line 3	5
6						6

Page AF-3 is utilized in Section 3; Part A - Direct Assignment of ADIT to Citizens.

Statement AG

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

Base Period & True-Up Period 12 - Months Ending December 31, 2024

(\$1,000)

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

The balances for Transmission Plant Held for Future Use are derived based on a 13-month average balance. There is no balance in FERC Form 1 Page 214 in 2024.

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AG SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE) AND DEFERRED DEBITS BASE PERIOD / TRUE UP PERIOD - 12/31/2024 (\$1,000)

TRANSMISSION PLANT

Line			smission Held for		Line
No.	Month	Fut	ure Use	Reference	No.
1	Dec-23	\$	-	SDG&E Records	1
2	Jan-24		-		2
3	Feb		-		3
4	Mar		-		4
5	Apr		-		5
6	May		-		6
7	Jun		-		7
8	Jul		-		8
9	Aug		-		9
10	Sep		-		10
11	Oct		-		11
12	Nov		-		12
13	Dec-24		-	SDG&E Records	13
14					14
15	Total 13 Months	\$	-	Sum Lines 1 thru 13	15
16					16
17					17
18	13-Month Average	\$	-		18
19					19

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AG

SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)

BASE PERIOD / TRUE UP PERIOD - 12/31/2024

(\$1,000)

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

SAN DIEGO GAS & ELECTRIC COMPANY Statement AH Operation and Maintenance Expenses Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

Line No.	_	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Derivation of Direct Maintenance Expense:				1
2	Total Direct Maintenance Cost		\$ -	AH-1; Line 48	2
3	Derivation of Non-Direct Transmission Operation and Maintenance Expense:				3 4
5	Total Non-Direct Transmission O&M Expense		\$ 148,279	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:				6
7 8	Scheduling, System Control & Dispatch Services Reliability, Planning & Standards Development		(2,802)	Negative of AH-2; Line 42; Col. b Negative of AH-2; Line 43; Col. b	7 8
9	Station Expenses		(1,516) (11,763)	Negative of AH-2; Line 43; Col. b	9
10	Overhead Line Expense		(10,628)	Negative of AH-2; Line 45; Col. b	10
11	Transmission of Electricity by Others		· · · · ·	Negative of AH-2; Line 46; Col. b	11
12	Miscellaneous Transmission Expense		(13,148)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment		(21,616)	Negative of AH-2; Line 53; Col. b	13
14 15	Maintenance of Overhead Lines Maintenance of Underground Lines		(36,072) (1,151)	Negative of AH-2; Line 54; Col. b Negative of AH-2; Line 55; Col. b	14 15
16	Other Transmission Non-Direct O&M Exclusion Adjustments		(111)	Negative of AH-2; Line 35, Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses		\$ 49,471	Sum Lines 5 thru 16	17
18					18
19	Derivation of Non-Direct Administrative and General Expense:				19
20 21	Total Non-Direct Administrative & General Expense Adjustments to Per Book A&G Expense:		\$ 609,067	AH-3; Line 20; Col. a	20 21
22	Adjustments to Per Book A&G Expense: Abandoned Projects		(279)	Negative of AH-3; Line 34; Col. b	22
	•		1	Negative of AH-3; Line 29; Col. a; and Sum Lines (24,	
23	CPUC energy efficiency programs		(1,621)	25); Col. b	23
24	CPUC Intervenor Funding Expense - Transmission		-	Negative of AH-3; Line 30; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution		(1,168)	Negative of AH-3; Line 31; Col. a	25
26 27	CPUC reimbursement fees		(17,282)	Negative of AH-3; Line 27; Col. a	26
28	Injuries & Damages General Advertising Expenses		(31)	Not Applicable to 2024 Base Period Negative of AH-3; Line 33; Col. b	27 28
29	Franchise Requirements		(112,801)	Negative of AH-3; Line 26; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account		-	Negative of AH-3; Line 35; Col. b	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		-	Negative of AH-3; Line 28; Col. a	31
32	Other A&G Exclusion Adjustments		-	Negative of AH-3; Line 32; Col. b	32
33	Total Adjusted Non-Direct A&G Expenses Including Property Insurance Less: Property Insurance (Due to different allocation factor)		\$ 475,885 (10,420)	Sum Lines 20 thru 32	33 34
34 35	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		\$ 465,465	Negative of AH-3; Line 5; Col. c Line 33 + Line 34	35
36	Transmission Wages and Salaries Allocation Factor		10.45%	Statement AI; Line 17	36
37	Transmission Related Non-Direct Administrative & General Expenses		\$ 48,650	Line 35 x Line 36	37
38	Property Insurance Allocated to Transmission, General, and Common Plant		3,825	Negative of Line 34 x Line 58	38
39	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		\$ 52,475	Line 37 + Line 38	39
40 41	Derivation of Transmission Plant Property Insurance Allocation Factor:				40 41
41	Transmission Plant & Incentive Transmission Plant		\$ 8,378,423	Statement AD; Line 25	42
43	Transmission Plant & Mechaty Plansmission Plant Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	43
44	Transmission Related General Plant		66,172	Statement AD; Line 29	44
45	Transmission Related Common Plant		197,060	Statement AD; Line 31	45
46	Total Transmission Related Investment in Plant		\$ 8,641,655	Sum Lines 42 thru 45	46
47	Total Transmission Plant & Incentive Transmission Plant		e 0.270.422	T : 42 A1	47
48 49	Total Steam Production Plant		\$ 8,378,423 593,486	Line 42 Above Statement AD: Line 1	48 49
50	Total Nuclear Production Plant		-	Shall be Zero	50
51	Total Other Production Plant		583,302	Statement AD; Line 7	51
52	Total Distribution Plant		11,466,273	Statement AD; Line 9	52
53	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	53
54 55	Total General Plant Total Common Plant		633,114 1,885,405	Statement AD; Line 17 Statement AD; Line 19	54 55
56	Total Plant in Service Excluding SONGS		\$ 23,540,004	Statement AD; Line 19 Sum Lines 48 thru 55	56
57			ψ 23,5 10,00 1	Sam Emes to the 55	57
	Transmission Property Insurance and Tax Allocation Factor ¹		36.71%	Line 46 / Line 56	58
	• •				

 $^{^{1}\,\,}$ Used to allocate property insurance in conformance with the TO6 Formula Rate Mechanism.

2024 Citizens Direct Maintenance 12 Months Ending December 31, 2024 (\$1,000)

ine	Natural			L
Jo.	Account	Description	Amounts	N
1	6110020	SALARIES-MANAGEMENT STRAIGHT-TIME	\$ -	
	6110030	SALARIES-MANAGEMENT TIME AND ONE HALF	_	
	6110080	SALARIES-CLERICAL AND TECHNICAL STRAIGH	_	
	6110090	SALARIES-CLERICAL AND TECHNICAL TIME AN	_	
	6110100	SALARIES-CLERICAL AND TECHNICAL DOUBLE	_	
	6110110	SALARIES-UNION STRAIGHT-TIME	_	
	6110120	SALARIES-UNION TIME AND ONE HALF	_	
	6110130	SALARIES-UNION DOUBLE TIME	_	
	6110335	SALARIES-DELAYED LUNCH PREMIUM	_	
	6130020	EMP TRAVEL-HOTEL/LODG (ROOM AND TAX ONLY	_	
	6220007	SRV-CONTRACTORS-TIME & EQUIPMENT	_	
	6220100	SRV-TREE TRIMMING	_	
	6220600	SRV-CONSULTING-OTHER	_	
	6220850	SRV-VEHICLE & EQUIP RENTAL W/OPERATOR	_	
	6221000	SRV-CONSTRUCTION-ELECTRIC	_	
	6231042	HELICOPTER UTILIZATION	_	
	6261050	VEHICLE UTILIZATION-LABOR	_	
	6262050	VEHICLE UTILIZATION-NONLABOR	_	
	6340000	Cash Discounts on Purchases	_	
	9121100	Vacation & Sick (Costing sheet)	_	
	9121200	ICP (Costing Sheet)	_	
	9121400	Public Liab.& Property Damage-Lab(CS)	_	
	9121500	Worker's Comp -Labor (Costing sheet)	_	
	9121600	Pension & Benefits - Labor	_	
	9122300	Payroll Taxes (Costing sheet)	_	
	9122400	Public Liab.& Property Damage-NonLab(CS)	_	
	9122500	Worker's Comp -Non Labor (Costing sheet)		
	9122600	Pension & Benefit - NonLabor	_	
	9122900	PENSION & BENEFIT - REFUNDABLE - NL		
	9123100	VACATION & SICK (CL)		
	9123200	ICP (CL)	_	
	9123400	PUBLIAB PROPDAM L(CL)	_	
	9123500	WK COMP-LABOR (CL)		
	9123600	PENSION & BENEFIT-NONREF-LBR (CL)	_	
	9124300	PAYROLL TAXES (CL)		
	9124400	PUBLIAB PROPDAM NL(CL)	_	
	9124400	WK COMP-NONLABOR (CL)	_	
	9124600	PENSION & BENEFIT-NONREF-NL (CL)	_	
	9124900	PENSION & BENEFIT-REF-NL (CL)	_	
	9131150	Purchasing Labor (Costing sheet)	_	
	9131700	Shop Order Labor (Costing sheet)	_	
	9131700	Small Tools Labor (Costing sheet)	_	
	9131860	Union Contract Labor (CS)	_	
	9132150	Purchasing NonLabor (Costing sheet)	_	
	9132130	Shop Order NonLabor (Costing sheet)	_	
	9132700	Small Tools NonLabor (Costing sheet)	_	
47	1134030	Johnan 10015 Monteaudi (Custing Sheet)	-	4
	To4-1 D'	west Maintonones Cost 1,2	0	
18	1 otal Di	rect Maintenance Cost 1, 2	\$ -	╛
19				

Reflects direct maintenance expenses incurred on the 11.5-mile SX-PQ Underground Line Segment, which are tracked via a specific work order.

² Direct Maintenance expenses are utilized and allocated in Section 1 of this Filing.

SAN DIEGO GAS & ELECTRIC COMPANY Electric Transmission O&M Expenses 12 Months Ending December 31, 2024 (\$1,000)

FERC Acct	Description	Po	(a) Total er Books	Excl	b) luded enses	(c) = (a) - (b) Total Adjusted	Reference
	Electric Transmission Operation						
560	Operation Supervision and Engineering	\$	14,900	\$	111	\$ 14,788	Form 1; Page 320-323; Line 83
561.1	Load Dispatch - Reliability		551		-	551	Form 1; Page 320-323; Line 85
561.2	Load Dispatch - Monitor and Operate Transmission System		1,670		-	1,670	Form 1; Page 320-323; Line 86
561.3	Load Dispatch - Transmission Service and Scheduling		336		-	336	Form 1; Page 320-323; Line 87
561.4	Scheduling, System Control and Dispatch Services		2,808		2,802	6	Form 1; Page 320-323; Line 88
561.5	Reliability, Planning and Standards Development		98		-	98	Form 1; Page 320-323; Line 89
561.6	Transmission Service Studies		1		-	1	Form 1; Page 320-323; Line 90
561.7	Generation Interconnection Studies						Form 1; Page 320-323; Line 91
561.8	Reliability, Planning and Standards Development Services		2,519		1,516	1,003	Form 1; Page 320-323; Line 92
562	Station Expenses ¹		11,763		11,763	-	Form 1; Page 320-323; Line 93
563	Overhead Line Expenses 1		10,628		10,628	-	Form 1; Page 320-323; Line 94
564	Underground Line Expenses		16		-	16	Form 1; Page 320-323; Line 95
565	Transmission of Electricity by Others		_		_	_ `	Form 1; Page 320-323; Line 96
566	Misc. Transmission Expenses		30,077		13,148	16,929	Form 1; Page 320-323; Line 97
567	Rents		5,369		-	5,369	Form 1; Page 320-323; Line 98
207	Teering .		2,207			5,507	1 5 m 1, 1 age 320 323, 2 me 30
	Total Electric Transmission Operation	s	80,735	s	39,969	\$ 40,766	Sum Lines 1 thru 15
	Total Electric Transmission Operation	Ψ	80,733	Φ	37,707	\$ 40,700	Sum Emes 1 thru 15
	Elastria Transmissian Maintanane			l			
5/0	Electric Transmission Maintenance	6	2 (52	¢		0 2752	Forms 1, Dogs 220 222, I in 101
568	Maintenance Supervision and Engineering	\$	2,652	\$	-	\$ 2,652	Form 1; Page 320-323; Line 101
569	Maintenance of Structures		893		-	893	Form 1; Page 320-323; Line 102
569.1	Maintenance of Computer Hardware		1,374		-	1,374	Form 1; Page 320-323; Line 103
569.2	Maintenance of Computer Software		3,440	1	-	3,440	Form 1; Page 320-323; Line 104
569.3	Maintenance of Communication Equipment		-		-	-	Form 1; Page 320-323; Line 105
569.4	Maintenance of Misc. Regional Transmission Plant		112		-	112	Form 1; Page 320-323; Line 106
570	Maintenance of Station Equipment 1		21,616		21,616	-	Form 1; Page 320-323; Line 107
571	Maintenance of Overhead Lines 1		36,072		36,072	_	Form 1; Page 320-323; Line 108
572	Maintenance of Underground Lines ²		1,151		1,151	_	Form 1; Page 320-323; Line 109
						50	
573	Maintenance of Misc. Transmission Plant	-	59		-	59	Form 1; Page 320-323; Line 110
				_			, _, _,
	Total Electric Transmission Maintenance	\$	67,369	\$	58,839	\$ 8,530	Sum Lines 20 thru 29
	Total Electric Transmission O&M Expenses	\$	148,104	\$	98,808	\$ 49,296	Line 17 + Line 31
413	Transmission O&M Expenses Charged to Citizens ³		175		_	175	
	Total Adjusted Electric Transmission O&M Expenses	\$	148,279	s	98,808	\$ 49,471	Line 33 + Line 35
Exclude 560	ed Expenses (recovery method in parentheses) Executive ICP			\$	111		I .
				Ф	2,802		
561.4	Scheduling, System Control and Dispatch Services (ERRA)						
561.8	Reliability, Planning and Standards Development Services (ERRA)				1,516		
562	Station Expenses ¹				11,763		
563	Overhead Line Expenses 1				10,628		
565	Transmission of Electricity by Others (ERRA)				-		
566	Misc. Transmission Expenses:						
	Century Energy Systems Balancing Account (CES-21BA)	\$	-				
	Hazardous Substance Cleanup Cost Memo Account (HSCCMA)		-				
	ISO Grid Management Costs (ERRA)		628				
	Reliability Services (RS rates)		206				
	Other (TRBAA, TACBAA)		12,313	\$	13,148		
	Maintenance of Station Equipment ¹		,		21,616		
570	Maintenance of Overhead Lines ¹						
570					36,072		
571					1,151		
	Maintenance of Underground Lines ²						
571				\$	98,808		
571	Maintenance of Underground Lines ²	line maint	enance per th			riff (See Section I.C	- number 31).
571 572	Maintenance of Underground Lines ² Total Excluded Expenses Citizens O&M should not include substation, underground, and overhead	line maint	enance per th			riff (See Section I.C	- number 31).
571 572	Maintenance of Underground Lines ² Total Excluded Expenses Citizens O&M should not include substation, underground, and overhead As a result, such items are excluded in Column b.		•	e Append	lix XII Tar		
571 572	Maintenance of Underground Lines ² Total Excluded Expenses Citizens O&M should not include substation, underground, and overhead As a result, such items are excluded in Column b. Account 572 for Underground Line Maintenance is excluded because Cit	izens is cha	arged via a D	e Append	lix XII Tar	rder, which is reflec	ted on AH-1.
571 572	Maintenance of Underground Lines ² Total Excluded Expenses Citizens O&M should not include substation, underground, and overhead As a result, such items are excluded in Column b.	izens is cha	arged via a D ed to Citizens	e Append irect Main s in 2024,	lix XII Tar	rder, which is reflec	ted on AH-1.

SAN DIEGO GAS & ELECTRIC COMPANY Administrative & General Expenses 12 Months Ending December 31, 2024 (\$1,000)

No.	ine FER		(a) Total	(b) Excluded	(c) = (a) - (b) Total		L
1 20 A&G Salaries S S8,483	o. Acc		Per Books	Expenses	Adjusted	Reference	N
2 21 Office Supplies & Expenses 30.611	020		\$ 59.492		\$ 50.402	Form 1: Baga 220 222: Lina 181	
22 Less Administrative Expenses Transferred-Credit (12,726) (12,726) Form it Page 320-323; Line 184 493 Outside Services Employed 10,420 10,420 Form it Page 320-323; Line 185 5924 Property Insurance 10,420 10,420 Form it Page 320-323; Line 186 7926 Employee Pensions & Benefits 50,517 733 49,784 Form it Page 320-323; Line 187 7926 Employee Pensions & Benefits 50,517 733 49,784 Form it Page 320-323; Line 187 7926 Employee Pensions & Benefits 50,517 733 49,784 Form it Page 320-323; Line 188 7927 Franchise Requirements 112,801 112,801 112,801 Form it Page 320-323; Line 187 7928 Producted Charges (Company Energy Use) (10,043) - (10,043) Form it Page 320-323; Line 190 7930 General Advertising Expenses 31,807 18,977 12,830 Form it Page 320-323; Line 190 7930 General Advertising Expenses 31,807 18,977 12,830 Form it Page 320-323; Line 190 7930 General Advertising Expenses 31,807 13,3182 S 475,643 7931 Rents 14,689 Form it Page 320-323; Line 190 7932 Maintenance of General Expenses 1,709 279 1,430 Form it Page 320-323; Line 190 7935 Maintenance of General Expenses 1,709 279 1,430 Form it Page 320-323; Line 190 7940 Form it Page 320-323; Line 190 7951 Maintenance of General Expenses 1,709 279 1,430 Form it Page 320-323; Line 190 7952 Maintenance of General Expenses 1,709 279 1,430 Form it Page 320-323; Line 190 7953 Maintenance of General Expenses 3,807 19,796 Form it Page 320-323; Line 190 7954 Maintenance of General Expenses 3,807 19,796 Form it Page 320-323; Line 190 7954 Maintenance of General Expenses 3,807 19,796 Form it Page 320-323; Line 190 7954 Maintenance of General Expenses 3,807 19,796 Form it Page 320-323; Line 190 7955 Maintenance of General Expenses 3,807 19,796 Form it Page 320-323; Line 190 7956 Maintenance of General Expense							
14 15 14 15 15 15 15 15							
10,420							
Second							
Formage Form				360			
12,801 12,801							
20 28 Regulatory Commission Expenses 31,807 18,977 12,830 Form 1; Page 320-323; Line 189 29 29 Less: Duplicate Charges (Company Energy Use) (10,043) -					· ·		
1					12.830		
1 30.1 General Advertising Expenses 3.1				-			
2 30.2 Miscellaneous General Expenses 1,709 279 1,430 Form 1; Page 320-323; Line 192 14,689 Form 1; Page 320-323; Line 193 70 70 70 70 70 70 70 7				31	-		
Second			1,709	279	1.430		
Maintenance of General Plant							
Total Administrative & General Expenses S 608,825 S 133,182 S 475,643 Sum Lines 1 thru 14	4 935	Maintenance of General Plant		-			
Total Administrative & General Expenses	5				,	, ,	
Total Adjusted Administrative & General Expenses S 609,067 S 133,182 S 475,885 Line 16 + Line 18		Total Administrative & General Expenses	\$ 608.825	\$ 133,182	\$ 475,643	Sum Lines 1 thru 14	
Total Adjusted Administrative & General Expenses \$ 609,067 \$ 133,182 \$ 475,885 Line 16 + Line 18		r					
Total Adjusted Administrative & General Expenses \$ 609,067 \$ 133,182 \$ 475,885 Line 16 + Line 18	8 413	Transmission Related A&G Expenses Charged to Citizens 1	242	_	242		
Total Adjusted Administrative & General Expenses \$ 609,067 \$ 133,182 \$ 475,885 Line 16 + Line 18		Transmission reduced reed Expenses charged to Chizens			2.2		
Excluded Expenses: 360 3		Total Adjusted Administrative & Ceneral Evnenses	\$ 600,067	¢ 133 192	¢ 475.885	Line 16 + Line 18	
Excluded Expenses: 360		Total Aujusteu Auministrative & General Expenses	\$ 000,007	φ 155,162	J 773,003	Eme 10 Eme 10	
4 925 Energy Efficiency 360 5 926 Energy Efficiency 733 6 927 Franchise Requirements 112,801 7 928 CPUC reimbursement fees 17,282 Litigation expenses - Litigation Cost Memorandum Account (LCMA) 0 Energy Efficiency 527 CPUC Intervenor Funding Expense - Transmission - CPUC Intervenor Funding Expense - Distribution 1,168 18,977 Duplicate Charges 0 3 930.1 General Advertising Expenses 31 4 930.2 Abandoned Projects 279 935 Hazardous Substances-Hazardous Substance Cleanup Cost Account - Total Excluded Expenses \$ 133,182				I.			
Section Sect	3 Exclu	ided Expenses:					
Franchise Requirements CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA) Energy Efficiency CPUC Intervenor Funding Expense - Distribution Duplicate Charges Oceneral Advertising Expenses Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account Total Excluded Expenses 112,801 17,282 Litigation expenses - Litigation Cost Memorandum Account (LCMA) 0 Energy Efficiency 527 CPUC Intervenor Funding Expense - Distribution 1,168 18,977 0 0 3930.1 General Advertising Expenses 31 4930.2 Abandoned Projects 935 Hazardous Substances-Hazardous Substance Cleanup Cost Account	4 925	Energy Efficiency					
7 928 CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA) Penergy Efficiency CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution 1,168 18,977 929 Duplicate Charges 930.1 General Advertising Expenses 310 930.2 Abandoned Projects 935 Hazardous Substances-Hazardous Substance Cleanup Cost Account Total Excluded Expenses 17,282 18,977 0 0 1,168 18,977 0 0 0 279 11 12 13 14 14 15 16 17 16 18 18 18 18 18 18 18 18 18 18 18 18 18	5 926						
Litigation expenses - Litigation Cost Memorandum Account (LCMA) Energy Efficiency CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution Duplicate Charges Ogeneral Advertising Expenses Ogeneral Expenses Oge		Franchise Requirements		112,801			
Energy Efficiency CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution 1,168 18,977 Duplicate Charges 0 930.1 General Advertising Expenses 31 930.2 Abandoned Projects 935 Hazardous Substances-Hazardous Substance Cleanup Cost Account Total Excluded Expenses \$ 133,182	928		17,282				
CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution 1,168 18,977 1929 1949 1950 1950 1950 1950 1950 1950 1950 195							
CPUC Intervenor Funding Expense - Distribution 1,168 18,977 Duplicate Charges 0 30.1 General Advertising Expenses 31 4 930.2 Abandoned Projects 279 Hazardous Substances-Hazardous Substance Cleanup Cost Account - Total Excluded Expenses \$ 133,182	7		527				
929 Duplicate Charges)		-				
930.1 General Advertising Expenses 31 930.2 Abandoned Projects 279 935 Hazardous Substances-Hazardous Substance Cleanup Cost Account - Total Excluded Expenses \$ 133,182			1,168	- ′			
4 930.2 Abandoned Projects 279 935 Hazardous Substances-Hazardous Substance Cleanup Cost Account Total Excluded Expenses \$ 133,182							
935 Hazardous Substances-Hazardous Substance Cleanup Cost Account - Total Excluded Expenses \$ 133,182							
Total Excluded Expenses \$ 133,182				279			
Total Excluded Expenses <u>\$ 133,182</u>		Hazardous Substances-Hazardous Substance Cleanup Cost Account			_		
		Total Excluded Expenses		\$ 133 <u>,</u> 182	=		
					=		
	9						
This amount represents the Non-Direct A&G expenses billed to Citizens in 2024, which is added back to derive Total Adjusted A&G Expenses in SAP) 1	This amount represents the Non-Direct A&G expenses billed to Citizens in	2024, which is added	back to derive To	tal Adjusted A&G Ex	xpenses in SAP	
Account 7000722, which was created to track Citizens SX-PQ A&G Expense.	1	•			3	•	
7 Account 7609/22, which was created to take Chizens 574-1 Q Need Expense.		Treesant, 7000, 22, which was created to track Chizens SA-1 Q reco Expen					

Statement AI

Wages and Salaries Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	A	mounts	Reference	Line No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	354-355; 20; b	\$	14,390		1
2						2
3	Transmission Wages & Salaries ¹			16,731	AI-1; Line 50	3
4	•					4
5	Transmission Wages & Salaries ²			16,381	AI-1; Line 48	5
6						6
7	Distribution Wages & Salaries	354-355; 23; b		82,510		7
8	•					8
9	Customer Accounts Wages & Salaries	354-355; 24; b		12,389		9
10						10
11	Customer Services and Informational Wages & Salaries	354-355; 25; b		17,676		11
12						12
13	Sales Wages & Salaries	354-355; 26; b		-		13
14						14
15	Total Operating & Maintenance Wages & Salaries Excl. A&G		\$	160,078	Sum Lines 1 thru 13	15
16						16
17	Transmission Wages and Salaries Allocation Factor			10.45%	Line 3 / Line 15	17

Excludes FERC Accounts 562, 563, 570, 571, and 572 associated with substation, underground, and overhead wages & salaries not applicable to Citizens.

Reflects FERC Accounts 562, 563, 570, 571, and 572 associated with substation, underground, and overhead wages & salaries not applicable to Citizens.

Statement AI - Workpapers Transmission Wages & Salaries 12 Months Ending December 31, 2024 (\$1,000)

Line	FERC				Line		
No.	Account	Description	Amounts 1	Exclusions ²	No.		
1	560000E	OPERATION SUPERVISION & ENGINEERING	\$ 5		1		
2	560100E	OPERATION SUPERVISION	4,718		2		
3	560170E	OPERATION EXECUTIVE COMPENSATION	422		3		
4	560200E	OPERATION ENGINEERING	1,502		4		
5	561100E	LOAD DISPATCHING - RELIABILITY	432		5		
6	561200E	LOAD DISPATCHING - MONITOR & OPERATE SYSTEM	1,127		6		
7	561300E	LOAD DISPATCHING-TRANSMISSION SERVICE & SCHEDULING	257		7		
8	561400E	SCHEDULING SYSTEM CONTROL & DISPATCH SERVICES	-		8		
9	561500E	RELIABILITY, PLANNING & STANDARDS DEVELOPMENT	71		9		
10	561600E	TRANSMISSION SERVICE STUDIES	-		10		
11	561700E	GENERATION INTERCONNECTION STUDIES	-		11		
12	561800E	RELIABILITY, PLANNING & STANDARDS DEVELOPMENT SERVICES	748		12		
13	562000E	STATION EXPENSES	146	\$ 146	13		
14	562100E	STATION OPERATION EXPENSE	2,240	2,240	14		
15	563000E	OVERHEAD LINE EXPENSES	-	-	15		
16	563100E	OPERATION OVERHEAD LINES	1,088	1,088	16		
17	563200E	ENCROACHMENTS OVERHEAD R/W	-	-	17		
18	564000E	UNDERGROUND LINE EXPENSES	3		18		
19	566000E	MISCELLANEOUS TRANSMISSION EXPENSES	3,877		19		
20	566ABPE	MISCELLANEOUS TRANSMISSION ABANDONED PROJECTS	-		20		
21	567000E	RENTS	-		21		
22	568100E	MAINTENANCE SUPERVISION	1,247		22		
23	568200E	MAINTENANCE ENGINEERING	130		23		
	569000E	MAINTENANCE OF STRUCTURES	50		24		
25	569100E	MAINTENANCE OF COMPUTER HARDWARE	768		25		
	569200E	MAINTENANCE OF COMPUTER SOFTWARE	904		26		
	569300E	MAINTENANCE OF COMPUTER EQUIPMENT	-		27		
	569400E	MAINTENANCE OF MISC REGIONAL TRANSMISSION PLANT	16		28		
	570000E	MAINTENANCE OF STATION EQUIPMENT	1,025	1,025	29		
	570100E	MAINTENANCE OF STATION EQUIPMENT GENERAL	7,668	7,668	30		
	570121E	RTU SUPERVISORY EQUIPMENT	284		31		
	570122E	TELEMETER SYSTEM MAINTENANCE	169		32		
	570200E	MAINTENANCE STATION EQUIPMENT CLEAN TREAT	219	219	33		
	570600E	MAINTENANCE STATION EQUIPMENT	281	281	34		
	570700E	SAN ONOFRE SUBSTATION	74	74	35		
	571000E	MAINTENANCE OF OVERHEAD LINES	1,361	1,361	36		
	571100E	MAINTENANCE OF OVERHEAD LINES GENERAL	1,009	1,009	37		
	571120E	TRAINING IN HOTSTICK MAINTENANCE	10	10			
	571200E	MAINTENANCE OF OVERHEAD LINES - TREE TRIMMING	151	151	39		
	571310E	MAINTENANCE OF OVERHEAD INSULATOR WASHING	392	392	40		
	571700E	ACCESS & PATROL ROAD MAINTENANCE	165	165	41		
	571800E	CONSTRUCTION RELATED EXPENSES	-	-	42		
	571930E	OH PREV MAINT - INSPECTIONS	0	0	43		
	571960E	OH PREV MAINT - FOLLOW-UP	0	0	44		
	572000E	MAINTENANCE OF UNDERGROUND LINES	550	550	45		
46	573000E	MAINTENANCE OF MISCELLANEOUS TRANSMISSION	1		46 47		
	47 41 T 41						
48	10tai 1 rans	smission Wages & Salaries	\$ 33,112	\$ 16,381	48		
49 50	Total 4 12	otad Citizana Tuanamissian Wagas & Salavias		0 16 501	49		
50	ı otai Aajus	sted Citizens Transmission Wages & Salaries		\$ 16,731	50		
51					51		

¹ Ties to FERC Form 1; Page 354; Line 21; Col. b.

² Citizens should exclude expenses associated with substation, overhead, and underground maintenance.

Statement AJ Depreciation and Amortization Expense Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	Aı	nounts	Reference	Line No.
1	Transmission Plant Depreciation Expense		\$	-	Shall be Zero	1
3	Electric Miscellaneous Intangible Plant Amortization Expense	336-337; 1; f		-	Shall be Zero	3
5	General Plant Depreciation Expense	336-337; 10; f		28,495	AJ-1; Line 1	5
6 7 8	Common Plant Depreciation Expense	336-337; 11; f		178,983	AJ-2; Line 3	7 8
9 10	Transmission Wages and Salaries Allocation Factor			10.45%	Statement AI; Line 17	6 9 10
11 12	Transmission Related Electric Misc. Intangible Plant Amortization Expense		\$	-	Line 3 x Line 9	10 11 12
13 14	Transmission Related General Plant Depreciation Expense			2,978	Line 5 x Line 9	13 14
15 16	Transmission Related Common Plant Depreciation Expense			18,707	Line 7 x Line 9	15 16
17 18	Total Transmission, General, Common, and Electric Misc. Intangible Exp.		\$	21,685	Line 1 + (Sum Lines 11 thru 15)	17 18
19 20	Incentive Transmission Plant Depreciation Expense		\$	-	Shall be Zero	19 20
21 22	Incentive Transmission Plant Abandoned Project Cost Amortization Expense ¹		\$	-	Not Applicable to 2024 Base Period	21 22
23	Transmission Plant Abandoned Project Cost Amortization Expense		\$	-	Shall be Zero	23

¹ Net of Incentive Transmission Plant Depreciation Expense.

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AJ DEPRECIATION AND AMORTIZATION EXPENSE BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK (\$1,000)

GENERAL PLANT

Line No.	Month	FERC General Plant Expense	Reference		
1	Dec-24	\$ 28,495		No. 1	
2				2	

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AJ DEPRECIATION AND AMORTIZATION EXPENSE BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK (\$1,000)

COMMON PLANT

Line					Line
No.	Month	Description	Amounts	Reference	No.
1	Dec-24	Total Common Plant Per Book	\$ 242,295	2024 Form 1; Page 356; Accts 303 to 398	1
2		Electric Split of Common Utility Plant	73.87%	2024 Form 1; Page 356; Electric	2
3		Total Common Expense to Electric Per Book	\$ 178,983	(Line 1 x Line 2); Form 1; Page 336-337; Line 11; Col. f	3
4		•	,		4

Statement AK

Taxes Other Than Income Taxes

Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	A	amounts	Reference	Line No.
1	Total Property Taxes ¹	262-263; 12; 1	\$	204,817		1
2						2
3	Less: Other Taxes (Business license taxes) ²			-	Not Applicable to 2024 Base Period	3
4						4
5	Net Property Taxes Excl. Citizens		\$	204,817	Line 1 + Line 3	5
6	All Circ. All All Circ. CD. A.T.	262.262.5		207		6
/	Add: Citizens Allocated Portion of Property Taxes	262-263; Footnote Data (e)		297		,
8 9	Net Property Taxes Incl. Citizens		\$	205,114	Line 5 + Line 7	8 9
10	Net Froperty Taxes mei. Citizens		Φ	203,114	Eme 3 + Eme 7	10
11	Less: SONGS Property Taxes ³			_	Not Applicable to 2024 Base Period	11
12	Less. SONGS Troperty Taxes				110t Applicable to 2024 Base Fellod	12
13	Total Property Taxes Expense		S	205,114	Line 9 + Line 11	13
14	Town Tropolog Tantos Empenso		<u> </u>	200,111	Eme y Eme 11	14
15	Transmission Property Insurance and Tax Allocation Factor			36.71%	Statement AH; Line 58	15
16	1 3				,	16
17	Transmission Related Property Taxes Expense		\$	75,298	Line 13 x Line 15	17
18						18
19						19
20	Total Payroll Taxes Expense 4	262-263; 2,3,4,8; 1	\$	19,903		20
21	•					21
22	Add: Citizens Allocated Portion of Payroll Taxes	262-263; Footnote Data (d)		8		22
23						23
24	Total Payroll Taxes Expense Incl. Citizens		\$	19,911	Line 20 + Line 22	24
25						25
26	Transmission Wages and Salaries Allocation Factor			10.45%	Statement AI; Line 17	26
27 28	Transmission Related Payroll Taxes Expense		\$	2,081	Line 24 x Line 26	27 28

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

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

 $^{^3}$ $\,$ As of July 1, 2018, SDG&E is no longer assessed property taxes on SONGS.

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

SAN DIEGO GAS & ELECTRIC COMPANY Statement AL Working Capital Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	orking Cash	 -Months ge Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	227; Footnote Data (a)		\$ 155,267	AL-1; Line 18	1
2	The state of the s			26.5104	G	2
3	Transmission Plant Allocation Factor			36.51%	Statement AD; Line 35	3
5	Transmission Related Materials and Supplies			\$ 56,689	Line 1 x Line 3	5
6	11					6
7	B. Prepayments ¹	110-111; Footnote Data (c)		\$ 93,582	AL-2; Line 18	7
8	• •					8
9	Transmission Related Prepayments			\$ 34,167	Line 3 x Line 7	9
10						10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:					11
12	Transmission O&M Expense		\$ 49,471		Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		52,475		Statement AH; Line 39	13
14	CPUC Intervenor Funding Expense - Transmission		-		Negative of Statement AH; Line 24	14
15	Total		\$ 101,946		Sum Lines 12 thru 14	15
16						16
17	One Eighth O&M Rule		12.50%		FERC Method = 1/8 of O&M Expense	17
18						18
19	Transmission Related Cash Working Capital - Retail Customers		\$ 12,743		Line 15 x Line 17	19

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

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AL WORKING CAPITAL BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK (\$1,000)

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

		Tr.	Total lectric Plant		
Line			Materials		Line
No.	Month		& Supplies	Reference	No.
1	Dec-23	\$	141,620	SDG&E Records	1
2	Jan-24		141,760		2
3	Feb		143,351		3
4	Mar		143,517		4
5	Apr		142,859		5
6	May		143,667		6
7	Jun		146,867		7
8	Jul		150,596		8
9	Aug		157,047		9
10	Sep		167,482		10
11	Oct		173,410		11
12	Nov		178,982		12
13	Dec-24		187,312	SDG&E Records	13
14					14
15	Total 13 Months	\$	2,018,470	Sum Lines 1 thru 13	15
16					16
17					17
18	13-Month Average Balance	\$	155,267	Form 1; Page 227; Footnote Data (a)	18
19					19

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AL WORKING CAPITAL BASE PERIOD / TRUE UP PERIOD - 12/31/2024 PER BOOK (\$1,000)

ACCOUNT 165 PREPAYMENTS - ELECTRIC

		Total		
Line		Electric Plant		Line
No.	Month	Prepayments	Reference	No.
1	Dec-23	\$ 95,282	SDG&E Records	1
2	Jan-24	99,933		2
3	Feb	84,335		3
4	Mar	82,950		4
5	Apr	112,259		5
6	May	77,822		6
7	Jun	46,775		7
8	Jul	128,197		8
9	Aug	113,700		9
10	Sep	108,029		10
11	Oct	99,546		11
12	Nov	84,411		12
13	Dec-24	83,328	SDG&E Records	13
14				14
15	Total 13 Months	\$ 1,216,567	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average	\$ 93,582	Form 1; Page 110-111; Footnote Data (c)	18
19				19

Statement AR Federal Tax Adjustments Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	An	nounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits	266-267; Footnote Data (a)	\$	(265)		1
2						2
3	Transmission Related Amortization of Excess Deferred Tax Liabilities					3
4	FERC Account 190			-	AR-1; Line 7; Col. c	4
5	FERC Account 282			-	AR-1; Line 14; Col. c	5
6	FERC Account 283			_	AR-1; Line 22; Col. c	6
7	Total Transmission Related Amortization of Excess Deferred Tax Liabilities		\$	-	Sum Lines 4 thru 6	7
8						8
9	Other Federal Tax Adjustments			_	Not Applicable to 2024 Base Period	9
10	•				11	10
11	Total Federal Tax Adjustments ¹		\$	(265)	Sum Lines 1, 7, 9	11

 $^{^{1}}$ $\,$ Information on Statement AR is used in Statement AV2, Line 7 to calculate the Cost of Capital Rate.

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AR

AMORTIZATION OF TRANSMISSION RELATED EXCESS DEFERRED TAX LIABILITIES Base Period 12 Months Ending December 31, 2024 (\$1,000)

Line		(a) Reserve	(b) Reserve	(c)	$= [(\mathbf{a}) + (\mathbf{b})]$		Line
No.	Description	tected	otected		Total	Reference	No.
	-						
1	Account 190						1
2	Compensation Related Items	\$ -	\$ -	\$	-		2
3	Post Retirement Benefits	-	-		-		3
4	Net Operating Loss	-	-		-		4
5		-	-		-		5
6		-	 -		<u>-</u>		6
7	Total of Account 190	\$ -	\$ -	\$		Sum Lines 2 thru 6	7
8							8
9	Account 282						9
10	Accumulated Depreciation Timing Differences	\$ -	\$ -	\$	-		10
11		-	-		-		11
12		-	-		-		12
13		-	 -		<u>-</u> _		13
14	Total of Account 282	\$ -	\$ -	\$	<u>-</u>	Sum Lines 10 thru 13	14
15							15
16	Account 283						16
17	Ad Valorem Taxes	\$ -	\$ -	\$	-		17
18		-	-		-		18
19		-	-		-		19
20		-	-		-		20
21		 	 		<u>-</u> _		21
22	Total of Account 283	\$ 	\$ 	\$	<u>-</u>	Sum Lines 17 thru 21	22

¹ This workpaper does not include the amortization of excess ADIT associated with SX-PQ because the original ADIT balance was measured at the 21% tax rate and thus there is no excess ADIT.

Statement AV Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

Line No.			<u>.</u> :	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 225) LTD = Long Term Debt	26)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 8,950,000 - - (33,112) \$ 8,916,888	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14 15	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 4 i = LTD interest	29.1)		114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c 114-117; 66; c	\$ 362,480 7,061 672 - - \$ 370,213	Sum Lines 10 thru 14	9 10 11 12 13 14 15
16 17	Cost of Long-Term Debt:				4.15%	Line 15 / Line 7	16 17
18 19 20 21 22 23	Preferred Equity Component: PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity			112-113; 3; c 118-119; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	18 19 20 21 22 23 24
24 25 26 27 28 29 30	Common Equity Component: Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct Accumulated Other Comprehensive Income (Acct 219) CS = Common Stock	216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 10,563,428 - 12,087 \$ 10,575,516	Negative of Line 20 Above Sum Lines 25 thru 28	24 25 26 27 28 29 30
31 32 33 34	Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	10.10% (d) = (b) x (c) Weighted		31 32 33 34
35 36	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35 36
37 38 39 40	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 8,916,888 - 10,575,516 \$ 19,492,404	45.75% 0.00% 54.25% 100.00%	4.15% 0.00% 10.10%	1.90% 0.00% 5.48% 7.38%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40
41 42 43	Cost of Equity Component (Preferred & Common):				5.48%	Line 38 + Line 39; Col. d	41 42 43
44 45 46 47 48	Incentive Return on Common Equity: Incentive Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.00% (d) = (b) x (c) Weighted Cost of Capital	Shall be Zero	43 44 45 46 47 48
49 50 51 52 53 54	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ - - - \$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52	49 50 51 52 53 54
	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

Statement AV Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

Line No.	 amounts	Reference	Line No.
1 Cost of Capital Rate (COCR) Calculation:			1
2			2
3 a. Federal Income Tax Component:			3
4			4
5 Where:			5
6 A = Sum of Preferred Stock and Return on Equity Component	5.48%	AV1; Line 42	6
7 B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 11	7
8 C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 12,090	AV-2A; Line 14	8
9 D = Transmission Rate Base	\$ 5,362,324	AV-4; Page 1; Line 26	9
10 FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11			11
12 Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	1.5103%	Federal Income Tax Expense	12
13 (1 - FT)			13
14			14
15 B. State Income Tax Component:			15
16			16
17 Where:			17
18 A = Sum of Preferred Stock and Return on Equity Component	5.48%	Line 6 Above	18
19 B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 12,090	Line 8 Above	19
20 C = Transmission Rate Base	\$ 5,362,324	Line 9 Above	20
21 FT = Federal Income Tax Expense	1.5103%	Line 12 Above	21
22 ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23	0.400=04		23
24 State Income Tax = $\underline{((A) + (B/C) + \text{Federal Income Tax})^*(\text{ST})}$	 0.6997%	State Income Tax Expense	24
25 (1 - ST)			25
26	2.21000/	Line 12 + Line 24	26
27 <u>C. Total Federal & State Income Tax Rate:</u>	2.2100%	Line 12 + Line 24	27 28
28 20 D. Tatal Which of Control	7.3790%	A3/1. I in a 40	28 29
29 <u>D. Total Weighted Cost of Capital:</u> 30	7.3790%	AV1; Line 40	30
	9.5890%	Line 27 + Line 29	31
31 E. Cost of Capital Rate (COCR):	 9.3890%	Line 27 + Line 29	31

¹ Citizens portion of Equity AFUDC totaling \$56K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

Statement AV Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

Line					Line
No.		An	nounts	Reference	No.
1	Incentive Cost of Capital Rate (ICOCR) Calculation:				1
2					2
3	a. Federal Income Tax Component:				3
4	u. redefu meone rux component.				4
5	Where:				5
6	A = Sum of Preferred Stock and Return on Equity Component		0.00%	AV1; Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$	-	Shall be Zero	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Shall be Zero	8
9	D = Incentive ROE Project Transmission Rate Base	\$	-	Shall be Zero	9
10	FT = Federal Income Tax Rate for Rate Effective Period		21%	AV2; Line 10	10
11					11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$		0.0000%	Federal Income Tax Expense	12
13	(1 - FT)				13
14					14
15	B. State Income Tax Component:				15
16					16
17	Where:				17
18	A = Sum of Preferred Stock and Return on Equity Component	_	0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$	-	Line 9 Above	20
21	FT = Federal Income Tax Expense		0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period		8.84%	AV2; Line 22	22
23	(A) (B) (C) (E) (I) (T) (T)		0.00000/	COLUMN TO THE	23
24 25	State Income Tax = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$		0.0000%	State Income Tax Expense	24 25
25	(1 - ST)				25 26
27	C. Total Federal & State Income Tax Rate:		0.0000%	Line 12 + Line 24	27
28	C. Total Federal & State Income Tax Rate:		0.0000%	Line 12 + Line 24	28
29	D. Total Incentive Weighted Cost of Capital:		0.0000%	AV1; Line 53	29
30	D. Total meetitre reigned Cost of Capital.		0.000070	AVI, Line 33	30
31	E. Incentive Cost of Capital Rate (ICOCR):		0.0000%	Line 27 + Line 29	31
31	2. Internity Cost of Capital Nate (ICCCR).	_	0.000070	Enic 27 Enic 29	31

Non-Incentive Equity AFUDC Component of Transmission Depreciation Expense For Completed Transmission Capital Projects from 2001 Through 2024 Applicable to the 2024 Cycle 8 Base Period & True-Up Period 12 Months Ending December 31, 2024 (\$1,000)

Line No.	Vintages of Plant ¹	Non-Incentive Equity AFUDC Component of Transmission Depn Exp.	Line No.
1	2001 - 2010	\$ 1,264	1
1 2	2001 - 2010	\$ 1,264	2
3	2011 - 2020	7,507	3
4			4
5	2021	1,025	5
6	2022	1.011	6
7 8	2022	1,011	8
9	2023	1,052	9
10		· ·	10
11	2024	231	11
12 13			12
13	Total	\$ 12,090	13 14
15	10	12,000	15
16	Citizens SX-PQ Underground Line Segment Adj. (see w/p AV-2B)	(56)	16
17	AFIDGE 'A D. CAFIDGE 'A		17
18	AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens SX-PQ	\$ 12,034	18
19	2-p. common 2pondo on radiota 2000 de contrata de C	12,034	19

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

TO6-Cycle 8 Annual Transmission Formula Filing Citizens' Calculation of Equity AFUDC Component of Transmission Depreciation Expenses 12 Months Ending December 31, 2024 (\$1,000)

Line				Line
No.	Description	Amounts	Reference	No.
1 2	AFUDC embedded in the Lease Payment on the SX-PQ Underground Line Segment	\$ 2,282		1
3	AFUDC Equity Percentage as of November 2018	73.64%		3
5	AFUDC Equity Embedded in the SX-PQ Underground Line Segment	\$ 1,681	Line 1 x Line 3	5
6 7	Annual Depreciation Rate (30 year Lease)	3.33%	1 / 30 years	6 7
8 9	Annual Book Depreciation on AFUDC Equity	\$ 56	Line 5 x Line 7	8 9
10				10
11 12	Federal and State Combined Tax Rate	27.98%		11 12
13	Tax Cost of Non-Deductibility of AFUDC Equity	\$ 16	Line 9 x Line 11	13
14 15	Gross-up Factor	1.39		14 15
16			** 42 ** 42	16
17 18	Revenue Requirement	\$ 22	Line 13 x Line 15	17 18

Derivation of End Use Transmission Rate Base Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

Line				Line
No.		Amounts	Reference	No.
	A. Derivation of Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	\$ 6.244.773	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	9,828	Page 2; Line 17	3
4	Transmission Related General Plant	36,745	Page 2; Line 18	4
5	Transmission Related Common Plant	111,798	Page 2; Line 19	5
6	Total Net Transmission Plant	\$ 6,403,144	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc.; Line 3	10
11	Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes	\$ (1,144,419)	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (1,144,419)	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	\$ 56,689	Statement AL; Line 5	19
20	Transmission Related Prepayments	34,167	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	12,743	Statement AL; Line 19	21
22	Total Working Capital	\$ 103,599	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities		Statement Misc.; Line 5	24
25	m. Im		G . T	25
26	Total Transmission Rate Base	\$ 5,362,324	Sum Lines 6, 11, 16, 22, 24	26
27				27
28	B. Incentive ROE Project Transmission Rate Base:		~	28
29	Net Incentive Transmission Plant	\$ -	Shall be Zero	29
30	Incentive Transmission Plant Accum. Def. Income Taxes	-	Shall be Zero	30
31	Total Incentive ROE Project Transmission Rate Base	<u> </u>	Line 29 + Line 30	31
32				32
33	C. Incentive Transmission Plant Abandoned Project Rate Base:	.	CL 11.1 7	33
34	Incentive Transmission Plant Abandoned Project Cost	\$ -	Shall be Zero	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Shall be Zero	35
36 37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	<u> </u>	Line 34 + Line 35	36
	D. Incentive Transmission Construction Work In Progress	\$ -	Shall be Zero	37 38
38	D. meenuve transmission Construction work in Flogress	\$ -	Shan be Zeio	38

Derivation of End Use Transmission Rate Base Base Period & True-Up Period 12 - Months Ending December 31, 2024 (\$1,000)

Line No.

A. Derivation of Net Transmission Plant:

	C. T			
1	Gross Transmission Plant:			1
2	Transmission Plant	\$ 8,378,423	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	18,889	Statement AD; Line 27	3
4	Transmission Related General Plant	66,172	Statement AD; Line 29	4
5	Transmission Related Common Plant	197,060	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 8,660,545	Sum Lines 2 thru 5	6
7				7
8	Transmission Related Depreciation Reserve:			8
9	Transmission Plant Depreciation Reserve	\$ 2,133,650	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	9,061	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	29,427	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	85,262	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 2,257,400	Sum Lines 9 thru 12	13
14	•			14
15	Net Transmission Plant:			15
16	Transmission Plant	\$ 6,244,773	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	9,828	Line 3 Minus Line 10	17
18	Transmission Related General Plant	36,745	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	111,798	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 6,403,144	Sum Lines 16 thru 19	20
21				21
22	B. Incentive Project Net Transmission Plant:			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

Miscellaneous Statement

Base Period & True-Up Period 12 - Months Ending December 31, 2024

(\$1,000)

Line		FERC Form 1				Line
No.		Page; Line; Col.	Amou	unts	Reference	No.
1	Transmission Related Regulatory Debits/Credits		\$	-	Shall be Zero	1
2						2
3	Transmission Plant Abandoned Project Cost ¹		\$	-		3
4						4
5	Other Regulatory Assets/Liabilities ¹		\$	-		5
6						6
7	Incentive Transmission Plant Abandoned Project Cost		\$	-	Shall be Zero	7

None of the above items apply to SDG&E's Appendix XII Cycle 8 filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.

San Diego Gas & Electric Company Citizens' Share of the SX-PQ Underground Line Segment Appendix XII Cycle 8 Annual Informational Filing Other Cost Adjustments Summary For Appendix XII Cycles 3 to 7 (\$1,000)

Li:		Base Period 2019 - Appendix XII Cycle 3 ¹	Base Period 2020 - Appendix XII Cycle 4 ²	Base Period 2021 - Appendix XII Cycle 5 ³	Base Period 2022 - Appendix XII Cycle 6 ⁴	Base Period 2023 - Appendix XII Cycle 7 ⁵	Total	Line No.
1	1 Other Adjustments Resulting from FERC CAISO Adder Refund:							1
2	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before Interest	\$ 0.17	\$ 3.51	\$ 3.48	\$ 0.71	\$ 1.17	\$ 9.04	2
3	3 Interest Expense	0.07	1.36	1.18	0.21	0.26	3.09	3
۷	4 Total Annual Costs Adjustment	\$ 0.24	\$ 4.87	4.66	0.92	1.43	12.13	4
5	Number of Months in Base Period	12	12	12	12	12	12	5
6	6 Total Monthly Costs Adjustment	\$ 0.020	\$ 0.405	\$ 0.388	\$ 0.077	\$ 0.119	\$ 1.010	6

Information and related workpapers are included within tab labeled 'Appendix XII Cycle 3 Cost Adjustment'

² Information and related workpapers are included within tab labeled 'Appendix XII Cycle 4 Cost Adjustment'

Information and related workpapers are included within tab labeled 'Appendix XII Cycle 5 Cost Adjustment'

⁴ Information and related workpapers are included within tab labeled 'Appendix XII Cycle 6 Cost Adjustment'

Information and related workpapers are included within tab labeled 'Appendix XII Cycle 7 Cost Adjustment'

San Diego Gas & Electric Company Citizen's Share of the SX-PQ Underground Line Segment Appendix XII Cycle 8 Annual Informational Filing Derivation of Other Adjustments Applicable to Appendix XII Cycle 3 (\$1,000)

Line No.		<u>A</u>	mounts	<u>Reference</u>	Line No.
1 2	Other Adjustments due to Appendix XII Cycle 3 Cost Adjustments Calculation:				1
2	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before				2
3	Interest	\$	0.29	Page 2; Line 17; Col. C	3
4				-	4
5	TO5 rates were suspended for 5 months, in effect on 6/1/2019		7/12	189 FERC ¶ 61,248 at Page 17	5
6					6
7	Total Adjustment - Before Interest w/5-month suspension		0.17	Line 3 x Line 5	7
8					8
9	Interest Expense		0.07	Page 11; Line 92; Col. 5	9
10					10
11	Total Annual Costs Adjustment	\$	0.24	Sum Lines 7 and 9	11
12					12
13	Number of Months in Base Period		12		13
14		·			14
15	Total Monthly Costs Adjustment	\$	0.020	Line 11 / Line 13	15

Section C.6a of the Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix X costs in a previous Informational Filing. In this Appendix XII Cycle 8 Informational Filing, SDG&E is adjusting Appendix XII Cycle 3 by approximately \$0.2K in response to FERC disallowing the CAISO ROE Adder of 50 basis points.

CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Appendix XII Cycle 8 Annual Informational Filing
Derivation of Other Adjustments Applicable to Appendix XII Cycle 3
(\$1,000)

_			A		В	C =	A - B		
Line		Appen	ised - ıdix XII cle 3		As Filed - Appendix XII Cycle 3 ¹	Diff	erence		Line
No.	Description of Annual Costs	•	ounts		Amounts		(Decr)	Reference	No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$	-	\$	-	\$	-	Page 3 and Page 4, Line 1	1 2
3 4	Section 2 - Non-Direct Expense Cost Component		822 1	V	826		(4)	Page 3 and Page 4, Line 3	3 4
5	Section 3 - Cost Component Containing Other Specific Expenses		12	v	8		4	Page 3 and Page 4, Line 5	5
7 8	Total Citizens' Annual Prior Year Cost of Service	\$	834 1	v \$	834	\$	0	Sum Lines 1, 3, 5	7 8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		(45)		(45)		(0)	Page 3 and Page 4, Line 9	9 10
11 12	Section 5 - Interest True-Up Adjustment Cost Component		-		-			Page 3 and Page 4, Line 11	11 12
13 14	Subtotal Annual Costs	\$	789 ı	V \$	789	\$	0	Sum Lines 7, 9, 11	13 14
15 16	Other Adjustments		-		-			Page 3 and Page 4, Line 15	15 16
17 18	Total Annual Costs	\$	789	V_\$	789	\$	0	Line 13 + Line 15	17 18

T :		App	evised - endix XII cycle 3		As Filed - Appendix XII Cycle 3 ¹	D:	fference		\bigcap
Line No.	Description of Monthly Costs		nounts		Amounts		r (Decr)	Reference	I
19	Description of Fronting Costs	A	nounts		Amounts	1110	i (beer)	Reference	
20	Section 1 - Direct Maintenance Expense Cost Component	\$	-	\$	-	\$	-	Page 3 and Page 4, Line 20	
21									
22	Section 2 - Non-Direct Expense Cost Component		68.518	٧	68.820		(0.302)	Page 3 and Page 4, Line 22	
23									
24	Section 3 - Cost Component Containing Other Specific Expenses		0.967	٧	0.641		0	Page 3 and Page 4, Line 24	
25									
26	Total Citizens' Monthly Prior Year Cost of Service	\$	69.485	√ \$	69.461	\$	0.024	Sum Lines 20, 22, 24	
27									
28	Section 4 - True-Up Adjustment Cost Component		(3.770)		(3.770)		(0.000)	Page 3 and Page 4, Line 28	
29									
30	Section 5 - Interest True-Up Adjustment Cost Component		-		-		-	Page 3 and Page 4, Line 30	
31	Od. AT.							B 2 1B 4 L: 22	
32 33	Other Adjustments		-		-			Page 3 and Page 4, Line 32	
	Total Monthly Costs	\$	(E 71E	-, ¢	65 601	s	0.024	S I in 26 28 20 22	
34 35	Total Monthly Costs	3	65.715	v 5	65.691	э	0.024	Sum Lines 26, 28, 30, 32	
36	Number of Months in Base Period		12		12		_	Page 3 and Page 4, Line 36	
37	realiser of Months in Dase refloa		12		12			rage 5 and rage 4, Line 50	
38	Total Annual Costs	S	789	v \$	789	S	0	Page 3 and Page 4, Line 38	
39	Total Alliana Costs		707	ΨΨ	707	Φ		rage 5 and rage 4, Ellie 56	

Amounts for Appendix XII Cycle 3 are as filed in the following dockets: ER21-320, ER22-133, ER24-175, and ER25-114.

Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Summary of Cost Components

Rate Effective Period January 1, 2021 to December 31, 2021

(\$1,000)

Line					Line	
No.	Description of Annual Costs	Amounts		Reference		
		0		0 1 7 . 17 . 17	١.	
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -		Section 1; Page 1; Line 17	1	
2				, D.S.D. G. (* 2.D. 1.1.* 25	2	
3	Section 2 - Non-Direct Expense Cost Component	8.	22	V Pg5 Rev Section 2; Page 1; Line 25	3	
4 5	Section 3 - Cost Component Containing Other Specific Expenses		12	V Pg7 Rev Section 3; Page 1; Line 31	4	
6	Section 5 Cost Component Commining Other Specific Expenses			Tg/ Rev Section 3, 1 age 1, Dine 31	6	
7	Total Citizens' Annual Prior Year Cost of Service	\$ 83	34	V Sum Lines 1, 3, 5	7	
8					8	
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(4	15)	Section 4; Page TU; Col. 11; Line 21	9	
10		,	Í	-	10	
11	Section 5 - Interest True-Up Adjustment Cost Component	-		Section 5; Page Interest TU (CY); Col. 6; Line 20	11	
12					12	
13	Subtotal Annual Costs	\$ 78	39	V Sum Lines 7, 9, 11	13	
14					14	
15	Other Adjustments	-		Cost Adjustment Workpapers	15	
16					16	
17	Total Annual Costs	\$ 78	39	V Line 13 + Line 15	17	
18					18	

Line					Lin
No.	Description of Monthly Costs	Amounts		Reference	No
19	1				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -		Line 1 / 12 Months	20
21					21
22	Section 2 - Non-Direct Expense Cost Component	68.51	8 √	Line 3 / 12 Months	22
23					23
24	Section 3 - Cost Component Containing Other Specific Expenses	0.96	7 √	Line 5 / 12 Months	24
25					25
26	Total Citizens' Monthly Prior Year Cost of Service	\$ 69.48	5 √	Sum Lines 20, 22, 24	26
27					27
28	Section 4 - True-Up Adjustment Cost Component	(3.77)	0)	Line 9 / 12 Months	28
29				T: 11 / 10 M 4	29
30 31	Section 5 - Interest True-Up Adjustment Cost Component	-		Line 11 / 12 Months	30 31
32	Other Adjustments	_		Line 15 / 12 Months	32
33	Other Adjustificitis	_		Line 13 / 12 Months	33
34	Total Monthly Costs	\$ 65.71:	5 V	Sum Lines 26, 28, 30, 32	34
35	Total Monthly Costs	Φ 00171	=	Sum Emes 20, 20, 30, 32	35
36	Number of Months in Base Period	11	2		36
37	A MILES OF FIGURE III BUSE I VIIVU	1.			37
38	Total Annual Costs	\$ 789	9 v	Line 34 x Line 36	38
39					39

[√] Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Summary of Cost Components

Rate Effective Period J	anuary 1, 2021	to December 31, 2021			
(\$1,000)					

Line No.	Description of Annual Costs	Amounts		Reference		Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	¢	_		Section 1; Page 1; Line 17	1
2	Section 1 - Direct Mannenance Expense Cost Component	3	-		Section 1, 1 age 1, Line 17	2
3	Section 2 - Non-Direct Expense Cost Component		826	٧	Pg5 Rev Section 2; Page 1; Line 25	3
4 5	Section 3 - Cost Component Containing Other Specific Expenses		8		Pg8 Rev Section 3; Page 1; Line 31	4
6	Section 3 - Cost Component Containing Other Specific Expenses		8		rg8 Rev Section 3; Page 1; Line 31	6
7	Total Citizens' Annual Prior Year Cost of Service	\$	834	٧	Sum Lines 1, 3, 5	7
8					D. T. G. L. A. D. T. W. G. L. L. L. L. G. L.	8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		(45)		Pg7 Section 4; Page TU; Col. 11; Line 21	9 10
	Section 5 - Interest True-Up Adjustment Cost Component		-		Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12						12
13	Subtotal Annual Costs	\$	789	٧	Sum Lines 7, 9, 11	13
14 15	Other Adjustments		_		Cost Adjustment Workpapers	14 15
16	,				3	16
17	Total Annual Costs	\$	789	٧	Line 13 + Line 15	17
18						18

Line				Line
No.	Description of Monthly Costs	Amounts	Reference	No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	68.820	V Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	0.641	Line 5 / 12 Months	24
25				25
26	Total Citizens' Monthly Prior Year Cost of Service	\$ 69.461	∨ Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	(3.770)	V Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	-	Line 11 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 65.691	∨ Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 789	V Line 34 x Line 36	38
39				39

[√] Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Section 2 - Non-Direct Expense Cost Component

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

Line No.		Amounts	Reference	Line No.
110.				
1	A. Non-Direct Annual Carrying Charge Percentages			1
2	Transmission Related O&M Expense	0.679	Page 2; Line 6	2
3				3
4	Transmission Related A&G Expense	0.789	Page 2; Line 11	4
5				5
6	Transmission Related Property Tax Expense	0.999	Page 2; Line 16	6
7				7
8	Transmission Related Payroll Tax Expense	0.039	Page 2; Line 21	8
9				9
10	Transmission Related Working Capital Revenue	0.179	Page 2; Line 34	10
11	T ' ' D 1 (10 C D) (D	0.200	D 2.1: 51	11
12	Transmission Related General & Common Plant Revenue	0.389	Page 2; Line 51	12
13	Cultated Assessed Committee Channel Date	3.019	6 Sum Lines 2 thru 12	13 14
14 15	Subtotal Annual Carrying Charge Rate	3.017	Sum Lines 2 thru 12	15
16	Transmission Related Municipal Franchise Fees Expense 1.0275%	0.039	6 Line 14 x Franchise Fee Rate	16
17	Transmission returned	0.037	Enic 11 x 1 failenise 1 ce feate	17
18	Total Annual Carrying Charge Rate	3.059	6 Line 14 + Line 16	18
19			<u> </u>	19
20	B. Derivation of Non-Direct Expense			20
21	Citizens Lease Payment	\$ 27,000	Lease Agreement	21
22	•			22
23	Total Annual Carrying Charge Rate	3.059	6 Line 18 Above	23
24			=	24
25	Total Non-Direct Expense	\$ 822	Line 21 x Line 23	25

[√] Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT Section 2 - Non-Direct Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2019 (\$1,000)

e	Amounts	Reference	Line No.
Net Transmission Plant	\$ 5,030,146	Pg20 Rev AV-4; Line 6	1 2
A. Transmission Related O&M Expense			3
Transmission O&M Expense	\$ 33,757	Pg8 Rev Statement AH; Line 19	4
	· · · · · · · · · · · · · · · · · · ·		5
Transmission O&M Expense Carrying Charge Percentage	0.67%	Line 4 / Line 1	6
			7
B. Transmission Related A&G Expense	Ф. 20.121	DOD CO. AND CO.	8
Total Transmission Related A&G Expense Including Property Ins.	\$ 39,131	Pg8 Rev Statement AH; Line 46	9 10
Transmission Related A&G Carrying Charge Percentage	0.78%	Line 9 / Line 1	11
Transmission related Acco Carrying Charge Percentage	0.7870	Ellie 77 Ellie 1	12
C. Transmission Related Property Tax Expense			13
Transmission Related Property Tax Expense	\$ 49,573	Pg15 Rev Statement AK; Line 17	14
			15
Transmission Related Property Tax Carrying Charge Percentage	0.99%	Line 14 / Line 1	16
			17
D. Transmission Related Payroll Tax Expense	Ф. 1.220	D G	18
Transmission Related Payroll Tax Expense	\$ 1,339	Rev Statement AK; Line 28	19 20
Transmission Related Payroll Tax Carrying Charge Percentage	0.03%	Line 19 / Line 1	20
Transmission related rayion rax carrying charge referrange	0.0370	Ellie 177 Ellie 1	22
E. Transmission Related Working Capital Revenue			23
Citizens Financed Transmission Projects:			24
Transmission Related M&S Allocated to Transmission	\$ 50,519	Pg9 Rev Statement AL; Line 5	25
Transmission Related Prepayments Allocated to Transmission	25,304	Pg9 Rev Statement AL; Line 9	26
Transmission Related Working Cash	9,111	Pg9 Rev Statement AL; Line 19	27
Total Transmission Related Working Capital	\$ 84,934	Sum Lines 25 thru 27	28
C + CC *-IP +	40.004=0/	DOD GOOD AND IT 21	29
Cost of Capital Rate	10.0017% √	Pg9 Rev Statement AV2; Line 31	30
Transmission Working Capital Revenue	\$ 8,495 √	Line 28 x Line 30	31 32
Transmission working Capital Revenue	3 8,493 V	Line 28 x Line 30	33
Transmission Related Working Capital Revenue Carrying Charge Percentage	0.17% √	Line 32 / Line 1	34
	0117,0		35
F. Transmission Related General & Common Plant Revenue			36
Net Transmission Related General Plant	\$ 25,445	Pg20 Rev AV-4; Line 4	37
			38
Net Transmission Related Common Plant	55,081	Pg20 Rev AV-4; Line 5	39
			40
Total Net Transmission Related General and Common Plant	\$ 80,526	Line 37 + Line 39	41
			42
Cost of Capital Rate	10.0017% √	Line 30	43
Transmission Related General and Common Return and Associated Income Taxes	0.054 -1	Line 41 * Line 43	44
Transmission Related General and Common Return and Associated Income Taxes	\$ 8,054 √	Line 41 * Line 43	45 46
Transmission Related General and Common Depreciation Expense	\$ 11,274	Pg14 Rev Statement AJ; Line 17	47
Transmission related deficial and common Depreciation Expense	Ψ 11,2/7	2 51 1 100 Satement Pa, Eme 17	48
Total Transmission Related General and Common Plant Revenues	\$ 19,328 √	Line 45 + Line 47	49
			50
Total Transmission Related General and Common Plant Carrying Charge Percentage	0.38% √	Line 49 / Line 1	51

[√] Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT Section 2 - Non-Direct Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2019 (\$1,000)

Line					Line
No.		A	mounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.67%	Page 2; Line 6	2
3				-	3
4	Transmission Related A&G Expense		0.78%	Page 2; Line 11	4
5					5
6	Transmission Related Property Tax Expense		0.99%	Page 2; Line 16	6
8	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8
9	Transmission Related Layron Tax Expense		0.0370	1 age 2, Line 21	9
10	Transmission Related Working Capital Revenue		0.18%	Page 2; Line 34	10
11				5 ,	11
12	Transmission Related General & Common Plant Revenue		0.39%	Page 2; Line 51	12
13					13
14	Subtotal Annual Carrying Charge Rate		3.03%	Sum Lines 2 thru 12	14
15	T '' D1/1M'' 1F 1' F F	02750/	0.020/	I' 14 E 1' E D (15
16 17	Transmission Related Municipal Franchise Fees Expense	0275%	0.03%	Line 14 x Franchise Fee Rate	16 17
18	Total Annual Carrying Charge Rate		3.06%	Line 14 + Line 16	18
19			3.0070		19
20	B. Derivation of Non-Direct Expense				20
21	Citizens Lease Payment	\$	27,000	Lease Agreement	21
22					22
23	Total Annual Carrying Charge Rate		3.06%	Line 18 Above	23
24	Text. No. 10 may France		026	1: 21 1: 22	24
25	Total Non-Direct Expense	\$	826	Line 21 x Line 23	25

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Section 2 - Non-Direct Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2019 (\$1,000)

Line No.			Amounts	Reference	Line No.
1 2	Net Transmission Plant	\$	5,030,146	Pg20 Rev AV-4; Line 6	1 2
3 4 5	A. Transmission Related O&M Expense Transmission O&M Expense	\$	33,757	Pg8 Rev Statement AH; Line 19	3 4 5
6 7	Transmission O&M Expense Carrying Charge Percentage		0.67%	Line 4 / Line 1	6 7
8 9 10	B. Transmission Related A&G Expense Total Transmission Related A&G Expense Including Property Ins.	\$	39,131 V	Pg8 Rev Statement AH; Line 46	8 9 10
11 12	Transmission Related A&G Carrying Charge Percentage		0.78%	Line 9 / Line 1	11 12
13 14 15	C. Transmission Related Property Tax Expense Transmission Related Property Tax Expense	\$	49,573	Pg15 Rev Statement AK; Line 17	13 14 15
16 17	Transmission Related Property Tax Carrying Charge Percentage		0.99%	Line 14 / Line 1	16 17
18 19	D. Transmission Related Payroll Tax Expense Transmission Related Payroll Tax Expense	\$	1,339	Rev Statement AK; Line 28	18 19
20 21 22	Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Line 19 / Line 1	20 21 22
23 24	E. Transmission Related Working Capital Revenue Citizens Financed Transmission Projects:	¢.	50.510	DOD CO. ALL I'S	23 24
25 26 27	Transmission Related M&S Allocated to Transmission Transmission Related Prepayments Allocated to Transmission Transmission Related Working Cash	\$	50,519 25,304 9,111 V	Pg9 Rev Statement AL; Line 5 Pg9 Rev Statement AL; Line 9 Pg9 Rev Statement AL; Line 19	25 26 27
28 29	Total Transmission Related Working Capital	\$	84,934 √	Sum Lines 25 thru 27	28 29
30 31 32	Cost of Capital Rate Transmission Working Capital Revenue	s	10.4052% 8,838 √	Pg10 Rev Statement AV2; Line 31 Line 28 x Line 30	30 31 32
33 34	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.18%	Line 32 / Line 1	33 34
35 36 37	F. Transmission Related General & Common Plant Revenue Net Transmission Related General Plant	e	25,445	Pg20 Rev AV-4; Line 4	35 36 37
38 39	Net Transmission Related Common Plant	Ф	55,081	Pg20 Rev AV-4; Line 5	38 39
40 41	Total Net Transmission Related General and Common Plant	\$	80,526	Line 37 + Line 39	40 41
42 43 44	Cost of Capital Rate		10.4052%	Line 30	42 43 44
45 46	Transmission Related General and Common Return and Associated Income Taxes	\$	8,379	Line 41 * Line 43	45 46
47 48	Transmission Related General and Common Depreciation Expense	\$	11,274	Pg14 Rev Statement AJ; Line 17	47 48
49 50	Total Transmission Related General and Common Plant Revenues	\$	19,653	Line 45 + Line 47	49 50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	_	0.39%	Line 49 / Line 1	51

[√] Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT Section 3 - Cost Component Containing Other Specific Expenses Base Period & True-Up Period 12 - Months Ending December 31, 2019 (\$1,000)

Line No.		(a) Total Costs		(b) Removal Rate		= (a) x (b) Amounts	Reference	Line No.
1	A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:							1
2	Average ADIT Difference With and Without Bonus				S	(970)	AF-3; Line 5; Col. Average	2 3
4	Average ADIT Difference with and without Bonus				Þ	(970)	AF-5; Line 5; Col. Average	4
5	Cost of Capital Rate					10.0017% √	Pg9 Rev Statement AV2; Line 31	5
6	cost of cupital ratio					10.001770	1g) nev statement 11 v 2, 2 me 31	6
7	Total ADIT Revenue Credit				\$	(97)	Line 3 x Line 5	7
8						` /		8
9	B. Equity AFUDC Component of Transmission Depreciation Expense							9
10	Annual Equity AFUDC Allocated to Citizens				\$	22	AV-2B; Line 17	10
11								11
12	C. Derivation of Citizens SX-PO Underground Line Segment Cost of Removal							12
13	FERC Account			0.0040			mosm is no new me	13
14	357 - Underground Conduit	\$ 11,60	16	0.0049	\$	57	TO5 Transmission Plant Deprec. Rates WP	14
15 16	358 - Underground Conductors & Devices	15,1:	50	0.0019		29	TO5 Transmission Plant Deprec. Rates WP	15 16
17	558 - Onderground Conductors & Devices	13,1.	00	0.0019		29	103 Transmission Flant Deprec. Rates WF	17
18	359 - Roads & Trails	19	36			_	TO5 Transmission Plant Deprec. Rates WP	18
19	337 Rouds & Italis	10	30				103 Hansinission France Depree. Rates W1	19
20	350.1 - Land	_		_		-	TO5 Transmission Plant Deprec. Rates WP	20
21							1	21
22	350.2 - Land Rights		3	-		-	TO5 Transmission Plant Deprec. Rates WP	22
23		\$ 27,00	00				Col. a = Sum Lines 14 thru 22	23
24								24
25	Subtotal Annual Cost of Removal				\$	86	Sum Lines 14 thru 22	25
26								26
27	Transmission Related Municipal Franchise Fees Expense			1.0275%		1	Line 25 x Franchise Fee Rate	27
28	Total Action 1					0.77	1: 25 - 1: 25	28
29	Total Annual Cost of Removal				\$	87	Line 25 + Line 27	29
30 31	Total Other Specific Expenses				\$	12 V	Line 7 + Line 10 + Line 29	30 31

 $[{]f v}$ Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT Section 3 - Cost Component Containing Other Specific Expenses Base Period & True-Up Period 12 - Months Ending December 31, 2019 (2010)

(\$1,	,000
-------	------

Line No.		T	(a) otal osts	(b) Removal Rate	 = (a) x (b) Amounts	Reference	Line No.
1	A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:						1
2	Average ADIT Difference With and Without Bonus				\$ (970)	AF-3; Line 5; Col. Average	2
4	Constitution				10.40500/	Chatamant ANO, Line 21	4
5 6	Cost of Capital Rate				 10.4050%	Statement AV2; Line 31	5 6
7	Total ADIT Revenue Credit				\$ (101)	Line 3 x Line 5	7
8							8
9	B. Equity AFUDC Component of Transmission Depreciation Expense				22		9
10 11	Annual Equity AFUDC Allocated to Citizens				\$ 22	AV-2B; Line 17	10 11
12	C. Derivation of Citizens SX-PQ Underground Line Segment Cost of Removal						12
13	FERC Account						13
14	357 - Underground Conduit	\$	11,661	0.0049	\$ 57	TO5 Transmission Plant Deprec. Rates WP	14
15							15
16	358 - Underground Conductors & Devices		15,150	0.0019	29	TO5 Transmission Plant Deprec. Rates WP	16
17	359 - Roads & Trails		186			TO5 Transmission Plant Deprec. Rates WP	17 18
18 19	339 - Roads & Trails		180	-	-	103 Transmission Flant Deprec. Rates WF	18
20	350.1 - Land		_	_	_	TO5 Transmission Plant Deprec. Rates WP	20
21							21
22	350.2 - Land Rights		3	-	 	TO5 Transmission Plant Deprec. Rates WP	22
23		\$	27,000			Col. a = Sum Lines 14 thru 22	23
24							24
25 26	Subtotal Annual Cost of Removal				\$ 86	Sum Lines 14 thru 22	25 26
20	Transmission Related Municipal Franchise Fees Expense			1.0275%	1	Line 25 x Franchise Fee Rate	26
28	Transmission related withhelpar Franchise Fees Expense			1.02/3/0	 	Line 25 x Franciise Fee Rate	28
29	Total Annual Cost of Removal				\$ 87	Line 25 + Line 27	29
30							30
31	Total Other Specific Expenses				\$ 8	Line 7 + Line 10 + Line 29	31

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2019
(\$1,000)

Line No.			FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 Long-Term Debt Component - Denominator: 2 Bonds (Acct 221) 3 Less: Reacquired Bonds (Acct 222) 4 Other Long-Term Debt (Acct 224) 5 Unamortized Premium on Long-Term Debt (Acct 225) 6 Less: Unamortized Discount on Long-Term Debt-Debit (Acct 225) 7 LTD = Long Term Debt	et 226)		112; 18; c 112; 19; c 112; 21; c 112; 22; c 112; 23; c	\$ 5,140,552 - - - (12,166) \$ 5,128,386	Sum Lines 2 thru 6	1 2 3 4 5 6 7
9 Long-Term Debt Component - Numerator: 10 Interest on Long-Term Debt (Acct 427) 11 Amort. of Debt Disc. and Expense (Acct 428) 12 Amortization of Loss on Reacquired Debt (Acct 428.1) 13 Less: Amort. of Premium on Debt-Credit (Acct 429) 14 Less: Amortization of Gain on Reacquired Debt-Credit (Acc	t 429.1)		117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ 213,847 3,709 1,831		8 9 10 11 12 13 14
15 i = LTD interest 16				\$ 219,387	Sum Lines 10 thru 14	15 16
17 Cost of Long-Term Debt: 18 19 Preferred Equity Component:				4.28%	Line 15 / Line 7	17 18 19
20 PF = Preferred Stock (Acct 204) 21 d(pf) = Total Dividends Declared-Preferred Stocks (Acct 43 22 Cost of Preferred Equity 23 24 Common Equity Component:	7)		112; 3; c 118; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	20 21 22 23 24
25 Proprietary Capital 26 Less: Preferred Stock (Acct 204) 27 Less: Unappropriated Undistributed Subsidiary Earnings (Accumulated Other Comprehensive Income (Acct 219)	pet 216.1)		112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ 7,099,081 - - 15,874	Negative of Line 20 Above	25 26 27 28
29 CS = Common Stock 30				\$ 7,114,955	Sum Lines 25 thru 28	29 30
31 32 Return on Common Equity: ² 33 34	(a)	(b) Cap. Struct.	(c) Cost of	10.10% v To (d) = (b) x (c) Weighted	D5 Offer of Settlement; Section II.A.1.5.1 189 FERC ¶ 61,248 at Page 17	31 1 32 33 34
35 Weighted Cost of Capital: 36	Amounts 1	Ratio	Capital	Cost of Capital		35 36
37 Long-Term Debt 38 Preferred Equity 39 Common Equity 40 Total Capital	\$ 5,128,386 - 7,114,955 \$ 12,243,341	41.89% 0.00% 58.11% 100.00%	4.28% 0.00% 10.10%	1.79% 0.00% 5.87% v 7.66% v	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40 41
42 <u>Cost of Equity Component (Preferred & Common):</u> 43				<u>5.87%</u> √	Line 38 + Line 39; Col. d	42 43
44						44
45 Incentive Return on Common Equity: 46 47	(a)	(b) Cap. Struct.	(c) Cost of	0.00% $(d) = (b) x (c)$ Weighted	Shall be Zero	45 46 47
48 Incentive Weighted Cost of Capital: 49 50 Long-Term Debt 51 Preferred Equity 52 Common Equity 53 Total Capital 54 55 Incentive Cost of Equity Component (Preferred & Common	Amounts 1 \$	Ratio 0.00% 0.00% 0.00% 0.00%	Capital 0.00% 0.00% 0.00%	Cost of Capital 0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52 Line 51 + Line 52; Col. d	48 49 50 51 52 53 54 55

[√] Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY Statement AV

Cost of Capital and Fair Rate of Return

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

Line No		 Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:			1
2	- (,			2
3	a. Federal Income Tax Component:			3
4	<u>.</u>			4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.87% √	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 7,492	AV-2A; Line 40	8
9	D = Transmission Rate Base	\$ 4,257,486	Pg12 Rev AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	1.5991% √	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.87% √	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 7,492	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,257,486	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.5991% √	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$	 0.7413% √	State Income Tax Expense	24
25	(1 - ST)			25
26				26
27	C. Total Federal & State Income Tax Rate:	2.3404% √	Line 12 + Line 24	27
28				28
29	D. Total Weighted Cost of Capital:	7.6613% √	AV1; Line 40	29
30				30
31	E. Cost of Capital Rate (COCR):	 10.0017% √	Line 27 + Line 29	31

V Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

Citizens portion of Equity AFUDC totaling \$56K is embedded in the Equity AFUDC component of Transmission by

Citizens portion of Equity AFUDC totaling \$56K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2019
(\$1,000)

Line					Line
No.		A	Amounts	Reference	No.
1 Incentive Cost of Car	pital Rate (ICOCR) Calculation:				1
2	(KCCH)				2
3 a. Federal Income Ta	x Component:				3
4					4
5 Where:					5
6 A = Sum of Prefe	rred Stock and Return on Equity Component		0.00%	AV1: Line 55	6
	Total Federal Tax Adjustments	\$	-	Shall be Zero	7
	OC Component of Transmission Depreciation Expense	\$	_	Shall be Zero	8
	E Project Transmission Rate Base	\$	_	Shall be Zero	9
10 FT = Federal Inco	me Tax Rate for Rate Effective Period		21%	AV2; Line 10	10
11					11
12 Federal Income Tax	= (((A) + (C/D)) * FT) - (B/D)		0.0000%	Federal Income Tax Expense	12
13	(1 - FT)			_	13
14					14
15 B. State Income Tax	Component:				15
16					16
17 Where:					17
18 $A = Sum of Prefe$	rred Stock and Return on Equity Component		0.00%	Line 6 Above	18
19 B = Equity AFUL	OC Component of Transmission Depreciation Expense	\$	-	Line 8 Above	19
20 C = Incentive RO	E Project Transmission Rate Base	\$	-	Line 9 Above	20
21 FT = Federal Inco			0.0000%	Line 12 Above	21
22 ST = State Income	e Tax Rate for Rate Effective Period		8.84%	AV2; Line 22	22
23					23
24 State Income Tax =	$= \underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$		0.0000%	State Income Tax Expense	24
25	(1 - ST)				25
26					26
	tate Income Tax Rate:		0.0000%	Line 12 + Line 24	27
28					28
	eighted Cost of Capital:		0.0000%	AV1; Line 53	29
30					30
31 E. Incentive Cost of	Capital Rate (ICOCR):		0.0000%	Line 27 + Line 29	31

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2019
(\$1,000)

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222)			112; 18; c 112; 19; c	\$ 5,140,552		1 2 3
4 5 6 7	Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct LTD = Long Term Debt	226)		112; 21; c 112; 22; c 112; 23; c	(12,166) \$ 5,128,386	Sum Lines 2 thru 6	4 5 6 7
8 9 10 11	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428)			117; 62; c 117; 63; c	\$ 213,847 3,709		8 9 10 11
12 13 14 15	Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct i = LTD interest	429.1)		117; 64; c 117; 65; c 117; 66; c	1,831 - - \$ 219,387	Sum Lines 10 thru 14	12 13 14 15
16 17 18 19	Cost of Long-Term Debt: Preferred Equity Component:				4.28%	Line 15 / Line 7	16 17 18 19
20 21 22 23	PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity			112; 3; c 118; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	20 21 22 23 24
26 27 28	Common Equity Component: Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acc Accumulated Other Comprehensive Income (Acct 219)	t 216.1)		112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ 7,099,081 - - 15,874	Negative of Line 20 Above	25 26 27 28
29 30	CS = Common Stock				\$ 7,114,955	Sum Lines 25 thru 28	29 30
31 32 33 34	Return on Common Equity: ²	(a)	(b) Cap. Struct.	(c) Cost of		TO5 Offer of Settlement; Section II.A.1.5.1	31 32 33 34
35 36	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35 36
	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 5,128,386 - 7,114,955 \$ 12,243,341	41.89% 0.00% 58.11% 100.00%	4.28% 0.00% 10.60%	1.79% 0.00% 6.16% 7.95%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40
43	Cost of Equity Component (Preferred & Common):				6.16%	Line 38 + Line 39; Col. d	41 42 43
44 45 46 47	Incentive Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	$ \frac{0.00\%}{(d) = (b) x (c)} $ Weighted	Shall be Zero	44 45 46 47
47 48 49	Incentive Weighted Cost of Capital:	Amounts ¹	Ratio	Capital	Cost of Capital		47 48 49
50 51 52 53	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ - - - \$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52	50 51 52 53
54 55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	54 55

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.			Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:				1
2	- ()				2
3	a. Federal Income Tax Component:				3
4	•				4
5	Where:				5
6	A = Sum of Preferred Stock and Return on Equity Component		6.16%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$	265	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$	7,492	AV-2A; Line 40	8
9	D = Transmission Rate Base	\$	4,257,486 V	Pg12 Rev AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period		21%	Federal Income Tax Rate	10
11					11
12	Federal Income Tax = $(((A + (C/D)) * FT) - (B/D)$		1.6764%	Federal Income Tax Expense	12
13	(1 - FT)				13
14					14
15	B. State Income Tax Component:				15
16					16
17	Where:				17
18	A = Sum of Preferred Stock and Return on Equity Component	_	6.16%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$	7,492	Line 8 Above	19
20	C = Transmission Rate Base	\$	4,257,486 ∨	Line 9 Above	20
21	FT = Federal Income Tax Expense		1.6764%	Line 12 Above	21
22 23	ST = State Income Tax Rate for Rate Effective Period		8.84%	State Income Tax Rate	22 23
23	State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$		0.7770%	State Income Tax Expense	23
25	State medice rax = $\frac{((A) + (B + C) + \text{rederal medice rax})^*(S1)}{(1 - ST)}$		0.777076	State income Tax Expense	25
26	(1-31)				26
27	C. Total Federal & State Income Tax Rate:		2.4533%	Line 12 + Line 24	27
28	C. Total Federal & State Meeting Tax Nation		2.133370	Ellie 12 · Ellie 2 i	28
29	D. Total Weighted Cost of Capital:		7.9519%	AV1; Line 40	29
30			7.701773	11.1, 2	30
31	E. Cost of Capital Rate (COCR):		10.4052%	Line 27 + Line 29	31

V Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

Citizens portion of Equity AFUDC totaling \$56K is embedded in the Equity AFUDC component of Transmission Depreciation expenses.

Citizens portion of Equity AFUDC totaling \$56K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

SAN DIEGO GAS & ELECTRIC COMPANY Statement AV Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending December 31, 2019 (\$1,000)

Lin No		A	Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate (ICOCR) Calculation:				1
2					2
3	a. Federal Income Tax Component:				3
4					4
5	Where:				5
6	A = Sum of Preferred Stock and Return on Equity Component		0.00%	AV1; Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$	-	Shall be Zero	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Shall be Zero	8
9	D = Incentive ROE Project Transmission Rate Base	\$	-	Shall be Zero	9
10	FT = Federal Income Tax Rate for Rate Effective Period		21%	AV2; Line 10	10
11					11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$		0.0000%	Federal Income Tax Expense	12
13	(1 - FT)				13
14					14
15	B. State Income Tax Component:				15
16					16
17	Where:				17
18	A = Sum of Preferred Stock and Return on Equity Component		0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$	-	Line 9 Above	20
21	FT = Federal Income Tax Expense		0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period		8.84%	AV2; Line 22	22
23					23
24	State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$		0.0000%	State Income Tax Expense	24
25	(1 - ST)	,			25
26					26
27	C. Total Federal & State Income Tax Rate:		0.0000%	Line 12 + Line 24	27
28					28
29	D. Total Incentive Weighted Cost of Capital:		0.0000%	AV1; Line 53	29
30	-				30
31	E. Incentive Cost of Capital Rate (ICOCR):		0.0000%	Line 27 + Line 29	31
	- (1989)				

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Appendix XII Cycle 8 Annual Informational Filing Derivation of Interest Expense on Other Adjustments Applicable to Appendix XII Cycle 3 (\$1,000)

Line No.								Line No.
1 2	Calculations:	<u>Col. 1</u>	<u>Col. 2</u> = Col. 2 - Col. 6	<u>Col. 3</u>	<u>Col. 4</u> See Footnote 2	<u>Col. 5</u> See Footnote 3	<u>Col. 6</u> = Col. 4 + Col. 5	1 2
3			M 41-1		Cumulative		Cumulative	3
4 5			Monthly Overcollection (-) or	Monthly	Overcollection (-) or Undercollection (+)		Overcollection (-) or Undercollection (+)	4 5
6			Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	in Revenue	Rate 1	wo Interest	Interest	with Interest	7
8	January	2019	\$ -	0.44%	\$ -	\$ -	\$ -	8
9	February	2019	-	0.40%	-	-	-	9
10	March	2019	-	0.44%	-	-	-	10
11	April	2019	-	0.45%	-	-	=	11
12	May	2019	-	0.46%	-	-	-	12
13	June	2019	0.02	0.45%	0.02	0.00	0.02	13
14	July	2019	0.02	0.47%	0.05	0.00	0.05	14
15	August	2019	0.02	0.47%	0.07	0.00	0.07	15
16 17	September October	2019 2019	0.02 0.02	0.45% 0.46%	0.10 0.12	0.00 0.00	0.10 0.12	16 17
18	November	2019	0.02	0.45%	0.15	0.00	0.12	18
19	December	2019	0.02	0.46%	0.17	0.00	0.17	19
20	January	2020	0102	0.42%	0.17	0.00	0.17	20
21	February	2020		0.39%	0.17	0.00	0.17	21
22	March	2020		0.42%	0.17	0.00	0.17	22
23	April	2020		0.39%	0.17	0.00	0.17	23
24	May	2020		0.40%	0.17	0.00	0.17	24
25	June	2020		0.39%	0.17	0.00	0.18	25
26	July	2020		0.29%	0.18	0.00	0.18	26
27	August	2020		0.29%	0.18	0.00	0.18	27
28 29	September October	2020 2020		0.28% 0.28%	0.18 0.18	0.00 0.00	0.18 0.18	28 29
30	November	2020		0.27%	0.18	0.00	0.18	30
31	December	2020		0.28%	0.18	0.00	0.18	31
32	January	2021		0.28%	0.18	0.00	0.18	32
33	February	2021		0.25%	0.18	0.00	0.18	33
34	March	2021		0.28%	0.18	0.00	0.18	34
35	April	2021		0.27%	0.18	0.00	0.18	35
36	May	2021		0.28%	0.18	0.00	0.18	36
37	June	2021		0.27%	0.18	0.00	0.18	37
38	July	2021		0.28%	0.18	0.00	0.18	38
39 40	August September	2021 2021		0.28% 0.27%	0.18 0.18	0.00 0.00	0.18 0.18	39 40
41	October	2021		0.28%	0.18	0.00	0.18	41
42	November	2021		0.27%	0.18	0.00	0.18	42
	December	2021		0.28%	0.18	0.00	0.18	43
44	January	2022		0.28%	0.18	0.00	0.18	44
45	February	2022		0.25%	0.18	0.00	0.19	45
46	March	2022		0.28%	0.19	0.00	0.19	46
47	April	2022		0.27%	0.19	0.00	0.19	47
48	May	2022		0.28%	0.19	0.00	0.19	48
49	June	2022		0.27%	0.19	0.00	0.19	49
50	July	2022		0.31%	0.19	0.00	0.19	50
51 52	August September	2022 2022		0.31% 0.30%	0.19 0.19	0.00 0.00	0.19 0.19	51 52
53	October October	2022		0.30%	0.19	0.00	0.19	53
	November	2022		0.42%	0.19	0.00	0.19	53 54
	December	2022		0.42%	0.19	0.00	0.19	

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Appendix XII Cycle 8 Annual Informational Filing Derivation of Interest Expense on Other Adjustments Applicable to Appendix XII Cycle 3 (\$1,000)

Line								Line
No.	=	6.1.1	0.1.2	0.1.2	6.1.4	6.1.5	616	No.
-	C-11-+	<u>Col. 1</u>	Col. 2	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	Col. 6	1
2	Calculations:		= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3			Monthly		Cumulative		Cumulative	3
4 5			Monthly	M 41-1	Overcollection (-) or		Overcollection (-) or	
6			Overcollection (-) or Undercollection (+)	Monthly	Undercollection (+) in Revenue		Undercollection (+) in Revenue	5 6
7	M 41-	W	` '	Interest		I44		7
,	Month	Year	in Revenue	Rate 1	wo Interest	Interest	with Interest	
56	January	2023		0.54%	0.19	0.00	0.19	56
57	February	2023		0.48%	0.19	0.00	0.19	57
58	March	2023		0.54%	0.19	0.00	0.19	58
59	April	2023		0.62%	0.19	0.00	0.20	59
60	May	2023		0.64%	0.20	0.00	0.20	60
61	June	2023		0.62%	0.20	0.00	0.20	61
62	July	2023		0.68%	0.20	0.00	0.20	62
63	August	2023		0.68%	0.20	0.00	0.20	63
64	September	2023		0.66%	0.20	0.00	0.20	64
65	October	2023		0.71%	0.20	0.00	0.20	65
66	November	2023		0.69%	0.20	0.00	0.20	66
67	December	2023		0.71% 0.72%	0.20 0.21	0.00	0.21	67
68	January	2024				0.00	0.21	68
69 70	February March	2024 2024		0.68% 0.72%	0.21 0.21	0.00 0.00	0.21 0.21	69 70
				0.72%				
71	April	2024 2024		0.70%	0.21	0.00	0.21	71
72	May				0.21	0.00	0.21	72
73 74	June July	2024 2024		0.70% 0.72%	0.21 0.22	0.00 0.00	0.22	73 74
	•	2024		0.72%	0.22	0.00	0.22 0.22	74 75
75	August	2024		0.72%	0.22	0.00	0.22	75 76
76 77	September October	2024		0.70%	0.22	0.00	0.22	70 77
78	November	2024		0.72%	0.22	0.00	0.22	78
78 79	December	2024		0.70%	0.22	0.00	0.22	78 79
80	January	2024		0.72%	0.22	0.00	0.23	- ⁷⁹ 80
81	February	2025		0.62%	0.22	0.00	0.23	81
82	March	2025		0.68%	0.23	0.00	0.23	82
83	April	2025		0.62%	0.23	0.00	0.23	83
84	May	2025		0.64%	0.23	0.00	0.23	84
85	June	2025		0.62%	0.23	0.00	0.23	85
86	July	2025		0.64%	0.23	0.00	0.23	86
87	August	2025		0.64%	0.23	0.00	0.23	87
88	September	2025		0.62%	0.23	0.00	0.24	88
89	October	2025		0.68%	0.24	0.00	0.24	89
90	November	2025		0.68%	0.24	0.00	0.24	90
91	December	2025		0.68%	0.24	0.00	0.24	91
92	December	2023	\$ 0.17	0.0870		\$ 0.07	0.24	92
, , ,			V.17		<u>-</u>	0.0 7		

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

Posted FERC Interest rates

Estimated FERC Interest rates

² Derived using the prior month balance in Column 6 plus the current month balance in Column 2.

³ Interest is calculated using an average of beginning and ending balances: 1) in month 1, the average is 1/2 of balance in Column 2; and 2) in subsequent months is the average of prior month balance in Column 6 and the current month balance in Column 4.

San Diego Gas & Electric Company Citizens' Share of the SX-PQ Underground Line Segment Appendix XII Cycle 8 Annual Informational Filing Derivation of Other Adjustments Applicable to Appendix XII Cycle 4 (\$1,000)

Line No.	<u>Description</u>	<u> </u>	<u>Amounts</u>	Reference	Line No.
1	Other Cost Adjustments due to Appendix XII Cycle 4 Cost Adjustments Calculation:				1
2					2
2	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before				2
3	Interest	\$	3.51	Page 2; Line 17; Col. C	3
4					4
5	Interest Expense		1.36	Page 11 Line 81; Col. 5	5
6					6
7	Total Annual Costs Adjustment	\$	4.87	Sum Lines 3 and 5	7
8					8
9	Number of Months in Base Period		12		9
10					10
11	Total Monthly Costs Adjustment	\$	0.405	Line 7 / Line 9	11

Section C.6a of the Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix X costs in a previous Informational Filing. In this Appendix XII Cycle 8 Informational Filing, SDG&E is adjusting Appendix XII Cycle 4 by approximately \$5K in response to FERC disallowing the CAISO ROE Adder of 50 basis points.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT Appendix XII Cycle 8 Annual Informational Filing Derivation of Other Adjustments Applicable to Appendix XII Cycle 4 (\$1,000)

		A	В	C =	A - B		
Description of Annual Costs	Apper Cy	ndix XII App	oendix XII Cycle 4 ¹			Reference	Line No.
					(/		
Section 1 - Direct Maintenance Expense Cost Component	\$	- \$	-	\$	-	Page 3 and Page 4, Line 1	1
							2
Section 2 - Non-Direct Expense Cost Component		870 √	874		(4)	Page 3 and Page 4, Line 3	3
							4
Section 3 - Cost Component Containing Other Specific Expenses		(70) √	(77)		7	Page 3 and Page 4, Line 5	5
m . 1 614							6
Total Citizens' Annual Prior Year Cost of Service	\$	800 √ \$	797	\$	4	Sum Lines 1, 3, 5	7
		(115)	(117)		(0)	D 2 1D 41: 0	8
Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		(115)	(115)		(0)	Page 3 and Page 4, Line 9	9
Section 5 Interest True Un Adiversent Cost Common out		(2)	(2)			Dogg 2 and Dogg 4 Line 11	10
Section 3 - Interest True-Op Adjustment Cost Component		(3)	(3)			rage 3 and rage 4, Line 11	11 12
Subtotal Annual Casts	•	682 y \$	679	•	4	Sum Lines 7 9 11	13
Subtotal Annual Costs	J.	002 V ψ	0//	Ψ	•	Sum Emes 7, 7, 11	14
Other Adjustments		(26)	(26)			Page 3 and Page 4 Line 15	15
		(==)	(20)			- 1.6- 1 1.60 i, 2.110 i	16
Total Annual Costs	\$	656 √ \$	653	\$	4	Line 13 + Line 15	17
							18
	Description of Annual Costs Section 1 - Direct Maintenance Expense Cost Component Section 2 - Non-Direct Expense Cost Component Section 3 - Cost Component Containing Other Specific Expenses Total Citizens' Annual Prior Year Cost of Service Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection Section 5 - Interest True-Up Adjustment Cost Component Subtotal Annual Costs Other Adjustments	Apper Cy Description of Annual Costs Section 1 - Direct Maintenance Expense Cost Component Section 2 - Non-Direct Expense Cost Component Section 3 - Cost Component Containing Other Specific Expenses Total Citizens' Annual Prior Year Cost of Service Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection Section 5 - Interest True-Up Adjustment Cost Component Subtotal Annual Costs Other Adjustments	Revised - Appendix XII Cycle 4 Component Section 1 - Direct Maintenance Expense Cost Component Society 2 - Non-Direct Expense Cost Component Society 3 - Cost Component Containing Other Specific Expenses (70) V Section 3 - Cost Component Containing Other Specific Expenses (70) V Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection (115) Section 5 - Interest True-Up Adjustment Cost Component (Society 2 - Society 3 - Cost Component (Society 4 - Cost Cost Component (Society 4 - Cost Cost Cost Component (Society 4 - Cost Cost Cost Cost Cost Cost Cost Cost	Revised - Appendix XII Cycle 4 Appendix XII Cycle 4 Amounts As Filed - Appendix XII Cycle 4 Amounts Section 1 - Direct Maintenance Expense Cost Component \$ - \$ - Section 2 - Non-Direct Expense Cost Component 870 √ 874 Section 3 - Cost Component Containing Other Specific Expenses (70) √ (77) Total Citizens' Annual Prior Year Cost of Service \$ 800 √ \$ 797 Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection (115) (115) Section 5 - Interest True-Up Adjustment Cost Component (3) (3) Subtotal Annual Costs \$ 682 √ \$ 679 Other Adjustments (26) (26)	Revised - Appendix XII Cycle 4 Amounts	Revised - Appendix XII Cycle 4 Amounts As Filed - Appendix XII Cycle 4 Amounts As Filed - Appendix XII Cycle 4 Amounts Difference Incr (Decr) Section 1 - Direct Maintenance Expense Cost Component \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ Section 2 - Non-Direct Expense Cost Component 870 ▼ 874 (4) Section 3 - Cost Component Containing Other Specific Expenses (70) ▼ (77) 7 7 Total Citizens' Annual Prior Year Cost of Service \$ 800 ▼ \$ 797 \$ 4 \$ 4 Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection (115) (115) (0) (0) Section 5 - Interest True-Up Adjustment Cost Component (3) (3) - - Subtotal Annual Costs \$ 682 ▼ \$ 679 \$ 4 4 Other Adjustments (26) (26) (26) -	Revised - Appendix XII Cycle 4

Line		App	evised - endix XII Cycle 4	As Filed - Appendix XII Cycle 4 ¹		fference		Line
No.	Description of Monthly Costs	A	mounts	Amounts	Inc	er (Decr)	Reference	No.
19 20 21	Section 1 - Direct Maintenance Expense Cost Component	\$	- \$	-	\$	-	Page 3 and Page 4, Line 20	19 20 21
22	Section 2 - Non-Direct Expense Cost Component		72.499 √	72.805		(0.306)	Page 3 and Page 4, Line 22	22
23	•					,	5 5	23
24	Section 3 - Cost Component Containing Other Specific Expenses		(5.807) √	(6.406)		1	Page 3 and Page 4, Line 24	24
25								25
26	Total Citizens' Monthly Prior Year Cost of Service	\$	66.692 √ \$	66.400	\$	0.292	Sum Lines 20, 22, 24	26
27								27
28	Section 4 - True-Up Adjustment Cost Component		(9.599)	(9.599)		(0.000)	Page 3 and Page 4, Line 28	28
29			(0.040)	(0.040)				29
30	Section 5 - Interest True-Up Adjustment Cost Component		(0.218)	(0.218)		-	Page 3 and Page 4, Line 30	30
31	Oders A Freedom out		(2.200)	(2.200)			Dani 2 and Dani 4 I in 22	31
32 33	Other Adjustments		(2.200)	(2.200)			Page 3 and Page 4, Line 32	32 33
34	Total Monthly Costs	s	54.674 √ \$	54.382		0.292	Sum Lines 26, 28, 30, 32	34
35	Total Monthly Costs		34.074 V \$	34.362		0.292	Sum Lines 20, 28, 30, 32	35
36	Number of Months in Base Period		12	12		_		36
37	a remove of frontiers in Date A error		12	12				37
38	Total Annual Costs	\$	656 √ 5	653	\$	4	Page 3 and Page 4, Line 38	38
39							5 5 7	39

Amounts for Appendix XII Cycle 4 are as filed in the following dockets: ER22-133, ER23-110, ER24-175, and ER25-114.

[√] Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Summary of Cost Components
ffective Period January 1, 2022 to December 31, 2022

Rate Effective Period January 1, 2022 to December 31, 2022
(\$1,000)

Line No.	Description of Annual Costs	A	Amounts		Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$	_		Section 1; Page 1; Line 17	1
2		Ψ				2
3	Section 2 - Non-Direct Expense Cost Component		870	٧	Pg5 Rev Section 2; Page 1; Line 25	3
4 5	Section 3 - Cost Component Containing Other Specific Expenses		(70)	٧	Pg7 Rev Section 3; Page 1; Line 31	5
6			(10)		3, 3, 5	6
7	Total Citizens' Annual Prior Year Cost of Service	\$	800	٧	Sum Lines 1, 3, 5	7
8 9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		(115)		Section 4; Page TU; Col. 11; Line 21	8
10			Ì			10
	Section 5 - Interest True-Up Adjustment Cost Component		(3)	-	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12 13	Subtotal Annual Costs	\$	682	٧	Sum Lines 7, 9, 11	12 13
14						14
15	Other Adjustments		(26)	ļ	Cost Adjustment Workpapers	15
16 17	Total Annual Costs	\$	656	٧	Line 13 + Line 15	16 17
18			•			18

T :				1 r :
Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19	•			19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	72.499	✓ Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	(5.807)	✓ Line 5 / 12 Months	24
25				25
26	Total Citizens' Monthly Prior Year Cost of Service	\$ 66.692	V Sum Lines 20, 22, 24	26
27	·			27
28	Section 4 - True-Up Adjustment Cost Component	(9.599)	Line 9 / 12 Months	28
29	1 0			29
30	Section 5 - Interest True-Up Adjustment Cost Component	(0.218)	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(2.200)	Line 15 / 12 Months	32
33	·	,		33
34	Total Monthly Costs	\$ 54.674	V Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 656	V Line 34 x Line 36	38
39				39

[√] Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Summary of Cost Components

Rate Effective Period January 1, 2022 to December 31, 2022 (\$1,000)

Line No.	Description of Annual Costs	A	Amounts		Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	S	_		Section 1; Page 1; Line 17	1
2	1	*				2
3	Section 2 - Non-Direct Expense Cost Component		874	٧	Pg5 Rev Section 2; Page 1; Line 25	3
4 5	Section 3 - Cost Component Containing Other Specific Expenses		(77)		Pg9 Rev Section 3; Page 1; Line 31	5
6			,	-		6
7	Total Citizens' Annual Prior Year Cost of Service	\$	797	٧	Sum Lines 1, 3, 5	7
8 9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		(115)	٧	Pg10 Rev Section 4; Page TU; Col. 11; Line 21	8
10	,		()			10
	Section 5 - Interest True-Up Adjustment Cost Component		(3)	<u>.</u>	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12 13	Subtotal Annual Costs	s	679	v	Sum Lines 7, 9, 11	12 13
14		•	0.5		,,,,,,	14
15	Other Adjustments		(26)		Cost Adjustment Workpapers	15
16	T () A	_		١.	11 12 11 15	16
17	Total Annual Costs	\$	653	٧	Line 13 + Line 15	17
18						18

Line					I
No.	Description of Monthly Costs	Amounts		Reference	l'
19	*				
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -		Line 1 / 12 Months	
21	^ ^				
22	Section 2 - Non-Direct Expense Cost Component	72.805	V	Line 3 / 12 Months	
23					
24	Section 3 - Cost Component Containing Other Specific Expenses	(6.406)	Line 5 / 12 Months	
25		Ì			
26	Total Citizens' Monthly Prior Year Cost of Service	\$ 66.400	V	Sum Lines 20, 22, 24	
27	·				
28	Section 4 - True-Up Adjustment Cost Component	(9.599	V	Line 9 / 12 Months	
29					
30	Section 5 - Interest True-Up Adjustment Cost Component	(0.218)	Line 11 / 12 Months	
31					
32	Other Adjustments	(2.200)	Line 15 / 12 Months	
33					
34	Total Monthly Costs	\$ 54.382	V	Sum Lines 26, 28, 30, 32	
35					
36	Number of Months in Base Period	12			
37					
38	Total Annual Costs	\$ 653	V	Line 34 x Line 36	
39			1		

[√] Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Section 2 - Non-Direct Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2020 (\$1,000)

Line					Line
No.			Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.63%	Page 2; Line 6	2
3	•			<i>2</i> ,	3
4	Transmission Related A&G Expense		0.91%	Page 2; Line 11	4
5					5
6	Transmission Related Property Tax Expense		1.06%	Page 2; Line 16	6
7	T ' ' D I (ID) HT E		0.020/	D 2 I: 21	7
8	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8 9
10	Transmission Related Working Capital Revenue		0.18%	Page 2; Line 34	10
11	Transmission related working capital revenue		0.1070	ruge 2, Ellie 3 i	11
12	Transmission Related General & Common Plant Revenue		0.38%	Page 2; Line 51	12
13					13
14	Subtotal Annual Carrying Charge Rate		3.19%	Sum Lines 2 thru 12	14
15					15
16	Transmission Related Municipal Franchise Fees Expense	.0275%	0.03%	Line 14 x Franchise Fee Rate	16
17	Trial Armad Construction Date		2.220/	Line 14 + Line 16	17
18 19	Total Annual Carrying Charge Rate		3.22%	Line 14 + Line 16	18 19
20	B. Derivation of Non-Direct Expense				20
21	Citizens' Lease Payment	\$	27,000	Lease Agreement	21
22	Citizons Deuse Layment	Ψ	27,000	Ecase Agreement	22
23	Total Annual Carrying Charge Rate		3.22%	Line 18 Above	23
24	•				24
25	Total Non-Direct Expense	\$	870 √	Line 21 x Line 23	25

[√] Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Section 2 - Non-Direct Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2020 (\$1,000)

Line No.		A	mounts	Reference	Line No.
1 2	Net Transmission Plant	\$	5,359,329	Pg22 Rev AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense				3
4	Transmission O&M Expense	\$	33,651	Statement AH; Line 17	4
5 6 7	Transmission O&M Expense Carrying Charge Percentage		0.63%	Line 4 / Line 1	5 6 7
8	B. Transmission Related A&G Expense				8
9	Total Transmission Related A&G Expense Including Property Ins.	\$	48,582	Pg8 Rev Stmt AH; Line 45	9
10 11 12	Transmission Related A&G Carrying Charge Percentage		0.91%	Line 9 / Line 1	10 11 12
13	C. Transmission Related Property Tax Expense				13
14	Transmission Related Property Tax Expense	¢	56,867	Pg16 Rev Statement AK; Line 17	13
15	Transmission Related Property Tax Expense	Ψ	30,807	1 g10 Rev Statement ARC, Elife 17	15
16 17	Transmission Related Property Tax Carrying Charge Percentage		1.06%	Line 14 / Line 1	16 17
18	D. Transmission Related Payroll Tax Expense				18
19	Transmission Related Payroll Tax Expense	\$	1,699	Statement AK; Line 28	19
20 21 22	Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Line 19 / Line 1	20 21 22
23	E. Transmission Related Working Capital Revenue				23
24	Citizens' Financed Transmission Projects:				24
25	Transmission Related M&S Allocated to Transmission	\$	50,943	Pg9 Rev Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	Ψ	37,071	Pg9 Rev Statement AL; Line 9	26
27	Transmission Related Working Cash		10,279	Pg9 Rev Stmt AL; Line 19	27
28	Total Transmission Related Working Capital	\$	98,293	Sum Lines 25 thru 27	28
29		Ψ	>0,2>3		29
30 31	Cost of Capital Rate		9.6767% √	Pg9 Rev Stmt AV; Page 2; Line 31	30 31
32 33	Transmission Working Capital Revenue	\$	9,511 V	Line 28 x Line 30	32 33
34 35	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.18% √	Line 32 / Line 1	34 35
36	F. Transmission Related General & Common Plant Revenue				36
37	Net Transmission Related General Plant	\$	27,998	Pg22 Rev AV-4; Line 4	37
38 39	Net Transmission Related Common Plant		58,914	Pg22 Rev AV-4; Line 5	38 39
40 41 42	Total Net Transmission Related General and Common Plant	\$	86,912	Line 37 + Line 39	40 41 42
43 44	Cost of Capital Rate		9.6767% √	Line 30	43 44
45 46	Transmission Related General and Common Return and Associated Income Taxes	\$	8,410 √	Line 41 * Line 43	45 46
47 48	Transmission Related General and Common Depreciation Expense	\$	12,210	Pg15 Rev Statement AJ; Line 17	47 48
49 50	Total Transmission Related General and Common Plant Revenues	\$	20,620 √	Line 45 + Line 47	49 50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.38% √	Line 49 / Line 1	51

 $^{{\}bf V}$ Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Section 2 - Non-Direct Expense Cost Component

Base Period & True-Up Period 12 - Months Ending December 31, 2020 (\$1,000)

Line					Line
No.			Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.63%	Page 2; Line 6	2
3	•			5 ,	3
4	Transmission Related A&G Expense		0.91%	Page 2; Line 11	4
5					5
6	Transmission Related Property Tax Expense		1.06%	Page 2; Line 16	6
7	T D. L. ID. HT. D.		0.020/	D 2 1: 21	7
8 9	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8 9
10	Transmission Related Working Capital Revenue		0.18%	Page 2; Line 34	10
11			0.20.2		11
12	Transmission Related General & Common Plant Revenue		0.39%	Page 2; Line 51	12
13					13
14	Subtotal Annual Carrying Charge Rate		3.20%	Sum Lines 2 thru 12	14
15					15
16	Transmission Related Municipal Franchise Fees Expense 1.0)275%	0.03%	Line 14 x Franchise Fee Rate	16
17 18	Total Annual Carrying Charge Rate		3.24% √	Line 14 + Line 16	17 18
19	Total Annual Carrying Charge Rate	_	3.24 7 ₀	Ellie 14 + Ellie 10	19
20	B. Derivation of Non-Direct Expense				20
21	Citizens' Lease Payment	\$	27,000	Lease Agreement	21
22			,	5	22
23	Total Annual Carrying Charge Rate		3.24% √	Line 18 Above	23
24					24
25	Total Non-Direct Expense	\$	<u>874</u> √	Line 21 x Line 23	25

[√] Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Section 2 - Non-Direct Expense Cost Component

Base Period & True-Up Period 12 - Months Ending December 31, 2020
(\$1,000)

Line Line Reference No. Amounts No. 5,359,329 Pg22 Rev AV-4; Line 6 Net Transmission Plant 1 2 3 A. Transmission Related O&M Expense 3 33,651 Transmission O&M Expense Statement AH: Line 17 4 4 5 5 6 Transmission O&M Expense Carrying Charge Percentage 0.63% Line 4 / Line 1 6 8 8 B. Transmission Related A&G Expense 9 Total Transmission Related A&G Expense Including Property Ins. 48,582 V Pg8 Rev Stmt AH; Line 45 10 10 0.91% Line 9 / Line 1 11 Transmission Related A&G Carrying Charge Percentage 11 12 12 13 C. Transmission Related Property Tax Expense 13 56,867 v 14 Transmission Related Property Tax Expense Pg16 Rev Statement AK; Line 17 14 15 15 1.06% Line 14 / Line 1 16 Transmission Related Property Tax Carrying Charge Percentage 16 17 17 18 D. Transmission Related Payroll Tax Expense 18 1,699 19 Transmission Related Payroll Tax Expense Statement AK: Line 28 19 20 21 0.03% Line 19 / Line 1 21 Transmission Related Payroll Tax Carrying Charge Percentage 22 22 23 23 E. Transmission Related Working Capital Revenue 24 24 Citizens' Financed Transmission Projects: 25 Transmission Related M&S Allocated to Transmission Pg9 Rev Statement AL; Line 5 25 Transmission Related Prepayments Allocated to Transmission 37,071 26 Pg9 Rev Statement AL: Line 9 26 27 Transmission Related Working Cash 10,279 V Pg9 Rev Stmt AL; Line 19 27 28 Total Transmission Related Working Capital 98,293 V Sum Lines 25 thru 27 28 29 29 30 10.0666% Pg11 Rev Stmt AV; Page 2; Line 31 30 Cost of Capital Rate 31 31 32 Transmission Working Capital Revenue 9,895 √ Line 28 x Line 30 32 33 33 34 Transmission Related Working Capital Revenue Carrying Charge Percentage 0.18% Line 32 / Line 1 34 35 35 36 F. Transmission Related General & Common Plant Revenue 36 Pg22 Rev AV-4; Line 4 37 Net Transmission Related General Plant 27,998 37 38 38 39 Net Transmission Related Common Plant 58,914 Pg22 Rev AV-4; Line 5 39 40 40 41 Total Net Transmission Related General and Common Plant 86,912 Line 37 + Line 39 41 42 42 43 Cost of Capital Rate 10.0666% Line 30 43 44 44 8,749 Line 41 * Line 43 45 Transmission Related General and Common Return and Associated Income Taxes 45 46 46 47 Transmission Related General and Common Depreciation Expense 12,210 Pg15 Rev Statement AJ; Line 17 47 48 48 20,959 49 Total Transmission Related General and Common Plant Revenues Line 45 + Line 47 49 50 50 51 Total Transmission Related General and Common Plant Carrying Charge Percentage 0.39% Line 49 / Line 1 51

V Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Section 3 - Cost Component Containing Other Specific Expenses
Base Period & True-Up Period 12 - Months Ending December 31, 2020
(\$1,000)

Line No.			Total Removal		= (a) x (b)	Reference	Line No.	
1 2	A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:						1 2	
3	Average ADIT Difference With and Without Bonus			\$	(1,842)	AF-3; Line 5; Col. Average	3	
4 5	Cost of Capital Rate				9.6767% √	Statement AV2; Line 31	4 5	
6 7	Total ADIT Revenue Credit			\$	(178)	Line 3 x Line 5	6 7	
8 9 10	B. Equity AFUDC Component of Transmission Depreciation Expense Annual Equity AFUDC Allocated to Citizens			\$	22	AV-2B; Line 17	8 9 10	
11 12	C. Derivation of Citizens SX-PQ Underground Line Segment Cost of Removal FERC Account						11 12 13	
14 15	357 - Underground Conduit	\$ 11,661	0.0049	\$	57	TO5 Transmission Plant Deprec. Rates WP	14 15	
16 17	358 - Underground Conductors & Devices	15,150	0.0019		29	TO5 Transmission Plant Deprec. Rates WP	16 17	
18 19	359 - Roads & Trails	186	-		-	TO5 Transmission Plant Deprec. Rates WP	18 19	
20 21	350.1 - Land	-	-		-	TO5 Transmission Plant Deprec. Rates WP	20 21	
22 23 24	350.2 - Land Rights	\$ 27,000	-	-		TO5 Transmission Plant Deprec. Rates WP Col. a = Sum Lines 14 thru 22	22 23 24	
25 26	Subtotal Annual Cost of Removal			\$	86	Sum Lines 14 thru 22	25 26	
27 28	Transmission Related Municipal Franchise Fees Expense		1.0275%		1	Line 25 x Franchise Fee Rate	27 28	
29 30	Total Annual Cost of Removal			\$	87	Line 25 + Line 27	29 30	
31	Total Other Specific Expenses			\$	<u>(70)</u> √	Line 7 + Line 10 + Line 29	31	

 $[\]forall$ Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Section 3 - Cost Component Containing Other Specific Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2020
(\$1,000)

Line No.		(a) Total Costs		(b) Removal Rate) = (a) x (b) Amounts	Reference	Line No.
1 2	A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:						1
3	Average ADIT Difference With and Without Bonus				\$ (1,842)	AF-3; Line 5; Col. Average	2 3
4 5	Cost of Capital Rate				10.0666% √	Statement AV2; Line 31	4 5
6 7	Total ADIT Revenue Credit				\$ (185)	Line 3 x Line 5	6 7 8
9	B. Equity AFUDC Component of Transmission Depreciation Expense Annual Equity AFUDC Allocated to Citizens				\$ 22	AV-2B; Line 17	9 10
11 12 13	C. Derivation of Citizens SX-PQ Underground Line Segment Cost of Removal FERC Account						11 12 13
14 15	357 - Underground Conduit	\$ 11,6	661	0.0049	\$ 57	TO5 Transmission Plant Deprec. Rates WP	14 15
16 17	358 - Underground Conductors & Devices	15,1	150	0.0019	29	TO5 Transmission Plant Deprec. Rates WP	16 17
18 19	359 - Roads & Trails	1	186	-	-	TO5 Transmission Plant Deprec. Rates WP	18 19
20	350.1 - Land		-	-	-	TO5 Transmission Plant Deprec. Rates WP	20 21
22 23 24	350.2 - Land Rights	\$ 27,0	3	-	 -	TO5 Transmission Plant Deprec. Rates WP Col. a = Sum Lines 14 thru 22	22 23 24
25 26	Subtotal Annual Cost of Removal				\$ 86	Sum Lines 14 thru 22	25 26
27 28	Transmission Related Municipal Franchise Fees Expense			1.0275%	 1	Line 25 x Franchise Fee Rate	27 28
29 30	Total Annual Cost of Removal				\$ 87	Line 25 + Line 27	29 30
31	Total Other Specific Expenses				\$ (77)	Line 7 + Line 10 + Line 29	31

V Items in BOLD have changed due to A&G adjustments and removal of CIAC related ADIT per SDG&E's TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original SX-PQ Appendix XII Cycle 4 filing per ER22-133.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2020
(\$1,000)

Line No.			<u>-</u>	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct LTD = Long Term Debt	226)		112; 18; c 112; 19; c 112; 21; c 112; 22; c 112; 23; c	\$ 6,053,573 - - - (13,173) \$ 6,040,400	Sum Lines 2 thru 6	1 2 3 4 5 6 7
8 9 10 11 12 13 14		429.1)		117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ 233,779 4,107 1,450 -		8 9 10 11 12 13 14
15 16	i = LTD interest				\$ 239,335	Sum Lines 10 thru 14	15 16
17 18 19 20	Cost of Long-Term Debt: Preferred Equity Component: PF = Preferred Stock (Acct 204)			112; 3; c	3.96%	Line 15 / Line 7	17 18 19 20
21 22 23 24	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity			118; 29; c	0.00%	Line 21 / Line 20	21 22 23 24
25 26 27 28	Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acc Accumulated Other Comprehensive Income (Acct 219)	t 216.1)		112; 16; c 112; 3; c 112; 12; c	\$ 7,729,414 - - 10,034	Negative of Line 20 Above	25 26 27 28
28 29 30	CS = Common Stock			112; 15; c	\$ 7,739,448	Sum Lines 25 thru 28	29 30
31 32 33 34	Return on Common Equity: ²	(a)	(b) Cap. Struct.	(c) Cost of	10.10% v (d) = (b) x (c) Weighted	TO5 Offer of Settlement; Section II.A.1.5.1 189 FERC ¶ 61,248 at Page 17	31 32 33 34
35 36	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35 36
	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 6,040,400 - 7,739,448 \$ 13,779,848	43.84% 0.00% 56.16% 100.00%	3.96% 0.00% 10.10%	1.74% 0.00% 5.67% v 7.41% v	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40 41
42 43	Cost of Equity Component (Preferred & Common):				5.67% V	Line 38 + Line 39; Col. d	42 43
44 45 46 47	Incentive Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	0.00% (d) = (b) x (c) Weighted Cost of Conital	Shall be Zero	44 45 46 47
48 49 50 51 52 53 54	Total Capital	Amounts 1	Ratio 0.00% 0.00% 0.00%	Capital 0.00% 0.00% 0.00%	Cost of Capital 0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52	48 49 50 51 52 53 54
55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	55

Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2020 (\$1,000)

Line Line No. Amounts Reference No. Cost of Capital Rate (COCR) Calculation: 2 3 a. Federal Income Tax Component: 3 4 Where: 5 6 A = Sum of Preferred Stock and Return on Equity Component AV1; Line 42 B = Transmission Total Federal Tax Adjustments 265 Negative of Statement AR; Line 11 8 8,265 AV-2A; Line 40 8 C = Equity AFUDC Component of Transmission Depreciation Expense ¹ 9 D = Transmission Rate Base 4,521,288 Pg12 Rev AV-4; Page 1; Line 26 10 FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax Rate 10 Federal Income Tax = (((A) + (C/D)) * FT) - (B/D)1.5491% √ Federal Income Tax Expense 13 (1 - FT) 13 14 14 15 15 B. State Income Tax Component: 16 16 17 17 5.67% √ 18 A = Sum of Preferred Stock and Return on Equity Component Line 6 Above 18 19 B = Equity AFUDC Component of Transmission Depreciation Expense 8,265 Line 8 Above 19 20 C = Transmission Rate Base4,521,288 Line 9 Above 20 21 FT = Federal Income Tax Expense 1.5491% √ Line 12 Above 21 ST = State Income Tax Rate for Rate Effective Period State Income Tax Rate 23 23 State Income Tax = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$ 24 0.7180% √ State Income Tax Expense 25 25 (1 - ST) 26 26 27 27 Line 12 + Line 24 C. Total Federal & State Income Tax Rate: 2.2671% V 28 28 29 D. Total Weighted Cost of Capital: 7.4095% √ AV1: Line 40 29 30 30 31 E. Cost of Capital Rate (COCR): 9.6767% √ Line 27 + Line 29 31

V Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

¹ Citizens portion of Equity AFUDC totaling \$56K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

SAN DIEGO GAS & ELECTRIC COMPANY Statement AV Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending December 31, 2020 (\$1,000)

No. Amounts Reference N	No.
1 Incentive Cost of Capital Rate (ICOCR) Calculation:	1
2	2
3 a. Federal Income Tax Component:	3
4	4
5 Where:	5
6 A = Sum of Preferred Stock and Return on Equity Component 0.00% AV1; Line 55	6
7 B = Transmission Total Federal Tax Adjustments \$ - Shall be Zero	7
8 C = Equity AFUDC Component of Transmission Depreciation Expense \$ - Shall be Zero	8
9 D = Incentive ROE Project Transmission Rate Base \$ - Shall be Zero	9
10 FT = Federal Income Tax Rate for Rate Effective Period 21% AV2; Line 10	10
11	11
12 Federal Income Tax = $\underline{(((A) + (C/D)) * FT) - (B/D)}$ 0.0000% Federal Income Tax Expense	12
13 (1 - FT)	13
14	14
15 B. State Income Tax Component:	15
	16
	17
	18
	19
20 C = Incentive ROE Project Transmission Rate Base \$ - Line 9 Above	20
1	21
	22
	23
	24
	25
	26
	27
	28
	29
	30
31 <u>E. Incentive Cost of Capital Rate (ICOCR):</u>	31

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2020
(\$1,000)

Line No.			FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 Long-Term Debt Component - Denominator: 2 Bonds (Acct 221) 3 Less: Reacquired Bonds (Acct 222) 4 Other Long-Term Debt (Acct 224) 5 Unamortized Premium on Long-Term Debt (Acct 225) 6 Less: Unamortized Discount on Long-Term Debt-Debit (Acct 225) 7 LTD = Long Term Debt	rt 226)		112; 18; c 112; 19; c 112; 21; c 112; 22; c 112; 23; c	\$ 6,053,573 - - (13,173) \$ 6,040,400	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 Long-Term Debt Component - Numerator: 10 Interest on Long-Term Debt (Acct 427) 11 Amort. of Debt Disc. and Expense (Acct 428) 12 Amortization of Loss on Reacquired Debt (Acct 428.1) 13 Less: Amort. of Premium on Debt-Credit (Acct 429) 14 Less: Amortization of Gain on Reacquired Debt-Credit (Acct 15 i = LTD interest	t 429.1)		117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ 233,779 4,107 1,450 - - \$ 239,335	Sum Lines 10 thru 14	9 10 11 12 13 14 15
16 17 <u>Cost of Long-Term Debt:</u>				3.96%	Line 15 / Line 7	16 17
18 19 Preferred Equity Component: 20 PF = Preferred Stock (Acct 204) 21 d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) 22 Cost of Preferred Equity 23 24 Common Equity Component:	7)		112; 3; c 118; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	18 19 20 21 22 23 24
25 Proprietary Capital 26 Less: Preferred Stock (Acct 204) 27 Less: Unappropriated Undistributed Subsidiary Earnings (Acc Accumulated Other Comprehensive Income (Acct 219) 29 CS = Common Stock	cet 216.1)		112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ 7,729,414 - 10,034 \$ 7,739,448	Negative of Line 20 Above Sum Lines 25 thru 28	25 26 27 28 29
30 31 32 Return on Common Equity: ² 33 34 35 Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	10.60% (d) = (b) x (c) Weighted Cost of Capital	TO5 Offer of Settlement; Section II.A.1.5.1	30 31 32 33 34 35
36 37 Long-Term Debt 38 Preferred Equity 39 Common Equity 40 Total Capital 41 42 Cost of Equity Component (Preferred & Common):	\$ 6,040,400 - 7,739,448 \$ 13,779,848	43.84% 0.00% 56.16% 100.00%	3.96% 0.00% 10.60%	1.74% 0.00% 5.95% 7.69%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39 Line 38 + Line 39; Col. d	36 37 38 39 40 41 42
43 44 45 Incentive Return on Common Equity: 46 47 48 Incentive Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.00% (d) = (b) x (c) Weighted Cost of Capital	Shall be Zero	43 44 45 46 47 48
49 50 Long-Term Debt 51 Preferred Equity 52 Common Equity 53 Total Capital 54	\$ - - - \$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52	49 50 51 52 53 54
55 Incentive Cost of Equity Component (Preferred & Common)	<u>:</u>			0.00%	Line 51 + Line 52; Col. d	55

Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2020 (\$1,000)

Line No.		 Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.95%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 8,265	AV-2A; Line 40	8
9	D = Transmission Rate Base	\$ 4,521,288 √	Pg12 Rev AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $(((A + (C/D)) * FT) - (B/D)$	1.6238%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.95%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 8,265	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,521,288 √	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.6238%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$	 0.7525%	State Income Tax Expense	24
25	(1 - ST)			25
26				26
27	C. Total Federal & State Income Tax Rate:	2.3763%	Line 12 + Line 24	27
28	D.T. (1W.'), 10 , 00 '.1	7 (0020/	A 7/1 T ' 40	28
29	D. Total Weighted Cost of Capital:	7.6903%	AV1; Line 40	29 30
30	T. G 40 1 D .			
31	E. Cost of Capital Rate (COCR):	10.0666%	Line 27 + Line 29	31

v Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

Citizens portion of Equity AFUDC totaling \$56K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2020
(\$1,000)

Line					Line
No		A	mounts	Reference	No.
1	Incentive Cost of Capital Rate (ICOCR) Calculation:				1
2					2
3	a. Federal Income Tax Component:				3
4					4
5	Where:				5
6	A = Sum of Preferred Stock and Return on Equity Component		0.00%	AV1; Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$	-	Shall be Zero	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Shall be Zero	8
9	D = Incentive ROE Project Transmission Rate Base	\$	-	Shall be Zero	9
10	FT = Federal Income Tax Rate for Rate Effective Period		21%	AV2; Line 10	10
11					11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$		0.0000%	Federal Income Tax Expense	12
13	(1 - FT)				13
14					14
15	B. State Income Tax Component:				15
16					16
17	Where:				17
18	A = Sum of Preferred Stock and Return on Equity Component		0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$	-	Line 9 Above	20
21	FT = Federal Income Tax Expense		0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period		8.84%	AV2; Line 22	22
23					23
24	State Income Tax = $((A) + (B / C) + Federal Income Tax)*(ST)$		0.0000%	State Income Tax Expense	24
25	(1 - ST)				25
26					26
27	C. Total Federal & State Income Tax Rate:		0.0000%	Line 12 + Line 24	27
28					28
29	D. Total Incentive Weighted Cost of Capital:		0.0000%	AV1; Line 53	29
30			·		30
31	E. Incentive Cost of Capital Rate (ICOCR):	-	0.0000%	Line 27 + Line 29	31

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT Appendix XII Cycle 8 Annual Informational Filing Derivation of Interest Expense on Other Adjustments Applicable to Appendix XII Cycle 4 (S1,000)

Line No.								Line No.
1	=	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	1
2	Calculations:		= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3 4					Cumulative		Cumulative	3
5			Monthly		Overcollection (-) or		Overcollection (-) or	5
6			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	6
7 8	Month	Year	Undercollection (+) in Revenue	Interest Rate ¹	in Revenue wo Interest	Interest	in Revenue with Interest	7 8
9	January	2020	\$ 0.29	0.42%	\$ 0.29	\$ 0.00	\$ 0.29	9
10	February	2020	0.29	0.39%	0.59	0.00	0.59	10
11	March	2020	0.29	0.42%	0.88	0.00	0.88	11
12 13	April May	2020 2020	0.29 0.29	0.39% 0.40%	1.17 1.47	0.00 0.01	1.18 1.48	12 13
14	June	2020	0.29	0.39%	1.77	0.01	1.77	14
15	July	2020	0.29	0.29%	2.07	0.01	2.07	15
16 17	August September	2020 2020	0.29 0.29	0.29% 0.28%	2.36 2.66	0.01 0.01	2.37 2.67	16 17
18	October	2020	0.29	0.28%	2.96	0.01	2.97	18
19	November	2020	0.29	0.27%	3.26	0.01	3.27	19
20	December	2020	0.29	0.28%	3.56	0.01	3.57	20
21 22	January February	2021 2021		0.28% 0.25%	3.57 3.58	0.01 0.01	3.58 3.59	21 22
23	March	2021		0.28%	3.59	0.01	3.60	23
24	April	2021		0.27%	3.60	0.01	3.61	24
25 26	May June	2021 2021		0.28% 0.27%	3.61 3.62	0.01 0.01	3.62 3.63	25 26
27	July	2021		0.28%	3.63	0.01	3.64	27
28	August	2021		0.28%	3.64	0.01	3.65	28
29	September	2021 2021		0.27%	3.65	0.01	3.66	29
30 31	October November	2021		0.28% 0.27%	3.66 3.67	0.01 0.01	3.67 3.68	30 31
32	December	2021		0.28%	3.68	0.01	3.69	32
33	January	2022		0.28%	3.69	0.01	3.70	33
34 35	February March	2022 2022		0.25% 0.28%	3.70 3.71	0.01 0.01	3.71 3.72	34 35
36	April	2022		0.27%	3.72	0.01	3.73	36
37	May	2022		0.28%	3.73	0.01	3.74	37
38	June	2022		0.27%	3.74	0.01	3.75	38
39 40	July August	2022 2022		0.31% 0.31%	3.75 3.76	0.01 0.01	3.76 3.78	39 40
41	September	2022		0.30%	3.78	0.01	3.79	41
42	October	2022		0.42%	3.79	0.02	3.80	42
43 44	November December	2022 2022		0.40% 0.42%	3.80 3.82	0.02 0.02	3.82 3.83	43 44
45	January	2023		0.54%	3.83	0.02	3.85	45
46	February	2023		0.48%	3.85	0.02	3.87	46
47 48	March April	2023 2023		0.54% 0.62%	3.87 3.89	0.02 0.02	3.89 3.92	47 48
49	May	2023		0.64%	3.92	0.02	3.94	49
50	June	2023		0.62%	3.94	0.02	3.97	50
51	July	2023		0.68%	3.97	0.03	4.00 4.02	51 52
52 53	August September	2023 2023		0.68% 0.66%	4.00 4.02	0.03 0.03	4.02	53
54	October	2023		0.71%	4.05	0.03	4.08	54
55	November	2023		0.69%	4.08	0.03	4.11	55
56 57	December January	2023 2024		0.71% 0.72%	4.11	0.03	4.13	56 57
58	February	2024		0.68%	4.16	0.03	4.19	58
59	March	2024		0.72%	4.19	0.03	4.22	59
60 61	April May	2024 2024		0.70% 0.72%	4.22 4.25	0.03 0.03	4.25 4.28	60 61
62	June	2024		0.70%	4.28	0.03	4.31	62
	July	2024		0.72%	4.31	0.03	4.34	63
64 65	August	2024 2024		0.72% 0.70%	4.34 4.38	0.03 0.03	4.38 4.41	64 65
66	September October	2024		0.72%	4.41	0.03	4.44	66
67	November	2024		0.70%	4.44	0.03	4.47	67
68	December	2024		0.72%	4.47	0.03	4.50	68
69 70	January February	2025 2025		0.68% 0.62%	4.50 4.53	0.03 0.03	4.53 4.56	69 70
71	March	2025		0.68%	4.56	0.03	4.59	71
72	April	2025		0.62%	4.59	0.03	4.62	72
73 74	May June	2025 2025		0.64% 0.62%	4.62 4.65	0.03 0.03	4.65 4.68	73 74
	July	2025		0.64%	4.68	0.03	4.71	75
76	August	2025		0.64%	4.71	0.03	4.74	76
77 78	September	2025 2025		0.62%	4.74 4.77	0.03 0.03	4.77 4.80	77 78
78 79	October November	2025		0.68% 0.68%	4.77	0.03	4.80	78 79
80	December	2025		0.68%	4.83	0.03	4.87	80
81			\$ 3.51			§ 1.36		81

 $^{^{1}}$ $\,$ Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.

² Derived using the prior month balance in Column 6 plus the current month balance in Column 2.

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

Posted FERC Interest rates

Estimated FERC Interest rates

San Diego Gas & Electric Company Citizens' Share of the SX-PQ Underground Line Segment Appendix XII Cycle 8 Annual Informational Filing Derivation of Other Adjustments Applicable to Appendix XII Cycle 5 (\$1,000)

Line No.	<u>Description</u>	<u>A</u>	<u>mounts</u>	Reference	Line No.
1	Other Cost Adjustments due to Appendix XII Cycle 5 Cost Adjustments Calcul	ation:			1
2					2
2	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment -				2
3	Before Interest	\$	3.48	Page 2; Line 17; Col. C	3
4					4
5	Interest Expense		1.18	Page 11; Line 68; Col. 5	5
6					6
7	Total Annual Costs Adjustment	\$	4.66	Sum Lines 3 and 5	7
8					8
9	Number of Months in Base Period		12		9
10					10
11	Total Monthly Costs Adjustment	\$	0.388	Line 7 / Line 9	11

Section C.6a of the Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix X costs in a previous Informational Filing. In this Appendix XII Cycle 8 Informational Filing, SDG&E is adjusting Appendix XII Cycle 5 by approximately \$5K in response to FERC disallowing the CAISO ROE Adder of 50 basis points.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT Appendix XII Cycle 8 Annual Informational Filing Derivation of Other Adjustments Applicable to Appendix XII Cycle 5 (\$1,000)

			A	В		A - B		
		Appe	ndix XII Appe	Filed - ndix XII				
Line				cle 5 1		erence		Line
No.	Description of Annual Costs	An	nounts An	nounts	Incr	(Decr)	Reference	No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$	- \$	-	\$	-	Page 3 and Page 4, Line 1	1
3	Section 2 - Non-Direct Expense Cost Component		935 V	939		(4)	Page 3 and Page 4, Line 3	3
5	Section 3 - Cost Component Containing Other Specific Expenses		(51) √	(58)		7_	Page 3 and Page 4, Line 5	5
7	Total Citizens' Annual Prior Year Cost of Service	\$	884 √ \$	882	\$	3	Sum Lines 1, 3, 5	7 8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		35	35		(0)	Page 3 and Page 4, Line 9	9 10
11 12	Section 5 - Interest True-Up Adjustment Cost Component		(7)	(7)		-	Page 3 and Page 4, Line 11	11 12
13 14	Subtotal Annual Costs	\$	912 √ \$	909	\$	3	Sum Lines 7, 9, 11	13 14
15 16	Other Adjustments		(0)	(0)			Page 3 and Page 4, Line 15	15 16
17 18	Total Annual Costs	\$	912 V \$	909	\$	3	Line 13 + Line 15	17 18

Line		Appe	vised - endix XII vcle 5	App	s Filed - bendix XII Sycle 5 ¹	Dit	fference		Line
No.	Description of Monthly Costs		nounts		mounts		r (Decr)	Reference	No.
19	•								19
20	Section 1 - Direct Maintenance Expense Cost Component	\$	-	\$	-	\$	-	Page 3 and Page 4, Line 20	20
21									21
22	Section 2 - Non-Direct Expense Cost Component		77.926 √		78.259		(0.334)	Page 3 and Page 4, Line 22	22
23									23
24	Section 3 - Cost Component Containing Other Specific Expenses		(4.254) √		(4.794)		0.540	Page 3 and Page 4, Line 24	24
25									25
26	Total Citizens' Monthly Prior Year Cost of Service	\$	73.672 √	\$	73.465	\$	0.207	Sum Lines 20, 22, 24	26
27									27
28	Section 4 - True-Up Adjustment Cost Component		2.892		2.892		(0.000)	Page 3 and Page 4, Line 28	28
29									29
30	Section 5 - Interest True-Up Adjustment Cost Component		(0.576)		(0.576)		-	Page 3 and Page 4, Line 30	30
31									31
32	Other Adjustments		(0.009)		(0.009)			Page 3 and Page 4, Line 32	32
33				_					33
34	Total Monthly Costs	\$	75.978 v	\$	75.772	\$	0.207	Sum Lines 26, 28, 30, 32	34
35					10				35
36	Number of Months in Base Period		12		12			Page 3 and Page 4, Line 36	36
37	m . 1		040 .	Φ.	000			D 2 1D 4 1: 20	37
38	Total Annual Costs	<u>\$</u>	912 V	\$	909	\$	3	Page 3 and Page 4, Line 38	38
39									39

Amounts for Appendix XII Cycle 5 are as filed in the following dockets: ER23-110, ER24-175, and ER25-114.

[√] Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Summary of Cost Components

Rate Effective Period January 1, 2023 to December 31, 2023 (\$1,000)

Line No.	Description of Annual Costs	Amounts		Reference		Line No.
INO.	Description of Annual Costs	Amounts		Reference		NO.
1	Section 1 - Direct Maintenance Expense Cost Component	\$	-		Section 1; Page 1; Line 17	1
2 3	Section 2 - Non-Direct Expense Cost Component		935	٧	Pg5 Rev Section 2; Page 1; Line 25	3
4 5	Section 3 - Cost Component Containing Other Specific Expenses		(51)	٧	Pg7 Rev Section 3; Page 1; Line 31	5
6 7	Total Citizens Annual Prior Year Cost of Service	\$	884	٧	Sum Lines 1, 3, 5	6 7
8 9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		35		Section 4; Page TU; Col. 11; Line 21	8 9
10 11	Section 5 - Interest True-Up Adjustment Cost Component		(7)		Section 5; Page Interest TU (CY); Col. 6; Line 20	10 11
12			(*)			12
13 14	Subtotal Annual Costs	\$	912	٧	Sum Lines 7, 9, 11	13 14
15 16	Other Adjustments		(0)		Cost Adjustment Workpapers	15 16
17	Total Annual Costs	\$	912	٧	Line 13 + Line 15	17
18						18

Line			Li	ine
No.	Description of Monthly Costs	Amounts	Reference N	No.
19			1	19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months 2	20
21			2	21
22	Section 2 - Non-Direct Expense Cost Component	77.926	V Line 3 / 12 Months 2	22
23			2	23
24	Section 3 - Cost Component Containing Other Specific Expenses	(4.254)		24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 73.672	∨ Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	2.892		28
29				29
	Section 5 - Interest True-Up Adjustment Cost Component	(0.576)		30
31				31
32	Other Adjustments	(0.009)		32
33				33
34	Total Monthly Costs	\$ 75.978	=	34
35			_ I -	35
36	Number of Months in Base Period	12	-	36
37				37
38	Total Annual Costs	\$ 912	V Line 34 x Line 36 3	38
39]	39

 $^{{\}it V}$ Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Summary of Cost Components

Rate Effective Period January 1, 2023 to December 31, 2023 (\$1,000)

Line]	Line
No.	Description of Annual Costs	Amounts		Reference	No.
1 2	Section 1 - Direct Maintenance Expense Cost Component	\$	-	Section 1; Page 1; Line 17	1 2
3	Section 2 - Non-Direct Expense Cost Component		939	V Pg5 Rev Section 2; Page 1; Line 25	3
4					4
5	Section 3 - Cost Component Containing Other Specific Expenses		(58)	Section 3; Page 1; Line 31	5
6 7 8	Total Citizens' Annual Prior Year Cost of Service	\$	882	v Sum Lines 1, 3, 5	6 7 8
	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		35	V Pg7 Rev Section 4; Page TU; Col. 11; Line 21	9
	Section 5 - Interest True-Up Adjustment Cost Component		(7)	Section 5; Page Interest TU (CY); Col. 6; Line 20	10 11
12 13 14	Subtotal Annual Costs	\$	909	v Sum Lines 7, 9, 11	12 13 14
15	Other Adjustments		(0)	Cost Adjustment Workpapers	15
16			·		16
17	Total Annual Costs	\$	909	V Line 13 + Line 15	17
18					18

Line				Line
No.	Description of Monthly Costs	Amounts	Reference	No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	78.259	V Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	(4.794)	Line 5 / 12 Months	24
25				25
26	Total Citizens' Monthly Prior Year Cost of Service	\$ 73.465	V Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	2.892	V Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	(0.576)	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(0.009)	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 75.772	V Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 909	V Line 34 x Line 36	38
39				39

[√] Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Section 2 - Non-Direct Expense Cost Component

Base Period & True-Up Period 12 - Months Ending December 31, 2021 (\$1,000)

Line					Line
No.		A	mounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.66%	Page 2; Line 6	2
3	•			2 ,	3
4	Transmission Related A&G Expense		0.99%	Page 2; Line 11	4
5					5
6	Transmission Related Property Tax Expense		1.10%	Page 2; Line 16	6
7	The state of the s		0.020/	D 0 1: 01	7
8 9	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8 9
10	Transmission Related Working Capital Revenue		0.17%	Page 2; Line 34	10
11	Transmission Related Working Capital Revenue		0.1770	rage 2, Line 34	11
12	Transmission Related General & Common Plant Revenue		0.47%	Page 2; Line 51	12
13				5 ,	13
14	Subtotal Annual Carrying Charge Rate		3.43%	Sum Lines 2 thru 12	14
15					15
16	Transmission Related Municipal Franchise Fees Expense 1.02	75%	0.04%	Line 14 x Franchise Fee Rate	16
17				** ** **	17
18	Total Annual Carrying Charge Rate		3.46%	Line 14 + Line 16	18
19	D. Davinsking of New A. Frances				19
20 21	B. Derivation of Non-Direct Expense Citizens Lease Payment	S	27,000	Lease Agreement	20 21
22	Citizens Lease Payment	Þ	27,000	Lease Agreement	22
23	Total Annual Carrying Charge Rate		3.46%	Line 18 Above	23
24		-	2270		24
25	Total Non-Direct Expense	\$	935_√	Line 21 x Line 23	25

 $[{]f V}$ Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT Section 2 - Non-Direct Expense Cost Component

Line				Line
No.		Amounts	Reference	No.
1 2	Net Transmission Plant	\$ 5,688,496	Pg18 Rev AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense			3
4	Transmission O&M Expense	\$ 37,637	Statement AH; Line 17	4
5				5
6	Transmission O&M Expense Carrying Charge Percentage	0.66%	Line 4 / Line 1	6
7	D.T D.L. LARGE			7 8
8	B. Transmission Related A&G Expense Total Transmission Related A&G Expense Including Property Ins.	\$ 56,501	Pg8 Rev Statement AH; Line 42	9
10		\$ 50,501	1 go Kev Statement ATI, Line 42	10
11	Transmission Related A&G Carrying Charge Percentage	0.99%	Line 9 / Line 1	11
12				12
13				13
14	Transmission Related Property Tax Expense	\$ 62,416	Rev Statement AK; Line 17	14
15	Townsia in D. Let J. D. Let Transcript Class Brown	1 100/	Time 14 / Time 1	15
16 17	1 , , , , , ,	1.10%	Line 14 / Line 1	16 17
18				18
19		\$ 1,843	Statement AK; Line 28	19
20				20
21	Transmission Related Payroll Tax Carrying Charge Percentage	0.03%	Line 19 / Line 1	21
22				22
23				23
24				24
25		\$ 47,443	Statement AL; Line 5	25
26 27	Transmission Related Prepayments Allocated to Transmission Transmission Related Working Cash	40,929 11,767	Statement AL; Line 9 Pg9 Rev Statement AL; Line 19	26 27
28	· · · · · · · · · · · · · · · · · · ·	\$ 100,139	Sum Lines 25 thru 27	28
29	Total Transmission Related Working Capital	J 100,137	Sum Emes 25 unu 27	29
30	Cost of Capital Rate	9.6280% √	Pg9 Rev Statement AV2; Line 31	30
31			_	31
32	Transmission Working Capital Revenue	\$ 9,641 √	Line 28 x Line 30	32
33				33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.17% √	Line 32 / Line 1	34
35	E. Trongmission Deleted Consuel & Common Blant Bossons			35 36
36 37		\$ 32,320	Pg18 Rev AV-4; Line 4	37
38	Tot Transmission related General Faint	Φ 32,320	i gio icevitivi, Emici	38
39	Net Transmission Related Common Plant	81,059	Pg18 Rev AV-4; Line 5	39
40			,	40
41	Total Net Transmission Related General and Common Plant	\$ 113,379	Line 37 + Line 39	41
42		4		42
43	Cost of Capital Rate	9.6280% √	Line 30	43
44		<u> </u>		44
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 10,916 √	Line 41 * Line 43	45
46	T		a	46
47	Transmission Related General and Common Depreciation Expense	\$ 16,054	Statement AJ; Line 17	47
48	Total Transmission Related General and Common Plant Revenues	0 26.070 -1	Line 45 + Line 47	48 49
49 50	Total Transmission Related General and Common Plant Revenues	\$ 26,970 √	Line 45 + Line 4/	50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.47% √	Line 49 / Line 1	51
51		0.47 /0	Enie 1,7 i Enie 1	5.1

 $^{{\}it V}$ Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Section 2 - Non-Direct Expense Cost Component

Base Period & True-Up Period 12 - Months Ending December 31, 2021
(\$1,000)

Line					Line
No.		_	Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.66%	Page 2; Line 6	2
3	•			5 ,	3
4	Transmission Related A&G Expense		0.99%	Page 2; Line 11	4
5					5
6	Transmission Related Property Tax Expense		1.10%	Page 2; Line 16	6
7	T D. L. ID. HT. F.		0.020/	D 2 1: 21	7
8 9	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8 9
10	Transmission Related Working Capital Revenue		0.18%	Page 2; Line 34	10
11			******		11
12	Transmission Related General & Common Plant Revenue		0.48%	Page 2; Line 51	12
13					13
14	Subtotal Annual Carrying Charge Rate		3.44%	Sum Lines 2 thru 12	14
15					15
16	Transmission Related Municipal Franchise Fees Expense)275%	0.04%	Line 14 x Franchise Fee Rate	16
17 18	Total Annual Carrying Charge Rate		3.48% √	Line 14 + Line 16	17 18
19	Total Annual Carrying Charge Rate	_	3.4876 V	Ellie 14 + Ellie 10	19
20	B. Derivation of Non-Direct Expense				20
21	Citizens Lease Payment	\$	27,000	Lease Agreement	21
22	•		,	5	22
23	Total Annual Carrying Charge Rate		3.48% √	Line 18 Above	23
24					24
25	Total Non-Direct Expense		939 √	Line 21 x Line 23	25

[√] Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Section 2 - Non-Direct Expense Cost Component

Base Period & True-Up Period 12 - Months Ending December 31, 2021
(\$1,000)

Line				Line
No.		Amounts	Reference	No.
1 2	Net Transmission Plant	\$ 5,688,496	Pg18 Rev AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense			3
4	Transmission O&M Expense	\$ 37,637	Statement AH; Line 17	4
5				5
6	Transmission O&M Expense Carrying Charge Percentage	0.66%	Line 4 / Line 1	6
7	D.T D.L. LACCE			7 8
8	B. Transmission Related A&G Expense Total Transmission Related A&G Expense Including Property Ins.	\$ 56.501 √	Pg8 Rev Statement AH; Line 42	9
10		\$ 50,501 V	Fgo Kev Statement AII, Line 42	10
11	Transmission Related A&G Carrying Charge Percentage	0.99%	Line 9 / Line 1	11
12				12
13				13
14	Transmission Related Property Tax Expense	\$ 62,416	Rev Statement AK; Line 17	14
15	Townsia Dalata Danata Tan Canaia Class Danata	1 100/	Time 14 /Time 1	15
16 17	1 7 7 6 6 6	1.10%	Line 14 / Line 1	16 17
18				18
19		\$ 1,843	Statement AK; Line 28	19
20				20
21	Transmission Related Payroll Tax Carrying Charge Percentage	0.03%	Line 19 / Line 1	21
22				22
23				23
24				24
25		\$ 47,443 40,929	Pg14 Rev Statement AL; Line 5	25 26
26 27	Transmission Related Prepayments Allocated to Transmission Transmission Related Working Cash	40,929 11,767 √	Pg14 Rev Statement AL; Line 9 Pg14 Rev Statement AL; Line 19	26 27
28	•	\$ 100,139 V	Sum Lines 25 thru 27	28
29	Total Transmission Related Working Capital	3 100,137 V	Sum Emes 25 thru 27	29
30	Cost of Capital Rate	10.0191%	Pg11 Rev Statement AV2; Line 31	30
31			_	31
32	Transmission Working Capital Revenue	\$ 10,033 V	Line 28 x Line 30	32
33				33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.18%	Line 32 / Line 1	34
35	E. Trongmission Deleted Congress & Common Blant Devenue			35 36
36 37		\$ 32,320	Pg18 Rev AV-4; Line 4	37
38	100 Halishinston related General Land	Ψ 32,320	rgio itevitivi, Eme	38
39	Net Transmission Related Common Plant	81,059	Pg18 Rev AV-4; Line 5	39
40			, ,	40
41	Total Net Transmission Related General and Common Plant	\$ 113,379	Line 37 + Line 39	41
42		Ţ,-		42
43	Cost of Capital Rate	10.0191%	Line 30	43
44		·		44
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 11,360	Line 41 * Line 43	45
46	The state of the s	0 16071	0	46
47	Transmission Related General and Common Depreciation Expense	\$ 16,054	Statement AJ; Line 17	47
48 49	Total Transmission Related General and Common Plant Revenues	\$ 27,414	Line 45 + Line 47	48 49
50	Total Transmission Related Ocheral and Common Flant Revenues	φ 27,414	Line 43 Line 4/	50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.48%	Line 49 / Line 1	51
	, , , ,			

V Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT Section 3 - Cost Component Containing Other Specific Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2021 (\$1,000)

(a) (b) (c) = (a) x (b)Line Total Removal Line Rate Amounts A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens: Average ADIT Difference With and Without Bonus AF-3; Line 5; Col. Average Cost of Capital Rate 9.6280% √ Pg9 Rev Statement AV2; Line 31 **Total ADIT Revenue Credit** (160)Line 3 x Line 5 8 9 10 B. Equity AFUDC Component of Transmission Depreciation Expense Annual Equity AFUDC Allocated to Citizens 22 AV-2B; Line 17 10 11 C. Derivation of Citizens SX-PO Underground Line Segment Cost of Removal 12 12 FERC Account 13 357 - Underground Conduit 57 TO5 Transmission Plant Deprec. Rates WP 14 15 15 358 - Underground Conductors & Devices 29 TO5 Transmission Plant Deprec. Rates WP 16 16 17 17 18 359 - Roads & Trails TO5 Transmission Plant Deprec. Rates WP 18 19 19 20 21 20 350.1 - Land TO5 Transmission Plant Deprec. Rates WP 21 22 23 24 25 350.2 - Land Rights TO5 Transmission Plant Deprec. Rates WP 22 23 24 25 27,000 Col. a = Sum Lines 14 thru 22 Sum Lines 14 thru 22 Subtotal Annual Cost of Removal \$ 86 26 27 26 Transmission Related Municipal Franchise Fees Expense Line 25 x Franchise Fee Rate 28 28 Line 25 + Line 27 29 Total Annual Cost of Removal 87 29 30 30 Line 7 + Line 10 + Line 29 Total Other Specific Expenses 31 (51) V 31

[√] Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT Section 3 - Cost Component Containing Other Specific Expenses Base Period & True-Up Period 12 - Months Ending December 31, 2021 (\$1,000)

Line No.		(a) Total Costs	(b) Removal Rate	1	(c) = (a) x Amount		Reference	Line No.
1	A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:							1
2	Average ADIT Difference With and Without Bonus				\$ (1	1,658)	AF-3; Line 5; Col. Average	2
4 5	Cost of Capital Rate			_	10.0	191%	Statement AV2; Line 31	4 5
6 7 8	Total ADIT Revenue Credit				\$	(166)	Line 3 x Line 5	6 7 8
9 10	B. Equity AFUDC Component of Transmission Depreciation Expense Annual Equity AFUDC Allocated to Citizens				\$	22	AV-2B; Line 17	9 10
11 12 13	C. Derivation of Citizens SX-PQ Underground Line Segment Cost of Removal FERC Account							11 12 13
14 15	357 - Underground Conduit	\$ 11,66	0.0	0049	\$	57	TO5 Transmission Plant Deprec. Rates WP	14 15
16 17	358 - Underground Conductors & Devices	15,15	0.0	0019		29	TO5 Transmission Plant Deprec. Rates WP	16 17
18 19	359 - Roads & Trails	18	6	-		-	TO5 Transmission Plant Deprec. Rates WP	18 19
20 21	350.1 - Land	-		-		-	TO5 Transmission Plant Deprec. Rates WP	20 21
22 23	350.2 - Land Rights	\$ 27,00	0	-			TO5 Transmission Plant Deprec. Rates WP Col. a = Sum Lines 14 thru 22	22 23
24 25 26	Subtotal Annual Cost of Removal				\$	86	Sum Lines 14 thru 22	24 25 26
27 28	Transmission Related Municipal Franchise Fees Expense		1.02	275%		1	Line 25 x Franchise Fee Rate	27 28
29 30	Total Annual Cost of Removal				\$	87	Line 25 + Line 27	29 30
31	Total Other Specific Expenses			_	\$	(58)	Line 7 + Line 10 + Line 29	31

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2021
(\$1,000)

Line No.			-	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
2 Bonds (Ad 3 Less: Read 4 Other Lon 5 Unamortiz 6 Less: Una 7 LTD =	quired Bonds (Acct 222) g-Term Debt (Acct 224) ed Premium on Long-Term Debt (Acct 225) nortized Discount on Long-Term Debt-Debit (A Long Term Debt	cct 226)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 6,417,859 - - - (16,894) \$ 6,400,965	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
 10 Interest or 11 Amort. of 12 Amortizat 13 Less: Amo 14 Less: Amo 15 i = LTI 	n Debt Component - Numerator: Long-Term Debt (Acct 427) Debt Disc. and Expense (Acct 428) on of Loss on Reacquired Debt (Acct 428.1) rt. of Premium on Debt-Credit (Acct 429) rtization of Gain on Reacquired Debt-Credit (Ac	cct 429.1)		114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c 114-117; 66; c	\$ 237,654 4,408 1,275 - - - \$ 243,337	Sum Lines 10 thru 14	9 10 11 12 13 14 15
	ng-Term Debt:				3.80%	Line 15 / Line 7	16 17
20 PF = Prefe 21 d(pf) = To 22 Cost of 23	Equity Component: rred Stock (Acct 204) tal Dividends Declared-Preferred Stocks (Acct 4 Preferred Equity	37)		112-113; 3; c 118-119; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	18 19 20 21 22 23
25 Proprietar 26 Less: Pref 27 Less: Una 28 Accumula	Equity Component: (Capital erred Stock (Acct 204) opropriated Undistributed Subsidiary Earnings (Accd Other Comprehensive Income (Acct 219) ommon Stock	Acct 216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 8,248,584 - 10,117 \$ 8,258,701	Negative of Line 20 Above Sum Lines 25 thru 28	24 25 26 27 28 29
33 34	Common Equity: Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	10.10% V (d) = (b) x (c) Weighted Cost of Capital	TO5 Offer of Settlement; Section II.A.1.5.1 189 FERC ¶ 61,248 at Page 17	30 31 32 33 34 35
36 37 Long-Terr 38 Preferred 39 Common 40 Total C	n Debt Equity Equity apital	\$ 6,400,965 - 8,258,701 \$ 14,659,666	43.66% 0.00% 56.34% 100.00%	3.80% 0.00% 10.10%	1.66% 0.00% 5.69% v 7.35% v	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	36 37 38 39 40 41
43	uity Component (Preferred & Common):				5.69% √	Line 38 + Line 39; Col. d	42 43
46 47	Return on Common Equity: Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.00% (d) = (b) x (c) Weighted Cost of Capital	Shall be Zero	44 45 46 47 48
50 Long-Tern 51 Preferred 52 Common 53 Total C	n Debt Equity Equity	\$ - - - \$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52 Line 51 + Line 52; Col. d	49 50 51 52 53 54 55

Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2021
(\$1,000)

Line No.		 Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4	·			4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.69% √	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 9,231	AV-2A; Line 44	8
9	D = Transmission Rate Base	\$ 4,792,030	Pg12 Rev AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11		 		11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	1.5567% √	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.69% √	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 9,231	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,792,030	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.5567% √	Line 12 Above	21
22 23	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22 23
23	State Income Tax = $((A) + (B / C) + Federal Income Tax)*(ST)$	0.7214% √	State Income Tax Expense	23 24
25	State medical fraction fraction fraction fraction $(1 - ST)$	 0.721476 V	State income Tax Expense	25
26	(1-51)			26
27	C. Total Federal & State Income Tax Rate:	2.2781% √	Line 12 + Line 24	27
28	C. Total Pederal & State Income Tax Rate.	2.2/01/0 V	Eine 12 Eine 24	28
29	D. Total Weighted Cost of Capital:	7.3499% v	AV1; Line 40	29
30	D. Tom: Wighter Cost of Capital.	7.577770 V	Avi, Line to	30
31	E. Cost of Capital Rate (COCR):	 9.6280% √	Line 27 + Line 29	31

Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.
 Citizens portion of Equity AFLIDC totaling \$197K is embedded in the Equity AFLIDC component of Transmission.

Citizens portion of Equity AFUDC totaling \$197K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

SAN DIEGO GAS & ELECTRIC COMPANY Statement AV Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending December 31, 2021 (\$1,000)

Line					Line
No.		A	mounts	Reference	No.
1	Incentive Cost of Capital Rate (ICOCR), Calculation:				1
2					2
3	a. Federal Income Tax Component:				3
4					4
5	Where:				5
6	A = Sum of Preferred Stock and Return on Equity Component		0.00%	AV1; Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$	-	Shall be Zero	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$	_	Shall be Zero	8
9	D = Incentive ROE Project Transmission Rate Base	\$	-	Shall be Zero	9
10	FT = Federal Income Tax Rate for Rate Effective Period		21%	AV2; Line 10	10
11					11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$		0.0000%	Federal Income Tax Expense	12
13	(1 - FT)				13
14					14
15	B. State Income Tax Component:				15
16					16
17	Where:				17
18	A = Sum of Preferred Stock and Return on Equity Component		0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$	-	Line 9 Above	20
21	FT = Federal Income Tax Expense		0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period		8.84%	AV2; Line 22	22
23					23
24	State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$		0.0000%	State Income Tax Expense	24
25	(1 - ST)				25
26					26
27	C. Total Federal & State Income Tax Rate:		0.0000%	Line 12 + Line 24	27
28					28
29	D. Total Incentive Weighted Cost of Capital:		0.0000%	AV1; Line 53	29
30					30
31	E. Incentive Cost of Capital Rate (ICOCR):		0.0000%	Line 27 + Line 29	31

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2021 (\$1,000)

Line				FERC Form 1		D. C.	Line
No.			_1	Page; Line; Col.	Amounts	Reference	No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct LTD = Long Term Debt	226)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 6,417,859 - - (16,894) \$ 6,400,965	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 4	1 29.1)		114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c 114-117; 66; c	\$ 237,654 4,408 1,275 - - \$ 243,337	Sum Lines 10 thru 14	9 10 11 12 13 14
16	1 DID merest				ψ 213,337	Sum Lines to thru 14	16
17 18 19	Cost of Long-Term Debt: Preferred Equity Component:				3.80%	Line 15 / Line 7	17 18 19
20 21 22 23	PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity			112-113; 3; c 118-119; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	20 21 22 23
24 25 26 27 28	Common Equity Component: Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acc Accumulated Other Comprehensive Income (Acct 219)	t 216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 8,248,584 - - 10,117	Negative of Line 20 Above	24 25 26 27 28
29 30	CS = Common Stock				\$ 8,258,701	Sum Lines 25 thru 28	29 30
31 32 33 34	Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	10.60% (d) = (b) x (c) Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	31 1 32 33 34
35	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35
36 37 38 39 40	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 6,400,965 - 8,258,701 \$ 14,659,666	43.66% 0.00% 56.34% 100.00%	3.80% 0.00% 10.60%	1.66% 0.00% 5.97% 7.63%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	36 37 38 39 40
41 42 43	Cost of Equity Component (Preferred & Common):				5.97%	Line 38 + Line 39; Col. d	41 42 43
44 45 46 47 48	Incentive Return on Common Equity: Incentive Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	$ \frac{0.00\%}{(d) = (b) x (c)} $ Weighted Cost of Capital	Shall be Zero	44 45 46 47 48
49 50 51 52 53 54	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52	49 50 51 52 53 54
55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	55

Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Line No.			Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:				1
2					2
3	a. Federal Income Tax Component:				3
5	Where:				4
6	A = Sum of Preferred Stock and Return on Equity Component		5.97%	AV1: Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$	265	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$	9,231	AV-2A; Line 44	8
9	D = Transmission Rate Base	\$	4,792,030 V	Pg12 Rev AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	Ф	21%	Federal Income Tax Rate	10
11	11 Federal mediae Fait Natio 181 Natio 2 Med 2 M		2170	redefai meome rax rate	11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$		1.6316%	Federal Income Tax Expense	12
13	(1 - FT)				13
14					14
15	B. State Income Tax Component:				15
16					16
17	Where:				17
18	A = Sum of Preferred Stock and Return on Equity Component		5.97%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$	9,231	Line 8 Above	19
20	C = Transmission Rate Base	\$	4,792,030 √	Line 9 Above	20
21	FT = Federal Income Tax Expense		1.6316%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period		8.84%	State Income Tax Rate	22
23					23
24	State Income Tax = $\underline{((A) + (B/C) + \text{Federal Income Tax})^*(ST)}$		0.7560%	State Income Tax Expense	24
25	(1 - ST)				25
26	C.T. IF I 10 Co. I T. D.		2.207/0/	11 12 11 21	26
27	C. Total Federal & State Income Tax Rate:		2.3876%	Line 12 + Line 24	27
28	D. Total Weighted Cost of Capital:		7.6315%	AV1. Line 40	28 29
29 30	D. Total weighted Cost of Capital:		7.0313%	AV1; Line 40	30
31	E. Cost of Capital Rate (COCR):		10.0191%	Line 27 + Line 29	31
31	L. Cost of Capital Kate (COCR).		10.019170	Line 27 F Line 29	31

[√] Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

¹ Citizens portion of Equity AFUDC totaling \$197K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2021
(\$1,000)

Line				Line
No.		Amounts	Reference	No.
1	Incentive Cost of Capital Rate (ICOCR) Calculation:			1
2	(8.38.8)			2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	AV1; Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero	8
9	D = Incentive ROE Project Transmission Rate Base	\$ -	Shall be Zero	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	AV2; Line 10	10
11				11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0000%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	20
21	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	AV2; Line 22	22
23				23
24	State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$	0.0000%	State Income Tax Expense	24
25	(1 - ST)			25
26				26
27	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24	27
28				28
29	D. Total Incentive Weighted Cost of Capital:	0.0000%	AV1; Line 53	29
30				30
31	E. Incentive Cost of Capital Rate (ICOCR):	0.0000%	Line 27 + Line 29	31

SAN DIEGO GAS & ELECTRIC COMPANY

Appendix XII Cycle 8 Annual Informational Filing Derivation of Interest Expense on Other Adjustments Applicable to Appendix XII Cycle 5 (\$1,000)

Line								Line
No. 1	=	Col. 1	Col. 2	Col. 3	<u>Col. 4</u>	Col. 5	Col. 6	No.
2	Calculations:		= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3					Cumulative		Cumulative	3
4			Monthly		Overcollection (-) or		Overcollection (-) or	4
5 6			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
7	Month	Year	Undercollection (+) in Revenue	Interest Rate ¹	in Revenue wo Interest	Interest	in Revenue with Interest	6 7
8	January	2021	\$ 0.29	0.28%			\$ 0.29	- 8
9	February	2021	0.29	0.25%	0.58	0.00	0.58	9
10	March	2021	0.29	0.28%	0.87	0.00	0.87	10
11	April	2021	0.29	0.27%	1.16	0.00	1.17	11
12	May	2021	0.29	0.28%	1.46	0.00	1.46	12
13	June	2021 2021	0.29	0.27%	1.75 2.04	0.00 0.01	1.75 2.05	13 14
14 15	July August	2021	0.29 0.29	0.28% 0.28%	2.34	0.01	2.34	15
16	September	2021	0.29	0.27%	2.63	0.01	2.64	16
17	October	2021	0.29	0.28%	2.93	0.01	2.94	17
18	November	2021	0.29	0.27%	3.23	0.01	3.24	18
19	December	2021	0.29	0.28%	3.53	0.01	3.54	19
20 21	January	2022 2022		0.28% 0.25%	3.54 3.55	0.01 0.01	3.55 3.56	20 21
22	February March	2022		0.28%	3.56	0.01	3.57	22
23	April	2022		0.27%	3.57	0.01	3.58	23
24	May	2022		0.28%	3.58	0.01	3.59	24
25	June	2022		0.27%	3.59	0.01	3.59	25
26	July	2022		0.31%	3.59	0.01	3.61	26
27 28	August September	2022 2022		0.31% 0.30%	3.61 3.62	0.01 0.01	3.62 3.63	27 28
29	October	2022		0.42%	3.63	0.01	3.64	29
30	November	2022		0.40%	3.64	0.01	3.66	30
31	December	2022		0.42%	3.66	0.02	3.67	31
32	January	2023		0.54%	3.67	0.02	3.69	32
33	February	2023		0.48%	3.69	0.02	3.71	33
34	March	2023		0.54%	3.71	0.02	3.73	34 35
35 36	April May	2023 2023		0.62% 0.64%	3.73 3.75	0.02 0.02	3.75 3.78	36
37	June	2023		0.62%	3.78	0.02	3.80	37
38	July	2023		0.68%	3.80	0.03	3.83	38
39	August	2023		0.68%	3.83	0.03	3.85	39
40	September	2023		0.66%	3.85	0.03	3.88	40
41 42	October November	2023 2023		0.71% 0.69%	3.88 3.91	0.03 0.03	3.91 3.93	41 42
43	December	2023		0.71%	3.93	0.03	3.96	43
44	January	2024		0.72%	3.96	0.03	3.99	44
45	February	2024		0.68%	3.99	0.03	4.02	45
46	March	2024		0.72%	4.02	0.03	4.05	46
47 48	April May	2024 2024		0.70% 0.72%	4.05 4.07	0.03 0.03	4.07 4.10	47 48
49	June	2024		0.72%	4.10	0.03	4.13	49
	July	2024		0.72%	4.13	0.03	4.16	50
51	August	2024		0.72%	4.16	0.03	4.19	51
	September	2024		0.70%	4.19	0.03	4.22	52
	October	2024		0.72%	4.22	0.03	4.25	53
	November December	2024 2024		0.70% 0.72%	4.25 4.28	0.03 0.03	4.28 4.31	54 55
	January	2025		0.68%	4.31	0.03	4.34	56
	February	2025		0.62%	4.34	0.03	4.37	57
58	March	2025		0.68%	4.37	0.03	4.40	58
59	April	2025		0.62%	4.40	0.03	4.43	59
60	May	2025		0.64%	4.43	0.03	4.45	60
61 62	June July	2025 2025		0.62% 0.64%	4.45 4.48	0.03 0.03	4.48 4.51	61 62
	August	2025		0.64%	4.46	0.03	4.54	63
64	September	2025		0.62%	4.54	0.03	4.57	64
	October	2025		0.68%	4.57	0.03	4.60	65
	November	2025		0.68%	4.60	0.03	4.63	66
67 68	December	2025	\$ 3.48	0.68%	4.63	0.03	4.66	67 68
00			\$ 3.48		<u>\$</u>	1,10		00

 $^{^{\}rm 1}$ $\,$ Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.

Posted FERC Interest rates

Estimated FERC Interest rates

 $^{^{2}\,\,}$ Derived using the prior month balance in Column 6 plus the current month balance in Column 2.

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

San Diego Gas & Electric Company Citizens' Share of the SX-PQ Underground Line Segment Appendix XII Cycle 8 Annual Informational Filing Derivation of Other Adjustments Applicable to Appendix XII Cycle 6 (\$1,000)

Line No.	<u>Description</u>	<u>A</u>	<u>mounts</u>	<u>Reference</u>	Line No.
1	Other Cost Adjustments due to Appendix XII Cycle 6 Cost Adjustments Calculation:				1
2					2
3	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before Interest	\$	0.71	Page 2; Line 17; Col. C	3
4					4
5	Interest Expense		0.21	Page 11 Line 56; Col. 5	5
6					6
7	Total Annual Costs Adjustment	\$	0.92	Sum Lines 3 and 5	7
8					8
9	Number of Months in Base Period		12		9
10		•			10
11	Total Monthly Costs Adjustment	\$	0.077	Line 7 / Line 9	11

Section C.6a of the Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix X costs in a previous Informational Filing. In this Appendix XII Cycle 8 Informational Filing, SDG&E is adjusting Appendix XII Cycle 6 by approximately \$1K in response to FERC disallowing the CAISO ROE Adder of 50 basis points.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT Appendix XII Cycle 8 Annual Informational Filing Derivation of Other Adjustments Applicable to Appendix XII Cycle 6

Derivation of Other Adjustments Applicable to Appendix XII Cycle 6 (\$1,000)

Line No.	Description of Annual Costs	Арреі Су	ndix XII App rele 6 (s Filed - pendix XII Cycle 6 ¹ Amounts	Diffe	erence (Decr)	Reference	Line No.
1 2	Section 1 - Direct Maintenance Expense Cost Component	\$	- \$	-	\$	-	Page 3 and Page 4, Line 1	1 2
3 4	Section 2 - Non-Direct Expense Cost Component		903 √	907		(4)	Page 3 and Page 4, Line 3	3 4
5 6	Section 3 - Cost Component Containing Other Specific Expenses		(30) V	(36)		6_	Page 3 and Page 4, Line 5	5 6
7 8	Total Citizens' Annual Prior Year Cost of Service	\$	873 √ \$	871	\$	2	Sum Lines 1, 3, 5	7 8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		90	90		0	Page 3 and Page 4, Line 9	9 10
11 12	Section 5 - Interest True-Up Adjustment Cost Component		2	2		<u> </u>	Page 3 and Page 4, Line 11	11
13 14	Subtotal Annual Costs	\$	964 √ \$	963	\$	1	Sum Lines 7, 9, 11	13 14
15 16	Other Adjustments		25	25		<u> </u>	Page 3 and Page 4, Line 15	15 16
17 18	Total Annual Costs	_\$	989 √ \$	988	2	<u> </u>	Line 13 + Line 15	17

Line		App (evised - endix XII Cycle 6	1	As Filed - Appendix XII Cycle 6 ¹		fference		Li
No.	Description of Monthly Costs	A	mounts		Amounts	Inc	r (Decr)	Reference	N
19 20	Section 1 - Direct Maintenance Expense Cost Component	\$	-	\$	-	\$	-	Page 3 and Page 4, Line 20	2
21 22 23	Section 2 - Non-Direct Expense Cost Component		75.243	٧	75.565		(0.322)	Page 3 and Page 4, Line 22	2 2 2
24 25	Section 3 - Cost Component Containing Other Specific Expenses		(2.532)	٧ <u></u>	(2.997)		0.465	Page 3 and Page 4, Line 24	2 2
26 27	Total Citizens' Monthly Prior Year Cost of Service	\$	72.711	٧ \$	72.568	\$	0.143	Sum Lines 20, 22, 24	2
28 29	Section 4 - True-Up Adjustment Cost Component		7.465		7.465		0.000	Page 3 and Page 4, Line 28	2
30 31	Section 5 - Interest True-Up Adjustment Cost Component		0.128		0.128		-	Page 3 and Page 4, Line 30	3
32 33	Other Adjustments		2.083		2.083		-	Page 3 and Page 4, Line 32	3
34 35	Total Monthly Costs	\$	82.388	٧ \$	82.328	\$	0.143	Sum Lines 26, 28, 30, 32	3
36 37	Number of Months in Base Period		12		12			Page 3 and Page 4, Line 36	3
38 39	Total Annual Costs	\$	989	٧ <u>\$</u>	988	\$	1	Page 3 and Page 4, Line 38	3

Amounts for Appendix XII Cycle 6 are as filed in the following dockets: ER24-175 and ER25-114.

[√] Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT Summary of Cost Components

Rate Effective Period January 1, 2024 to December 31, 2024 (\$1,000)

Line No.	Description of Annual Costs	Amounts		Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -		Section 1; Page 1; Line 17	1
2					2
3	Section 2 - Non-Direct Expense Cost Component	903	٧	Pg5 Rev Section 2; Page 1; Line 25	3
4					4
5	Section 3 - Cost Component Containing Other Specific Expenses	(30)	<mark>)</mark> √	Pg7 Rev Section 3; Page 1; Line 31	5
6					6
7	Total Citizens Annual Prior Year Cost of Service	\$ 873	٧	Sum Lines 1, 3, 5	7
8					8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	90)	Section 4; Page TU; Col. 11; Line 21	9
10	_ ,	_			10
	Section 5 - Interest True-Up Adjustment Cost Component	2	4	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12			١.		12
13	Subtotal Annual Costs	\$ 964	I۷	Sum Lines 7, 9, 11	13
14		0.5		G AAP A AW 1	14
15	Other Adjustments	25	_	Cost Adjustment Workpapers	15
16	Train 10 a		Ι.	1: 12 1: 15	16
17	Total Annual Costs	\$ 989	⊣ ′	Line 13 + Line 15	17
18					18

Line				Lin
No.	Description of Monthly Costs	Amounts	Reference	No
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	75.243	V Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	(2.532)	V Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 72.711	V Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	7.465	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	0.128	Line 11 / 12 Months	30
31				31
32	Other Adjustments	2.083	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 82.388	V Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 989	V Line 34 x Line 36	38
39				39

[√] Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Summary of Cost Components

Rate Effective Period January 1, 2024 to December 31, 2024 (\$1,000)

Line No.	Description of Annual Costs	Am	ounts		Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$	-	Section 1; Page 1; Line 17	1
2 3	Section 2 - Non-Direct Expense Cost Component		907	√ Pg5 Rev Section 2; Page 1; Line 25	2
4 5	Section 3 - Cost Component Containing Other Specific Expenses		(36)	Section 3; Page 1; Line 31	4 5
6 7	Total Citizens Annual Prior Year Cost of Service	\$	871	√ Sum Lines 1, 3, 5	6 7
8 9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		90	v Pg7 Rev Section 4; Page TU; Col. 11; Line 21	8 9
10 11	Section 5 - Interest True-Up Adjustment Cost Component		2	Section 5; Page Interest TU (CY); Col. 6; Line 20	10 11
12 13	Subtotal Annual Costs	\$	963	√ Sum Lines 7, 9, 11	12 13
14 15	Other Adjustments		25	Cost Adjustment Workpapers	14 15
16 17	Total Annual Costs	\$	988	√ Line 13 + Line 15	16 17
18					18

Line				Line
No.	Description of Monthly Costs	Amounts	Reference	No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	75.565	V Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	(2.997)	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 72.568	√ Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	7.465	V Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	0.128	Line 11 / 12 Months	30
31				31
32	Other Adjustments	2.083	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 82.328	V Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 988	V Line 34 x Line 36	38
39				39

V Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929, Accrued Bonus DTA and Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524, and other adjustments in SDG&E's December filing that did not get included in Appendix XII Cycle 6 ER24-175 October filing.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Section 2 - Non-Direct Expense Cost Component

Line					Line
No.			Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.63%	Page 2; Line 6	2
3					3
4	Transmission Related A&G Expense		0.91%	Page 2; Line 11	4
5					5
6	Transmission Related Property Tax Expense		1.10%	Page 2; Line 16	6
8	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8
9	Transmission Related Layron Tax Expense		0.0370	1 age 2, Line 21	9
10	Transmission Related Working Capital Revenue		0.16%	Page 2; Line 34	10
11				3	11
12	Transmission Related General & Common Plant Revenue		0.48%	Page 2; Line 51	12
13					13
14	Subtotal Annual Carrying Charge Rate		3.31%	Sum Lines 2 thru 12	14
15 16	Transmission Related Municipal Franchise Fees Expense	.0207%	0.03%	Line 14 x Franchise Fee Rate	15 16
17	Transmission Related Widincipal Franchise Pees Expense	.020770	0.0376	Line 14 x Franchise Fee Rate	17
18	Total Annual Carrying Charge Rate		3.34%	Line 14 + Line 16	18
19		_			19
20	B. Derivation of Non-Direct Expense				20
21	Citizens Lease Payment	\$	27,000	Lease Agreement	21
22					22
23	Total Annual Carrying Charge Rate		3.34%	Line 18 Above	23
24	Total Non-Direct Expense	•	002 1	Line 21 x Line 23	24
25	Total Non-Direct Expense		903 √	Line 21 X Line 23	25

 $[{]f V}$ Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Section 2 - Non-Direct Expense Cost Component

Line No.		Aı	mounts	Reference	Line No.
1 2	Net Transmission Plant	\$	5,892,887	AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense				3
4 5	Transmission O&M Expense	\$	36,988	Pg9 Rev Statement AH; Line 18	4 5
6 7	Transmission O&M Expense Carrying Charge Percentage		0.63%	Line 4 / Line 1	6 7
8 9 10	B. Transmission Related A&G Expense Total Transmission Related A&G Expense Including Property Ins.	\$	53,676	Pg9 Rev Statement AH; Line 41	8 9 10
11 12	Transmission Related A&G Carrying Charge Percentage		0.91%	Line 9 / Line 1	11 12
13	C. Transmission Related Property Tax Expense				13
14 15	Transmission Related Property Tax Expense	\$	64,847	Statement AK; Line 17	14 15
16 17	Transmission Related Property Tax Carrying Charge Percentage		1.10%	Line 14 / Line 1	16 17
18	D. Transmission Related Payroll Tax Expense				18
19 20	Transmission Related Payroll Tax Expense	\$	1,715	Statement AK; Line 28	19 20
21 22	Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Line 19 / Line 1	21 22
	E. Transmission Related Working Capital Revenue				23
24	Citizens Financed Transmission Projects:				24
25	Transmission Related M&S Allocated to Transmission	S	45,624	Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	Ψ	43,749	Statement AL; Line 9	26
27	Transmission Related Working Cash		11,333	Pg10 Rev Statement AL; Line 19	27
28	Total Transmission Related Working Capital	S	100,707	Sum Lines 25 thru 27	28
29	Total Halleston Totaled Worlding Capital	Ψ.	100,707	Sum Emes 25 una 27	29
	Cost of Capital Rate		9.3133% V	Pg9 Rev Statement AV2; Line 31	30 31
32 33	Transmission Working Capital Revenue	\$	9,379 v	Line 28 x Line 30	32 33
34 35	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.16% √	Line 32 / Line 1	34 35
36 37	F. Transmission Related General & Common Plant Revenue Net Transmission Related General Plant	\$	32,085	AV-4; Line 4	36 37
38 39	Net Transmission Related Common Plant		90,550	AV-4; Line 5	38 39 40
40 41 42	Total Net Transmission Related General and Common Plant	\$	122,636	Line 37 + Line 39	40 41 42
43 44	Cost of Capital Rate		9.3133% V	Line 30	43 44
45 46	Transmission Related General and Common Return and Associated Income Taxes	\$	11,421 V	Line 41 * Line 43	45 46
47	Transmission Related General and Common Depreciation Expense	\$	17,049	Statement AJ; Line 17	47
48 49 50	Total Transmission Related General and Common Plant Revenues	\$	28,470 √	Line 45 + Line 47	48 49 50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.48% √	Line 49 / Line 1	51

 $[\]lor$ Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Section 2 - Non-Direct Expense Cost Component

Line					Line
No.		_	Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.63% √	Page 2; Line 6	2
3	Timbolio Tolino Colli Zipolio		0.00 / 0	ruge 2, zime o	3
4	Transmission Related A&G Expense		0.91% √	Page 2; Line 11	4
5	•			5 .	5
6	Transmission Related Property Tax Expense		1.10%	Page 2; Line 16	6
7					7
8	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8
9					9
10	Transmission Related Working Capital Revenue		0.17%	Page 2; Line 34	10
11	The state of the s		0.4007	D 0 1: 51	11
12	Transmission Related General & Common Plant Revenue		0.49%	Page 2; Line 51	12
13			2 220/ /	G T: 24 12	13
14	Subtotal Annual Carrying Charge Rate		3.32% √	Sum Lines 2 thru 12	14 15
15 16	Transmission Related Municipal Franchise Fees Expense	1.0207%	0.03%	Line 14 x Franchise Fee Rate	16
17	Transmission related withhelpar transmise rees Expense	1.020770	0.0370	Line 14 x Franchise Fee Rate	17
18	Total Annual Carrying Charge Rate		3.36% √	Line 14 + Line 16	18
19	Total Amada Garage Ame	=	3.30 / 0	Emie II - Emie IV	19
20	B. Derivation of Non-Direct Expense				20
21	Citizens Lease Payment	9	\$ 27,000	Lease Agreement	21
22	,			8	22
23	Total Annual Carrying Charge Rate		3.36% √	Line 18 Above	23
24		_			24
25	Total Non-Direct Expense		\$ 907 ✓	Line 21 x Line 23	25

V Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929, adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524, and other adjustments in SDG&E's December filing that did not get included in Appendix XII Cycle 6 ER24-175 October filing.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Section 2 - Non-Direct Expense Cost Component

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

Line No.		A	mounts	Reference	Line No.
1 2	Net Transmission Plant	\$	5,892,887	AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense				3
4	Transmission O&M Expense	\$	36,988 √	Pg9 Rev Statement AH; Line 18	4
5 6 7	Transmission O&M Expense Carrying Charge Percentage		0.63% √	Line 4 / Line 1	5 6 7
8	B. Transmission Related A&G Expense				8
9	Total Transmission Related A&G Expense Including Property Ins.	\$	53,676 √	Statement AH; Line 39	9
10					10
11	Transmission Related A&G Carrying Charge Percentage		0.91% √	Line 9 / Line 1	11
12	C. T				12
13 14	C. Transmission Related Property Tax Expense Transmission Related Property Tax Expense	•	64,847	Statement AK; Line 17	13 14
15	Transmission Related Property Tax Expense	φ	04,647	Statement AK, Line 17	15
16	Transmission Related Property Tax Carrying Charge Percentage		1.10%	Line 14 / Line 1	16
17					17
18	D. Transmission Related Payroll Tax Expense				18
19	Transmission Related Payroll Tax Expense	\$	1,715	Statement AK; Line 28	19
20					20
21	Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Line 19 / Line 1	21
22	T.T. III DIVING CAND				22
23	E. Transmission Related Working Capital Revenue				23
24 25	Citizens Financed Transmission Projects: Transmission Related M&S Allocated to Transmission	\$	45,624	Statement AL; Line 5	24 25
26	Transmission Related Prepayments Allocated to Transmission	Ф	43,749	Statement AL; Line 9	26
27	Transmission Related Working Cash		11,333 V	Pg10 Rev Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$	100,707 √	Sum Lines 25 thru 27	28
29	Total Timbhiboton Rolling Cupini	Ψ	100,707	5 am 2 mes 25 am 2 7	29
30	Cost of Capital Rate		9.6871%	Pg11 Rev Statement AV2; Line 31	30
31					31
32	Transmission Working Capital Revenue	\$	9,756 √	Line 28 x Line 30	32
33					33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.17%	Line 32 / Line 1	34
35	E.T D.L. I.O. L.O DL D.				35
36 37	F. Transmission Related General & Common Plant Revenue Net Transmission Related General Plant	· ·	32,085	AV-4; Line 4	36 37
38	Net Transmission Related General Frant	Ф	32,083	Av-4, Line 4	38
39	Net Transmission Related Common Plant		90,550	AV-4; Line 5	39
40	Two Franciscons Related Common Franciscons		70,550	Tr i, Ellie 3	40
41	Total Net Transmission Related General and Common Plant	\$	122,636	Line 37 + Line 39	41
42	Total Net Transmission Related General and Common Trans	φ	122,030	Line 37 + Line 39	42
43	Cost of Capital Rate		9.6871%	Line 30	43
44	Cost of Capital Tank		71007170	20 3 0	44
45	Transmission Related General and Common Return and Associated Income Taxes	\$	11,880	Line 41 * Line 43	45
46					46
47	Transmission Related General and Common Depreciation Expense	\$	17,049	Statement AJ; Line 17	47
48			_		48
49	Total Transmission Related General and Common Plant Revenues	\$	28,929	Line 45 + Line 47	49
50	Table 1 to Divide the Divide the Divide to Divide the		0.4007	** 40./** 1	50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.49%	Line 49 / Line 1	51

V Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929, adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524, and other adjustments in SDG&E's December filing that did not get included in Appendix XII Cycle 6 ER24-175 October filing.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Section 3 - Cost Component Containing Other Specific Expenses Base Period & True-Up Period 12 - Months Ending December 31, 2022 (\$1,000)

(a) (b) (c) = (a) x (b)Line Total Removal Line Rate Amounts A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens: Average ADIT Difference With and Without Bonus AF-3; Line 5; Col. Average (1,492)Cost of Capital Rate 9.3133% V Pg9 Rev Statement AV2; Line 31 **Total ADIT Revenue Credit** (139)Line 3 x Line 5 8 9 10 B. Equity AFUDC Component of Transmission Depreciation Expense Annual Equity AFUDC Allocated to Citizens 22 AV-2B; Line 17 10 11 C. Derivation of Citizens SX-PO Underground Line Segment Cost of Removal 12 FERC Account 357 - Underground Conduit 57 TO5 Transmission Plant Deprec. Rates WP 14 15 15 358 - Underground Conductors & Devices 29 TO5 Transmission Plant Deprec. Rates WP 16 16 17 17 359 - Roads & Trails TO5 Transmission Plant Deprec. Rates WP 18 18 19 19 20 350.1 - Land TO5 Transmission Plant Deprec. Rates WP 20 21 21 22 23 24 25 350.2 - Land Rights TO5 Transmission Plant Deprec. Rates WP 22 23 24 25 27,000 Col. a = Sum Lines 14 thru 22 Sum Lines 14 thru 22 Subtotal Annual Cost of Removal \$ 86 26 27 26 Transmission Related Municipal Franchise Fees Expense Line 25 x Franchise Fee Rate 28 28 Line 25 + Line 27 29 Total Annual Cost of Removal 87 29 30 30 Line 7 + Line 10 + Line 29 Total Other Specific Expenses 31 (30) √ 31

[√] Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT Section 3 - Cost Component Containing Other Specific Expenses Base Period & True-Up Period 12 - Months Ending December 31, 2022 (\$1,000)

	(\$1,0
	(-)

Line		(a) Total		(b) Removal	(c)	= (a) x (b)		Line
No.		Costs		Rate	A	mounts	Reference	No.
1	A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:							1
2	Average ADIT Difference With and Without Bonus				S	(1,492)	AF-3; Line 5; Col. Average	2
4	Average ADT1 Difference with and without Bonus				3	(1,492)	AF-5; Line 5; Col. Average	4
5	Cost of Capital Rate					9.6871%	Statement AV2; Line 31	5
6								6
7	Total ADIT Revenue Credit				\$	(145)	Line 3 x Line 5	7
8	P. P. L. ITTERS C							8
9	B. Equity AFUDC Component of Transmission Depreciation Expense				6	22	AM 2D. Line 17	9 10
10 11	Annual Equity AFUDC Allocated to Citizens				\$	22	AV-2B; Line 17	11
12	C. Derivation of Citizens SX-PQ Underground Line Segment Cost of Removal							12
13	FERC Account							13
14	357 - Underground Conduit	\$ 11,6	61	0.0049	\$	57	TO5 Transmission Plant Deprec. Rates WP	14
15								15
16	358 - Underground Conductors & Devices	15,1	50	0.0019		29	TO5 Transmission Plant Deprec. Rates WP	16
17	250 P. 1 0 T. 1						TOTAL TOTAL DESIGNATION	17
18	359 - Roads & Trails	1	86	-		-	TO5 Transmission Plant Deprec. Rates WP	18 19
19 20	350.1 - Land						TO5 Transmission Plant Deprec. Rates WP	20
21	350.1 - Land	-		-		-	103 Transmission Frant Deprec. Rates WF	21
22	350.2 - Land Rights		3	_		-	TO5 Transmission Plant Deprec. Rates WP	22
23	g .	\$ 27,0	00				Col. a = Sum Lines 14 thru 22	23
24								24
25	Subtotal Annual Cost of Removal				\$	86	Sum Lines 14 thru 22	25
26								26
27	Transmission Related Municipal Franchise Fees Expense			1.0207%		11	Line 25 x Franchise Fee Rate	27
28	Total Annual Cost of Removal				6	87	Line 25 + Line 27	28
29 30	Total Allitual Cost of Removal				\$	87	Line 25 + Line 27	29 30
31	Total Other Specific Expenses				\$	(36)	Line 7 + Line 10 + Line 29	31

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Line No.			نے	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct LTD = Long Term Debt	226)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 7,400,000 - 400,000 - (19,901) \$ 7,780,099	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14 15	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 420) i = LTD interest	129.1)		114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c 114-117; 66; c	\$ 279,209 4,857 772 - - \$ 284,837	Sum Lines 10 thru 14	9 10 11 12 13 14 15
16 17	Cost of Long-Term Debt:				3.66%	Line 15 / Line 7	16 17
18 19 20 21 22 23	Preferred Equity Component: PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity			112-113; 3; c 118-119; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	18 19 20 21 22 23
24 25 26 27 28 29 30	Common Equity Component: Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acc Accumulated Other Comprehensive Income (Acct 219) CS = Common Stock	t 216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 9,066,195 - - 7,253 \$ 9,073,448	Negative of Line 20 Above Sum Lines 25 thru 28	24 25 26 27 28 29 30
31 32 33 34 35	Return on Common Equity: Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	10.10% V T (d) = (b) x (c) Weighted Cost of Capital	O5 Offer of Settlement; Section II.A.1.5.1 189 FERC ¶ 61,248 at Page 17	31
36 37 38 39 40 41	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 7,780,099 	46.16% 0.00% 53.84% 100.00%	3.66% 0.00% 10.10%	1.69% 0.00% 5.44% V 7.13% V	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	36 37 38 39 40 41
42 43	Cost of Equity Component (Preferred & Common):				5.44% V	Line 38 + Line 39; Col. d	42 43
44 45 46 47 48	Incentive Return on Common Equity: Incentive Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.00% (d) = (b) x (c) Weighted Cost of Capital	Shall be Zero	44 45 46 47 48
49 50 51 52 53 54	Long-Term Debt Preferred Equity Common Equity Total Capital Incentive Cost of Equity Component (Preferred & Common):	\$ - - - \$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52 Line 51 + Line 52; Col. d	49 50 51 52 53 54 55

 $[\]forall$ Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Line			D 0	Line No.
No.		 Amounts	Reference	No.
1	Cost of Capital Rate (COCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4	• •			4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.44% √	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 10,188	AV-2A; Line 44	8
9	D = Transmission Rate Base	\$ 4,929,376	Pg13 Rev AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	1.4936% √	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.44% √	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 10,188	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,929,376	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.4936% √	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\underline{((A) + (B/C) + \text{Federal Income Tax})^*(ST)}$	 0.6922% √	State Income Tax Expense	24
25	(1 - ST)			25
26	CTAIR I 18 CALL TO DA	2.10550/ 1	T' 10 . T' 04	26
27	C. Total Federal & State Income Tax Rate:	2.1857% √	Line 12 + Line 24	27
28		F 12F(0/	1771 7: 40	28
29 30	D. Total Weighted Cost of Capital:	7.1276% √	AV1; Line 40	29
	T. G 40			30
31	E. Cost of Capital Rate (COCR):	 9.3133% √	Line 27 + Line 29	31

[√] Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

Citizens portion of Equity AFUDC totaling \$197K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

Line					Line
No.		A	Amounts	Reference	No.
1	Incentive Cost of Capital Rate (ICOCR) Calculation:				1
2					2
3	a. Federal Income Tax Component:				3
4	777				4
5	Where:		0.000/	ATT 1: 65	5
6	A = Sum of Preferred Stock and Return on Equity Component	Ф	0.00%	AV1; Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$	-	Shall be Zero	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Shall be Zero	8
9	D = Incentive ROE Project Transmission Rate Base	\$	210/	Shall be Zero	9
10	FT = Federal Income Tax Rate for Rate Effective Period		21%	AV2; Line 10	10
11			0.00000/		11
12	Federal Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{(1 - FT)}$		0.0000%	Federal Income Tax Expense	12 13
13	(1-F1)				13 14
14 15	B. State Income Tax Component:				15
16	B. State income rax Component:				16
17	Where:				17
18	A = Sum of Preferred Stock and Return on Equity Component		0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$	0.0076	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$	-	Line 9 Above	20
21	FT = Federal Income Tax Expense	Ф	0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period		8.84%	AV2; Line 22	22
23	State medical rankate for Nate Effective Feriod		0.0470	A v 2, Line 22	23
24	State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$		0.0000%	State Income Tax Expense	24
25	$\frac{\sqrt{(1) + (B + C) + 1 \cdot \text{ecciul mechine } \text{Tuky } (B + C)}}{(1 - ST)}$		0.000070	State meonie Tax Expense	25
26	(1-31)				26
27	C. Total Federal & State Income Tax Rate:		0.0000%	Line 12 + Line 24	27
28	C. Total redorate State Meeting Tax Nation		0.000070	Eme 12 + Eme 24	28
29	D. Total Incentive Weighted Cost of Capital:		0.0000%	AV1; Line 53	29
30	51 Total Inventive 11 alguned cost of cupinii		3.333070	11. 1, Eme 33	30
31	E. Incentive Cost of Capital Rate (ICOCR):		0.0000%	Line 27 + Line 29	31
51	L. modure cost of cupital Nate (NYXX).		0.000070	Line 27 Line 29	31

SAN DIEGO GAS AND ELECTRIC COMPANY Statement AV Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending December 31, 2022 (\$1,000)

Line No.			<u>.</u>	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct LTD = Long Term Debt	226)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 7,400,000 	Sum Lines 2 thru 6	1 2 3 4 5 6 7
8 9 10 11 12 13 14	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct	429.1)		114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c 114-117; 66; c	\$ 279,209 4,857 772 -		8 9 10 11 12 13 14
15 16 17 18	i = LTD interest Cost of Long-Term Debt:				\$ 284,837 3.66%	Sum Lines 10 thru 14 Line 15 / Line 7	15 16 17 18
19 20 21 22 23	Preferred Equity Component: PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity			112-113; 3; c 118-119; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	19 20 21 22 23
26 27 28 29	Common Equity Component: Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acc Accumulated Other Comprehensive Income (Acct 219) CS = Common Stock	t 216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 9,066,195 - - - - - - - - - - - - -	Negative of Line 20 Above Sum Lines 25 thru 28	24 25 26 27 28 29
30 31 32 33 34	Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	10.60% (d) = (b) x (c) Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	30 31 32 33 34
35 36	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35 36
	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 7,780,099 - 9,073,448 \$ 16,853,547	46.16% 0.00% 53.84% 100.00%	3.66% 0.00% 10.60%	1.69% 0.00% 5.71% 7.40%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40 41
42	Cost of Equity Component (Preferred & Common):				5.71%	Line 38 + Line 39; Col. d	41 42 43
44 45 46 47	Incentive Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	0.00% (d) = (b) x (c) Weighted	Shall be Zero	44 45 46 47
48 49 50	Incentive Weighted Cost of Capital: Long-Term Debt	Amounts 1	Ratio 0.00%	Capital 0.00%	Cost of Capital	Shall be Zero	48 49 50
51 52 53	Preferred Equity Common Equity Total Capital	\$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52	51 52 53
54 55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	54 55

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.		 Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.71%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 10,188	AV-2A; Line 44	8
9	D = Transmission Rate Base	\$ 4,929,376 V	Pg13 Rev AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $(((A + (C/D)) * FT) - (B/D)$	1.5651%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:	· · ·		17
18	A = Sum of Preferred Stock and Return on Equity Component	5.71%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 10,188	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,929,376 V	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.5651%	Line 12 Above	21
22 23	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22 23
23	Caste Learning Ten. — ((A) (D / C) Federal Learning Ten.)*(CT)	0.7252%	State Income Tax Expense	23
25	State Income Tax = $\underline{((A) + (B/C) + \text{Federal Income Tax})^*(ST)}$ (1 - ST)	 0.723276	State income Tax Expense	25
26	(1-31)			26
27	C. Total Federal & State Income Tax Rate:	2.2903%	Line 12 + Line 24	27
28	C. Total Federal & State Meolife Tax Rate.	2.270370	Eme 12 Eme 24	28
29	D. Total Weighted Cost of Capital:	7.3968%	AV1; Line 40	29
30	D. Tome Signed Cool of Captum	 7.570070	11.1, 2110 10	30
31	E. Cost of Capital Rate (COCR):	 9.6871%	Line 27 + Line 29	31

V Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929, adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524, and other adjustments in SDG&E's December filing that did not get included in Appendix XII Cycle 6 ER24-175 October filing.

Citizens portion of Equity AFUDC totaling \$197K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2022
(\$1,000)

Line					Line
No.		An	nounts	Reference	No.
1	Incentive Cost of Capital Rate (ICOCR) Calculation:				1
2					2
3	a. Federal Income Tax Component:				3
4					4
5	Where:				5
6	A = Sum of Preferred Stock and Return on Equity Component		0.00%	AV1; Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$	-	Shall be Zero	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$	_	Shall be Zero	8
9	D = Incentive ROE Project Transmission Rate Base	\$	-	Shall be Zero	9
10	FT = Federal Income Tax Rate for Rate Effective Period		21%	AV2; Line 10	10
11					11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$		0.0000%	Federal Income Tax Expense	12
13	(1 - FT)				13
14					14
15	B. State Income Tax Component:				15
16					16
17	Where:				17
18	A = Sum of Preferred Stock and Return on Equity Component		0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$	-	Line 9 Above	20
21	FT = Federal Income Tax Expense		0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period		8.84%	AV2; Line 22	22
23					23
24	State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$		0.0000%	State Income Tax Expense	24
25	(1 - ST)				25
26					26
27	C. Total Federal & State Income Tax Rate:		0.0000%	Line 12 + Line 24	27
28					28
29	D. Total Incentive Weighted Cost of Capital:		0.0000%	AV1; Line 53	29
30					30
31	E. Incentive Cost of Capital Rate (ICOCR):		0.0000%	Line 27 + Line 29	31

SAN DIEGO GAS & ELECTRIC COMPANY

Appendix XII Cycle 8 Annual Informational Filing

Derivation of Interest Expense on Other Adjustments Applicable to Appendix XII Cycle 6 (\$1,000)

Line								Line
No.	=	C-1.1	C-1.2	C-1.2	C-1.4	C-1.5	C-1 (No.
1	C-111	<u>Col. 1</u>	<u>Col. 2</u> = Col. 2 - Col. 6	<u>Col. 3</u>	Col. 4 See Footnote 2	Col. 5 See Footnote 3	<u>Col. 6</u> = Col. 4 + Col. 5	1
2	Calculations:		- Col. 2 - Col. 6			See Foothote 3		2
3			Monthly		Cumulative		Cumulative	3
4			Monthly Overcollection (-) or	Monthly	Overcollection (-) or		Overcollection (-) or	4
5				Monthly	Undercollection (+)		Undercollection (+)	5
6	3.5 .1	***	Undercollection (+)	Interest	in Revenue	Ŧ., .	in Revenue	6
7	Month	Year	in Revenue	Rate 1	wo Interest	Interest	with Interest	- 7
8	January	2022	\$ 0.06	0.28%	\$ 0.06	\$ 0.00	\$ 0.06	8
9	February	2022	0.06	0.25%	0.12	0.00	0.12	9
10	March	2022	0.06	0.28%	0.18	0.00	0.18	10
11	April	2022	0.06	0.27%	0.24	0.00	0.24	11
12	May	2022	0.06	0.28%	0.30	0.00	0.30	12
13	June	2022	0.06	0.27%	0.36	0.00	0.36	13
14	July	2022	0.06	0.31%	0.42	0.00	0.42	14
15	August	2022	0.06	0.31%	0.48	0.00	0.48	15
16	September	2022	0.06	0.30%	0.54	0.00	0.54	16
17	October	2022	0.06	0.42%	0.60	0.00	0.60	17
18	November	2022	0.06	0.40%	0.66	0.00	0.67	18
19	December	2022	0.06	0.42%	0.73	0.00	0.73	19
20	January	2023		0.34%	0.73	0.00	0.73	20
21 22	February	2023 2023		0.54%	0.73 0.74	0.00	0.74	21
	March				0.74	0.00 0.00	0.74 0.74	22
23 24	April May	2023 2023		0.62% 0.64%	0.74	0.00	0.74	23 24
25	•	2023		0.62%	0.75	0.00	0.75	25
26	June July	2023		0.68%	0.75	0.00	0.76	26
27	August	2023		0.68%	0.76	0.01	0.76	27
28	September September	2023		0.66%	0.76	0.01	0.76	28
29	October	2023		0.71%	0.77	0.01	0.77	29
30	November	2023		0.69%	0.77	0.01	0.77	30
31	December	2023		0.71%	0.78	0.01	0.78	31
32	January	2024		0.71%	0.79	0.01	0.79	32
33	February	2024		0.68%	0.79	0.01	0.80	33
34	March	2024		0.72%	0.80	0.01	0.80	34
35	April	2024		0.70%	0.80	0.01	0.81	35
36	May	2024		0.72%	0.81	0.01	0.81	36
37	June	2024		0.70%	0.81	0.01	0.82	37
38	July	2024		0.72%	0.82	0.01	0.82	38
39	August	2024		0.72%	0.82	0.01	0.83	39
40	September	2024		0.70%	0.83	0.01	0.84	40
41	October	2024		0.72%	0.84	0.01	0.84	41
42	November	2024		0.70%	0.84	0.01	0.85	42
43	December	2024		0.72%	0.85	0.01	0.85	43
44	January	2025		0.68%	0.85	0.01	0.86	44
45	February	2025		0.62%	0.86	0.01	0.87	45
46	March	2025		0.68%	0.87	0.01	0.87	46
47	April	2025		0.62%	0.87	0.01	0.88	47
48	May	2025		0.64%	0.88	0.01	0.88	48
49	June	2025		0.62%	0.88	0.01	0.89	49
50	July	2025		0.64%	0.89	0.01	0.89	50
51	August	2025		0.64%	0.89	0.01	0.90	51
52	September	2025		0.62%	0.90	0.01	0.91	52
53	October	2025		0.68%	0.91	0.01	0.91	53
54	November	2025		0.68%	0.91	0.01	0.92	54
	December	2025		0.68%	0.92	0.01	0.92	
56			\$ 0.71			\$ 0.21		56

¹ Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.

Posted FERC Interest rates

Derived using the prior month balance in Column 6 plus the current month balance in Column 2.

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

San Diego Gas & Electric Company Citizens' Share of the SX-PQ Underground Line Segment Appendix XII Cycle 8 Annual Informational Filing Derivation of Other Adjustments Applicable to Appendix XII Cycle 7 (\$1,000)

Line					Line
No.	<u>Description</u>	<u>A</u>	<u>mounts</u>	<u>Reference</u>	No.
1	Other Cost Adjustments due to Amendia VII Costs 7 Cost Adjustments Coloulation.				1
2	Other Cost Adjustments due to Appendix XII Cycle 7 Cost Adjustments Calculation:				2
3	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before				3
,	Interest	\$	1.17	Page 2; Line 17; Col. C	4
4	I. d. and Promone		0.26	D 11 L 44 C. 1 5	4
6	Interest Expense		0.26	Page 11 Line 44; Col. 5	6
7	Total Annual Costs Adjustment	\$	1.43	Sum Lines 3 and 5	7
8					8
9	Number of Months in Base Period		12		9
10					10
11	Total Monthly Costs Adjustment	\$	0.119	Line 7 / Line 9	11

Section C.6a of the Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix X costs in a previous Informational Filing. In this Appendix XII Cycle 8 Informational Filing, SDG&E is adjusting Appendix XII Cycle 7 by approximately \$1K in response to FERC disallowing the CAISO ROE Adder of 50 basis points.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT Appendix XII Cycle 8 Annual Informational Filing Derivation of Other Adjustments Applicable to Appendix XII Cycle 7

Derivation of Other Adjustments Applicable to Appendix XII Cycle 7
(\$1,000)

Line No.	Description of Annual Costs	Appei Cy	ndix XII App	B Filed - endix XII ycle 7 1 mounts	Diffe	A - B erence (Decr)	Reference	Line No.
1 2	Section 1 - Direct Maintenance Expense Cost Component	\$	- \$	-	\$	-	Page 3 and Page 4, Line 1	1 2
3 4	Section 2 - Non-Direct Expense Cost Component		903 √	907		(4)	Page 3 and Page 4, Line 3	3 4
5 6	Section 3 - Cost Component Containing Other Specific Expenses		<u>(18)</u> √	(23)		5_	Page 3 and Page 4, Line 5	5 6
7 8	Total Citizens' Annual Prior Year Cost of Service	\$	886 V \$	884	\$	1	Sum Lines 1, 3, 5	7 8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		12	12		-	Page 3 and Page 4, Line 9	9 10
11 12	Section 5 - Interest True-Up Adjustment Cost Component		11	11		-	Page 3 and Page 4, Line 11	11 12
14	Subtotal Annual Costs	\$	909 √ \$	908	\$	1	Sum Lines 7, 9, 11	13 14
15 16	Other Adjustments		4	4			Page 3 and Page 4, Line 15	15 16
17 18	Total Annual Costs	<u>\$</u>	913 V \$	912	\$	1	Line 13 + Line 15	17 18

Line		App (evised - endix XII Cycle 7	A	As Filed - ppendix XII Cycle 7 ¹		fference	p.c	L
No.	Description of Monthly Costs	A	mounts		Amounts	Inc	r (Decr)	Reference	_ N
19 20	Section 1 - Direct Maintenance Expense Cost Component	\$	-	\$	-	\$	-	Page 3 and Page 4, Line 20	2
21 22	Section 2 - Non-Direct Expense Cost Component		75.278 v	1	75.594		(0.316)	Page 3 and Page 4, Line 22	
23 24	Section 3 - Cost Component Containing Other Specific Expenses		(1.473) v		(1.886)		0.413	Page 3 and Page 4, Line 24	2 2 2
25 26 27	Total Citizens' Monthly Prior Year Cost of Service	\$	73.805 v	\$	73.708	\$	0.097	Sum Lines 20, 22, 24	2
28 29	Section 4 - True-Up Adjustment Cost Component		1.022		1.022		-	Page 3 and Page 4, Line 28	
30 31	Section 5 - Interest True-Up Adjustment Cost Component		0.940		0.940		-	Page 3 and Page 4, Line 30	
32	Other Adjustments		0.331		0.331			Page 3 and Page 4, Line 32	
34 35	Total Monthly Costs	\$	76.098 v	\$	76.000	\$	0.097	Sum Lines 26, 28, 30, 32	
36	Number of Months in Base Period		12		12			Page 3 and Page 4, Line 36	
37 38	Total Annual Costs	\$	913 v	\$	912	\$	1	Page 3 and Page 4, Line 38	
39									

¹ Amounts for Appendix XII Cycle 7 are as filed in docket ER25-114.

V Citizens portion of Equity AFUDC totaling \$56K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Summary of Cost Components Rate Effective Period January 1, 2025 to December 31, 2025 (\$1,000)

Line No.	Description of Annual Costs	Amo	ounts	Reference		
1	Section 1 - Direct Maintenance Expense Cost Component	\$	-		Section 1; Page 1; Line 17	1
2	Section 2 - Non-Direct Expense Cost Component		903	٧	Pg5 RevSection 2; Page 1; Line 25	2
4 5	Section 3 - Cost Component Containing Other Specific Expenses		(18)	٧	Pg7 Rev Section 3; Page 1; Line 31	4 5
6 7	Total Citizens Annual Prior Year Cost of Service	\$	886	٧	Sum Lines 1, 3, 5	6 7
8 9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		12		Section 4; Page TU; Col. 11; Line 21	8 9
10 11	Section 5 - Interest True-Up Adjustment Cost Component		11		Section 5; Page Interest TU (CY); Col. 6; Line 20	10 11
12 13	Subtotal Annual Costs	\$	909	٧	Sum Lines 7, 9, 11	12 13
14 15	Other Adjustments		4		Cost Adjustment Workpapers	14 15
16 17	Total Annual Costs	\$	913	٧	Line 13 + Line 15	16 17
18		-	,			18

Line						Line
No.	Description of Monthly Costs	An	nounts		Reference	No.
19						19
20	Section 1 - Direct Maintenance Expense Cost Component	\$	-		Line 1 / 12 Months	20
21						21
22	Section 2 - Non-Direct Expense Cost Component		75.278	٧	Line 3 / 12 Months	22
23						23
24	Section 3 - Cost Component Containing Other Specific Expenses		(1.473)	٧	Line 5 / 12 Months	24
25						25
26	Total Citizens Monthly Prior Year Cost of Service	\$	73.805	٧	Sum Lines 20, 22, 24	26
27						27
28	Section 4 - True-Up Adjustment Cost Component		1.022		Line 9 / 12 Months	28
29						29
30	Section 5 - Interest True-Up Adjustment Cost Component		0.940		Line 11 / 12 Months	30
31						31
32	Other Adjustments		0.331		Line 15 / 12 Months	32
33						33
34	Total Monthly Costs	\$	76.098	٧	Sum Lines 26, 28, 30, 32	34
35						35
36	Number of Months in Base Period		12			36
37						37
38	Total Annual Costs	\$	913	٧	Line 34 x Line 36	38
39						39

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Summary of Cost Components Rate Effective Period January 1, 2025 to December 31, 2025 (\$1,000)

Line No.	Description of Annual Costs	Amounts		Amounts		Amounts		Amounts		Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$	-	Section 1; Page 1; Line 17	1						
2 3	Section 2 - Non-Direct Expense Cost Component		907	Section 2; Page 1; Line 25	3						
5	Section 3 - Cost Component Containing Other Specific Expenses		(23)	Section 3; Page 1; Line 31	5						
6 7	Total Citizens Annual Prior Year Cost of Service	\$	884	Sum Lines 1, 3, 5	7						
8 9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		12	Section 4; Page TU; Col. 11; Line 21	8 9						
10 11	Section 5 - Interest True-Up Adjustment Cost Component		11	Section 5; Page Interest TU (CY); Col. 6; Line 20	10 11						
12 13	Subtotal Annual Costs	\$	908	Sum Lines 7, 9, 11	12						
14 15	Other Adjustments		4	Cost Adjustment Workpapers	14 15						
16 17	Total Annual Costs	\$	912	Line 13 + Line 15	16 17						
18					18						

Line				Line
No.	Description of Monthly Costs	Amounts	Reference	No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	75.594	Line 3 / 12 Months	22
23	•			23
24	Section 3 - Cost Component Containing Other Specific Expenses	(1.886)	Line 5 / 12 Months	24
25		, ,		25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 73.708	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	1.022	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	0.940	Line 11 / 12 Months	30
31				31
32	Other Adjustments	0.331	Line 15 / 12 Months	32
33	·			33
34	Total Monthly Costs	\$ 76.000	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 912	Line 34 x Line 36	38
39				39
39		l		39

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Section 2 - Non-Direct Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2023

(\$1,000)

Line						Line
No.			Amo	unts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages					1
2	Transmission Related O&M Expense			0.64%	Page 2; Line 6	2
3	•					3
4	Transmission Related A&G Expense			0.85%	Page 2; Line 11	4
5						5
6	Transmission Related Property Tax Expense			1.12%	Page 2; Line 16	6
7						7
8	Transmission Related Payroll Tax Expense			0.03%	Page 2; Line 21	8
9						9
10	Transmission Related Working Capital Revenue			0.15%	Page 2; Line 34	10
11	Transmission Related General & Common Plant Revenue			0.51%	D 2. I in- 51	11 12
13	Transmission Related General & Common Plant Revenue			0.31%	Page 2; Line 51	13
14	Subtotal Annual Carrying Charge Rate			3.31%	Sum Lines 2 thru 12	14
15	Subtotal Allindar Carrying Charge Rate			3.3170	Sum Emes 2 unu 12	15
16	Transmission Related Municipal Franchise Fees Expense	1.0207%		0.03%	Line 14 x Franchise Fee Rate	16
17	1 1					17
18	Total Annual Carrying Charge Rate			3.35%	Line 14 + Line 16	18
19						19
20	B. Derivation of Non-Direct Expense					20
21	Citizens Lease Payment		\$	27,000	Lease Agreement	21
22						22
23	Total Annual Carrying Charge Rate			3.35%	Line 18 Above	23
24						24
25	Total Non-Direct Expense		\$	903 √	Line 21 x Line 23	25

[√] Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Section 2 - Non-Direct Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2023

Jp Period 12 - Months Ending December : (\$1,000)

Line No.		Amounts	Reference	Line No.
1 2	Net Transmission Plant	\$ 6,218,334	AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense			3
4	Transmission O&M Expense	\$ 39,967	Statement AH; Line 17	4
5				5
6 7	Transmission O&M Expense Carrying Charge Percentage	0.64%	Line 4 / Line 1	6 7
8	B. Transmission Related A&G Expense			8
9	Total Transmission Related A&G Expense Including Property Ins.	\$ 52,975	Statement AH; Line 39	9
10 11 12	Transmission Related A&G Carrying Charge Percentage	0.85%	Line 9 / Line 1	10 11 12
13	C. Transmission Related Property Tax Expense			13
14	<u></u>	\$ 69,705	Statement AK; Line 17	14
15	1 7 1			15
16	Transmission Related Property Tax Carrying Charge Percentage	1.12%	Line 14 / Line 1	16
17				17
18	D. Transmission Related Payroll Tax Expense			18
19	Transmission Related Payroll Tax Expense	\$ 1,950	Statement AK; Line 28	19
20 21	Transmission Related Payroll Tax Carrying Charge Percentage	0.03%	Line 19 / Line 1	20 21
22	Transmission Related Payron Tax Carrying Charge Percentage	0.0376	Line 197 Line 1	22
23	E. Transmission Related Working Capital Revenue			23
24				24
25	Transmission Related M&S Allocated to Transmission	\$ 50,607	Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	37,853	Statement AL; Line 9	26
27		11,618	Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$ 100,078	Sum Lines 25 thru 27	28
29	0 - 00 1/10 -		D 0 D 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	29
30	Cost of Capital Rate	9.4016% √	Pg9 Rev Statement AV2; Line 31	30
31 32	Transmission Working Capital Revenue	\$ 9,409 √	Line 28 x Line 30	31 32
33	Transmission working Capital Revenue	3 9,409 V	Line 26 x Line 30	33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.15% √	Line 32 / Line 1	34
35	0 1 7 0 0 0	******		35
36	F. Transmission Related General & Common Plant Revenue			36
37	Net Transmission Related General Plant	\$ 34,243	AV-4; Line 4	37
38				38
39	Net Transmission Related Common Plant	99,607	AV-4; Line 5	39
40				40
41	Total Net Transmission Related General and Common Plant	\$ 133,850	Line 37 + Line 39	41
42	0 - 00 - 10	0.404.60/	1: 20	42
43	Cost of Capital Rate	9.4016% √	Line 30	43
44 45	Transmission Related General and Common Return and Associated Income Taxes	\$ 12,584 √	Line 41 * Line 43	44 45
46	Transmission refaced General and Common return and Associated Income Taxes	J 12,304 V	Line 41 Line 43	46
47	Transmission Related General and Common Depreciation Expense	\$ 19,354	Statement AJ; Line 17	47
48		. 17,50	,,,,,,,,,,,	48
49	Total Transmission Related General and Common Plant Revenues	\$ 31,938 √	Line 45 + Line 47	49
50				50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.51% √	Line 49 / Line 1	51

[√] Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT Section 2 - Non-Direct Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2023 (\$1,000)

Line					Line
No.			Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.64%	Page 2; Line 6	2
3	ī			3 /	3
4	Transmission Related A&G Expense		0.85%	Page 2; Line 11	4
5					5
6	Transmission Related Property Tax Expense		1.12%	Page 2; Line 16	6
7					7
8	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8
9					9
10	Transmission Related Working Capital Revenue		0.16%	Page 2; Line 34	10
11	T ' ' D Le IC I C DI e D		0.520/	D 2 I : 51	11
12	Transmission Related General & Common Plant Revenue		0.52%	Page 2; Line 51	12
13 14	Subtotal Annual Carrying Charge Rate		3.33%	Sum Lines 2 thru 12	13 14
15	Subtotal Allitual Carrying Charge Rate		3.3370	Sum Lines 2 unu 12	15
16	Transmission Related Municipal Franchise Fees Expense	1.0207%	0.03%	Line 14 x Franchise Fee Rate	16
17	Transmission related transmiss rest Expense	11020770	0.0370	Eme 11 % 1 failemee 1 ee faile	17
18	Total Annual Carrying Charge Rate		3.36%	Line 14 + Line 16	18
19	• • •				19
20	B. Derivation of Non-Direct Expense				20
21	Citizens Lease Payment	\$	27,000	Lease Agreement	21
22				_	22
23	Total Annual Carrying Charge Rate		3.36%	Line 18 Above	23
24					24
25	Total Non-Direct Expense	\$	907	Line 21 x Line 23	25

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT Section 2 - Non-Direct Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2023 (\$1,000)

Line No.		A	Amounts	Reference	Line No.
1 2	Net Transmission Plant	\$	6,218,334	AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense				3
4	Transmission O&M Expense	\$	39,967	Statement AH; Line 17	4
5					5
6 7	Transmission O&M Expense Carrying Charge Percentage		0.64%	Line 4 / Line 1	6 7
8	B. Transmission Related A&G Expense				8
9	Total Transmission Related A&G Expense Including Property Ins.	\$	52,975	Statement AH; Line 39	9
10					10
11	Transmission Related A&G Carrying Charge Percentage		0.85%	Line 9 / Line 1	11
12					12
13	C. Transmission Related Property Tax Expense		50 = 0 =		13
14	Transmission Related Property Tax Expense	\$	69,705	Statement AK; Line 17	14
15 16	Transmission Related Property Tax Carrying Charge Percentage		1.12%	Line 14 / Line 1	15 16
17	Transmission Related Floperty Tax Carlying Charge Felechage		1.12/0	Line 147 Line 1	17
18	D. Transmission Related Payroll Tax Expense				18
19	Transmission Related Payroll Tax Expense	\$	1,950	Statement AK; Line 28	19
20	, 1		<i>y</i>	,	20
21	Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Line 19 / Line 1	21
22					22
23	E. Transmission Related Working Capital Revenue				23
24	Citizens Financed Transmission Projects:		#0.50#		24
25	Transmission Related M&S Allocated to Transmission	\$	50,607	Statement AL; Line 5	25
26 27	Transmission Related Prepayments Allocated to Transmission Transmission Related Working Cash		37,853 11,618	Statement AL; Line 9 Statement AL; Line 19	26 27
28	Total Transmission Related Working Capital	\$	100.078	Sum Lines 25 thru 27	28
29	Total Transmission Tedated Working Cupital	Ψ	100,070	Sum Emes 23 una 27	29
30	Cost of Capital Rate		9.7709%	Statement AV2; Line 31	30
31				,	31
32	Transmission Working Capital Revenue	\$	9,779	Line 28 x Line 30	32
33					33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.16%	Line 32 / Line 1	34
35	P.T. II DIVIG INC. N. (D.				35
36 37	F. Transmission Related General & Common Plant Revenue Net Transmission Related General Plant	•	34,243	AV-4; Line 4	36 37
38	Net Transmission Related General Frank	Ф	34,243	AV-4, Lille 4	38
39	Net Transmission Related Common Plant		99,607	AV-4; Line 5	39
40	- W - Additional Addit		<i>>></i> ,007	11. i, 2me s	40
41	Total Net Transmission Related General and Common Plant	\$	133,850	Line 37 + Line 39	41
42	Total Net Transmission Related General and Common Flant	Ψ	155,650	Ellie 37 Ellie 39	42
43	Cost of Capital Rate		9.7709%	Line 30	43
44	1				44
45	Transmission Related General and Common Return and Associated Income Taxes	\$	13,078	Line 41 * Line 43	45
46					46
47	Transmission Related General and Common Depreciation Expense	\$	19,354	Statement AJ; Line 17	47
48					48
49	Total Transmission Related General and Common Plant Revenues	\$	32,433	Line 45 + Line 47	49
50	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.500/	Line 49 / Line 1	50 51
51	Total Transmission Related Official and Common Fram Carrying Charge refermage		0.52%	Line 49 / Line 1	31

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT Section 3 - Cost Component Containing Other Specific Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2023 (\$1,000)

(a) (b) (c) = (a) x (b)Line Total Removal Line Costs Amounts A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens: Average ADIT Difference With and Without Bonus (1,343) AF-3; Line 5; Col. Average Cost of Capital Rate 9.4016% √ Pg9 Rev Statement AV2; Line 31 **Total ADIT Revenue Credit** (126)Line 3 x Line 5 B. Equity AFUDC Component of Transmission Depreciation Expense 10 Annual Equity AFUDC Allocated to Citizens 22 AV-2B; Line 17 10 11 C. Derivation of Citizens SX-PO Underground Line Segment Cost of Removal 12 12 FERC Account 357 - Underground Conduit 57 TO5 Transmission Plant Deprec. Rates WP 15 15 358 - Underground Conductors & Devices 29 TO5 Transmission Plant Deprec. Rates WP 16 16 17 17 18 TO5 Transmission Plant Deprec. Rates WP 359 - Roads & Trails 18 19 19 20 350.1 - Land TO5 Transmission Plant Deprec. Rates WP 20 21 22 350.2 - Land Rights TO5 Transmission Plant Deprec. Rates WP 22 23 24 25 Col. a = Sum Lines 14 thru 22 27,000 23 24 25 86 Subtotal Annual Cost of Removal \$ Sum Lines 14 thru 22 26 26 Transmission Related Municipal Franchise Fees Expense Line 25 x Franchise Fee Rate 27 28 Line 25 + Line 27 29 Total Annual Cost of Removal 87 29 30 30 Line 7 + Line 10 + Line 29 31 Total Other Specific Expenses (18) √ 31

[√] Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT Section 3 - Cost Component Containing Other Specific Expenses Base Period & True-Up Period 12 - Months Ending December 31, 2023 (\$1,000)

(:
To
Co

Line No.		(a) Total Costs		(b) Removal Rate		= (a) x (b)	Reference	Line No.
1	A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:							1
3	Average ADIT Difference With and Without Bonus				\$	(1,343)	AF-3; Line 5; Col. Average	2
5	Cost of Capital Rate					9.7709%	Statement AV2; Line 31	5
6 7 8	Total ADIT Revenue Credit				\$	(131)	Line 3 x Line 5	6 7 8
9 10	B. Equity AFUDC Component of Transmission Depreciation Expense Annual Equity AFUDC Allocated to Citizens				\$	22	AV-2B; Line 17	9 10
11	C. Derivation of Citizens SX-PO Underground Line Segment Cost of Removal				Ψ	22	71 2D, Ellie 17	11 12
13 14	FERC Account 357 - Underground Conduit	\$ 11	,661	0.0049	\$	57	TO5 Transmission Plant Deprec. Rates WP	13 14
15 16	358 - Underground Conductors & Devices	15	,150	0.0019		29	TO5 Transmission Plant Deprec. Rates WP	15 16
17 18	359 - Roads & Trails		186	-		-	TO5 Transmission Plant Deprec. Rates WP	17 18
19 20	350.1 - Land		-	-		-	TO5 Transmission Plant Deprec. Rates WP	19 20
21 22 23	350.2 - Land Rights	\$ 27	,000	-			TO5 Transmission Plant Deprec. Rates WP Col. a = Sum Lines 14 thru 22	21 22 23
24 25	Subtotal Annual Cost of Removal	Ų 2,	,000		\$	86	Sum Lines 14 thru 22	24 25
26 27	Transmission Related Municipal Franchise Fees Expense			1.0207%	l	1_	Line 25 x Franchise Fee Rate	26 27
28 29 30	Total Annual Cost of Removal				\$	87	Line 25 + Line 27	28 29 30
31	Total Other Specific Expenses				\$	(23)	Line 7 + Line 10 + Line 29	31

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending December 31, 2023 (\$1,000)

Line No.			<u>_1</u>	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 225) LTD = Long Term Debt	226)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 8,350,000 - 400,000 - (29,213) \$ 8,720,787	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14 15	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 4 i = LTD interest	29.1)		114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c 114-117; 66; c	\$ 340,602 6,104 689 - - \$ 347,394	Sum Lines 10 thru 14	9 10 11 12 13 14 15
16							16
17 18 19 20 21 22 23	Cost of Long-Term Debt: Preferred Equity Component: PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity			112-113; 3; c 118-119; 29; c	3.98% \$ - \$ - 0.00%	Line 15 / Line 7 Line 21 / Line 20	17 18 19 20 21 22 23
24 25 26 27 28 29 30	Common Equity Component: Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct Accumulated Other Comprehensive Income (Acct 219) CS = Common Stock	216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 9,901,206 - - 8,348 \$ 9,909,554	Negative of Line 20 Above Sum Lines 25 thru 28	24 25 26 27 28 29 30
31 32 33 34 35	Return on Common Equity: Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	10.10% V 7 (d) = (b) x (c) Weighted Cost of Capital	CO5 Offer of Settlement; Section II.A.1.5.1 189 FERC ¶ 61,248 at Page 17	31 32 33 34 35
38 39 40 41	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 8,720,787 - 9,909,554 \$ 18,630,341	46.81% 0.00% 53.19% 100.00%	3.98% 0.00% 10.10%	1.86% 0.00% 5.37% V 7.24% V	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	36 37 38 39 40 41
42 43	Cost of Equity Component (Preferred & Common):				<u>5.37%</u> √	Line 38 + Line 39; Col. d	42 43
44 45 46 47 48	Incentive Return on Common Equity: Incentive Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.00% (d) = (b) x (c) Weighted Cost of Capital	Shall be Zero	44 45 46 47 48
49 50 51 52 53	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ - - - \$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52	49 50 51 52 53
54 55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	54 55

Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.
 Amount is based upon December 211.1.1.

Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2023 (\$1,000)

Line Line Reference No. Amounts No. Cost of Capital Rate (COCR) Calculation: 1 2 3 3 a. Federal Income Tax Component: 4 4 5 A = Sum of Preferred Stock and Return on Equity Component AV1; Line 42 6 6 B = Transmission Total Federal Tax Adjustments 265 Negative of Statement AR; Line 11 11,274 AV-2A; Line 48 C = Equity AFUDC Component of Transmission Depreciation Expense ¹ 9 AV-4; Page 1; Line 26 9 D = Transmission Rate Base 5 196 972 10 FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax Rate 10 11 Federal Income Tax = (((A) + (C/D)) * FT) - (B/D)12 1.4793% √ 12 Federal Income Tax Expense (1 - FT) 13 13 14 14 15 B. State Income Tax Component: 15 16 16 17 Where: 17 18 A = Sum of Preferred Stock and Return on Equity Component 5.37% √ Line 6 Above 18 19 B = Equity AFUDC Component of Transmission Depreciation Expense 11,274 Line 8 Above 19 C = Transmission Rate Base Line 9 Above 20 20 5,196,972 21 FT = Federal Income Tax Expense 1.4793% √ Line 12 Above 21 22 ST = State Income Tax Rate for Rate Effective Period State Income Tax Rate 22 23 23 24 24 State Income Tax = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$ 0.6854% √ State Income Tax Expense 25 25 (1 - ST)26 27 26 27 C. Total Federal & State Income Tax Rate: 2.1647% √ Line 12 + Line 24 28 28 29 7.2369% v AV1; Line 40 29 D. Total Weighted Cost of Capital: 30 30 31 E. Cost of Capital Rate (COCR): 9.4016% v Line 27 + Line 29 31

V Items in BOLD have changed due to removing 50 basis points in CAISO ROE Adder disallowed by FERC.

¹ Citizens portion of Equity AFUDC totaling \$56K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending December 31, 2023 (\$1,000)

Lin					Line
No		Amounts	<u> </u>	Reference	No.
1	Incentive Cost of Capital Rate (ICOCE) Calculation:				1
2					2
3	a. Federal Income Tax Component:				3
4	u. redefii meone rux component.				4
5	Where:				5
6	A = Sum of Preferred Stock and Return on Equity Component	0.	.00%	AV1; Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$	-	Shall be Zero	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Shall be Zero	8
9	D = Incentive ROE Project Transmission Rate Base	\$	-	Shall be Zero	9
10	FT = Federal Income Tax Rate for Rate Effective Period		21%	AV2; Line 10	10
11					11
12		0.00	00%	Federal Income Tax Expense	12
13	(1 - FT)				13
14					14
15					15
16					16
17					17
18	1 , 1		.00%	Line 6 Above	18
19		\$	-	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$	-	Line 9 Above	20
21	FT = Federal Income Tax Expense		00%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.	84%	AV2; Line 22	22
23		0.00	000/	Ct. t. I T F	23
24 25	State Income Tax = $\underline{((A) + (B/C) + \text{Federal Income Tax})^*(ST)}$ (1 - ST)	0.00	00%	State Income Tax Expense	24 25
26					26
27	C. Total Federal & State Income Tax Rate:	0.00	00%	Line 12 + Line 24	27
28		0.00	0076	Line 12 + Line 24	28
29		0.00	00%	AV1; Line 53	29
30	· · · · · · · · · · · · · · · · · · ·	0.00	0070	Av 1, Line 33	30
31		0.00	00%	Line 27 + Line 29	31
51		5.00	3370	Enic 27 · Enic 27	51

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending December 31, 2023 (\$1,000)

Line No.			<u>. i</u>	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 211) LTD = Long Term Debt	226)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 8,350,000 - 400,000 - (29,213) \$ 8,720,787	Sum Lines 2 thru 6	1 2 3 4 5 6 7
8 9 10 11 12 13 14	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 4	29 1)		114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c 114-117; 66; c	\$ 340,602 6,104 689	Suii Liies 2 uru 0	8 9 10 11 12 13 14
15 16	i = LTD interest	23.1)		111 117, 00, 0	\$ 347,394	Sum Lines 10 thru 14	15 16
17 18 19	Cost of Long-Term Debt: Preferred Equity Component:				3.98%	Line 15 / Line 7	17 18 19
20 21 22 23 24	PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity Common Equity Component:			112-113; 3; c 118-119; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	20 21 22 23 24
25 26 27 28	Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct Accumulated Other Comprehensive Income (Acct 219)	216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 9,901,206 - - 8,348	Negative of Line 20 Above	25 26 27 28
29 30	CS = Common Stock			112 113, 13, 0	\$ 9,909,554	Sum Lines 25 thru 28	29 30
31 32 33 34	Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	(d) = (b) x (c) Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	31 32 33 34
35 36	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35 36
37 38 39 40 41	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 8,720,787 - 9,909,554 \$ 18,630,341	46.81% 0.00% 53.19% 100.00%	3.98% 0.00% 10.60%	1.86% 0.00% 5.64% 7.50%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40 41
42	Cost of Equity Component (Preferred & Common):				5.64%	Line 38 + Line 39; Col. d	42 43
44 45 46 47	Incentive Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	$ \begin{array}{c} 0.00\% \\ \hline (d) = (b) x (c) \\ \text{Weighted} \end{array} $	Shall be Zero	44 45 46 47
48 49	Incentive Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		48 49
50 51 52 53 54	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ - - - \$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52	50 51 52 53 54
55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending December 31, 2023 (\$1,000)

Line No		A	amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:				1
2					2
3	a. Federal Income Tax Component:				3
4					4
5	Where:				5
6	A = Sum of Preferred Stock and Return on Equity Component		5.64%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$	265	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$	11,274	AV-2A; Line 48	8
9	D = Transmission Rate Base	\$	5,196,972	AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	-	21%	Federal Income Tax Rate	10
11					11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$		1.5500%	Federal Income Tax Expense	12
13	(1 - FT)			•	13
14					14
15	B. State Income Tax Component:				15
16					16
17	Where:				17
18	A = Sum of Preferred Stock and Return on Equity Component		5.64%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$	11,274	Line 8 Above	19
20	C = Transmission Rate Base	\$	5,196,972	Line 9 Above	20
21	FT = Federal Income Tax Expense		1.5500%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period		8.84%	State Income Tax Rate	22
23					23
24	State Income Tax = $((A) + (B / C) + Federal Income Tax)*(ST)$		0.7181%	State Income Tax Expense	24
25	(1 - ST)				25
26					26
27	C. Total Federal & State Income Tax Rate:		2.2681%	Line 12 + Line 24	27
28					28
29	D. Total Weighted Cost of Capital:		7.5029%	AV1; Line 40	29
30					30
31	E. Cost of Capital Rate (COCR):		9.7709%	Line 27 + Line 29	31

¹ Citizens portion of Equity AFUDC totaling \$56K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending December 31, 2023 (\$1,000)

Lin				D 0	Line
No		<i>F</i>	Amounts	Reference	No.
1	Incentive Cost of Capital Rate (ICOCR) Calculation:				1
2					2
3	a. Federal Income Tax Component:				3
4					4
5	Where:				5
6	A = Sum of Preferred Stock and Return on Equity Component		0.00%	AV1; Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$	-	Shall be Zero	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Shall be Zero	8
9	D = Incentive ROE Project Transmission Rate Base	\$	-	Shall be Zero	9
10	FT = Federal Income Tax Rate for Rate Effective Period		21%	AV2; Line 10	10
11					11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$		0.0000%	Federal Income Tax Expense	12
13	(1 - FT)				13
14					14
15	B. State Income Tax Component:				15
16					16
17					17
18	A = Sum of Preferred Stock and Return on Equity Component		0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Line 8 Above	19
20	J	\$	-	Line 9 Above	20
21	1		0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period		8.84%	AV2; Line 22	22
23					23
24	State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$		0.0000%	State Income Tax Expense	24
25					25
26					26
27			0.0000%	Line 12 + Line 24	27
28					28
29			0.0000%	AV1; Line 53	29
30					30
31	E. Incentive Cost of Capital Rate (ICOCR):		0.0000%	Line 27 + Line 29	31

SAN DIEGO GAS & ELECTRIC COMPANY

Appendix XII Cycle 8 Annual Informational Filing Derivation of Interest Expense on Other Adjustments Applicable to Appendix XII Cycle 7 (\$1,000)

Line No.								Line No.
1	=	Col. 1	Col. 2	Col. 3	<u>Col. 4</u>	Col. 5	Col. 6	1
2	Calculations:		= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3					Cumulative		Cumulative	3
4			Monthly		Overcollection (-) or		Overcollection (-) or	4
5			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6			Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	in Revenue	Rate 1	wo Interest	Interest	with Interest	7
8	January	2023	0.10	0.54%	0.10	0.00	0.10	8
9	February	2023	0.10	0.48%	0.20	0.00	0.20	9
10	March	2023	0.10	0.54%	0.29	0.00	0.29	10
11	April	2023	0.10	0.62%	0.39	0.00	0.39	11
12	May	2023	0.10	0.64%	0.49	0.00	0.49	12
13	June	2023	0.10	0.62%	0.59	0.00	0.60	13
14	July	2023	0.10	0.68%	0.69	0.00	0.70	14
15	August	2023	0.10	0.68%	0.79	0.01	0.80	15
16	September	2023	0.10	0.66%	0.90	0.01	0.90	16
17	October	2023	0.10	0.71%	1.00	0.01	1.01	17
18	November	2023	0.10	0.69%	1.10	0.01	1.11	18
19	December	2023	0.10	0.71%	1.21	0.01	1.22	19
20	January	2024		0.72%	1.22	0.01	1.23	20
21	February	2024		0.68%	1.23	0.01	1.23	21
22	March	2024		0.72%	1.23	0.01	1.24	22
23	April	2024		0.70%	1.24	0.01	1.25	23
24	May	2024		0.72%	1.25	0.01	1.26	24
25	June	2024		0.70%	1.26	0.01	1.27	25
26	July	2024		0.72%	1.27	0.01	1.28	26
27	August	2024		0.72%	1.28	0.01	1.29	27
28	September	2024		0.70%	1.29	0.01	1.30	28
29	October	2024		0.72%	1.30	0.01	1.31	29
30	November	2024		0.70%	1.31	0.01	1.32	30
31	December	2024		0.72%	1.32	0.01	1.33	31
32	January	2025		0.68%	1.33	0.01	1.33	32
33	February	2025		0.62%	1.33	0.01	1.34	33
34	March	2025		0.68%	1.34	0.01	1.35	34
35	April	2025		0.62%	1.35	0.01	1.36	35
36	May	2025		0.64%	1.36	0.01	1.37	36
37	June	2025		0.62%	1.37	0.01	1.38	37
38	July	2025		0.64%	1.38	0.01	1.39	38
39	August	2025		0.64%	1.39	0.01	1.40	39
40	September	2025		0.62%	1.40	0.01	1.40	40
41	October	2025		0.68%	1.40	0.01	1.41	41
42	November	2025		0.68%	1.41	0.01	1.42	42
43	December	2025		0.68%	1.42	0.01	1.42	43
44	December	2023	\$ 1.17	0.0070		\$ 0.26	1.43	44
7-7			ψ 1.17		=	ψ 0.20		77

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

Posted FERC Interest rates Estimated FERC Interest rates

² Derived using the prior month balance in Column 6 plus the current month balance in Column 2.

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